

(As enacted by Chapter (H.B. 229) of the Acts of the General Assembly of 1989)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of an individual to determine Maryland adjusted gross income.

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

(i) means:

1. a planter or drill that:

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

[2.] B. is designed to minimize the disturbance of the soil in planting crops; OR

2. LIQUID MANURE SOIL INJECTION EQUIPMENT THAT IS DESIGNED TO INJECT MANURE INTO THE SOIL TO REDUCE NUTRIENT RUNOFF; and

(ii) includes a planter or drill OR LIQUID MANURE SOIL INJECTION EQUIPMENT 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:

A. after December 31, 1985, IF THE EQUIPMENT IS A PLANTER OR DRILL; OR

B. AFTER DECEMBER 31, 1989, IF THE EQUIPMENT IS LIQUID MANURE SOIL INJECTION EQUIPMENT;