

(4) "Economically disadvantaged individual" means an individual who is certified by provisions adopted by the Department of Employment and Training 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 EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, ANY business entity which is located in an enterprise zone and satisfies the requirements of Section 266KK-4 of Article 41 shall receive the following credits against the tax imposed by Section 288 of this article.

(1) For the taxable year in which the business entity satisfies the requirements of Section 266KK-4 of Article 41, a credit shall be granted of:

(i) Up to \$1,500 of the wages paid in the taxable year for which the credit is claimed to each qualified employee who:

1. Is an economically disadvantaged individual; [and]

2. Is not hired to replace an individual who was employed by the business entity in that or any previous taxable year; and

3. WAS NOT REHIRED AFTER BEING LAID OFF FOR MORE THAN 6 MONTHS BY THE BUSINESS ENTITY;

(II) UP TO \$1,000 OF THE WAGES PAID IN THE TAXABLE YEAR FOR WHICH THE CREDIT IS CLAIMED TO EACH QUALIFIED EMPLOYEE WHO:

1. WAS REHIRED AFTER BEING LAID OFF FOR MORE THAN 6 MONTHS BY THE BUSINESS ENTITY; AND

2. IS NOT HIRED TO REPLACE AN INDIVIDUAL WHO WAS EMPLOYED BY THE BUSINESS ENTITY IN THAT OR ANY PREVIOUS TAXABLE YEAR, UNLESS REHIRED-ONE-TIME THE QUALIFIED EMPLOYEE WAS REHIRED NOT MORE THAN ONCE FOR THE POSITION HELD BY THE QUALIFIED EMPLOYEE PRIOR TO LAYOFF; AND