
By: **Delegates Gladden, Kirk, and Cole**

Introduced and read first time: February 9, 2001

Assigned to: Ways and Means and Appropriations

A BILL ENTITLED

1 AN ACT concerning

2 **Public School Symposia - Participation - State Employee Leave/Tax Credit**

3 FOR the purpose of authorizing a county board of education to establish and
4 implement certain educational symposia for certain students; requiring the
5 Secretary of Budget and Management to provide by regulation for leave with
6 pay for a State employee who participates in an educational symposium;
7 establishing that regulations adopted by the Secretary may not provide for leave
8 with pay for a State employee under certain circumstances; allowing a certain
9 credit against the State income tax for certain employers whose employee
10 participates in an educational symposium; and generally relating to State
11 employee participation in certain educational symposia for public school
12 students.

13 BY adding to
14 Article - Education
15 Section 4-126
16 Annotated Code of Maryland
17 (1999 Replacement Volume and 2000 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article - State Personnel and Pensions
20 Section 9-1104
21 Annotated Code of Maryland
22 (1997 Replacement Volume and 2000 Supplement)

23 BY adding to
24 Article - Tax - General
25 Section 10-722
26 Annotated Code of Maryland
27 (1997 Replacement Volume and 2000 Supplement)

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

1

Article - Education

2 4-126.

3 (A) A COUNTY BOARD MAY ESTABLISH AND IMPLEMENT A PROGRAM OF
4 EDUCATIONAL SYMPOSIA OR PRESENTATIONS BY PERSONS IN THE COMMUNITY
5 FROM VARIOUS PROFESSIONAL OCCUPATIONS, INCLUDING OCCUPATIONS IN STATE
6 OR LOCAL GOVERNMENT OR OTHER OCCUPATIONS THAT THE COUNTY BOARD
7 CONSIDERS APPROPRIATE.

8 (B) A COUNTY BOARD MAY IMPLEMENT A PROGRAM UNDER SUBSECTION (A)
9 OF THIS SECTION IN ANY GRADE FROM KINDERGARTEN THROUGH GRADE 12 IN ANY
10 SCHOOL, GROUP OF SCHOOLS, OR SCHOOL DISTRICT ZONE UNDER ITS JURISDICTION,
11 OR COUNTY WIDE.

12

Article - State Personnel and Pensions

13 9-1104.

14 (A) The Secretary may provide by regulation for leave with pay:

15 (1) for jury service;

16 (2) to attend employee organization events approved for this purpose by
17 the Secretary;

18 (3) for military training in a reserve unit of the armed forces or in the
19 organized militia;

20 (4) unless the employee is a party to the action or a paid witness, to
21 appear in compliance with a subpoena:

22 (i) in court;

23 (ii) before a grand jury;

24 (iii) before an administrative unit; or

25 (iv) for a deposition;

26 (5) for administrative leave for the purpose of immediately removing an
27 employee from the work site, if the employee:

28 (i) poses a threat to self, another individual, or State property; or

29 (ii) is incapable of properly performing the employee's duties
30 because of extraordinary circumstances; and

31 (6) any other paid leave the Secretary deems necessary.

1 (B) (1) THE SECRETARY SHALL PROVIDE BY REGULATION FOR LEAVE WITH
2 PAY TO PARTICIPATE IN A PROGRAM OF EDUCATIONAL SYMPOSIA OR
3 PRESENTATIONS UNDER § 4-126 OF THE EDUCATION ARTICLE.

4 (2) IN REGULATIONS ADOPTED UNDER PARAGRAPH (1) OF THIS
5 SUBSECTION, THE SECRETARY:

6 (I) SHALL LIMIT AN EMPLOYEE TO NO MORE THAN 2 DAYS OF
7 LEAVE WITH PAY PER CALENDAR YEAR TO PARTICIPATE IN A PROGRAM OF
8 EDUCATIONAL SYMPOSIA OR PRESENTATIONS; AND

9 (II) MAY NOT PROVIDE FOR LEAVE WITH PAY TO PARTICIPATE IN A
10 PROGRAM OF EDUCATIONAL SYMPOSIA OR PRESENTATIONS IN A SCHOOL IN WHICH
11 A CHILD OR CHILD UNDER GUARDIANSHIP OF THE EMPLOYEE IS ENROLLED.

12 **Article - Tax - General**

13 10-722.

14 (A) AN INDIVIDUAL OR A CORPORATION MAY CLAIM A CREDIT AGAINST THE
15 STATE INCOME TAX IN AN AMOUNT EQUAL TO 100% OF UP TO 2 DAYS' WORTH OF
16 COMPENSATION THAT THE INDIVIDUAL OR CORPORATION PAYS TO AN EMPLOYEE
17 WHO IS GRANTED LEAVE WITH PAY TO PARTICIPATE IN A PROGRAM OF
18 EDUCATIONAL SYMPOSIA OR PRESENTATIONS UNDER § 4-126 OF THE EDUCATION
19 ARTICLE.

20 (B) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE STATE
21 INCOME TAX, ANY UNUSED CREDIT MAY BE CARRIED FORWARD AND APPLIED FOR
22 SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

23 (1) THE FULL AMOUNT OF THE CREDIT IS USED; OR

24 (2) THE EXPIRATION OF THE 10TH TAXABLE YEAR AFTER THE TAXABLE
25 YEAR IN WHICH THE CREDIT AROSE.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 July 1, 2001.