

[2.] B. is designed to minimize the disturbance of the soil in planting crops; OR

2. LIQUID MANURE SOIL INJECTION EQUIPMENT THAT IS DESIGNED TO INJECT MANURE INTO THE SOIL TO REDUCE NUTRIENT RUNOFF; and

(ii) includes a planter or drill OR LIQUID MANURE SOIL INJECTION EQUIPMENT that attaches to or is pulled by equipment.

(2) The subtraction under subsection (a) of this section includes 100% of the expenses that a taxpayer incurs to buy and install conservation tillage equipment if:

(i) the equipment has a useful life of at least 4 years; [and]

(ii) the taxpayer:

1. bought the equipment:

A. after December 31, 1985, IF THE EQUIPMENT IS A PLANTER OR DRILL; OR

B. AFTER DECEMBER 31, 1989, IF THE EQUIPMENT IS LIQUID MANURE SOIL INJECTION EQUIPMENT;

2. owns the equipment for at least 3 years after the taxable year in which the subtraction is made; and

3. uses the equipment in agricultural production; AND

(III) FOR LIQUID MANURE SOIL INJECTION EQUIPMENT, THE EQUIPMENT IS:

1. USED ON LAND UPON WHICH FARM PRODUCTS, AS DEFINED UNDER § 10-601 OF THE AGRICULTURE ARTICLE, ARE RAISED; AND

2. NOT USED TO INJECT SLUDGE INTO THE SOIL.

(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 this section.

(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