

(IV) IS NEWLY CREATED, AS A RESULT OF THE ESTABLISHMENT OR EXPANSION OF A BUSINESS FACILITY IN A SINGLE LOCATION IN THE STATE; AND

(V) IS FILLED.

(2) "QUALIFIED POSITION" DOES NOT INCLUDE A POSITION THAT IS:

(I) 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 IF THE POSITION DOES NOT REPRESENT A NET NEW JOB IN THE STATE;

(II) CREATED THROUGH A CHANGE IN OWNERSHIP OF A TRADE OR BUSINESS;

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

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

(V) FILLED FOR A PERIOD OF LESS THAN 12 MONTHS.

(3) FOR A BUSINESS ENTITY ENGAGED IN A BUSINESS ACTIVITY DESCRIBED IN § 5-1102(B)(2)(II)11 OF THIS SUBTITLE, "QUALIFIED POSITION" DOES NOT INCLUDE ANY POSITION OTHER THAN A POSITION ENGAGED IN:

(I) THE OPERATION OF ENTERTAINMENT, RECREATION, CULTURAL, OR TOURISM-RELATED ACTIVITIES FOR THE MULTIUSE FACILITY IN WHICH THE ENTERTAINMENT, RECREATION, CULTURAL, OR TOURISM-RELATED ACTIVITIES ARE OPERATED; OR

(II) MANAGEMENT, MARKETING, BUILDING MAINTENANCE, HOTEL SERVICES, AND SECURITY FOR THE FACILITY.

(1) "REVITALIZATION AREA" MEANS:

(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.

(1) "SECRETARY" MEANS THE SECRETARY OF BUSINESS AND ECONOMIC DEVELOPMENT OR THE SECRETARY'S DESIGNEE.