

2. At least 30 qualified positions if the aggregate payroll for the qualified positions is greater than a threshold amount equal to the product of multiplying 60 times the State's average annual salary, as determined by the Department; [and] OR

3. AT LEAST 25 QUALIFIED POSITIONS IF THE BUSINESS FACILITY ESTABLISHED OR EXPANDED BY THE BUSINESS ENTITY IS LOCATED IN A STATE PRIORITY FUNDING AREA; AND

(iii) Is certified by the Secretary under § 5-1102(b) of this subtitle as qualifying for the tax credit under this subtitle.

(2) For a person engaged in a business activity described in § 5-1102(b)(2)(ii)11 of this subtitle, "qualified business entity":

(i) Includes the persons owning or operating the multiuse facility in which the entertainment, recreation, cultural, or tourism-related activities are operated; and

(ii) Does not include any separate entity that leases retail space at the facility.

(g) "Qualified employee" means an employee filling a qualified position.

(h) (1) "Qualified position" means a position that:

(i) Is a full-time position and is of indefinite duration;

(ii) Pays at least 150% of the federal minimum wage;

(iii) Is located in Maryland;

(iv) Is newly created, as a result of the establishment or expansion of a business facility in a single location in the State; and

(v) Is filled.

(2) "Qualified position" does not include a position that is:

(i) 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;

(ii) Created through a change in ownership of a trade or business;

(iii) Created through a consolidation, merger, or restructuring of a business entity if the position does not represent a net new job in the State;

(iv) Created when an employment function is contractually shifted from an existing business entity located in the State to another business entity if the position does not represent a net new job in the State; or

(v) Filled for a period of less than 12 months.