

(1)(I) AND (2)(II) OF THIS SUBSECTION in the immediately preceding taxable year, then the business entity may treat the new qualified employee as the replacement for the other qualified employee to determine any credit that may be available to the business entity under paragraphs (2)(ii) or (2)(iii)1.; and

(ii) Up to \$1,000 of the wages paid in the taxable year for which the credit is claimed to each qualified employee who is an economically disadvantaged individual, if the business entity received a credit under paragraph (1)(i) for the qualified employee in the immediately preceding taxable year; and

(iii) Up to \$500 of the wages paid in the taxable year for which the credit is claimed to each qualified employee who is not hired to replace an individual who was employed by the business entity in that or any preceding taxable year and who:

1. Is an economically disadvantaged individual, if the business entity received a credit under [paragraphs (1)(i) and (2)(ii)] PARAGRAPH (1)(I) AND (2)(II) OF THIS SUBSECTION for the qualified employee in the 2 immediately preceding taxable years; or

2. Is not an economically disadvantaged individual, if the qualified employee became a qualified employee during the taxable year to which the credit applies.

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(4) In any case where a notice of lien has been filed by the Comptroller and indexed, as herein provided, and the full amount of the lien and judgment is not paid the State within fifteen (15) days after filing, the Attorney General, at the request of the Comptroller, or any qualified attorney who is a regular salaried employee of the Comptroller's office shall file a civil proceeding by way of attachment, execution or otherwise in any of the courts of this State or may proceed by way of an equitable [proceedings] PROCEEDING to enforce the lien and judgment thereon of the State for tax, interest, penalty, delinquent fee and costs upon any property and rights to property, real or personal, owned by the delinquent taxpayer, or in which he has any right, title or interest including any property, real or personal, or the income therefrom held for the benefit of said delinquent taxpayer by any custodian, fiduciary, receiver or trustee, under any deed of trust or trust instrument including a spendthrift trust whether created by will, deed of trust or otherwise. All persons having liens upon, or claiming any interest in the property or rights to property sought to be subjected, as aforesaid, shall be made parties to such proceedings and brought into court. The court, without a jury, shall adjudicate all matters involved in the proceedings, and determine the merits of all claims or liens, and in all cases where the claim or interest of the State is established, may decree a sale of the property or rights to property, and a