

The Honorable Casper R. Taylor, Jr.  
 Speaker of the House  
 State House  
 Annapolis MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 493 - Maryland Income Tax - Subtraction Modification - Conservation Tillage Equipment.

This bill expands the definition of conservation tillage equipment, for the purposes of the subtraction modification allowed for expenses related to the purchase of such equipment, to include deep no-till rippers that do not invert the soil profile and are used to address compaction in high residue cropping systems. These items must be purchased after December 31, 2001 to be eligible for the subtraction.

Senate Bill 447, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 493.

Sincerely,  
 Parris N. Glendening  
 Governor

### House Bill No. 493

AN ACT concerning

### Maryland Income Tax - Subtraction Modification - Conservation Tillage Equipment

FOR the purpose of altering the definition of conservation tillage equipment for purposes of a certain Maryland income tax subtraction modification to include a ~~deep no-till ripper used for soil preparation in no-till systems~~ certain deep no-till rippers; providing for the application of this Act; and generally relating to 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":