

(2) The expiration of the fifth taxable year after the taxable year in which the wages or qualified child care expenses for which the credit is claimed are paid.

(g) 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.

(h) The Comptroller in cooperation with the Department of Labor, Licensing, and Regulation and the Department of Human Resources shall administer the credit under this section.

[Aid to Families With Dependent Children]

[44A.

It is hereby declared that the primary purpose of aid given under this subtitle is the strengthening of family life through services and financial aid, whereby families may be assisted to maximum self-support in homes meeting the requirements for child care established by law in this State.]

[45.

(a) As used in this subtitle: "State Department" means the "State Department of Social Services."

(b) The term "local units" means the local departments of social services in the counties and in Baltimore City created or continued under the provisions of § 13 of this article.

(b-1) "County" shall be construed to include the City of Baltimore, unless otherwise specified or unless the context clearly indicates otherwise.

(c) "Dependent child" means a needy person who: (1) (i) is under the age of eighteen years; or (ii) is under the age of 19 years and is a full-time student enrolled in a program at a secondary school or in the equivalent level of vocational or technical training and who reasonably may be expected to complete the program or training before attaining the age of 19; (2) has been deprived of parental support or care by reason of the death, continued absence from the home, or physical or mental incapacity of a parent; and (3) is living with his father, mother, grandfather, grandmother, brother, sister, stepfather, stepmother, stepbrother, stepsister, uncle, aunt, niece, nephew, or first cousin, and/or any and all other relatives as the laws of the federal government governing federal aid to families with dependent children may from time to time include, in a place of residence maintained by one or more of such relatives as his or their own home. "Person" shall include a person born out of wedlock; for the purpose of clause (2), such person shall be considered the child of both parents although paternity has not been established by legal proceedings or otherwise, or is in fact unknown; for the purposes of clause (3) such person shall be treated as if it were legitimate in determining relationships through its mother, and also through its father, when the paternity of such person is established to the satisfaction of the local unit by such proof as it deems adequate. Support from relatives shall be regarded as a potential resource and evaluated as to amount and availability, as determined by rule and regulation of the State Department.

(d) In the event that future federal legislation makes available grants in aid to the