

2. AT LEAST 30 QUALIFIED POSITIONS IF THE AGGREGATE PAYROLL FOR THE QUALIFIED POSITIONS IS GREATER THAN A THRESHOLD AMOUNT EQUAL TO THE PRODUCT OF MULTIPLYING 60 TIMES THE STATE'S AVERAGE ANNUAL SALARY, AS DETERMINED BY THE DEPARTMENT; AND

(II) IS ENGAGED IN:

1. MANUFACTURING OR MINING;
2. TRANSPORTATION OR COMMUNICATIONS;
3. AGRICULTURE, FORESTRY, OR FISHING;
4. RESEARCH, DEVELOPMENT, OR TESTING;
5. BIOTECHNOLOGY;
6. COMPUTER PROGRAMMING, DATA PROCESSING, OR OTHER COMPUTER RELATED SERVICES;
7. CENTRAL FINANCIAL, REAL ESTATE, OR INSURANCE SERVICES;
8. THE OPERATION OF CENTRAL ADMINISTRATIVE OFFICES OR A COMPANY HEADQUARTERS;
9. A PUBLIC UTILITY;
10. WAREHOUSING; OR
11. OPERATION OF ENTERTAINMENT, RECREATION, CULTURAL, OR TOURISM-RELATED ACTIVITIES IN A MULTIUSE FACILITY LOCATED WITHIN A REVITALIZATION AREA IF THE FACILITY GENERATES A MINIMUM OF 1,000 NEW FULL-TIME EQUIVALENT FILLED POSITIONS IN A 24-MONTH PERIOD AND IS NOT PRIMARILY USED BY A PROFESSIONAL SPORTS FRANCHISE OR FOR GAMING.

(3) THE TERMS USED IN PARAGRAPH (2)(II) OF THIS SUBSECTION TO REFER TO VARIOUS TYPES OF BUSINESSES SHALL HAVE THE SAME MEANINGS AS THOSE TERMS WHICH ARE COMMONLY DEFINED IN THE STANDARD INDUSTRIAL CLASSIFICATION MANUAL

(C) (1) A QUALIFIED BUSINESS ENTITY MAY CLAIM A TAX CREDIT IN THE AMOUNT DETERMINED UNDER THIS SECTION.

(2) (1) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE CREDIT EARNED UNDER THIS SECTION EQUALS THE LESSER OF:

1. \$1,000 MULTIPLIED TIMES THE NUMBER OF QUALIFIED EMPLOYEES EMPLOYED BY THE QUALIFIED ENTITY DURING THE CREDIT YEAR; AND
2. 2.5% OF THE WAGES PAID BY THE QUALIFIED BUSINESS ENTITY DURING THE CREDIT YEAR TO THE QUALIFIED EMPLOYEES.