

# SENATE BILL 741

Q3  
SB 824/13 – B&T

4r0979  
CF HB 756

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By: **Senators Kittleman, Astle, Benson, Brinkley, Colburn, Edwards, Jacobs, King, Klausmeier, Madaleno, Mathias, Montgomery, Ramirez, Raskin, Robey, Simonaire, and Stone**

Introduced and read first time: January 31, 2014  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Classroom Expenses for Teachers**

3 FOR the purpose of allowing an individual who is a teacher a credit against the State  
4 income tax for classroom expenses and supplies; providing that the credit may  
5 not exceed the State income tax for the taxable year and that any unused credit  
6 may not be carried over to any other taxable year; requiring the Comptroller to  
7 adopt certain regulations; providing for the application of this Act; and  
8 generally relating to a credit against the State income tax for classroom  
9 expenses for teachers.

10 BY adding to

11 Article – Tax – General

12 Section 10–736

13 Annotated Code of Maryland

14 (2010 Replacement Volume and 2013 Supplement)

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

17 **Article – Tax – General**

18 **10–736.**

19 **(A) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL**  
20 **WHO IS A TEACHER MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR**  
21 **UP TO \$500 PAID BY THE INDIVIDUAL DURING THE TAXABLE YEAR FOR**  
22 **CLASSROOM EXPENSES AND SUPPLIES.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(B) (1) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT**  
2 **EXCEED THE STATE INCOME TAX FOR THAT TAXABLE YEAR, CALCULATED**  
3 **BEFORE THE APPLICATION OF THE CREDITS ALLOWED UNDER THIS SECTION**  
4 **AND §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE APPLICATION**  
5 **OF THE OTHER CREDITS ALLOWABLE UNDER THIS SUBTITLE.**

6           **(2) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE**  
7 **YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.**

8           **(3) THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY**  
9 **OUT THE PROVISIONS OF THIS SECTION AND TO SPECIFY THE DOCUMENTATION**  
10 **REQUIRED TO CLAIM THE TAX CREDIT UNDER THIS SECTION.**

11           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,  
13 2013.