

BY adding to

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

~~1. (I) IS PROVIDED BY A MARYLAND PROVIDER IN MARYLAND;~~

~~2. (II) IS RECOGNIZED BY NATIONAL ACCREDITING CORPORATIONS AND ASSOCIATIONS; AND~~

~~3. (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 ~~(B)~~ (D) OF THIS SECTION.~~

~~(II) "APPROVED INDUSTRY CERTIFICATE PROGRAM" DOES NOT INCLUDE A PROGRAM OF STUDY OFFERED IN AN ASSOCIATE, BACHELOR, OR GRADUATE DEGREE PROGRAM.~~

(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 ~~(B)~~ (D) OF THIS SECTION; AND

(II) IS APPROVED BY THE MARYLAND HIGHER EDUCATION COMMISSION UNDER SUBSECTION ~~(B)~~ (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.