

# SENATE BILL 267

Q3, F5

8lr1049  
CF 8lr1535

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By: **Senators Simonaire, Edwards, Glassman, Haines, Jacobs, and Kittleman**  
Introduced and read first time: January 24, 2008  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Public School Volunteer Aides**

3 FOR the purpose of providing a subtraction modification under the Maryland income  
4 tax for certain qualifying volunteer aides; requiring a county superintendent or  
5 the superintendent’s designee to provide certain volunteer aides with a certain  
6 certification; requiring the State Board of Education to create and provide a  
7 certain form; providing for the application of this Act; and generally relating to  
8 a Maryland income tax subtraction modification for certain qualifying volunteer  
9 aides.

10 BY repealing and reenacting, without amendments,  
11 Article – Tax – General  
12 Section 10–208(a)  
13 Annotated Code of Maryland  
14 (2004 Replacement Volume and 2007 Supplement)

15 BY adding to  
16 Article – Tax – General  
17 Section 10–208(q)  
18 Annotated Code of Maryland  
19 (2004 Replacement Volume and 2007 Supplement)

20 BY repealing and reenacting, with amendments,  
21 Article – Education  
22 Section 6–106(c)  
23 Annotated Code of Maryland  
24 (2006 Replacement Volume and 2007 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 **Article - Tax - General**

2 10-208.

3 (a) In addition to the modification under § 10-207 of this subtitle, the  
4 amounts under this section are subtracted from the federal adjusted gross income of a  
5 resident to determine Maryland adjusted gross income.

6 **(q) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS**  
7 **SUBSECTION, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**  
8 **INCLUDES \$3,200 IF AN INDIVIDUAL IS A QUALIFYING VOLUNTEER AIDE, AS**  
9 **DETERMINED UNDER PARAGRAPH (3) OF THIS SUBSECTION.**

10 **(2) IF AN INDIVIDUAL HAS FEDERAL ADJUSTED GROSS INCOME**  
11 **FOR THE TAXABLE YEAR GREATER THAN \$100,000, THE AMOUNT ALLOWED FOR**  
12 **THE SUBTRACTION UNDER PARAGRAPH (1) OF THIS SUBSECTION IS LIMITED TO:**

13 **(I) \$2,400 IF FEDERAL ADJUSTED GROSS INCOME FOR THE**  
14 **TAXABLE YEAR DOES NOT EXCEED \$125,000;**

15 **(II) \$1,800 IF FEDERAL ADJUSTED GROSS INCOME FOR THE**  
16 **TAXABLE YEAR IS GREATER THAN \$125,000 BUT NOT GREATER THAN \$150,000;**

17 **(III) \$1,200 IF FEDERAL ADJUSTED GROSS INCOME FOR THE**  
18 **TAXABLE YEAR IS GREATER THAN \$150,000 BUT NOT GREATER THAN \$200,000;**  
19 **OR**

20 **(IV) \$600 IF FEDERAL ADJUSTED GROSS INCOME FOR THE**  
21 **TAXABLE YEAR IS GREATER THAN \$200,000.**

22 **(3) AN INDIVIDUAL IS A QUALIFYING VOLUNTEER AIDE IF THE**  
23 **INDIVIDUAL VOLUNTEERS FOR AT LEAST 150 HOURS DURING THE CALENDAR**  
24 **YEAR IN A PUBLIC ELEMENTARY OR PUBLIC SECONDARY SCHOOL IN THE STATE.**

25 **(4) TO QUALIFY FOR THE SUBTRACTION UNDER THIS**  
26 **SUBSECTION, AN INDIVIDUAL SHALL ATTACH TO THE INDIVIDUAL'S INCOME TAX**  
27 **RETURN:**

28 **(I) A STATE VOLUNTEER AIDE FORM; OR**

29 **(II) A STATEMENT FROM A COUNTY SUPERINTENDENT OF**  
30 **SCHOOLS OR THE SUPERINTENDENT'S DESIGNEE, CERTIFYING THE**  
31 **INDIVIDUAL'S COMPLIANCE WITH THE REQUIREMENTS OF PARAGRAPH (3) OF**  
32 **THIS SUBSECTION.**

1 **Article – Education**

2 6–106.

3 (c) (1) Each county superintendent shall establish guidelines for the use  
4 of volunteer aides in the school system of his county.

5 (2) **AT THE TIME THE VOLUNTEER HOURS ARE PERFORMED,**  
6 **EACH COUNTY SUPERINTENDENT OR THE SUPERINTENDENT’S DESIGNEE SHALL**  
7 **PROVIDE THE VOLUNTEER AIDE A STATE VOLUNTEER AIDE FORM SPECIFYING**  
8 **THE NUMBER OF VOLUNTEER HOURS PERFORMED.**

9 (3) **IF AVAILABLE AND REQUESTED BY THE VOLUNTEER AIDE, A**  
10 **COUNTY SUPERINTENDENT OR THE SUPERINTENDENT’S DESIGNEE, SHALL**  
11 **PROVIDE THE VOLUNTEER AIDE WITH A STATEMENT CERTIFYING OF THE**  
12 **NUMBER OF VOLUNTEER HOURS THE VOLUNTEER AIDE PERFORMED DURING**  
13 **THE CALENDAR YEAR.**

14 (4) **THE STATE BOARD SHALL CREATE AND PROVIDE STATE**  
15 **VOLUNTEER AIDE FORMS TO EACH COUNTY SUPERINTENDENT OR THE**  
16 **SUPERINTENDENT’S DESIGNEE.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 July 1, 2008, and shall be applicable to all taxable years beginning after December 31,  
19 2007.