

Article - Tax - General

Section 10-205(b) and 10-306(b)(1)

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

(As enacted by Chapter 492 of the Acts of the General Assembly of 1995)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Education

21-309.

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

(2) "BUSINESS ENTITY" MEANS:

(I) A PERSON CONDUCTING OR OPERATING A TRADE OR BUSINESS IN MARYLAND; OR

(II) AN ORGANIZATION OPERATING IN MARYLAND THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE.

(3) "DIVISION" MEANS THE DIVISION OF REHABILITATION SERVICES OF THE MARYLAND STATE DEPARTMENT OF EDUCATION.

(4) "QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES" MEANS:

(I) STATE REGULATED CHILD CARE EXPENSES THAT ARE INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYEE WITH A DISABILITY TO BE GAINFULLY EMPLOYED; OR

(II) TRANSPORTATION EXPENSES THAT ARE INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYEE WITH A DISABILITY TO TRAVEL TO AND FROM WORK.

(5) (I) "QUALIFIED EMPLOYEE WITH A DISABILITY" MEANS AN INDIVIDUAL WHO:

1. MEETS THE DEFINITION OF AN INDIVIDUAL WITH A DISABILITY AS DEFINED BY THE AMERICANS WITH DISABILITIES ACT;

2. HAS A DISABILITY THAT PRESENTLY CONSTITUTES AN IMPEDIMENT TO OBTAINING OR MAINTAINING EMPLOYMENT OR TO TRANSITIONING FROM SCHOOL TO WORK;

3. IS READY FOR EMPLOYMENT; AND

4. HAS BEEN CERTIFIED BY THE DIVISION AS HAVING MET THE CRITERIA OF A QUALIFIED EMPLOYEE WITH A DISABILITY ESTABLISHED UNDER THIS SECTION.