

(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 REVENUE CODE AND DETERMINED WITHOUT REFERENCE TO THE PERCENTAGE LIMITATION IN § 21(A)(2) OF THE INTERNAL REVENUE CODE.

(F) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE FAIR MARKET VALUE OF ANY ARTISTIC, LITERARY, OR MUSICAL CREATION OR OTHER ARTWORK DONATED TO AND ACCEPTED BY A MUSEUM IN THE STATE THAT IS OPEN TO THE GENERAL PUBLIC IF:

(1) THE VALUE IS NOT DEDUCTIBLE FROM FEDERAL ADJUSTED GROSS INCOME;

(2) AT LEAST 50% OF TOTAL INCOME FOR THE CURRENT OR PRIOR TAXABLE YEAR IS DERIVED FROM THE SALE OF ARTWORK THAT THE INDIVIDUAL PRODUCED;

(3) AN INDEPENDENT APPRAISER VERIFIES THE FAIR MARKET VALUE; AND

(4) THE ADJUSTMENT FOR THE ARTWORK IS NOT MORE THAN 50% OF THE INDIVIDUAL'S GROSS INCOME IN THE CALENDAR YEAR OF THE DONATION.

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

(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;

2. A. THE FARMER DONATES TO A GLEANING COOPERATIVE; OR

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

3. IS SUITABLE FOR HUMAN CONSUMPTION WHEN DONATED.

(III) "GLEANING COOPERATIVE" MEANS A NONPROFIT ORGANIZATION THAT IS: