

(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

(II) FOR WHOM THE BUSINESS ENTITY SIMULTANEOUSLY RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING BENEFITS.

(2) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS SECTION UNTIL IT HAS NOTIFIED THE DIVISION THAT A QUALIFIED EMPLOYEE WITH A DISABILITY HAS BEEN HIRED.

(3) A BUSINESS ENTITY MAY CLAIM A CREDIT IN THE AMOUNT PROVIDED IN PARAGRAPH (5) OF THIS SUBSECTION FOR AN EMPLOYEE WHOSE EMPLOYMENT LASTS LESS THAN 1 YEAR IF THE EMPLOYEE:

(I) VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER;

(II) IS UNABLE TO CONTINUE EMPLOYMENT DUE TO A FURTHER DISABILITY OR DEATH; OR

(III) IS TERMINATED FOR CAUSE.

(4) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS SECTION IF THE BUSINESS ENTITY IS CLAIMING A TAX CREDIT FOR THE SAME EMPLOYEE UNDER ARTICLE 88A, § 54 OF THE CODE.

(5) (I) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR BECAUSE THE EMPLOYEE VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER TO TAKE ANOTHER JOB, THE BUSINESS ENTITY MAY CLAIM A TAX CREDIT OF 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE EMPLOYEE DURING THE COURSE OF EMPLOYMENT.

(II) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR FOR A REASON OTHER THAN