

(C) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT BE EARNED FOR ANY CREDIT YEAR BEGINNING ON OR AFTER JANUARY 1, ~~2006~~ ~~2008~~ 2009.

(D) (1). TO QUALIFY FOR THE CREDIT UNDER THIS SECTION, AN INDIVIDUAL OR A CORPORATION MUST RECEIVE A STATEMENT FROM THE DEPARTMENT OF AGRICULTURE CERTIFYING:

(I) THAT THE INDIVIDUAL OR CORPORATION HAS SUBMITTED A NUTRIENT MANAGEMENT PLAN TO THE DEPARTMENT IN ACCORDANCE WITH TITLE 8, SUBTITLE 8 OF THE AGRICULTURE ARTICLE;

(II) THAT THE ADDITIONAL COMMERCIAL FERTILIZER COSTS ARE NECESSARY TO CONVERT AGRICULTURAL PRODUCTION TO COMPLY WITH A NUTRIENT MANAGEMENT PLAN UNDER TITLE 8, SUBTITLE 8 OF THE AGRICULTURE ARTICLE; AND

(III) THE AMOUNT OF THE CREDIT THAT THE INDIVIDUAL OR CORPORATION IS ELIGIBLE TO TAKE FOR THE TAXABLE YEAR.

(2) AN INDIVIDUAL OR A CORPORATION MUST FILE PROOF OF CERTIFICATION BY THE DEPARTMENT OF AGRICULTURE IN A MANNER PRESCRIBED BY THE COMPTROLLER.

(E) SUBJECT TO THE PROVISIONS OF THIS SUBSECTION, THE STATE DEPARTMENT OF AGRICULTURE SHALL ADOPT REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION.

SECTION 5. ~~6.~~ AND BE IT FURTHER ENACTED, That Section 1 of this Act shall remain effective for a period of 3 years and, at the end of June 30, 2001, with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect. Any money remaining in the Animal Waste Technology Fund on June 30, 2001 or due to the Animal Waste Technology Fund after June 30, 2001 shall be paid into the General Fund.

SECTION 7. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall remain effective for a period of 4 years and, at the end of June 30, 2002, with no further action required by the General Assembly, Section 2 of this Act shall be abrogated and of no further force and effect.

SECTION 6. ~~8.~~ AND BE IT FURTHER ENACTED, That Section 3 ~~4~~ of this Act shall be applicable to all taxable years beginning after December 31, 1997.

SECTION 7. ~~9.~~ AND BE IT FURTHER ENACTED, That Section 4 ~~5~~ of this Act shall be applicable to all taxable years beginning after December 31, 1998.

SECTION 10. AND BE IT FURTHER ENACTED, That the Governor is requested to take the steps necessary to:

(1) target funding received by the State under the Conservation Reserve Enhancement Program of the U.S. Department of Agriculture to farms, located in critical watersheds, that implement nutrient management plans in accordance with this Act; and