

Chapter 490

(Senate Bill 494)

AN ACT concerning

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

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

BY repealing and reenacting, with amendments,

Article – Tax – General
Section 10–717
Annotated Code of Maryland
(2010 Replacement Volume)

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

Article – Tax – General

10–717.

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

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

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

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

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

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

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

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

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

Approved by the Governor, May 19, 2011.