

(H) (1) SUBJECT TO THE PROVISIONS OF THIS SUBSECTION, THE STATE DEPARTMENT OF EDUCATION SHALL ADOPT REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION.

(2) THE COMPTROLLER SHALL ADOPT REGULATIONS TO PROVIDE FOR THE COMPUTATION AND CARRYOVER OF THE CREDIT UNDER § 10-704.7 OF THE TAX - GENERAL ARTICLE.

(3) THE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL ADOPT REGULATIONS TO PROVIDE FOR THE COMPUTATION AND CARRYOVER OF THE CREDIT UNDER §§ 8-216 AND 8-413 OF THE TAX - GENERAL ARTICLE.

(4) THE MARYLAND INSURANCE COMMISSIONER SHALL ADOPT REGULATIONS TO PROVIDE FOR THE COMPUTATION AND CARRYOVER OF THE CREDIT UNDER § 6-115 OF THE INSURANCE ARTICLE.

**Article - Insurance**

6-115.

AN INSURER MAY CLAIM A CREDIT AGAINST THE PREMIUM TAX PAYABLE UNDER THIS SUBTITLE FOR:

(1) WAGES PAID TO A QUALIFIED EMPLOYEE WITH A DISABILITY ~~AND~~ FOR: AND

(2) (1) CHILD CARE PROVIDED OR PAID FOR BY THE INSURER FOR THE CHILDREN OF A QUALIFIED EMPLOYEE WITH A DISABILITY AS PROVIDED UNDER § 21-309 OF THE EDUCATION ARTICLE: OR

(1) TRANSPORTATION PROVIDED OR PAID FOR BY THE INSURER FOR A QUALIFIED EMPLOYEE WITH A DISABILITY AS PROVIDED UNDER § 21-309 OF THE EDUCATION ARTICLE.

**Article - Tax - General**

8-216.

A FINANCIAL INSTITUTION MAY CLAIM A CREDIT AGAINST THE FINANCIAL INSTITUTION FRANCHISE TAX FOR:

(1) WAGES PAID TO A QUALIFIED EMPLOYEE WITH A DISABILITY ~~AND~~ FOR: AND

(2) (1) CHILD CARE PROVIDED OR PAID FOR BY A BUSINESS ENTITY FOR THE CHILDREN OF A QUALIFIED EMPLOYEE WITH A DISABILITY AS PROVIDED UNDER § 21-309 OF THE EDUCATION ARTICLE: OR

(1) TRANSPORTATION PROVIDED OR PAID FOR BY THE BUSINESS ENTITY FOR A QUALIFIED EMPLOYEE WITH A DISABILITY AS PROVIDED UNDER § 21-309 OF THE EDUCATION ARTICLE.