

(2) § ~~10-702.1~~ 10-704.2 OF THIS TITLE OR § 8-213 OF THIS ARTICLE FOR WAGES PAID AND QUALIFIED CHILD CARE EXPENSES INCURRED WITH RESPECT TO QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEES.

10-306.

(b) The addition under subsection (a) of this section includes the additions required for an individual under:

(1) § 10-205(b) of this title (Enterprise zone wage credit AND EMPLOYMENT OPPORTUNITY CREDIT);

~~10-702.1, 10-704.2.~~

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

**Article 88A – Social Services Administration**

56.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "BUSINESS ENTITY" MEANS A PERSON CONDUCTING OR OPERATING A TRADE OR BUSINESS IN MARYLAND.

(3) "QUALIFIED CHILD CARE EXPENSES" MEANS STATE REGULATED CHILD CARE EXPENSES THAT ARE INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE OF THE BUSINESS TO BE GAINFULLY EMPLOYED.

(4) (I) "QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE" MEANS AN INDIVIDUAL WHO IS A RESIDENT OF MARYLAND AND WHO FOR ~~1-YEAR~~ 6 MONTHS BEFORE THE INDIVIDUAL'S EMPLOYMENT WITH A BUSINESS ENTITY WAS A MARYLAND RESIDENT AND A RECIPIENT OF BENEFITS FROM THE STATE ~~UNDER:~~

~~1: UNDER THE AID TO FAMILIES WITH DEPENDENT CHILDREN PROGRAM; OR~~

~~2: THE STATE'S DISABILITY ASSISTANCE LOAN PROGRAM.~~

(II) "QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE" DOES NOT INCLUDE AN INDIVIDUAL WHO IS THE SPOUSE OF, OR HAS ANY OF THE RELATIONSHIPS SPECIFIED IN § 152(A)(1) THROUGH (8) OF THE INTERNAL REVENUE CODE TO, A PERSON WHO CONTROLS, DIRECTLY OR INDIRECTLY, MORE THAN 50% OF THE OWNERSHIP OF THE BUSINESS ENTITY.