

during that business entity's taxable [years] YEAR FOR WHICH A CREDIT IS CLAIMED; and

(ii) [Who spends] SPENDS at least one-half of the hours [for which wages are paid to such employee by the business entity during that business entity's taxable year] UNDER ITEM (I) OF THIS PARAGRAPH, either in the enterprise zone or on activities of the business entity resulting directly from its location in the enterprise zone;

(III) IS HIRED BY THE BUSINESS ENTITY AFTER THE LATER OF:

1. THE DATE ON WHICH THE ENTERPRISE ZONE IS DESIGNATED; OR

2. THE DATE ON WHICH THE BUSINESS ENTITY LOCATES IN THE ENTERPRISE ZONE;

(4) "ECONOMICALLY DISADVANTAGED INDIVIDUAL" MEANS AN INDIVIDUAL WHO IS CERTIFIED BY PROVISIONS ADOPTED BY THE DEPARTMENT OF HUMAN RESOURCES AS AN INDIVIDUAL WHO, BEFORE BECOMING EMPLOYED BY A BUSINESS ENTITY IN AN ENTERPRISE ZONE:

(I) WAS QUALIFIED TO PARTICIPATE IN TRAINING ACTIVITIES FOR THE ECONOMICALLY DISADVANTAGED UNDER TITLE II, PART B OF THE FEDERAL COMPREHENSIVE EMPLOYMENT AND TRAINING ACT OR ITS SUCCESSOR AND WAS UNEMPLOYED FOR AT LEAST 30 CONSECUTIVE DAYS BEFORE BECOMING EMPLOYED BY THE BUSINESS ENTITY; OR

(II) IN THE ABSENCE OF AN APPLICABLE FEDERAL ACT, MET THE CRITERIA FOR AN ECONOMICALLY DISADVANTAGED INDIVIDUAL ESTABLISHED BY THE SECRETARY OF ECONOMIC AND COMMUNITY DEVELOPMENT.

{(b) Any business entity in an enterprise zone shall receive the following credits against the tax imposed by § 288 of this article.

(1) For the taxable year that commences immediately following either the designation of the enterprise zone or the location of the business entity in the enterprise zone, whichever is later:

(i) A credit equal to an amount not exceeding \$1,500 of the wages paid to each qualified employee who:

1. Prior to employment by the business entity, was eligible to participate in training activities for the economically disadvantaged under Title II, Part B of the Federal Comprehensive Employment and Training Act or its successor, provided that, if such qualified employee was eligible to receive such training by reason of unemployment, such unemployment shall have continued for at least 30 consecutive days prior to employment by the business entity, or in the