

~~[(k)](L)~~ The subtraction under subsection (a) of this section includes the amount of salary or wages paid for which a deduction is not allowed under § 280C(a) of the Internal Revenue Code, not exceeding the credit allowed for targeted jobs under § 51 of the Internal Revenue Code.

10-702.1.

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

(2) ~~"AUTHORITY" MEANS THE MARYLAND HERITAGE AREAS AUTHORITY ESTABLISHED UNDER § 13-1105 13-1103 OF THE FINANCIAL INSTITUTIONS ARTICLE.~~

(3) ~~"BUSINESS ENTITY" MEANS A CORPORATION, ASSOCIATION, PARTNERSHIP, JOINT VENTURE, OR OTHER LEGALLY ORGANIZED ENTITY.~~

(4) ~~"STATE DESIGNATED HERITAGE AREA" HAS THE MEANING STATED IN § 13-1101(G) OF THE FINANCIAL INSTITUTIONS ARTICLE.~~

(5) ~~"HERITAGE TOURISM ENTERPRISE" MEANS A BUSINESS ENTITY OR A NEW BUSINESS ENTITY THAT:~~

(I) ~~IS LOCATED IN A STATE DESIGNATED HERITAGE AREA THAT THE AUTHORITY DETERMINES TO EXIST; AND~~

(II) ~~OPERATES PRINCIPALLY TO PROVIDE GOODS AND SERVICES TO VISITORS WHO RESIDE OUTSIDE THE STATE DESIGNATED HERITAGE AREA IN WHICH THE BUSINESS ENTITY OR NEW BUSINESS ENTITY IS LOCATED.~~

(6) ~~"NEW BUSINESS ENTITY" MEANS A BUSINESS ENTITY THAT HAS NEWLY RELOCATED TO THE STATE FROM OUTSIDE THE STATE OR THAT HAS BEEN NEWLY ESTABLISHED IN THE STATE.~~

(7) ~~"QUALIFIED EMPLOYEE" MEANS AN INDIVIDUAL WHO IS A NEW EMPLOYEE OF A BUSINESS ENTITY OR NEW BUSINESS ENTITY LOCATED WITHIN A STATE DESIGNATED HERITAGE AREA.~~

(3) ~~"BUSINESS ENTITY" MEANS A PERSON CONDUCTING OR OPERATING A TRADE OR BUSINESS IN THE STATE.~~

(4) ~~"HERITAGE TOURISM ENTERPRISE" MEANS A BUSINESS ENTITY THAT:~~

(I) ~~IS LOCATED IN A CERTIFIED HERITAGE AREA; AND~~

(II) ~~WHOSE ACTIVITIES ARE CONSISTENT WITH THE PURPOSES OF THE MANAGEMENT PLAN OF THE CERTIFIED HERITAGE AREA.~~

(5) ~~"CERTIFIED HERITAGE AREA" HAS THE MEANING STATED IN § 13-1101(D) OF THE FINANCIAL INSTITUTIONS ARTICLE.~~