

(1) WITHIN 2 YEARS AFTER THE DATE OF INITIAL CERTIFICATION, THE DEPARTMENT SHALL ISSUE A FINAL CERTIFICATION OF REFORESTATION OR TIMBER STAND IMPROVEMENT TO AN APPLICANT WHO RECEIVED AN INITIAL CERTIFICATION IF:

(I) SEEDLINGS ARE LIVING WITHOUT OTHER VEGETATION GROWING AROUND OR OVER THE SEEDLING; OR

(II) SUCCESSFUL TIMBER STAND IMPROVEMENTS HAVE BEEN MADE IN ACCORDANCE WITH REGULATIONS OF THE SECRETARY.

(2) IF THE REFORESTATION OR TIMBER STAND IMPROVEMENT ACTIVITIES DO NOT MEET THE REQUIREMENTS FOR FINAL CERTIFICATION WHEN THE APPLICATION IS MADE, THE APPLICANT MAY REPLANT OR CONDUCT ADDITIONAL TIMBER STAND IMPROVEMENT ACTIVITIES.

(E) PLAN OF CONTINUATION.

IF AN APPLICATION FOR FINAL CERTIFICATION IS NOT FILED WITHIN 2 YEARS AFTER THE DATE OF INITIAL CERTIFICATION, THE APPLICANT SHALL SUBMIT A PLAN TO CONTINUE THE REFORESTATION OR TIMBER STAND IMPROVEMENT PROJECT TO THE DEPARTMENT.

(F) DECERTIFICATION.

THE DEPARTMENT SHALL DECERTIFY LAND IF:

(1) REFORESTATION OR TIMBER STAND IMPROVEMENT ACTIVITY ON THE LAND IS DISCONTINUED BEFORE ISSUANCE OF A FINAL CERTIFICATE;

(2) A FINAL CERTIFICATE APPLICATION OR A PLAN OF CONTINUATION IS NOT FILED WITHIN 2 YEARS AFTER THE DATE ON WHICH THE INITIAL CERTIFICATE IS ISSUED; OR

(3) THE LAND DOES NOT CONTINUE TO BE USED AS COMMERCIAL FOREST LAND FOR 15 YEARS AFTER FINAL CERTIFICATION IS ISSUED.

(G) ADMINISTRATION.

THE SECRETARY SHALL:

(1) ADOPT REGULATIONS TO CARRY OUT THIS SECTION;

(2) PROVIDE TO A CERTIFIED PERSON NOTICE OF INITIAL AND FINAL CERTIFICATION THAT THE PERSON MAY FILE WITH THE COMPTROLLER AS EVIDENCE OF THE ELIGIBILITY OF THE PERSON FOR THE INCOME TAX SUBTRACTION MODIFICATION FOR REFORESTATION AND TIMBERLAND EXPENSE ALLOWED UNDER §§ 10-207 AND 10-307 OF THE TAX - GENERAL ARTICLE; AND

(3) SEND A COPY OF A DECERTIFICATION NOTICE TO THE COMPTROLLER FOR PURPOSES OF THE INCOME TAX ADDITION MODIFICATION FOR REFORESTATION AND TIMBERLAND EXPENSE REQUIRED UNDER §§ 10-206 AND 10-306 OF THE TAX - GENERAL ARTICLE.