

SB1154/733228/1

BY: Delegate Saab

AMENDMENTS TO SENATE BILL 1154  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “– Alterations” and substitute “and Teacher Professional Development Credit”; in line 19, after “issued;” insert “allowing a credit against the State income tax for a certain amount for an individual who is a teacher engaged in certain elementary and secondary education that engaged in certain professional development during the taxable year; providing for the carryforward of the credit; requiring an individual, in order to qualify for the credit under this Act, to attach certain information to the individual’s income tax return;”; in line 20, strike “a certain term” and substitute “certain terms”; and in line 21, after “credit” insert “and a credit against the State income tax for certain teachers”.

On page 2, after line 4, insert:

“BY adding to

Article – Tax – General

Section 10–746

Annotated Code of Maryland

(2016 Replacement Volume and 2017 Supplement)”.

AMENDMENT NO. 2

On page 10, after line 22, insert:

“10–746.

(A) IN THIS SECTION, “ELEMENTARY AND SECONDARY EDUCATION” HAS THE MEANING STATED IN § 1–101 OF THE EDUCATION ARTICLE.

(Over)

(B) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO \$1,000 IF THE INDIVIDUAL:

(I) IS A TEACHER ENGAGED IN ELEMENTARY AND SECONDARY EDUCATION; AND

(II) DURING THE TAXABLE YEAR, ENGAGED IN PROFESSIONAL DEVELOPMENT.

(2) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, ANY UNUSED CREDIT MAY BE CARRIED FORWARD TO SUCCEEDING TAXABLE YEARS UNTIL THE FULL AMOUNT OF THE CREDIT IS USED.

(C) TO QUALIFY FOR THE CREDIT UNDER SUBSECTION (B) OF THIS SECTION, AN INDIVIDUAL SHALL ATTACH TO THE INDIVIDUAL'S INCOME TAX RETURN PROOF THAT THE INDIVIDUAL ENGAGED IN THE PROFESSIONAL DEVELOPMENT DURING THE TAXABLE YEAR."