

HOUSE BILL 719

Q3

4lr1024
CF SB 198

By: **Delegates J. Long, Alston, Bagnall, Buckel, Miller, Schmidt, Simmons, Tomlinson, and Wilkins**

Introduced and read first time: January 26, 2024

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Credit for Parent and Guardian Volunteers in Elementary and**
3 **Secondary Schools**

4 FOR the purpose of allowing certain eligible taxpayers who volunteer in a certain school a
5 credit against the State income tax; requiring the State Department of Education, in
6 consultation with the Comptroller, to develop and make available a certain
7 application and tax credit certificate; requiring a certain county board member or
8 school administrator to issue tax credit certificates in a certain manner; making the
9 credit refundable under certain circumstances; and generally relating to a credit
10 against the State income tax for volunteering in certain schools.

11 BY repealing and reenacting, without amendments,
12 Article – Education
13 Section 1–101(a) and (d)
14 Annotated Code of Maryland
15 (2022 Replacement Volume and 2023 Supplement)

16 BY adding to
17 Article – Tax – General
18 Section 10–758
19 Annotated Code of Maryland
20 (2022 Replacement Volume and 2023 Supplement)

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

23 **Article – Education**

24 1–101.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) In this article, unless the context requires otherwise, the following words have
2 the meanings indicated.

3 (d) "County board" means the board of education of a county and includes the
4 Baltimore City Board of School Commissioners.

5 **Article – Tax – General**

6 **10-758.**

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

9 **(2) "COUNTY BOARD" HAS THE MEANING STATED IN § 1-101 OF THE**
10 **EDUCATION ARTICLE.**

11 **(3) "ELIGIBLE TAXPAYER" MEANS AN INDIVIDUAL WHO:**

12 **(I) 1. IS THE PARENT OF A SCHOOL STUDENT; OR**

13 **2. HAS LEGAL CUSTODY OF A SCHOOL STUDENT AS A**
14 **LEGAL GUARDIAN; AND**

15 **(II) VOLUNTEERS AT THE SCHOOL IN WHICH THE STUDENT IS**
16 **ENROLLED.**

17 **(4) "SCHOOL" MEANS A PUBLIC OR NONPUBLIC ELEMENTARY OR**
18 **SECONDARY SCHOOL IN THE STATE, INCLUDING A CHARTER SCHOOL.**

19 **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, EACH ELIGIBLE**
20 **TAXPAYER, REGARDLESS OF INDIVIDUAL OR JOINT FILING STATUS, MAY CLAIM A**
21 **CREDIT AGAINST THE STATE INCOME TAX IN THE AMOUNT STATED ON A TAX CREDIT**
22 **CERTIFICATE ISSUED TO THE ELIGIBLE TAXPAYER DURING THE TAXABLE YEAR IN**
23 **ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION.**

24 **(C) (1) THE STATE DEPARTMENT OF EDUCATION SHALL, IN**
25 **CONSULTATION WITH THE COMPTROLLER, DEVELOP AND MAKE AVAILABLE AN**
26 **APPLICATION AND A TAX CREDIT CERTIFICATE TO BE USED IN ACCORDANCE WITH**
27 **PARAGRAPHS (2) AND (3) OF THIS SUBSECTION.**

28 **(2) AN ELIGIBLE TAXPAYER SHALL SUBMIT AN APPLICATION FOR A**
29 **CREDIT UNDER THIS SECTION:**

30 **(I) IF THE STUDENT IS ENROLLED IN A PUBLIC SCHOOL, TO THE**

1 COUNTY BOARD MEMBER WHO REPRESENTS THE SCHOOL; OR

2 (II) IF THE STUDENT IS ENROLLED IN A NONPUBLIC SCHOOL, TO
3 AN ADMINISTRATOR OF THE SCHOOL.

4 (3) (I) ON APPLICATION BY AN ELIGIBLE TAXPAYER UNDER
5 PARAGRAPH (2) OF THIS SUBSECTION, A COUNTY BOARD MEMBER OR SCHOOL
6 ADMINISTRATOR SHALL ISSUE A TAX CREDIT CERTIFICATE IN AN AMOUNT EQUAL TO
7 \$20 FOR EACH HOUR THAT THE ELIGIBLE TAXPAYER VOLUNTEERS AT THE SCHOOL
8 IN WHICH THE STUDENT IS ENROLLED.

9 (II) FOR ANY TAXABLE YEAR:

10 1. AN ELIGIBLE TAXPAYER MAY APPLY FOR AND
11 RECEIVE MORE THAN ONE TAX CREDIT CERTIFICATE, REGARDLESS OF WHETHER
12 ANOTHER ELIGIBLE TAXPAYER HAS RECEIVED A TAX CREDIT CERTIFICATE FOR THE
13 SAME STUDENT; AND

14 2. THE AGGREGATE AMOUNT OF THE TAX CREDIT THAT
15 EACH ELIGIBLE TAXPAYER MAY CLAIM MAY NOT EXCEED \$500.

16 (4) THE COUNTY BOARD MEMBER OR SCHOOL ADMINISTRATOR
17 ISSUING A TAX CREDIT CERTIFICATE UNDER THIS SECTION SHALL KEEP A RECORD
18 OF THE NUMBER OF VOLUNTEER HOURS ACCRUED BY EACH ELIGIBLE TAXPAYER
19 THAT RECEIVES A TAX CREDIT CERTIFICATE.

20 (D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR
21 EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, THE ELIGIBLE
22 TAXPAYER MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
24 1, 2024, and shall be applicable to all taxable years beginning after December 31, 2023.