

(13) Expenses incurred for reforestation or timber stand improvement activity as determined under the provisions of §§ 280C and 280D of this subtitle[.];

(14) The dollar amount by which the employer business deduction for employee wages and salaries is disallowed under § 280C(b) of the Internal Revenue Code (relating to targeted jobs credit)[.];AND

(15) (I) 1. EXPENSES INCURRED OF UP TO \$1,000 FOR ANY ONE TAXABLE YEAR BY EMPLOYERS IN PROVIDING READERS FOR BLIND EMPLOYEES OF THAT EMPLOYER; AND

2. EXPENSES INCURRED OF UP TO \$1,000 FOR ANY ONE TAXABLE YEAR BY BLIND EMPLOYEES IN OBTAINING A READER FOR USE IN THE EMPLOYMENT OF THE BLIND EMPLOYEE.

(II) IN THIS PARAGRAPH, "BLIND" MEANS PERMANENT IMPAIRMENT OF BOTH EYES OF THE FOLLOWING STATUS: CENTRAL VISUAL ACUITY OF 20/200 OR LESS IN THE BETTER EYE, WITH CORRECTIVE GLASSES, OR CENTRAL VISUAL ACUITY OF MORE THAN 20/200 IF THERE IS A FIELD DEFECT IN WHICH THE PERIPHERAL FIELD HAS CONTRACTED TO SUCH AN EXTENT THAT THE WIDEST DIAMETER OF VISUAL FIELD SUBTENDS AN ANGULAR DISTANCE NO GREATER THAN 20 DEGREES ON THE BETTER EYE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984 and be applicable to all taxable years beginning after December 31, 1983.

Approved May 15, 1984.

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CHAPTER 437

(House Bill 668)

AN ACT concerning

Joint Committee on Legislative Ethics

FOR the purpose of requiring minority party representation on the Joint Committee on Legislative Ethics; specifying certain duties for the Committee; and relating generally to the Joint Committee on Legislative Ethics.

BY repealing and reenacting, with amendments,

Article 40 - General Assembly  
Section 89 and 90  
Annotated Code of Maryland  
(1982 Replacement Volume and 1983 Supplement)