~~(II) OWNS THE SPREADING EQUIPMENT FOR AT LEAST 3 YEARS AFTER THE TAXABLE YEAR IN WHICH THE SUBTRACTION IS MADE.~~

~~(3) THE SUBTRACTION ALLOWED UNDER PARAGRAPH (2) OF THIS SUBSECTION MAY BE CARRIED OVER TO SUCCEEDING TAXABLE YEARS, NOT TO EXCEED 5 YEARS, UNTIL THE FULL AMOUNT OF THE SUBTRACTION IS USED.~~

~~(3) TO QUALIFY FOR THE SUBTRACTION UNDER PARAGRAPH (2) OF THIS SUBSECTION, A TAXPAYER SHALL FILE A STATEMENT FROM THE DEPARTMENT OF AGRICULTURE CERTIFYING COMPLIANCE WITH THE REQUIREMENTS OF PARAGRAPH (2) OF THIS SUBSECTION.~~

~~(4) IF THE SUBTRACTION ALLOWED UNDER PARAGRAPH (2) OF THIS SUBSECTION EXCEEDS THE MARYLAND TAXABLE INCOME THAT IS COMPUTED WITHOUT THE MODIFICATION ALLOWED UNDER THIS SUBSECTION AND THE SUBTRACTION IS NOT USED FOR THE TAXABLE YEAR, THE EXCESS MAY BE CARRIED OVER TO SUCCEEDING TAXABLE YEARS, NOT TO EXCEED 5, UNTIL THE FULL AMOUNT OF THE SUBTRACTION IS USED.~~

~~10-308.~~

~~(a) In addition to the modification under § 10-307 of this subtitle, the amounts under this section are subtracted from the federal taxable income of a corporation to determine Maryland modified income.~~

~~(b) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for an individual under:~~

~~(1) § 10-208(d) of this title (conservation tillage equipment expenses);~~

~~(2) § 10-208(i) of this title (reforestation or timber stand expenses); [and]~~

~~(3) § 10-208(k) of this title (wage expenses for targeted jobs); AND~~

~~(4) § 10-208(M)OF THIS TITLE (POULTRY OR LIVESTOCK MANURE SPREADING EQUIPMENT).~~

~~SECTION 6. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article – Tax – General~~

~~10-704.9.~~

~~(A) SUBJECT TO THE PROVISIONS OF THIS SECTION, AN INDIVIDUAL OR A CORPORATION MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR A TAXABLE YEAR IN THE AMOUNT EQUAL TO 50% OF THE CERTIFIED ADDITIONAL COMMERCIAL FERTILIZER COSTS NECESSARY TO CONVERT AGRICULTURAL PRODUCTION TO A NUTRIENT MANAGEMENT PLAN UNDER TITLE 8, SUBTITLE 8 OF THE AGRICULTURE ARTICLE.~~