

1973, may continue to serve until the expiration of their terms. New appointments shall be made from nominees of the industry, profession, or organization represented by the member whose term is expiring.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved April 30, 1991.

CHAPTER 126

(House Bill 43)

AN ACT concerning

Income Tax – Subtraction Modification – Furnaces Using Used Oil as Source of Fuel

FOR the purpose of providing a subtraction modification for Maryland individual and corporation income tax purposes for certain expenses incurred to buy and install a furnace capable of using used oil as a source of fuel and related accessory equipment; making this Act an emergency measure; and providing for the application and termination of this Act.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 10-208(a) and 10-308(a)

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10-208(i-1) and 10-308(b)(3)

Annotated Code of Maryland

(1988 Volume and 1990 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.

(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.

(i-1) (1) IN THIS SUBSECTION, “USED OIL” HAS THE MEANING STATED IN § 8-1401 OF THE NATURAL RESOURCES ARTICLE.