

(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.

(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.