

~~(7) FINANCIAL, INSURANCE, OR REAL ESTATE SERVICES;~~

~~(8) WAREHOUSING;~~

~~(9) CENTRAL ADMINISTRATIVE OFFICES OR COMPANY HEADQUARTERS; OR~~

~~(10) AGRICULTURE, FORESTRY, AND FISHING; OR~~

~~(10) (11) PUBLIC UTILITIES.~~

~~(E) (F) (1) "NEW PERMANENT FULL-TIME POSITION" MEANS:~~

~~(1) A JOB OF AN INDEFINITE DURATION THAT:~~

~~1. IS CREATED BY THE COMPANY AS A RESULT OF THE ESTABLISHMENT OR EXPANSION OF A MAJOR BUSINESS FACILITY IN THE STATE; AND~~

~~2. REQUIRES A MINIMUM OF 35 HOURS OF AN EMPLOYEE'S TIME PER WEEK FOR THE ENTIRE NORMAL YEAR OF THE COMPANY'S OPERATIONS, WHICH "NORMAL YEAR" CONSISTS OF AT LEAST 48 WEEKS; OR~~

~~(II) A POSITION OF INDEFINITE DURATION THAT REQUIRES A MINIMUM OF 35 HOURS OF AN EMPLOYEE'S TIME PER WEEK FOR THE PORTION OF THE TAXABLE YEAR IN WHICH THE EMPLOYEE WAS INITIALLY HIRED FOR, OR TRANSFERRED TO, THE MAJOR BUSINESS FACILITY IN THE STATE.~~

~~(2) "NEW PERMANENT FULL-TIME POSITION" DOES NOT INCLUDE A POSITION THAT IS:~~

~~(1) A SEASONAL OR TEMPORARY POSITION; OR~~

~~(II) A JOB CREATED WHEN A JOB FUNCTION IS SHIFTED FROM AN EXISTING LOCATION IN THIS STATE TO THE NEW OR EXPANDED MAJOR BUSINESS FACILITY.~~

~~(III) CREATED WHEN AN EMPLOYMENT FUNCTION IS SHIFTED FROM AN EXISTING BUSINESS FACILITY OF THE BUSINESS ENTITY LOCATED IN MARYLAND TO ANOTHER BUSINESS FACILITY OF THE SAME BUSINESS ENTITY WITH SUBSTANTIALLY THE SAME OWNERSHIP.~~

~~(III) CREATED THROUGH A CONSOLIDATION, MERGER, OR RESTRUCTURING OF A BUSINESS ENTITY AND THE POSITION DOES NOT REPRESENT A NET NEW JOB IN THE STATE; OR~~

~~(IV) CREATED WHEN AN EMPLOYMENT FUNCTION IS CONTRACTUALLY SHIFTED FROM AN EXISTING BUSINESS ENTITY LOCATED IN THE STATE TO ANOTHER BUSINESS ENTITY, AND THE POSITION DOES NOT REPRESENT A NET NEW JOB IN THE STATE.~~

~~(F) (G) "QUALIFIED BUSINESS ENTITY" MEANS A BUSINESS ENTITY THAT THE DEPARTMENT HAS CERTIFIED AS HAVING ESTABLISHED OR EXPANDED A MAJOR BUSINESS FACILITY IN THE STATE RESULTING IN:~~