Maryland General Assembly
Department of Legislative Services

Proposed Regulation
State Board of Education
(DLS Control No. 16-169)

Overview and Legal and Fiscal Impact

This action repeals Chapter .08: Approved Paid Work-Based Learning Programs under COMAR 13A.05.

The regulation presents no legal issues of concern.

There is no fiscal impact on State or local agencies.

Regulations of COMAR Affected

State Board of Education:

Special Instructional Programs: Approved Paid Work-Based Learning Programs: COMAR 13A.05.08.01 though .06

Legal Analysis

Background

Chapter 571 of 2008 established a tax credit program for approved work-based learning programs for students. The program allowed certain employers to claim tax credits in the amount of 15% of the wages paid to certain secondary or postsecondary students who participated in specified work-based learning programs. In accordance with Chapter 571, the tax credit program terminated on June 30, 2013.

Summary of Regulation

In accordance with Chapter 571 of 2008, this action repeals existing COMAR 13A.05.08.01 through .06, which provided for the administration of the Approved Paid Work-Based Learning Program tax credit.

Legal Issues

The regulation presents no legal issues of concern.

Statutory Authority and Legislative Intent

The State Board of Education cites § 21-501 of the Education Article as statutory authority for the regulation. Section 21-501 established a tax credit program for approved work-based learning programs for students, and required the Maryland State Department of Education to adopt regulations to implement the program. Section 21-501 was repealed in 2013 in accordance with Chapter 571 of 2008.

Although not cited by the State board, § 2-205 provides additional statutory authority for this regulation. More specifically, § 2-205(b)(2) requires the State board to carry out those provisions of the Education Article that are within its jurisdiction. Section 2-205(c)(1) requires the State board to adopt bylaws, rules, and regulations for the administration of public schools.

With the addition of § 2-205 of the Education Article, this authority is correct and complete. The regulation complies with the legislative intent of the law.

Technical Notes and Special Corrections

The Department of Legislative Services notified staff for the State Department of Education regarding adding § 2-205 of the Education Article as statutory authority for the regulation.

Fiscal Analysis

There is no fiscal impact on State or local agencies.

Agency Estimate of Projected Fiscal Impact

The department advises that the regulations have minimal or no impact on State or local governments. The Department of Legislative Services concurs. The regulations repeal references to a tax credit for work-based learning programs, which expired after tax year 2012 pursuant to Chapter 571 of 2008.

Impact on Budget

There is no impact on the State operating or capital budget.

Agency Estimate of Projected Small Business Impact

The department advises that the regulations have minimal or no economic impact on small businesses in the State. The Department of Legislative Services concurs.

Contact Information

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