

# HOUSE BILL 1246

Q3

4lr1468

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By: **Prince George's County Delegation**

Introduced and read first time: February 8, 2024

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Income Tax Credit for Parent and Guardian**  
3 **Volunteers in Elementary and Secondary Schools**

4 **PG 411-24**

5 FOR the purpose of allowing certain eligible taxpayers who volunteer in certain schools in  
6 Prince George's County a credit against the State income tax; requiring the State  
7 Department of Education, in consultation with the Comptroller, to develop and make  
8 available a certain application and tax credit certificate; requiring a certain county  
9 board member or school administrator to issue tax credit certificates in a certain  
10 manner; making the credit refundable under certain circumstances; and generally  
11 relating to a credit against the State income tax for volunteering in certain schools  
12 in Prince George's County.

13 BY adding to

14 Article – Tax – General

15 Section 10-758

16 Annotated Code of Maryland

17 (2022 Replacement Volume and 2023 Supplement)

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

20 **Article – Tax – General**

21 **10-758.**

22 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**  
23 **INDICATED.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(2) "COUNTY BOARD" MEANS THE PRINCE GEORGE'S COUNTY**  
2 **BOARD OF EDUCATION.**

3           **(3) "ELIGIBLE TAXPAYER" MEANS AN INDIVIDUAL WHO:**

4                   **(I) 1. IS THE PARENT OF A SCHOOL STUDENT; OR**

5                               **2. HAS LEGAL CUSTODY OF A SCHOOL STUDENT AS A**  
6 **LEGAL GUARDIAN; AND**

7                   **(II) VOLUNTEERS AT THE SCHOOL IN WHICH THE STUDENT IS**  
8 **ENROLLED.**

9           **(4) "SCHOOL" MEANS A PUBLIC OR NONPUBLIC ELEMENTARY OR**  
10 **SECONDARY SCHOOL IN PRINCE GEORGE'S COUNTY, INCLUDING A CHARTER**  
11 **SCHOOL.**

12           **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, EACH ELIGIBLE**  
13 **TAXPAYER, REGARDLESS OF INDIVIDUAL OR JOINT FILING STATUS, MAY CLAIM A**  
14 **CREDIT AGAINST THE STATE INCOME TAX IN THE AMOUNT STATED ON A TAX CREDIT**  
15 **CERTIFICATE ISSUED TO THE ELIGIBLE TAXPAYER DURING THE TAXABLE YEAR IN**  
16 **ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION.**

17           **(C) (1) THE STATE DEPARTMENT OF EDUCATION SHALL, IN**  
18 **CONSULTATION WITH THE COMPTROLLER, DEVELOP AND MAKE AVAILABLE AN**  
19 **APPLICATION AND A TAX CREDIT CERTIFICATE TO BE USED IN ACCORDANCE WITH**  
20 **PARAGRAPHS (2) AND (3) OF THIS SUBSECTION.**

21           **(2) AN ELIGIBLE TAXPAYER SHALL SUBMIT AN APPLICATION FOR A**  
22 **CREDIT UNDER THIS SECTION:**

23                   **(I) IF THE STUDENT IS ENROLLED IN A PUBLIC SCHOOL, TO THE**  
24 **COUNTY BOARD MEMBER WHO REPRESENTS THE SCHOOL; OR**

25                   **(II) IF THE STUDENT IS ENROLLED IN A NONPUBLIC SCHOOL, TO**  
26 **AN ADMINISTRATOR OF THE SCHOOL.**

27           **(3) (I) ON APPLICATION BY AN ELIGIBLE TAXPAYER UNDER**  
28 **PARAGRAPH (2) OF THIS SUBSECTION, A COUNTY BOARD MEMBER OR SCHOOL**  
29 **ADMINISTRATOR SHALL ISSUE A TAX CREDIT CERTIFICATE IN AN AMOUNT EQUAL TO**  
30 **\$20 FOR EACH HOUR THAT THE ELIGIBLE TAXPAYER VOLUNTEERS AT THE SCHOOL**  
31 **IN WHICH THE STUDENT IS ENROLLED.**

1                   **(II) FOR ANY TAXABLE YEAR:**

2                               **1. AN ELIGIBLE TAXPAYER MAY APPLY FOR AND**  
3 **RECEIVE MORE THAN ONE TAX CREDIT CERTIFICATE, REGARDLESS OF WHETHER**  
4 **ANOTHER ELIGIBLE TAXPAYER HAS RECEIVED A TAX CREDIT CERTIFICATE FOR THE**  
5 **SAME STUDENT; AND**

6                               **2. THE AGGREGATE AMOUNT OF THE TAX CREDIT THAT**  
7 **EACH ELIGIBLE TAXPAYER MAY CLAIM MAY NOT EXCEED \$500.**

8                               **(4) THE COUNTY BOARD MEMBER OR SCHOOL ADMINISTRATOR**  
9 **ISSUING A TAX CREDIT CERTIFICATE UNDER THIS SECTION SHALL KEEP A RECORD**  
10 **OF THE NUMBER OF VOLUNTEER HOURS ACCRUED BY EACH ELIGIBLE TAXPAYER**  
11 **THAT RECEIVES A TAX CREDIT CERTIFICATE.**

12                               **(D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR**  
13 **EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, THE ELIGIBLE**  
14 **TAXPAYER MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.**

15                               **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July**  
16 **1, 2024, and shall be applicable to all taxable years beginning after December 31, 2023.**