

~~(F) IF A CREDIT IS CLAIMED UNDER THIS SECTION, THE CLAIMANT MUST MAKE THE ADDITION REQUIRED IN § 10-205 OR § 10-306 OF THE TAX GENERAL ARTICLE.~~

~~(G) THE COMPTROLLER, IN COOPERATION WITH THE DEPARTMENT SHALL ADMINISTER THE CREDIT UNDER THIS SECTION.~~

Article 48A—Insurance Code

~~632.~~

~~(F) AN INSURER MAY CLAIM A CREDIT AGAINST THE PREMIUM TAX FOR WAGES PAID TO QUALIFIED EMPLOYEES AS PROVIDED UNDER § 21-307 OF THE EDUCATION ARTICLE.~~

Article—Tax—General

~~8-215.~~

~~A FINANCIAL INSTITUTION MAY CLAIM A CREDIT AGAINST THE FINANCIAL INSTITUTION FRANCHISE TAX FOR WAGES PAID TO QUALIFIED EMPLOYEES AS PROVIDED UNDER § 21-307 OF THE EDUCATION ARTICLE.~~

~~8-412.~~

~~A PUBLIC SERVICE COMPANY MAY CLAIM A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX FOR WAGES PAID TO QUALIFIED EMPLOYEES AS PROVIDED UNDER § 21-307 OF THE EDUCATION ARTICLE.~~

~~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]~~

~~(2) § 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; OR~~

~~(3) § 10-704.5 OF THIS TITLE OR § 8-215 OF THIS ARTICLE FOR WAGES PAID TO QUALIFIED 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, AND DISABILITY WAGE CREDIT);~~