

(J) THERE SHALL BE ADDED TO EACH PERSONAL INCOME TAX RETURN FILED WITH THE STATE COMPTROLLER AN ADDITIONAL TAX OF \$1 FOR EACH TAXPAYER FOR THE CALENDAR YEARS 1976, 1977, AND 1978. THE STATE COMPTROLLER SHALL SPECIFY ON THE TAX RETURN FORM THAT THIS ADDITIONAL TAX IS FOR THE SCHOLASTIC SUMMER EMPLOYMENT PROGRAM. PERSONS 65 YEARS OF AGE AND OLDER ARE EXEMPT FROM PAYING THIS ADDITIONAL TAX. PERSONS HAVING A NET TAXABLE INCOME OF \$6000 OR LESS ARE EXEMPT FROM PAYING THIS ADDITIONAL TAX.]]

Article 88A - Social Services Administration
Section 17C
Annotated Code of Maryland
(1969 Replacement Volume and 1975 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280A(c)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 17C be and it is hereby added to Article 88A - Social Services Administration, of the Annotated Code of Maryland (1969 Replacement Volume and 1975 Supplement) to read as follows:

Article 88A - Social Services Administration

17C.

(A) THE SECRETARY OF HUMAN RESOURCES SHALL ESTABLISH A DEMONSTRATION PROGRAM FOR THE PLACEMENT AND EMPLOYMENT OF STUDENTS IN PRIVATE INDUSTRY IN MARYLAND TO BE KNOWN AS THE "SUMMER SCHOLASTIC EMPLOYMENT ACT."

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

(2) "SCHOOL" MEANS AN EDUCATIONAL INSTITUTION THAT HAS A REGULAR TEACHING STAFF, COURSE OF STUDY, AND A BODY OF STUDENTS IN ATTENDANCE. IT INCLUDES SECONDARY SCHOOLS, COLLEGES, UNIVERSITIES, COMMUNITY COLLEGES, BUSINESS, VOCATIONAL, TECHNICAL, AND MECHANICAL SCHOOLS LEADING TO A DIPLOMA, DEGREE, OR CERTIFICATION, IT DOES NOT INCLUDE ON-THE-JOB TRAINING COURSES, CORRESPONDENCE COURSES, OR SIMILAR COURSES OR SCHOOLS.

(3) "STUDENT" MEANS A STUDENT;

(I) WHO HAS COMPLETED THE PRECEDING ACADEMIC YEAR IN ACCORDANCE WITH THE REQUIREMENTS OF THE SCHOOL ATTENDED AND WHO INTENDS TO CONTINUE IN SCHOOL.

(II) WHO IS ENROLLED IN A PROGRAM OF