

## Chapter 693

(House Bill 975)

AN ACT concerning

### **Income Tax – Subtraction Modification – Forest Conservation and Management Program Expenses**

FOR the purpose of allowing a subtraction modification under the Maryland income tax for certain amounts paid by individuals for certain expenses incurred with land preservation under the Forest Conservation and Management Program within the Department of Natural Resources under certain circumstances; defining certain terms; providing for the application of this Act; and generally relating to a Maryland income tax subtraction modification for certain amounts paid for certain conservation program–related expenses.

BY repealing and reenacting, without amendments,  
Article – Tax – General  
Section 10–208(a)  
Annotated Code of Maryland  
(2010 Replacement Volume and 2011 Supplement)

BY adding to  
Article – Tax – General  
Section 10–208(r)  
Annotated Code of Maryland  
(2010 Replacement Volume and 2011 Supplement)

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

#### **Article – Tax – General**

10–208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

**(R) (1) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.**

**(2) (I) “QUALIFIED CONSERVATION PROGRAM EXPENSES” MEANS AMOUNTS EXPENDED BY AN INDIVIDUAL DURING THE TAXABLE YEAR**

**RELATED TO AN APPLICATION FOR THE FOREST CONSERVATION AND MANAGEMENT PROGRAM WITHIN THE DEPARTMENT OF NATURAL RESOURCES.**

**(II) “QUALIFIED CONSERVATION PROGRAM EXPENSES” INCLUDES THE COSTS ASSOCIATED WITH HIRING A PROFESSIONAL LAND SURVEYOR AND THE PREPARATION OF A LAND MANAGEMENT PROGRAM FOR THE CONSERVED PROPERTY.**

**(3) THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION INCLUDES UP TO \$500 OF QUALIFIED CONSERVATION PROGRAM EXPENSES PAID BY AN INDIVIDUAL WHO APPLIES TO ENTER INTO A FOREST CONSERVATION AND MANAGEMENT PLAN WITH THE DEPARTMENT OF NATURAL RESOURCES, IF THE APPLICATION IS APPROVED BY THE DEPARTMENT.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2012, and shall be applicable to all taxable years beginning after December 31, 2011.

**Approved by the Governor, May 22, 2012.**