

~~(C) (D)~~ THE EMPLOYER OF AN INDIVIDUAL WHO RECEIVES A STIPEND OR SALARY ENHANCEMENT BONUS UNDER SUBSECTION ~~(A) (B)~~ OF THIS SECTION SHALL PAY THE INCREASE IN FRINGE BENEFIT COSTS ASSOCIATED WITH THE STIPEND OR SALARY ENHANCEMENT BONUS.

~~(D) (E)~~ THE DEPARTMENT SHALL ACT AS FISCAL AGENT FOR FUNDS DISPERSED UNDER THIS SECTION.

6-704.

(b) (1) The ~~{Board may establish}~~ DEPARTMENT SHALL COLLECT a fee~~{,~~ not to exceed \$10,~~}] OF \$20~~ for THE issuance or renewal of a ~~{teacher}~~ certificate ISSUED TO A TEACHER OR OTHER PROFESSIONAL ASSISTANT.

(2) The Board may not require a fee:

[(1)] (I) For the addition of any new area of certification to a currently valid certificate; or

[(2)] (II) Except for the fee authorized under this subsection, for the evaluation of credentials for the certification of teachers.

~~(3) (I) ALL MONEY COLLECTED UNDER THIS SUBSECTION CONSTITUTES A SPECIAL FUND TO BE USED ONLY TO DEFRAY PARTIALLY THE EXPENSES INCURRED IN THE ADMINISTRATION OF TEACHER CERTIFICATES.~~

~~(II) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ANY MONEY UNEXPENDED AT THE END OF A FISCAL YEAR SHALL REMAIN IN THE FUND AND DOES NOT REVERT TO THE GENERAL FUND OF THE STATE.~~

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

10-712.

(A) AN INDIVIDUAL WHO IS A CLASSROOM TEACHER HOLDING A STANDARD PROFESSIONAL CERTIFICATE OR AN ADVANCED PROFESSIONAL CERTIFICATE MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR 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;

(3) TEACHES IN A PUBLIC SCHOOL AND RECEIVES A SATISFACTORY PERFORMANCE EVALUATION FOR THAT TEACHING; AND

(4) HAS NOT BEEN REIMBURSED BY THE COUNTY FOR THE TUITION PAID.