

[(t) (1) The subtraction under subsection (a) of this section includes twice the amount of expenses for reforestation or timber stand improvement activity on 10 to 100 acres of commercial forest land, exclusive of federal funds.]

(2) Of the amount under paragraph (1) of this subsection:

(i) 50% may be claimed in the taxable year in which the Department of Natural Resources issues an initial certificate of reforestation or timber stand improvement; and

(ii) 50% may be claimed in the taxable year in which the Department of Natural Resources issues a final certificate of reforestation or timber stand improvement.]

[(u) (L) The subtraction under subsection (a) of this section includes payment for relocation and assistance under Title 12, Subtitle 2 of the Real Property Article.]

[(v) (M) The subtraction under subsection (a) of this section includes that portion of an annuity received by a retiree of a retirement or pension system:

(1) for which pickup contributions were made under Article 73B, § 14(1)(h), § 57(b)(1)(ii), § 89(1)(f), § 122(1)(f), or § 150(1)(f) of the Code or Article 88B, § 56(1)(g) of the Code; and

(2) that is included in federal adjusted gross income under § 414(h)(2) of the Internal Revenue Code.]

[(w) (N) The subtraction under subsection (a) of this section includes a refund of tax on income received from a state or a political subdivision of a state.]

[(x) (O) The subtraction under subsection (a) of this section includes any income that federal law or treaty exempts from a state but not federal tax on income.]

[(y) (1) The subtraction under subsection (a) of this section includes unreimbursed automobile travel expenses for volunteer service:

(i) to a nonprofit volunteer fire company;

(ii) to an organization whose principal purpose is to provide medical, health, or nutritional care and to which a contribution is deductible under § 170 of the Internal Revenue Code; or

(iii) to provide assistance, other than transportation, to a handicapped individual, as defined under §