
By: **Delegates McMillan, Boschert, and Gilleland**

Introduced and read first time: February 6, 2006

Assigned to: Ways and Means

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 and 2005 Supplement)

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, 2006, and shall be applicable to all taxable years beginning after December 31,
23 2005.