

Acts of the General Assembly of 1988)

BY adding to

Article - Tax - General
Section 10-207(i)
Annotated Code of Maryland
(As enacted by Chapter ____ (S.B. 1) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 10-207(i) through (w), respectively, of Article - Tax - General of the Annotated Code of Maryland (as enacted by Chapter ____ (S.B. 1) of the Acts of the General Assembly of 1988) be renumbered to be Section(s) 10-207(j) through (x), respectively.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of an individual to determine Maryland adjusted gross income.

(I) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

~~{II}--"DONATED--CROP"--MEANS--AN--AGRICULTURAL--CROP GROWN--PRIMARILY--TO--BE--SOLD--THAT:~~

(II) "FARM PRODUCT" MEANS A FARM PRODUCT, AS DEFINED IN § 10-601 OF THE AGRICULTURE ARTICLE, THAT:

1. IS GROWN OR RAISED PRIMARILY TO BE SOLD;

1. 2. A. THE GROWER--HARVEST--AND FARMER DONATES TO A GLEANING COOPERATIVE; OR

B. THE GROWER FARMER ALLOWS TO BE HARVESTED OR COLLECTED, FREE OF CHARGE, BY A GLEANING COOPERATIVE; AND

2. 3. IS SUITABLE FOR HUMAN CONSUMPTION WHEN DONATED.