
By: Senator Kasemeyer

Introduced and read first time: January 17, 1997

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Employer-Paid Tuition for Employee Training**

3 FOR the purpose of providing a subtraction modification under the Maryland individual
4 and corporation income taxes for amounts paid by an employer in the State for
5 tuition for the employer's employees to attend certain educational or vocational
6 training courses; and providing for the application of this Act.

7 BY repealing and reenacting, without amendments,

8 Article - Tax - General

9 Section 10-208(a)

10 Annotated Code of Maryland

11 (1988 Volume and 1996 Supplement)

12 BY adding to

13 Article - Tax - General

14 Section 10-208(l)

15 Annotated Code of Maryland

16 (1988 Volume and 1996 Supplement)

17 BY repealing and reenacting, with amendments,

18 Article - Tax - General

19 Section 10-308(b)

20 Annotated Code of Maryland

21 (1988 Volume and 1996 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

23 MARYLAND, That the Laws of Maryland read as follows:

24 **Article - Tax - General**

25 10-208.

26 (a) In addition to the modification under § 10-207 of this subtitle, the amounts
27 under this section are subtracted from the federal adjusted gross income of a resident to
28 determine Maryland adjusted gross income.

1 (L) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE
2 SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AMOUNTS PAID
3 BY AN EMPLOYER IN THE STATE FOR TUITION FOR THE EMPLOYER'S EMPLOYEES
4 TO ATTEND EDUCATIONAL OR VOCATIONAL TRAINING COURSES IN
5 SEMITECHNICAL OR TECHNICAL FIELDS OR SEMISKILLED OR SKILLED VOCATIONAL
6 FIELDS.

7 (2) THE SUBTRACTION ALLOWED UNDER THIS SUBSECTION IS LIMITED
8 TO TUITION FOR COURSES THAT ARE APPROVED BY THE DIVISION OF
9 EMPLOYMENT AND TRAINING WITHIN THE DEPARTMENT OF LABOR, LICENSING,
10 AND REGULATION AS QUALIFYING FOR THE SUBTRACTION UNDER THIS
11 SUBSECTION.

12 10-308.

13 (b) The subtraction under subsection (a) of this section includes the amounts
14 allowed to be subtracted for an individual under:

15 (1) § 10-208(d) of this title (Conservation tillage equipment expenses);

16 (2) § 10-208(i) of this title (Reforestation or timber stand expenses); [and]

17 (3) § 10-208(k) of this title (Wage expenses for targeted jobs); AND

18 (4) § 10-208(L) (EMPLOYER-PAID TUITION FOR EMPLOYEE TRAINING).

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 1997 and shall be applicable to all taxable years beginning after December 31,
21 1996.