

May 19, 2011

The Honorable Michael E. Busch
Speaker of the House
H-101 State House
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed House Bill 461 – *Income Tax Credit – Teachers at State and Local Correctional Facilities for Adults and Juveniles*.

This bill alters a credit against the State income tax for up to \$1,500 of tuition costs of teachers to include teachers at State or local correctional facilities and juvenile facilities. This bill provides that a teacher at a State or local correctional facility or juvenile facilities who is reimbursed for the tuition may not claim the credit for the amount of tuition that is reimbursed.

Senate Bill 494, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 461.

Sincerely,

Governor