

~~2. IS PLANNED TO BE SERVED BY PUBLIC OR COMMUNITY WATER AND SEWER SERVICE WITHIN 6 YEARS UNDER THE CAPITAL IMPROVEMENT PLAN OF THE LOCAL JURISDICTION IN WHICH THE AREA IS LOCATED; AND~~

~~(H) WITH RESPECT TO ANY PART OF THE AREA DELINEATED BY LOCAL GOVERNMENT FOR RESIDENTIAL USE OR DEVELOPMENT:~~

~~1. HAS AN AVERAGE DENSITY OF 3.5 UNITS OR MORE PER ACRE; OR~~

~~2. HAS IN PRACTICE AN AVERAGE DENSITY OF 3.5 UNITS OR MORE PER ACRE.~~

5-1102.

(a) It is the intent of the General Assembly that the job creation tax credits authorized under this subtitle are for the purpose of increasing the number of new jobs in the State by encouraging the expansion of existing private sector enterprises and the establishment or attraction of new private sector enterprises.

(b) (1) (i) The Secretary shall certify a person as a qualified business entity eligible for the tax credit under this subtitle if the person satisfies the criteria set forth in this section.

(ii) A business entity may not be certified as qualifying for the tax credit under this subtitle unless the business entity notifies the Department of its intent to seek certification before **HIRING ANY QUALIFIED EMPLOYEES TO FILL THE QUALIFIED POSITIONS NECESSARY TO SATISFY THE REQUIREMENTS OF PARAGRAPH (2)(I) OF THIS SUBSECTION** FOR establishing or expanding the business facility on which the credit is based.

(2) To qualify for the tax credit provided under this subtitle, a business entity must establish or expand a business facility in the State that:

(i) Results in the creation of:

1. At least 60 qualified positions; [or]
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**

(ii) Is **PRIMARILY** engaged in **ONE OR MORE OF THE FOLLOWING**:

1. Manufacturing or mining;
2. Transportation or communications;
3. Agriculture, forestry, or fishing;