

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) (I) 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

(II) 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.

8-413.

A PUBLIC SERVICE COMPANY MAY CLAIM A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX FOR:

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

(2) (I) 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

(II) 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.

10-205.

(b) The addition under subsection (a) of this section includes the amount of a credit claimed under:

(1) § 10-702 of this title for wages paid to an employee in an enterprise zone; [or]

(2) § 10-704.3 of this title or § 8-213 of this article for wages paid and qualified child care expenses incurred with respect to qualified employment opportunity employees; OR

(3) § 10-704.7 OF THIS TITLE OR § 8-216 OF THIS ARTICLE FOR WAGES PAID AND QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES INCURRED WITH RESPECT TO A QUALIFIED EMPLOYEE WITH A DISABILITY.

10-306.

(b) The addition under subsection (a) of this section includes the additions required for an individual under: