

(O) A RECIPIENT MAY HOLD A WORKFORCE SHORTAGE STUDENT ASSISTANCE GRANT AND ANY OTHER STATE GRANT OR SCHOLARSHIP AWARDED BY THE OFFICE PROVIDED THAT THE TOTAL OF ALL GRANTS AND SCHOLARSHIPS DOES NOT EXCEED:

(1) THE STUDENT'S TOTAL COST OF ATTENDANCE, AS CERTIFIED BY THE INSTITUTION WHERE THE STUDENT IS ENROLLED; AND

(2) THE COST OF ATTENDANCE, AS DEFINED IN SUBSECTION (I) OF THIS SECTION.

(P) FUNDS FOR THE WORKFORCE SHORTAGE STUDENT ASSISTANCE GRANT PROGRAM SHALL BE AS PROVIDED IN THE ANNUAL BUDGET OF THE COMMISSION BY THE GOVERNOR.

(Q) THE COMMISSION SHALL ADOPT GUIDELINES OR REGULATIONS NECESSARY TO IMPLEMENT THIS SECTION.

SECTION 3. AND BE IT FURTHER ENACTED, That the Office of Student Financial Assistance in the Maryland Higher Education Commission may not award an initial scholarship or grant under the student financial assistance programs specified in Section 1 of this Act after June 30, 2007. The office may renew a scholarship or grant after June 30, 2007, if the individual received an initial scholarship or grant before that date.

SECTION 4. AND BE IT FURTHER ENACTED, That:

(1) the Secretary of Higher Education shall appoint an Advisory Council on Workforce Shortage on or before September 1, 2006; and

(2) the Office of Student Financial Assistance in the Maryland Higher Education Commission shall make initial awards under the Workforce Shortage Student Assistance Grant program established under § 18-708 of the Education Article in the fiscal year beginning July 1, 2007.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 2012.

SECTION 6. AND BE IT FURTHER ENACTED, That, subject to Section 5 of this Act, this Act shall take effect July 1, 2006.

Approved May 2, 2006.

CHAPTER 368

(House Bill 994)

AN ACT concerning

Income Tax - U.S. Government Employees' Foreign Earned Income

FOR the purpose of providing a subtraction modification for certain taxable years