

HOUSE BILL 378

Q3
HB 404/25 – W&M

6lr1083

By: Prince George's County Delegation

Introduced and read first time: January 19, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Income Tax Credit for Parent and Guardian**
3 **Volunteers in Elementary and Secondary Schools**

4 **PG 420-26**

5 FOR the purpose of allowing certain eligible taxpayers who volunteer in certain schools in
6 Prince George's County a credit against the State income tax; requiring the State
7 Department of Education, in consultation with the Comptroller, to develop and make
8 available a certain application and tax credit certificate; requiring a certain county
9 board member or school administrator to issue tax credit certificates in a certain
10 manner; making the credit refundable under certain circumstances; and generally
11 relating to a credit against the State income tax for volunteering in certain schools
12 in Prince George's County.

13 BY adding to
14 Article – Tax – General
15 Section 10-758
16 Annotated Code of Maryland
17 (2022 Replacement Volume and 2025 Supplement)

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

20 **Article – Tax – General**

21 **10-758.**

22 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
23 **INDICATED.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) "COUNTY BOARD" MEANS THE PRINCE GEORGE'S COUNTY BOARD OF EDUCATION.

3 (3) "ELIGIBLE TAXPAYER" MEANS AN INDIVIDUAL WHO:

4 (I) 1. IS THE PARENT OF A SCHOOL STUDENT; OR

12 (B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, EACH ELIGIBLE
13 TAXPAYER, REGARDLESS OF INDIVIDUAL OR JOINT FILING STATUS, MAY CLAIM A
14 CREDIT AGAINST THE STATE INCOME TAX IN THE AMOUNT STATED ON A TAX CREDIT
15 CERTIFICATE ISSUED TO THE ELIGIBLE TAXPAYER DURING THE TAXABLE YEAR IN
16 ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION.

17 (C) (1) THE STATE DEPARTMENT OF EDUCATION SHALL, IN
18 CONSULTATION WITH THE COMPTROLLER, DEVELOP AND MAKE AVAILABLE AN
19 APPLICATION AND A TAX CREDIT CERTIFICATE TO BE USED IN ACCORDANCE WITH
20 PARAGRAPHS (2) AND (3) OF THIS SUBSECTION.

23 (I) IF THE STUDENT IS ENROLLED IN A PUBLIC SCHOOL, TO THE
24 COUNTY BOARD MEMBER WHO REPRESENTS THE SCHOOL; OR

25 (II) IF THE STUDENT IS ENROLLED IN A NONPUBLIC SCHOOL, TO
26 AN ADMINISTRATOR OF THE SCHOOL.

(II) FOR ANY TAXABLE YEAR:

2 1. AN ELIGIBLE TAXPAYER MAY APPLY FOR AND
3 RECEIVE MORE THAN ONE TAX CREDIT CERTIFICATE, REGARDLESS OF WHETHER
4 ANOTHER ELIGIBLE TAXPAYER HAS RECEIVED A TAX CREDIT CERTIFICATE FOR THE
5 SAME STUDENT; AND

12 (D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR
13 EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, THE ELIGIBLE
14 TAXPAYER MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
16 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.