

The following information clarifies the 2013 law expanding tax subtraction eligibility to types of equipment that can improve nutrient management.

## Vertical tillage

Tillage equipment that provides a vertical slicing or cutting action into the soil while minimally disturbing previous crop residue or surface vegetation. The implement's primary tillage component shall consist of a flat (no concavity) discs or coulters that are positioned so as to be perpendicular to the direction of travel. The lack of angle to the direction of travel is intended to minimize soil disturbance. The implement shall leave 30% or greater residue on surface and shall be used to incorporate manure or poultry litter into the soil.

## GPS

GPS system or components that complete a GPS system and that provide positioning information using global satellite networks for the management of agricultural nutrient applications. ( May include radios, receivers, base stations, yield monitors, steering systems , grid sampling equipment or lightbars. Does not include software if sold separately from a system.)

## Optical Sensors for Nutrient Application

Nutrient applicator systems that employ on-the-go sensors to measure or measure and quantify crop health or vigor in order to apply nitrogen at variable rates in accordance with predicted plant responsiveness.