

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

(1) (i) "Business entity" means a person conducting or operating a trade or business;

(ii) "Business entity" does not include a person owning, operating, developing, constructing, or rehabilitating property intended for use primarily as single or multifamily residential property located within the enterprise zone;

(2) "Enterprise zone" means an area designated under § 266KK-2 of Article 41; and

(3) "Qualified employee" means an individual who:

(i) Is a new employee or an employee rehired after being laid off for more than one year by the business entity;

(ii) Is employed at least 25 hours per week by a business entity for at least 6 months before or during that business entity's taxable year for which a credit is claimed;

(iii) Spends at least one-half of the hours 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; and

(iv) 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.