

Article - Tax - General

Section 10-712

Annotated Code of Maryland

(1997 Replacement Volume and 1998 Supplement)

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

**Article - Tax - General**

10-712.

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

(2) "APPROVED INDUSTRY CERTIFICATE PROGRAM" MEANS A PROGRAM OF STUDY THAT:

(I) IS PROVIDED IN MARYLAND;

(II) IS RECOGNIZED BY NATIONAL ACCREDITING CORPORATIONS AND ASSOCIATIONS; AND

(III) ON SUCCESSFUL COMPLETION, ISSUES AN INDIVIDUAL A CERTIFICATE OF PROFICIENCY IN A SPECIFIC WORK-RELATED SKILL OR OCCUPATION THAT IS IN SHORT SUPPLY AND CRITICAL TO MARYLAND'S ECONOMIC DEVELOPMENT STRATEGY, AS DESIGNATED BY THE MARYLAND HIGHER EDUCATION COMMISSION UNDER SUBSECTION ~~(E)~~ (D) OF THIS SECTION.

(3) "APPROVED PROGRAM" MEANS A PROGRAM THAT IS OFFERED AT AN ELIGIBLE EDUCATIONAL INSTITUTION AND THAT:

(I) PROVIDES TRAINING IN WORKPLACE DISCIPLINES AND SKILLS IN SHORT SUPPLY AND CRITICAL TO MARYLAND'S ECONOMIC DEVELOPMENT STRATEGY, AS DESIGNATED BY THE MARYLAND HIGHER EDUCATION COMMISSION UNDER SUBSECTION ~~(E)~~ (D) OF THIS SECTION; AND

(II) IS APPROVED BY THE MARYLAND HIGHER EDUCATION COMMISSION UNDER SUBSECTION ~~(E)~~ (D) OF THIS SECTION AS QUALIFYING FOR THE TAX CREDIT UNDER THIS SECTION.

(4) "ELIGIBLE EDUCATIONAL INSTITUTION" MEANS A MARYLAND COLLEGE, UNIVERSITY, PRIVATE CAREER SCHOOL, OR OTHER POSTSECONDARY EDUCATIONAL INSTITUTION THAT IS AN ELIGIBLE EDUCATIONAL INSTITUTION WITHIN THE MEANING OF § 25A OF THE INTERNAL REVENUE CODE.

(5) (I) "QUALIFIED TUITION AND RELATED EXPENSES" MEANS TUITION AND FEES THAT ARE REQUIRED FOR ENROLLMENT IN AN APPROVED PROGRAM AT AN ELIGIBLE EDUCATIONAL INSTITUTION OR FOR ENROLLMENT IN AN APPROVED INDUSTRY CERTIFICATE PROGRAM.