

an income tax subtraction modification for conservation tillage equipment.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-208(d)

Annotated Code of Maryland

(1997 Replacement Volume and 2001 Supplement)

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

Article - Tax - General

10-208.

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

(i) means:

1. a planter or drill that:

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

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; OR

3. A DEEP NO-TILL RIPPER USED FOR SOIL PREPARATION IN NO-TILL SYSTEMS THAT DOES NOT INVERT THE SOIL PROFILE AND IS USED TO ADDRESS COMPACTION IN HIGH RESIDUE CROPPING SYSTEMS; 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;

(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; OR

C. AFTER DECEMBER 31, 2001, IF THE EQUIPMENT IS A DEEP NO-TILL RIPPER THAT DOES NOT INVERT THE SOIL PROFILE;