- (3) DEFRAYING OTHER NECESSARY EXPENSES, AS DETERMINED BY THE DEPARTMENT OF VETERANS AFFAIRS, INCURRED BY A SERVICE-DISABLED VETERAN OR A BUSINESS EMPLOYING A SERVICE-DISABLED VETERAN AS A RESULT OF THE VETERAN'S DISABILITY.
 - (D) SUBJECT TO THE PROVISIONS OF THIS SECTION:
- (1) THE DEPARTMENT SHALL ADMINISTER THE LOAN PROGRAM AUTHORIZED UNDER THIS SECTION; AND
- (2) THE DEPARTMENT OF VETERANS AFFAIRS SHALL ESTABLISH ELIGIBILITY CRITERIA FOR LOANS UNDER THIS SECTION.
- (E) (1) A LOAN MADE UNDER THIS SECTION FOR THE PURPOSE OF PROVIDING FINANCIAL SUPPORT TO A BUSINESS OWNED BY AN INDIVIDUAL WHO IS CALLED TO ACTIVE DUTY OR TO A SMALL BUSINESS EMPLOYER OF AN INDIVIDUAL WHO IS CALLED TO ACTIVE DUTY:
- (I) MAY BE MADE AT ANY TIME FROM THE INDIVIDUAL'S RECEIPT OF ORDERS TO REPORT TO 6 MONTHS AFTER THE END OF THE INDIVIDUAL'S ACTIVE DUTY; AND
- (II) SHALL BE SUBJECT TO CRITERIA FOR ELIGIBILITY AND PRIORITY ESTABLISHED BY THE DEPARTMENT OF VETERANS AFFAIRS, INCLUDING:
- 1. THE INABILITY OF THE BUSINESS TO OBTAIN ACCEPTABLE CREDIT ELSEWHERE; AND
- 2. THE EXTENT TO WHICH THE INDIVIDUAL WHO IS CALLED TO ACTIVE DUTY IS AN ESSENTIAL EMPLOYEE OF THE BUSINESS.
- (2) A LOAN MADE UNDER THIS SECTION FOR THE PURPOSE OF MAKING ACCESSIBLE TO INDIVIDUALS WITH DISABILITIES THE HOME OR PLACE OF EMPLOYMENT OF A SERVICE-DISABLED VETERAN MAY BE MADE AT ANY TIME.
- (F) (1) THE DEPARTMENT SHALL ADOPT REGULATIONS TO CARRY OUT THIS SUBTITLE.
- (2) THE DEPARTMENT OF VETERANS AFFAIRS MAY ADOPT REGULATIONS CONCERNING ELIGIBILITY CRITERIA FOR LOANS UNDER THIS SUBTITLE.

Article Tax General

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- (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.
 - (2) "QUALIFIED ACTIVE DUTY" MEANS:
- (I) ACTIVE DUTY IN CONNECTION WITH WHICH AN EMPLOYEE IS ENTITLED TO REEMPLOYMENT RIGHTS AND OTHER BENEFITS OR TO A LEAVE OF ABSENCE FROM EMPLOYMENT UNDER CHAPTER 43 OF TITLE 38 OF THE UNITED