

(II) THE EMPLOYEE'S SERVICES ARE PERFORMED BOTH WITHIN AND WITHOUT THE STATE, BUT THE SERVICE PERFORMED WITHOUT THE STATE IS INCIDENTAL TO THE EMPLOYEE'S SERVICE WITHIN THE STATE. THE TERM "INCIDENTAL" MEANS ANY SERVICE WHICH IS TEMPORARY OR TRANSITORY IN NATURE, OR WHICH IS RENDERED IN CONNECTION WITH AN ISOLATED TRANSACTION.

(III) IF THE EMPLOYEE'S SERVICES ARE PERFORMED BOTH WITHIN AND WITHOUT THIS STATE, THE EMPLOYEE'S COMPENSATION WILL BE ATTRIBUTED TO THIS STATE:

1. IF THE EMPLOYEE'S PRINCIPAL BASE OF OPERATION IS WITHIN THIS STATE; OR

2. IF THERE IS NO PRINCIPAL BASE OF OPERATIONS IN ANOTHER STATE IN WHICH SOME PART OF THE SERVICES ARE PERFORMED, BUT THE PLACE FROM WHICH THE SERVICES ARE DIRECTED OR CONTROLLED IS IN THIS STATE; OR

3. IF THE PRINCIPAL BASE OF OPERATIONS AND THE PLACE FROM WHICH THE SERVICES ARE DIRECTED OR CONTROLLED ARE NOT IN ANOTHER STATE IN WHICH SOME PART OF THE SERVICE IS PERFORMED BUT THE EMPLOYEE'S RESIDENCE IS IN THIS STATE.

SECTION 6. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

8-213.

A FINANCIAL INSTITUTION MAY CLAIM A CREDIT AGAINST THE FINANCIAL INSTITUTION FRANCHISE TAX FOR WAGES PAID TO QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEES AND FOR CHILD CARE PROVIDED OR PAID BY A BUSINESS ENTITY FOR THE CHILDREN OF A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE AS PROVIDED UNDER ARTICLE 88A, § 56 OF THE CODE.

8-410.

A PUBLIC SERVICE COMPANY MAY CLAIM A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX FOR WAGES PAID TO QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEES AND FOR CHILD CARE PROVIDED OR PAID BY A BUSINESS ENTITY FOR THE CHILDREN OF A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE AS PROVIDED UNDER ARTICLE 88A, § 56 OF THE CODE.

10-205.

(b) The addition under subsection (a) of this section includes the amount of a credit claimed under:

(1) § 10-702 of this title for wages paid to an employee in an enterprise zone; OR