

(i) was both unemployed for at least 30 consecutive days and qualified to participate in training activities for the economically disadvantaged under Title II, Part B of the federal [Jobs] JOB Training Partnership Act or its successor; or

(b) Except as provided in subsection (g) of this section, any business entity that is located in an enterprise zone and satisfies the requirements of Article 83A, [§ 12-304] § 5-304 of the Code may claim a credit only against the State income tax for the wages specified in subsections (c) and (d) of this section that are paid in the taxable year for which the entity claims the credit.

(c) For the taxable year in which a business entity satisfies the requirements of Article 83A, [§ 12-304] § 5-304 of the Code, a credit is allowed that equals:

(1) up to \$1,500 of the wages paid to each qualified employee who:

(i) is 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;

(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