

Annotated Code of Maryland
(1995 Volume and 1996 Supplement)
(As enacted by Chapter 36 of the Acts of the General Assembly of 1995)

BY adding to

Article - Tax - General
Section 8-216, 8-413, and 10-704.7
Annotated Code of Maryland
(1988 Volume and 1996 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 10-205(b) and 10-306(b)(1)
Annotated Code of Maryland
(1988 Volume and 1996 Supplement)

BY repealing and reenacting, with amendments,

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