

Article - Tax - General

8-406.

~~(b) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:~~

~~(H) "CERTIFIED EMPLOYMENT POSITIONS" MEANS POSITIONS CERTIFIED BY THE DEPARTMENT AS:~~

- ~~1. FULL TIME POSITIONS OF INDEFINITE DURATION REQUIRING AT LEAST 840 HOURS OF AN EMPLOYEE'S TIME DURING AT LEAST 24 WEEKS IN A 6 MONTH PERIOD;~~
- ~~2. PAYING AT LEAST 150% OF THE FEDERAL MINIMUM WAGE;~~
- ~~3. LOCATED IN MARYLAND;~~
- ~~4. NEWLY CREATED, AS A RESULT OF THE ESTABLISHMENT OF A NEW FACILITY IN A SINGLE LOCATION IN MARYLAND; AND~~
- ~~5. FILLED.~~

~~(HII) "CERTIFIED EXPENSES" MEANS COSTS CERTIFIED BY THE DEPARTMENT AS DIRECTLY RELATED TO:~~

- ~~1. THE ACQUISITION, CONSTRUCTION, AND INSTALLATION OF EQUIPMENT DESIGNED TO REDUCE THE LEVEL OF AIR OR WATER POLLUTION RELEASED AS A RESULT OF THE OPERATION OF A RETROFITTED FACILITY; OR~~
- ~~2. THE CONSTRUCTION OF A NEW FACILITY, INCLUDING OBLIGATIONS INCURRED FOR MATERIALS, LABOR, CONTRACTORS, SUBCONTRACTORS, OR BUILDERS AND THE COSTS OF ACQUIRING LAND OR RIGHTS IN LAND.~~

~~(IV) "NEW FACILITY" MEANS A FACILITY LOCATED IN MARYLAND THAT:~~

- ~~1. USES MARYLAND MINED COAL TO GENERATE ENERGY;~~
- ~~2. IS NOT A RETROFITTED FACILITY;~~
- ~~3. IS CONSTRUCTED AFTER JANUARY 1, 2007, AT A COST OF NOT LESS THAN \$350,000,000 IN CERTIFIED EXPENSES;~~
- ~~4. RESULTS IN THE CREATION OF AT LEAST 50 CERTIFIED EMPLOYMENT POSITIONS; AND~~
- ~~5. IS DESIGNED TO EXCEED THE AIR EMISSION STANDARDS REQUIRED IN BOTH STATE AND FEDERAL LAWS AND REGULATIONS IN EFFECT AT THE TIME THE FACILITY BEGINS OPERATIONS.~~

~~(V) "RETROFITTED FACILITY" MEANS AN EXISTING FACILITY LOCATED IN MARYLAND THAT INSTALLS OR IMPROVES ITS POLLUTION CONTROL EQUIPMENT IF:~~