

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; AND

(III) FOR LIQUID MANURE SOIL INJECTION EQUIPMENT, THE EQUIPMENT IS:

1. USED ON LAND UPON WHICH FARM PRODUCTS, AS DEFINED UNDER § 10-601 OF THE AGRICULTURE ARTICLE, ARE RAISED; AND

2. NOT USED TO INJECT SLUDGE INTO THE SOIL.

(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.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

10-208.

(a) In addition to the modification under § 10-207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident 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