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By: **Delegate D'Amato**  
Introduced and read first time: February 16, 2001  
Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Payments to Forest Conservation**  
3 **Fund**

4 FOR the purpose of providing a subtraction modification under the Maryland income  
5 tax for certain amounts required to be paid to certain forest conservation funds;  
6 providing an addition modification for certain refunds from certain forest  
7 conservation funds; providing for the application of this Act; and generally  
8 relating to an income tax subtraction modification for certain amounts required  
9 to be paid to certain forest conservation funds.

10 BY adding to  
11 Article - Tax - General  
12 Section 10-205(j) and 10-208(q)  
13 Annotated Code of Maryland  
14 (1997 Replacement Volume and 2000 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - General**

18 10-205.

19 (J) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE  
20 AMOUNT OF ANY REFUND RECEIVED FROM THE FOREST CONSERVATION FUND  
21 ESTABLISHED UNDER § 5-1610 OF THE NATURAL RESOURCES ARTICLE OR TO A  
22 LOCAL FOREST CONSERVATION FUND, TO THE EXTENT THAT THE INDIVIDUAL HAS  
23 CLAIMED A SUBTRACTION MODIFICATION UNDER § 10-208 OF THIS SUBTITLE FOR A  
24 PRIOR TAXABLE YEAR FOR PAYMENTS MADE TO THE FOREST CONSERVATION FUND.  
25 10-208.

26 (Q) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES  
27 THE AMOUNT THAT AN INDIVIDUAL IS REQUIRED TO PAY TO THE FOREST  
28 CONSERVATION FUND ESTABLISHED UNDER § 5-1610 OF THE NATURAL RESOURCES

1 ARTICLE OR TO A LOCAL FOREST CONSERVATION FUND, IF THE PAYMENT IS  
2 REQUIRED FOR AN ACTIVITY CONDUCTED FOR THE PURPOSE OF CONSTRUCTING A  
3 DWELLING HOUSE INTENDED FOR THE USE OF THE OWNER OR A CHILD OR  
4 GRANDCHILD OF THE OWNER.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
6 July 1, 2001 and shall be applicable to all taxable years beginning after December 31,  
7 2000.