

(ii) to the extent that an expense is not allowed as a medical expense under § 213 of the Internal Revenue Code, \$5,000 of the expenses that a blind individual incurs for personal use or use in employment.

(d) (1) In this subsection, "conservation tillage equipment":

(i) means a planter or drill that:

1. is commonly known as a "no-till" planter or drill; and

2. is designed to minimize the disturbance of the soil in planting crops; and

(ii) includes a planter or drill that attaches to or is pulled by equipment.

(2) The subtraction under subsection (a) of this section includes 100% of the expenses that a taxpayer incurs to buy and install conservation tillage equipment if:

(i) the equipment has a useful life of at least 4 years; and

(ii) the taxpayer:

1. bought the equipment after December 31, 1985;

2. owns the equipment for at least 3 years after the taxable year in which the subtraction is made; and

3. uses the equipment in agricultural production.

(3) To qualify for the subtraction under paragraph (2) of this subsection, a taxpayer shall file a statement from the Department of Agriculture certifying compliance with the requirements of this section.

(4) If the subtraction allowed under paragraph (2) of this subsection exceeds the Maryland taxable income that is computed without the modification allowed under this subsection and the subtraction is not used for the taxable year, the excess may be carried over to succeeding taxable years, not to exceed 5, until the full amount of the subtraction is used.

(e) The subtraction under subsection (a) of this section includes expenses for household and dependent care services not exceeding the dollar limit allowed under § 21(c) of the Internal