

(B) (1) IF A COUNTY PARTIALLY REIMBURSES AN INDIVIDUAL FOR TUITION PAID, THE INDIVIDUAL MAY CLAIM A TAX CREDIT ALLOWED UNDER THIS SECTION FOR THE BALANCE OF THE TUITION NOT PAID BY THE COUNTY.

(2) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED THE STATE INCOME TAX FOR THAT TAXABLE YEAR, CALCULATED BEFORE THE APPLICATION OF THE CREDITS ALLOWED UNDER THIS SECTION AND §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE APPLICATION OF THE OTHER CREDITS ALLOWABLE UNDER THIS SUBTITLE.

(3) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.

SECTION 3. AND BE IT FURTHER ENACTED, That the probationary period of ~~3 years~~ of employment as provided by § 6-202(b) of the Education Article, as enacted under Section 1 of this Act, shall apply to all ~~professional assistants~~ certificated employees in a public school system hired on or after July 1, 1999.

SECTION 4. AND BE IT FURTHER ENACTED, That the Maryland State Department of Education shall report to the Governor and General Assembly on the effectiveness of the programs established in this Act after 3 years and no later than September 1, 2002.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 2000 and shall be applicable to all taxable years beginning after December 31, 1999.

SECTION 6. AND BE IT FURTHER ENACTED, That, except as provided in Section 5 of this Act, this Act shall take effect July 1, 1999.

Approved May 27, 1999.

CHAPTER 601

(House Bill 10)

AN ACT concerning

Commission on Education Finance, Equity, and Excellence

FOR the purpose of establishing a Commission on Education Finance, Equity, and Excellence; requiring the Commission to make recommendations to ensure the adequacy of funding and equity in funding for students in public schools statewide, to ensure excellence in school systems and student performance, to provide for a transition as current educational funding initiatives abrogate, ~~and~~ to analyze whether the current funding procedures should be retained or certain new procedures adopted, and to ensure that local property tax policies do not affect the equitable allocation of education funding for students in public schools statewide; providing for the appointment of members of the Commission; providing for the staffing for the Commission; requiring an interim and a final