~~(3) IMPROVING THE ENVIRONMENT;~~

~~(4) HAVING A POSITIVE ECONOMIC DEVELOPMENT IMPACT IN THE STATE;~~

~~(5) FACILITATING THE INVOLVEMENT OF PRIVATE ENTERPRISE; AND~~

~~(6) LEADING TO A COST EFFECTIVE ANIMAL WASTE MANAGEMENT PROGRAM.~~

~~6-806.~~

~~THE PROGRAM MAY IMPOSE TERMS AND CONDITIONS ON FINANCIAL ASSISTANCE PROVIDED FROM THE FUND.~~

~~6-807.~~

~~(A) THE STATE TREASURER SHALL HOLD THE FUND AND THE STATE COMPTROLLER SHALL ACCOUNT FOR THE FUND.~~

~~(B) ANY INVESTMENT EARNINGS OF THE FUND SHALL BE PAID INTO THE FUND.~~

~~SECTION 5. AND BE IT FURTHER ENACTED, 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.~~

~~(M) (1) IN THIS SUBSECTION, "POULTRY OR LIVESTOCK MANURE SPREADING EQUIPMENT" MEANS EQUIPMENT THAT IS USED BY A FARM OWNER OR TENANT ON FARMLAND IN ACCORDANCE WITH A NUTRIENT MANAGEMENT PLAN PREPARED BY AN INDIVIDUAL LICENSED BY THE SECRETARY OF AGRICULTURE IN ACCORDANCE WITH TITLE 8, SUBTITLE 8 OF THE AGRICULTURE ARTICLE IF THE MANURE SPREADING EQUIPMENT IS USED:~~

~~(I) TO SPREAD POULTRY MANURE AND BEDDING FROM NORMAL POULTRY PRODUCTION WITH A CAPABILITY OF BEING CALIBRATED TO 1.0 TON PER ACRE; OR~~

~~(II) TO APPLY SOLID OR LIQUID LIVESTOCK WASTE.~~

~~(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES 100% OF THE EXPENSE THAT A TAXPAYER INCURS TO BUY POULTRY OR LIVESTOCK MANURE SPREADING EQUIPMENT IF THE TAXPAYER:~~

~~(I) PURCHASED THE SPREADING EQUIPMENT AFTER DECEMBER 31, 1997; AND~~