
By: **Senators Kittleman, Astle, Colburn, Dyson, Ferguson, Hafer, Haines,
Harris, Hooper, Jacobs, Middleton, Miller, Mooney, Munson, Neall, and
Stoltzfus**

Introduced and read first time: January 31, 2002
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Income Tax - Subtraction Modification - Conservation Tillage**
3 **Equipment**

4 FOR the purpose of altering the definition of conservation tillage equipment for
5 purposes of a certain Maryland income tax subtraction modification to include a
6 deep no-till ripper used for soil preparation in no-till systems; providing for the
7 application of this Act; and generally relating to an income tax subtraction
8 modification for conservation tillage equipment.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 10-208(d)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2001 Supplement)

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

16 **Article - Tax - General**

17 10-208.

18 (d) (1) In this subsection, "conservation tillage equipment":

19 (i) means:

20 1. a planter or drill that:

21 A. is commonly known as a "no-till" planter or drill; and

22 B. is designed to minimize the disturbance of the soil in

23 planting crops; [or]

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2002, and shall be applicable to all taxable years beginning after December
3 31, 2001.