

~~(B) (1) THE CREDIT ALLOWED UNDER THIS SECTION MAY ONLY BE CLAIMED BY AN INDIVIDUAL OR A CORPORATION FOR UP TO 3 CONSECUTIVE TAXABLE YEARS.~~

~~(2) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED \$4,500 IN ANY TAXABLE YEAR.~~

~~(3) (1) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE INDIVIDUAL OR CORPORATION FOR THAT TAXABLE YEAR, THE INDIVIDUAL OR CORPORATION MAY APPLY THE EXCESS AS A CREDIT FOR SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:~~

- ~~1. THE FULL AMOUNT OF THE EXCESS IS USED; OR~~
- ~~2. THE EXPIRATION OF THE 5TH SUCCEEDING TAXABLE YEAR.~~

~~(H) ANY EXCESS CREDIT CARRIED FORWARD UNDER THIS PARAGRAPH DOES NOT APPLY TO THE CREDIT LIMIT SPECIFIED IN PARAGRAPH (3) OF THIS SUBSECTION.~~

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

~~(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~~

~~(HH) 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 7. AND BE IT FURTHER ENACTED, That for Fiscal Year 2000 the Governor shall include in the annual budget bill an amount of not less than \$350,000 for the cost share program under § 6-107.1 of the Agriculture Article; for Fiscal Year 2000 and each fiscal year thereafter, the Governor shall include in the annual budget~~