

WIDEST DIAMETER OF VISUAL FIELD SUBTENDS AN ANGULAR DISTANCE NO GREATER THAN 20 DEGREES ON THE BETTER EYE.

(2) THE TOTAL AMOUNT OF THE READING SERVICE EXPENSES UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED:

(I) \$1,000 OF EXPENSES THAT AN EMPLOYER INCURS FOR A READER USED IN THE COURSE OF A BLIND INDIVIDUAL'S EMPLOYMENT; AND

(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.