

SENATE BILL 17

Unofficial Copy
F1

1999 Regular Session
9r0291

(PRE-FILED)

By: **Senator Lawlah**
Requested: August 26, 1998
Introduced and read first time: January 13, 1999
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County Public School Teachers - Tuition Waivers for Higher**
3 **Education and Income Tax Subtraction Modification**

4 FOR the purpose of requiring the governing body of each public institution of higher
5 education in Prince George's County to adopt a policy providing for a certain
6 waiver of tuition for certain teachers in the Prince George's County public school
7 system who attend a public institution of higher education in Prince George's
8 County for certain purposes; providing a subtraction modification under the
9 Maryland income tax for certain wages of certain teachers in the Prince George's
10 County public school system; providing for the application and termination of
11 this Act; and generally relating to tuition waivers for higher education and an
12 income tax subtraction modification for Prince George's County public school
13 teachers.

14 BY adding to
15 Article - Education
16 Section 15-109
17 Annotated Code of Maryland
18 (1997 Replacement Volume and 1998 Supplement)

19 BY repealing and reenacting, without amendments,
20 Article - Tax - General
21 Section 10-207(a)
22 Annotated Code of Maryland
23 (1997 Replacement Volume and 1998 Supplement)

24 BY adding to
25 Article - Tax - General
26 Section 10-207(t)
27 Annotated Code of Maryland
28 (1997 Replacement Volume and 1998 Supplement)

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

3 **Article - Education**

4 15-109.

5 (A) IN THIS SECTION, "PRINCE GEORGE'S COUNTY TEACHER" MEANS AN
6 INDIVIDUAL EMPLOYED BY THE PRINCE GEORGE'S COUNTY BOARD OF EDUCATION
7 TO PROVIDE CLASSROOM INSTRUCTION IN THE PRINCE GEORGE'S COUNTY PUBLIC
8 SCHOOLS.

9 (B) SUBJECT TO SUBSECTION (C) OF THIS SECTION, THE GOVERNING BODY OF
10 EACH PUBLIC INSTITUTION OF HIGHER EDUCATION IN PRINCE GEORGE'S COUNTY
11 SHALL ADOPT A POLICY PROVIDING A WAIVER OF 50% OF THE TUITION COSTS FOR
12 PRINCE GEORGE'S COUNTY TEACHERS WHO ATTEND A PUBLIC INSTITUTION OF
13 HIGHER EDUCATION IN PRINCE GEORGE'S COUNTY.

14 (C) THE WAIVER OF TUITION REQUIRED UNDER THIS SECTION SHALL BE
15 ALLOWED FOR UP TO 15 HOURS OF COURSE WORK REQUIRED BY THE MARYLAND
16 STATE DEPARTMENT OF EDUCATION OR THE PRINCE GEORGE'S COUNTY BOARD OF
17 EDUCATION RELATED TO:

18 (1) CERTIFICATION;

19 (2) RECERTIFICATION; AND

20 (3) REFRESHER COURSE WORK THAT WOULD ADD TO AND STRENGTHEN
21 A TEACHER'S MAJOR OR MINOR AREAS OF CONCENTRATION.

22 **Article - Tax - General**

23 10-207.

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

27 (T) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES
28 THE FIRST \$15,000 IN WAGES RECEIVED BY A PRINCE GEORGE'S COUNTY TEACHER,
29 AS DEFINED IN § 15-109 OF THE EDUCATION ARTICLE, FOR SERVICE AS A TEACHER IN
30 THE PRINCE GEORGE'S COUNTY PUBLIC SCHOOL SYSTEM.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
32 July 1, 1999. The tuition waiver required under § 15-109 of the Education Article as
33 enacted under Section 1 of this Act shall be applicable to all school years beginning on
34 or after July 1, 1999 but before July 1, 2002. The income tax subtraction modification
35 under § 10-207(t) of the Tax - General Article as enacted under Section 1 of this Act
36 shall be applicable to all taxable years beginning on or after December 31, 1998 but
37 before January 1, 2002. This Act shall remain effective for a period of 3 years and, at

- 1 the end of June 30, 2002, with no further action required by the General Assembly,
- 2 this Act shall be abrogated and of no further force and effect.