

tuition and fees for certain approved educational programs for the individual or the individual's spouse or dependents, subject to certain limitations and conditions; ~~allowing an individual who becomes a resident of the State and commences employment in certain occupations designated as in short supply and critical to Maryland's economic development strategy to claim a credit against the State income tax in a certain amount, subject to certain limitations;~~ requiring the Secretary of the Maryland Higher Education Commission after consultation with certain persons to approve certain educational programs as qualifying for the tax credits and to designate work-related skills and occupations that are in short supply and are critical to Maryland's economic development strategy; defining certain terms; providing for the application of this Act; and generally relating to certain income tax credits for individuals relating to certain work-related skills and occupations designated as in short supply and critical to Maryland's economic development strategy.

BY adding to

Article - Tax - General

Section 10-722

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

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

Article - Tax - General

10-722.

(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 THIS SECTION.

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