

(ii) is not hired to replace an individual whom the business entity employed in that or any of the 3 preceding taxable years; and

(iii) was not rehired after being laid off for more than 6 months by the business entity;

(2) up to \$1,000 of the wages paid to each qualified employee who:

(i) was rehired after being laid off for more than 6 months by the business entity; and

(ii) is not hired to replace an individual whom the business entity employed in that or any of the 3 preceding taxable years, unless the qualified employee was rehired not more than once for the position that the qualified employee held prior to layoff; and

(3) up to \$500 of the wages paid to each qualified employee who:

(i) is not an economically disadvantaged individual;

(ii) is not hired to replace an individual whom the business entity employed in that or any of the 3 preceding taxable years; and

(iii) was not rehired after being laid off for more than 6 months by the business entity.

10-706.

(a) (1) A credit under § 10-701 OF this subtitle is allowed against [both] the TOTAL county and State income [tax] TAXES.

(2) THE COUNTY INCOME TAX IS BASED ON THE AMOUNT OF STATE INCOME TAX BEFORE THE STATE INCOME TAX IS REDUCED BY THE CREDIT.

(b) (1) [The] A credit under § 10-702 or § 10-703 of this subtitle [shall apply] IS ALLOWED AGAINST only [to] the State income tax.

(2) THE COUNTY INCOME TAX IS BASED ON THE AMOUNT OF STATE INCOME TAX BEFORE THE STATE INCOME TAX IS REDUCED BY THE CREDIT.

(C) (1) A CREDIT UNDER § 10-704 OF THIS SUBTITLE:

(I) IS ALLOWED ONLY AGAINST THE STATE INCOME TAX; AND