

(2) "BUSINESS ENTITY" MEANS A PERSON CONDUCTING A TRADE OR BUSINESS IN THE STATE, THAT IS SUBJECT TO THE STATE INDIVIDUAL OR CORPORATE INCOME TAX, INSURANCE PREMIUMS TAX, FINANCIAL INSTITUTION FRANCHISE TAX, OR PUBLIC SERVICE COMPANY FRANCHISE TAX.

(3) (I) "NEW PERMANENT FULL-TIME POSITION" MEANS A POSITION THAT IS:

- 1: ~~A JOB OF AN INDEFINITE DURATION THAT:~~
  - A: ~~IS CREATED BY THE COMPANY AS A RESULT OF THE ESTABLISHMENT OR EXPANSION OF A BUSINESS FACILITY IN THE STATE; AND~~
  - B: ~~REQUIRES A MINIMUM OF 35 HOURS OF AN EMPLOYEE'S TIME PER WEEK FOR AT LEAST 48 WEEKS OF A YEAR; OR~~
- 2: ~~A POSITION OF INDEFINITE DURATION THAT REQUIRES A MINIMUM OF 35 HOURS OF AN EMPLOYEE'S TIME PER WEEK FOR THE PORTION OF THE TAXABLE YEAR IN WHICH THE EMPLOYEE WAS INITIALLY HIRED FOR, OR TRANSFERRED TO, THE BUSINESS FACILITY IN THE STATE.~~

- 1. A FULL-TIME POSITION OF INDEFINITE DURATION;
- 2. LOCATED IN MARYLAND;
- 3. NEWLY CREATED, AS A RESULT OF THE ESTABLISHMENT OR EXPANSION OF A BUSINESS FACILITY IN THE STATE; AND
- 4. FILLED.

(II) "NEW PERMANENT FULL-TIME POSITION" DOES NOT INCLUDE A POSITION THAT IS:

- 1: ~~A SEASONAL OR TEMPORARY POSITION; OR~~
- 2: ~~A JOB CREATED WHEN A JOB FUNCTION IS SHIFTED FROM AN EXISTING LOCATION IN THE STATE TO THE NEW OR EXPANDED BUSINESS FACILITY.~~
  - 1. CREATED WHEN AN EMPLOYMENT FUNCTION IS SHIFTED FROM AN EXISTING BUSINESS FACILITY OF THE BUSINESS ENTITY LOCATED IN MARYLAND TO ANOTHER BUSINESS FACILITY OF THE SAME BUSINESS ENTITY IF THE POSITION DOES NOT REPRESENT A NET NEW JOB IN THE STATE;
  - 2. CREATED THROUGH A CHANGE IN OWNERSHIP OF A TRADE OR BUSINESS;
  - 3. CREATED THROUGH A CONSOLIDATION, MERGER, OR RESTRUCTURING OF A BUSINESS ENTITY IF THE POSITION DOES NOT REPRESENT A NET NEW JOB IN THE STATE;