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By: **Delegates McMillan, Carter, Krebs, and Trueschler**

Introduced and read first time: February 10, 2005

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Restoring the Deduction for Qualified Tuition and Related**  
3 **Expenses**

4 FOR the purpose of repealing an addition modification under the Maryland income  
5 tax for certain tuition and related expenses deducted for federal income tax  
6 purposes; providing for the application of this Act; and generally relating to the  
7 repeal of an addition modification under the Maryland income tax for certain  
8 tuition and related expenses deducted for federal income tax purposes.

9 BY repealing

10 Article - Tax - General

11 Section 10-204(h)

12 Annotated Code of Maryland

13 (2004 Replacement Volume)

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

16 **Article - Tax - General**

17 10-204.

18 [(h) The addition under subsection (a) of this section includes the amount  
19 deducted under § 222 of the Internal Revenue Code for qualified tuition and related  
20 expenses paid during the taxable year.]

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 2005, and shall be applicable to all taxable years beginning after December 31,  
23 2004.