

**CHAPTER 356**  
**(House Bill 310)**

AN ACT concerning

**Commuter Benefits Act of 2000**

FOR the purpose of allowing a credit against the State income tax, financial institution franchise tax, and insurance premiums tax for certain employer costs of providing employees a cash in lieu of parking program or a guaranteed ride home; allowing certain tax-exempt organizations to apply certain tax credits allowed for certain employer-provided commuter benefits as a credit against the payment of certain taxes required to be withheld from the wages of employees and required to be paid to the Comptroller; clarifying certain language; defining certain terms; requiring that a certain report be submitted by a certain date; providing for the application of this Act; and generally relating to certain tax credits for certain employer-provided commuter benefits.

BY repealing and reenacting, with amendments,

Article - Environment

Section 2-901

Annotated Code of Maryland

(1996 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-715

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

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

**Article - Environment**

2-901.

(a) In this section the following words have the meanings indicated.

(1) "Business entity" means:

(i) A person conducting or operating a trade or business in Maryland; or

(ii) An organization operating in Maryland that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code.

(2) "CASH IN LIEU OF PARKING PROGRAM" MEANS AN EMPLOYER-FUNDED PROGRAM UNDER WHICH AN EMPLOYER OFFERS TO PROVIDE A