

~~(VI) COMPUTER PROGRAMMING, DATA PROCESSING, AND OTHER COMPUTER-RELATED SERVICES;~~

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

~~(VIII) WAREHOUSING;~~

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

~~(X) AGRICULTURE, FORESTRY, OR FISHING; OR~~

~~(X) (XI) PUBLIC UTILITIES.~~

~~(2) THE TERMS USED IN THIS SUBSECTION TO REFER TO VARIOUS TYPES OF BUSINESSES HAVE THE SAME MEANINGS AS THOSE TERMS ARE COMMONLY DEFINED IN THE STANDARD INDUSTRIAL CLASSIFICATION MANUAL.~~

5-1103:

~~(A) (1) A QUALIFIED BUSINESS ENTITY MAY CLAIM A TAX CREDIT IN THE AMOUNT DETERMINED UNDER THIS SECTION FOR THE ESTABLISHMENT OR EXPANSION OF A MAJOR BUSINESS FACILITY IN THE STATE.~~

~~(2) THE SAME TAX CREDIT MAY NOT BE APPLIED MORE THAN ONCE AGAINST DIFFERENT TAXES BY THE SAME TAXPAYER.~~

~~(B) (1) (f) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, FOR ANY QUALIFIED BUSINESS ENTITY, THE CREDIT EARNED UNDER THIS SECTION EQUALS \$1,000 MULTIPLIED TIMES THE NUMBER OF FOR EACH QUALIFIED FULL-TIME EMPLOYEES EMPLOYEE EMPLOYED DURING THE CREDIT YEAR.~~

~~(H) THE CREDIT EARNED UNDER THIS SECTION EQUALS \$1,500 MULTIPLIED TIMES THE NUMBER OF FOR EACH QUALIFIED FULL-TIME EMPLOYEES EMPLOYEE EMPLOYED DURING THE CREDIT YEAR IF THE MAJOR BUSINESS FACILITY IS LOCATED IN:~~

~~1. AN AREA DESIGNATED AS AN ENTERPRISE ZONE BY THE SECRETARY UNDER § 5-402 OF THIS TITLE OR BY THE UNITED STATES GOVERNMENT;~~

~~2. AN AREA DESIGNATED AS AN EMPOWERMENT ZONE BY THE UNITED STATES GOVERNMENT PURSUANT TO 26 U.S.C. § 1391 ET SEQ.; OR~~

~~3. AN AREA DESIGNATED AS AN ELIGIBLE NEIGHBORHOOD FOR ECONOMIC REVITALIZATION ASSISTANCE UNDER ARTICLE 83B, § 2-1303 OF THE CODE.~~

~~(III) FOR EACH QUALIFIED FULL-TIME EMPLOYEE EMPLOYED DURING THE CREDIT YEAR WHO MEETS THE DEFINITION OF A DISABLED INDIVIDUAL UNDER § 21-401 OF THE EDUCATION ARTICLE, THE CREDIT EARNED UNDER THIS SECTION IS \$1,500 INSTEAD OF \$1,000.~~