

business' normal requirements for personnel. It is the intent of this program to expeditiously certify an employer as eligible for the tax credit, and with as little paper work as possible, find summer jobs for students. The employer will benefit from the additional manpower at a great tax savings; the student will benefit by having a good paying job and possibly be able to save for his future education; the community will benefit by having its young people its future producers and taxpayers gainfully employed rather than disinterested and bored with their summer break.

The program is self-supporting; it will be funded by a one-time addition of \$1 per taxpayer on personal income tax returns for 1976, 1977, and 1978. Thus, no additional State moneys need be expended, and no significant burden will be placed on the taxpayer; persons over 65 years of age will be exempted from the tax; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 292 be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to read as follows:

Article 81 - Revenue and Taxes

292.

(A) THIS SECTION MAY BE CITED AS THE SCHOLASTIC SUMMER EMPLOYMENT ACT.

(B) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "SCHOOL" MEANS AN EDUCATIONAL INSTITUTION THAT HAS A REGULAR TEACHING STAFF, COURSE OF STUDY, AND A BODY OF STUDENTS IN ATTENDANCE. IT INCLUDES SECONDARY SCHOOLS, COLLEGES, UNIVERSITIES, COMMUNITY COLLEGES, BUSINESS, VOCATIONAL, TECHNICAL, AND MECHANICAL SCHOOLS LEADING TO A DIPLOMA, DEGREE, OR CERTIFICATION. IT DOES NOT INCLUDE ON-THE-JOB TRAINING COURSES, CORRESPONDENCE COURSES, OR SIMILAR COURSES OR SCHOOLS.

(3) "STUDENT" MEANS A STUDENT:

(I) WHO HAS COMPLETED THE PRECEDING ACADEMIC YEAR IN ACCORDANCE WITH THE REQUIREMENTS OF THE SCHOOL ATTENDED.

(II) WHO IS ENROLLED IN A PROGRAM OF DAY OR NIGHT STUDY DEEMED TO BE FULL-TIME BY THE INSTITUTION ATTENDED.

(III) WHO HAS COMPLETED NINTH GRADE BUT HAS NOT BEGUN COLLEGE POSTGRADUATE EDUCATION.