

October 1, 1997 but before January 1, 2001; and provided further that any excess credits under § 21-309 of the Education Article may be carried forward and, subject to the limitations under § 21-309 of the Education Article, may be applied as a credit for taxable years beginning on or after January 1, 2003.

**SECTION 5. AND BE IT FURTHER ENACTED,** That Section 2 of this Act shall take effect on the taking effect of the termination provision specified in Section 3 of Chapter 492 of the Acts of the General Assembly of 1995. If that termination provision takes effect, §§ 10-205(b) and 10-306(b)(1) of the Tax - General Article as enacted by Section 1 of this Act shall be void. This Act may not be interpreted to have any effect on that termination provision.

**SECTION 6. AND BE IT FURTHER ENACTED,** That, subject to the provisions of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in effect for a period of 3 years and 3 months and at the end of December 31, 2000, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved April 29, 1997.

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**CHAPTER 113**

**(House Bill 496)**

AN ACT concerning

**Tax Credits - Employment of Individuals with Disabilities**

FOR the purpose of allowing a credit against the State income tax, insurance premiums tax, financial institution franchise tax, and public service company franchise tax for certain wages paid and certain child care or transportation expenses incurred by certain business entities with respect to certain employees with disabilities; providing for the calculation and use of the credit; defining certain terms; requiring certain addition modifications if a certain credit is claimed; requiring a certain certification prior to claiming the credit; prohibiting an employer from claiming the credit under certain circumstances; providing for the administration of the tax credits; requiring that a certain study be conducted; providing for the application and termination of this Act; and generally relating to tax credits for wages paid and child care or transportation expenses incurred by a business entity with respect to the employment of individuals with disabilities.

BY adding to

Article - Education  
Section 21-309  
Annotated Code of Maryland  
(1997 Replacement Volume)

BY adding to

Article - Insurance  
Section 6-115