

# SENATE BILL 467

Q3

2lr1913

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By: **Senator Edwards**

Introduced and read first time: February 2, 2012

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Teachers at the Maryland School for the Blind and the**  
3 **Maryland School for the Deaf**

4 FOR the purpose of altering a credit against the State income tax for certain tuition  
5 costs of certain teachers to include teachers at the Maryland School for the  
6 Blind and the Maryland School for the Deaf; providing that a certain teacher  
7 who is reimbursed for the tuition may not claim the credit for the amount of  
8 tuition that is reimbursed; providing for the application of this Act; and  
9 generally relating to a State income tax credit for certain tuition paid by a  
10 teacher at the Maryland School for the Blind and the Maryland School for the  
11 Deaf.

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – General  
14 Section 10–717  
15 Annotated Code of Maryland  
16 (2010 Replacement Volume and 2011 Supplement)

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

19 **Article – Tax – General**

20 10–717.

21 (a) An individual who is a classroom teacher or a teacher at **THE**  
22 **MARYLAND SCHOOL FOR THE BLIND, THE MARYLAND SCHOOL FOR THE DEAF,**  
23 a State or local correctional facility, or a juvenile facility listed in § 9–226 of the  
24 Human Services Article and who holds a standard professional certificate or an  
25 advanced professional certificate may claim a credit against the State income tax for

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



up to \$1,500 of tuition paid by the individual during the taxable year for graduate level courses required to maintain certification if the individual:

(1) successfully completes the courses with a grade of B or better;

(2) is employed by a county board of education, **THE MARYLAND SCHOOL FOR THE BLIND, THE MARYLAND SCHOOL FOR THE DEAF**, a State or local correctional facility, or a juvenile facility listed in § 9–226 of the Human Services Article;

(3) teaches in a public school, **THE MARYLAND SCHOOL FOR THE BLIND, THE MARYLAND SCHOOL FOR THE DEAF**, a State or local correctional facility, or a juvenile facility listed in § 9–226 of the Human Services Article and receives a satisfactory performance evaluation for that teaching; and

(4) has not been reimbursed by the State or a county for the tuition paid.

(b) (1) If a county, **THE MARYLAND SCHOOL FOR THE BLIND, THE MARYLAND SCHOOL FOR THE DEAF**, the State or local correctional facility, or a juvenile facility listed in § 9–226 of the Human Services Article partially reimburses an individual for tuition paid, the individual may claim a tax credit allowed under this section for the balance of the tuition not paid by the county or the State.

(2) The credit allowed under this section may not exceed the State income tax for that taxable year, calculated before the application of the credits allowed under this section and §§ 10–701 and 10–701.1 of this subtitle but after the application of the other credits allowable under this subtitle.

(3) The unused amount of the credit for any taxable year may not be carried over to any other taxable year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2012, and shall be applicable to all taxable years beginning after December 31, 2011.