

(1) § 10-205(b) of this title (Enterprise zone wage credit [and], employment opportunity credit, AND DISABILITY CREDIT);

10-704.7.

(A) AN INDIVIDUAL OR A CORPORATION MAY CLAIM A CREDIT AGAINST THE INCOME 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.

(B) AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE MAY APPLY THE CREDIT UNDER THIS SECTION AS A CREDIT AGAINST INCOME TAX DUE ON UNRELATED BUSINESS TAXABLE INCOME AS PROVIDED UNDER §§ 10-304 AND 10-812 OF THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

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) § 10-704.7 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:

(1) § 10-205(b) of this title (Enterprise zone wage credit AND DISABILITY CREDIT);

SECTION 3. AND BE IT FURTHER ENACTED, That the Department of Fiscal Services, based on information provided by and in consultation with the Department of Education, the Governor's Office for Individuals with Disabilities, the Developmental Disabilities Administration, the Department of Assessments and Taxation, and the Comptroller, shall conduct a study of the efficacy and effectiveness of