

(C) THIS SECTION DOES NOT LIMIT ANY LIABILITY THAT OTHERWISE EXISTS FOR WILLFUL OR MALICIOUS FAILURE TO GUARD OR WARN AGAINST ANY DANGEROUS CONDITION, USE, STRUCTURE, OR ACTIVITY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.

CHAPTER 664

(House Bill 611)

AN ACT concerning

Income Tax - Subtraction Modification for Donated ~~Crops~~
Farm Products

FOR the purpose of providing, for Maryland income tax purposes, a subtraction from federal adjusted gross income for certain ~~crops~~ farm products donated by an individual to a gleaning cooperative; providing for the determination of the value of donated farm products; defining certain terms; providing for the effective date and application of the Act; providing for corrections to certain references to provisions that are renumbered by this Act; making this Act contingent on the passage of another Act; providing for the termination of certain provisions of this Act; and generally relating to a subtraction modification for Maryland income tax purposes for certain ~~crops~~ farm products donated by an individual to a gleaning cooperative.

BY renumbering

Article - Tax - General
Section 10-207(i) through (w), respectively
to be Section 10-207(j) through (x), respectively
Annotated Code of Maryland
(As enacted by Chapter ___ (S.B. 1) of the
Acts of the General Assembly of 1988)

BY repealing and reenacting, without amendments,

Article - Tax - General
Section 10-207(a)
Annotated Code of Maryland
(As enacted by Chapter ___ (S.B. 1) of the