

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

**Article - Agriculture**

2-510.

(a) (1) An owner of agricultural land located in an agricultural district established under this subtitle may offer by written application to sell an easement to the Foundation on the entire contiguous acreage of such agricultural land.

(2) A contract purchaser of agricultural land located in an agricultural district established under this subtitle may offer by written application, and with the written approval of the landowner, to sell an easement to the Foundation on the entire contiguous acreage of the agricultural land.

(b) In order to be considered by the Foundation, an application to sell shall:

(1) Be received by the board [not later than July 1 of] AT A TIME THE BOARD DETERMINES FOR the fiscal year in which the application is to be considered;

(2) Include an asking price at which the owner is willing to sell an easement; and

(3) Include a complete description of the subject land.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2002.

May 15, 2002

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 399 - Income Tax - Subtraction Modification for Retirement Income - Rollovers to Individual Retirement Accounts.

Senate Bill 399 allows income from a rollover individual retirement account (IRA) or annuity from an employee retirement system to be included in the subtraction modification allowed for retirement income under the State's income tax law. To qualify, the contributions to the IRA must consist entirely of the tax-free rollover of distributions from an employee retirement system and the tax-free rollover must have resulted from the mandatory withdrawal of amounts in the employee retirement system.

Maryland law provides a special pension exclusion from State taxable income for individuals who are at least 65 years old or who are totally disabled. The maximum exclusion allowed under this subtraction modification is indexed to the maximum