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By: **Delegates Kaiser, Barkley, Bartlett, Boschert, Bozman, Bronrott, Cadden, Conroy, Cryor, Doory, Dumais, Elmore, Gilleland, Goldwater, Gutierrez, Healey, Heller, King, Lawton, Lee, Madaleno, Mandel, Marriott, McKee, Montgomery, Parker, Pendergrass, Ross, Shewell, Smigiel, Sophocleus, and V. Turner**

Introduced and read first time: February 9, 2006

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

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

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

8 BY repealing

9 Article - Tax - General

10 Section 10-204(h)

11 Annotated Code of Maryland

12 (2004 Replacement Volume and 2005 Supplement)

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

15 **Article - Tax - General**

16 10-204.

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

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
21 July 1, 2006, and shall be applicable to all taxable years beginning after December 31,  
22 2005.