

(d) *Any such curtailment will adversely affect the welfare of the State by denying to parents a choice in how their children are to be educated and by increasing the burden on the public schools, many of which are already overcrowded;*

(e) *By the provisions of state assistance, as authorized in this Act, nonpublic schools can continue the important role they have played, and make available to more families, especially low income families, the choice in education which they could not otherwise afford.*

#### 214. *Establishment of Scholarship Program.*

*There is hereby created a program of state scholarships for children attending approved nonpublic schools in Maryland as provided herein.*

#### 215. *Definitions.*

*As used herein,*

(a) *"Board" shall mean the State Scholarship Board, which shall administer the scholarship program authorized herein;*

(b) *"Program" shall mean the state nonpublic school scholarship program authorized by this subtitle;*

(c) *"Superintendent" shall mean the State Superintendent of Schools;*

(d) *"Gross Income" shall mean the gross income reported on the Maryland Income Tax Return for the year immediately preceding the year of application for a scholarship, LESS THE AMOUNT ALLOWABLE FOR PERSONAL EXEMPTIONS AS SAID TERM, PERSONAL EXEMPTIONS, IS DEFINED IN SECTION 286 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND or, if no such return was filed for such year, and the failure to file such return was not in violation of applicable State law, then "gross income" shall mean the gross income for such year calculated in the same manner as required on the Maryland Income Tax Return for the said preceding year LESS THE AMOUNT ALLOWABLE FOR PERSONAL EXEMPTIONS AS SAID TERM, PERSONAL EXEMPTIONS, IS DEFINED IN SECTION 286 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND;*

(e) *"Parent" shall mean natural or adoptive parents and shall include a legal guardian or other persons having lawful custody of a child. Where natural or adoptive parents are not living together at the time an application for scholarship is filed, "parent" shall mean the parent having lawful custody of the child.*

#### 216. *Participating Institutions.*

(a) *A nonpublic school shall not be eligible for participation in the program unless it has been approved for participation by the Superintendent. Such approval shall not be given unless the nonpublic school shall satisfy the Superintendent that*

(1) *it is approved and certified under the provisions of Section 12 of this article;*