

(II) "QUALIFIED EMPLOYEE WITH A DISABILITY" INCLUDES AN INDIVIDUAL MEETING THE DEFINITION OF SUBPARAGRAPH (I) OF THIS PARAGRAPH, WHETHER OR NOT THE INDIVIDUAL RECEIVES SERVICES FROM THE DIVISION.

(6) "WAGES" MEANS WAGES, WITHIN THE MEANING OF §51(C)(1), (2), AND (3) OF THE INTERNAL REVENUE CODE WITHOUT REGARD TO §51(C)(4) OF THE INTERNAL REVENUE CODE THAT ARE PAID BY A BUSINESS ENTITY TO AN EMPLOYEE FOR SERVICES PERFORMED IN A TRADE OR BUSINESS OF THE EMPLOYER.

(B) (1) EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, A BUSINESS ENTITY MAY CLAIM A TAX CREDIT IN THE AMOUNTS DETERMINED UNDER SUBSECTIONS (C) AND (D) OF THIS SECTION FOR THE WAGES AND QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES WITH RESPECT TO A QUALIFIED EMPLOYEE WITH A DISABILITY THAT ARE PAID IN THE TAXABLE YEAR FOR WHICH THE BUSINESS ENTITY CLAIMS THE CREDIT.

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

(C) FOR EACH TAXABLE YEAR, FOR THE WAGES PAID TO EACH QUALIFIED EMPLOYEE WITH A DISABILITY, A CREDIT IS ALLOWED IN AN AMOUNT EQUAL TO:

(1) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE QUALIFIED EMPLOYEE WITH A DISABILITY DURING THE 1ST YEAR OF EMPLOYMENT; AND

(2) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE QUALIFIED EMPLOYEE WITH A DISABILITY DURING THE 2ND YEAR OF EMPLOYMENT.

(D) FOR EACH TAXABLE YEAR, FOR CHILD CARE PROVIDED OR PAID FOR BY A BUSINESS ENTITY FOR THE CHILDREN OF A QUALIFIED EMPLOYEE WITH A DISABILITY, OR TRANSPORTATION EXPENSES THAT ARE INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYEE WITH A DISABILITY TO TRAVEL TO AND FROM WORK, A CREDIT IS ALLOWED IN AN AMOUNT EQUAL TO:

(1) UP TO \$600 OF THE QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES INCURRED FOR EACH QUALIFIED EMPLOYEE WITH A DISABILITY DURING THE FIRST YEAR OF EMPLOYMENT; AND

(2) UP TO \$500 OF THE QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES INCURRED FOR EACH QUALIFIED EMPLOYEE WITH A DISABILITY DURING THE SECOND YEAR OF EMPLOYMENT.

(E) (1) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS SECTION FOR AN EMPLOYEE:

(I) WHO IS HIRED TO REPLACE A LAID-OFF EMPLOYEE OR TO REPLACE AN EMPLOYEE WHO IS ON STRIKE; OR