

SENATE BILL 494

Q3

11r2193
CF HB 461

By: **Senator Edwards**

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 22, 2011

CHAPTER _____

1 AN ACT concerning

2 **Income Tax Credit – Teachers at State and Local Correctional Facilities for**
3 **Adults and Juveniles**

4 FOR the purpose of altering a credit against the State income tax for certain tuition
5 costs of certain teachers to include teachers at ~~a~~ State or local correctional
6 ~~facility for adults or juveniles~~ facilities and certain juvenile facilities; providing
7 that a teacher at a State or local correctional facility or certain juvenile facilities
8 who is reimbursed ~~by the State or a county~~ for the tuition may not claim the
9 credit for the amount of tuition that is reimbursed; providing for the application
10 of this Act; and generally relating to a State income tax credit for certain tuition
11 paid by a teacher at ~~a~~ State or local correctional ~~facility for adults or juveniles~~
12 facilities and certain juvenile facilities.

13 BY repealing and reenacting, with amendments,

14 Article – Tax – General

15 Section 10–717

16 Annotated Code of Maryland

17 (2010 Replacement Volume)

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

20 **Article – Tax – General**

21 10–717.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (a) An individual who is a classroom teacher **OR A TEACHER AT A STATE**
 2 **OR LOCAL CORRECTIONAL FACILITY ~~FOR ADULTS OR JUVENILES~~ holding OR A**
 3 **JUVENILE FACILITY LISTED IN § 9-226 OF THE HUMAN SERVICES ARTICLE AND**
 4 **WHO HOLDS** a standard professional certificate or an advanced professional certificate
 5 may claim a credit against the State income tax for up to \$1,500 of tuition paid by the
 6 individual during the taxable year for graduate level courses required to maintain
 7 certification if the individual:

8 (1) successfully completes the courses with a grade of B or better;

9 (2) is employed by a county board of education ~~OR, A STATE OR~~
 10 **LOCAL CORRECTIONAL FACILITY ~~FOR ADULTS OR JUVENILES~~, OR A JUVENILE**
 11 **FACILITY LISTED IN § 9-226 OF THE HUMAN SERVICES ARTICLE;**

12 (3) teaches in a public school ~~OR, AT A STATE OR LOCAL~~
 13 **CORRECTIONAL FACILITY ~~FOR ADULTS OR JUVENILES~~, OR A JUVENILE FACILITY**
 14 **LISTED IN § 9-226 OF THE HUMAN SERVICES ARTICLE** and receives a satisfactory
 15 performance evaluation for that teaching; and

16 (4) has not been reimbursed by the **STATE OR A** county for the tuition
 17 paid.

18 (b) (1) If a county ~~OR, THE STATE OR LOCAL CORRECTIONAL~~
 19 **FACILITY ~~FOR ADULTS OR JUVENILES~~ , OR A JUVENILE FACILITY LISTED IN §**
 20 **9-226 OF THE HUMAN SERVICES ARTICLE** partially reimburses an individual for
 21 tuition paid, the individual may claim a tax credit allowed under this section for the
 22 balance of the tuition not paid by the county **OR THE STATE.**

23 (2) The credit allowed under this section may not exceed the State
 24 income tax for that taxable year, calculated before the application of the credits
 25 allowed under this section and §§ 10-701 and 10-701.1 of this subtitle but after the
 26 application of the other credits allowable under this subtitle.

27 (3) The unused amount of the credit for any taxable year may not be
 28 carried over to any other taxable year.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 30 July 1, 2011, and shall be applicable to all taxable years beginning after December 31,
 31 2010.