

Article - Tax - General

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§10-717.

(a) An individual who is a classroom teacher or a teacher at a State or local correctional facility 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, a State or local correctional facility, or a juvenile facility listed in § 9-226 of the Human Services Article;
- (3) teaches in a public school, a State or local correctional facility, 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, the State or local correctional facility, 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.

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