

SENATE BILL 467

Q3

2lr1913

By: ~~Senator Edwards~~ Senators Edwards, Kasemeyer, Brinkley, Colburn,
Currie, DeGrange, King, Manno, McFadden, and Peters

Introduced and read first time: February 2, 2012

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 17, 2012

CHAPTER _____

1 AN ACT concerning

2 **Income Tax Credit – Teachers at the Maryland School for the Blind and the**
3 **Maryland School for the Deaf**

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 the Maryland School for the
6 Blind and the Maryland School for the Deaf; providing that a certain teacher
7 who is reimbursed for the tuition may not claim the credit for the amount of
8 tuition that is reimbursed; providing for the application of this Act; and
9 generally relating to a State income tax credit for certain tuition paid by a
10 teacher at the Maryland School for the Blind and the Maryland School for the
11 Deaf.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – General
14 Section 10–717
15 Annotated Code of Maryland
16 (2010 Replacement Volume and 2011 Supplement)

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

19 **Article – Tax – General**

20 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 **THE**
2 **MARYLAND SCHOOL FOR THE BLIND, THE MARYLAND SCHOOL FOR THE DEAF,**
3 a State or local correctional facility, or a juvenile facility listed in § 9–226 of the
4 Human Services Article and who holds a standard professional certificate or an
5 advanced professional certificate may claim a credit against the State income tax for
6 up to \$1,500 of tuition paid by the individual during the taxable year for graduate
7 level courses required to maintain 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, **THE MARYLAND**
10 **SCHOOL FOR THE BLIND, THE MARYLAND SCHOOL FOR THE DEAF,** a State or
11 local correctional facility, or a juvenile facility listed in § 9–226 of the Human Services
12 Article;

13 (3) teaches in a public school, **THE MARYLAND SCHOOL FOR THE**
14 **BLIND, THE MARYLAND SCHOOL FOR THE DEAF,** a State or local correctional
15 facility, or a juvenile facility listed in § 9–226 of the Human Services Article and
16 receives a satisfactory performance evaluation for that teaching; and

17 (4) has not been reimbursed by the State or a county for the tuition
18 paid.

19 (b) (1) If a county, **THE MARYLAND SCHOOL FOR THE BLIND, THE**
20 **MARYLAND SCHOOL FOR THE DEAF,** the State or local correctional facility, or a
21 juvenile facility listed in § 9–226 of the Human Services Article partially reimburses
22 an individual for tuition paid, the individual may claim a tax credit allowed under this
23 section for the balance of the tuition not paid by the county or the State.

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

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

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 July 1, 2012, and shall be applicable to all taxable years beginning after December 31,
32 2011.