

(2) SERVE A BREAKFAST THAT MEETS THE GUIDELINES OF THE DEPARTMENT AND THE NUTRITIONAL STANDARDS OF THE UNITED STATES DEPARTMENT OF AGRICULTURE FOR SCHOOLS THAT PARTICIPATE IN THE FEDERAL SCHOOL BREAKFAST PROGRAM;

(3) SERVE THE BREAKFAST IN THE CLASSROOM ~~AT THE BEGINNING OF THE INSTRUCTIONAL DAY UPON THE ARRIVAL OF STUDENTS TO THE SCHOOL;~~

(4) COLLECT THE DATA THAT THE COUNTY BOARD OR THE SPONSORING AGENCY AND THE DEPARTMENT REQUIRE FROM PARTICIPANTS IN THE PROGRAM; AND

(5) SUBMIT AN ANNUAL REPORT TO THE COUNTY BOARD OR THE SPONSORING AGENCY.

~~(F) (G) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A BUSINESS ENTITY MAY CLAIM A TAX CREDIT APPLICABLE TO THE STATE INCOME TAX OF THE ENTITY IN THE AMOUNT DETERMINED UNDER SUBSECTION (C) (H) OF THIS SECTION FOR CONTRIBUTIONS MADE BY THE ENTITY TO A SCHOOL FOR THE PROGRAM.~~

~~(G) (H) (I) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE STATE INCOME TAX CREDIT ALLOWED UNDER THIS SECTION SHALL EQUAL 50% OF THE AMOUNT OF THE CONTRIBUTIONS THAT~~

~~(I) ARE APPROVED BY THE DEPARTMENT UNDER SUBSECTION (H) (I) OF THIS SECTION; AND~~

~~(H) WERE MADE DURING THE TAXABLE YEAR OF THE BUSINESS ENTITY.~~

~~(2) (I) THE STATE INCOME TAX CREDIT ALLOWED TO A BUSINESS ENTITY UNDER THIS SECTION MAY NOT EXCEED, FOR ANY TAXABLE YEAR OF THE BUSINESS ENTITY, THE LESSER OF:~~

~~1. \$25,000; OR~~

~~2. THE TOTAL AMOUNT OF STATE INCOME TAX OTHERWISE PAYABLE BY THE BUSINESS ENTITY FOR THE TAXABLE YEAR.~~

~~(H) ANY EXCESS CREDIT THAT WOULD BE ALLOWED BUT FOR THE LIMITATIONS UNDER SUBPARAGRAPH (I) (J) OF THIS PARAGRAPH MAY BE CARRIED OVER AND APPLIED AS A STATE INCOME TAX CREDIT FOR SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:~~

~~1. THE FULL AMOUNT OF THE EXCESS IS USED; OR~~

~~2. THE EXPIRATION OF THE FIFTH TAXABLE YEAR AFTER THE TAXABLE YEAR IN WHICH THE CONTRIBUTION WAS MADE.~~

~~(H) (I) (I) THE STATE INCOME TAX CREDIT ALLOWED UNDER THIS SECTION MAY NOT BE ALLOWED UNLESS THE BUSINESS ENTITY HAS APPLIED FOR AND RECEIVED APPROVAL UNDER THIS SUBSECTION FROM THE DEPARTMENT FOR EACH CONTRIBUTION TO THE PROGRAM FOR WHICH THE CREDIT IS CLAIMED.~~