
By: Delegate Leopold

Introduced and read first time: January 17, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 Income Tax - Subtraction Modification for Employer Tuition Reimbursement Payments

3 FOR the purpose of providing a subtraction modification under the Maryland individual
4 income tax for certain amounts paid by an individual's employer for educational
5 assistance to the individual; providing for the application of this Act; and generally
6 relating to a subtraction modification under the income tax for certain amounts paid
7 by an employer for educational assistance to an employee.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - General
10 Section 10-207(a)
11 Annotated Code of Maryland
12 (1988 Volume and 1995 Supplement)

13 BY adding to
14 Article - Tax - General
15 Section 10-207(s)
16 Annotated Code of Maryland
17 (1988 Volume and 1995 Supplement)

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

20 **Article - Tax - General**

21 10-207.

22 (a) To the extent included in federal adjusted gross income, the amounts under
23 this section are subtracted from the federal adjusted gross income of a resident to
24 determine Maryland adjusted gross income.

25 (S) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES
26 UP TO \$1,000 PAID BY AN INDIVIDUAL'S EMPLOYER FOR EDUCATIONAL ASSISTANCE
27 TO THE INDIVIDUAL UNDER A TUITION REIMBURSEMENT PLAN.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 July 1, 1996 and shall be applicable to all taxable years beginning after December 31,
30 1995.

