

(1997 Replacement Volume and 1999 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Environment

2-901.

(a) In this section the following words have the meanings indicated.

(1) "Business entity" means:

(i) A person conducting or operating a trade or business in Maryland; or

(ii) An organization operating in Maryland that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code.

(2) "CASH IN LIEU OF PARKING PROGRAM" MEANS AN EMPLOYER-FUNDED PROGRAM UNDER WHICH AN EMPLOYER OFFERS TO PROVIDE A CASH ALLOWANCE TO AN EMPLOYEE IN AN AMOUNT EQUAL TO THE PARKING SUBSIDY THAT THE EMPLOYER WOULD OTHERWISE PAY OR INCUR TO PROVIDE THE EMPLOYEE A PARKING SPACE.

(3) "GUARANTEED RIDE HOME" MEANS IMMEDIATE TRANSPORTATION PROVIDED BY A BUSINESS ENTITY FOR AN EMPLOYEE WHO:

(I) RECEIVES ANY OF THE COMMUTER BENEFITS DESCRIBED IN SUBSECTION (B)(1) OR (2) OF THIS SECTION OR COMMUTES BY WAY OF A NONMOTORIZED METHOD OF TRANSPORTATION; AND

(II) IS REQUIRED TO LEAVE WORK EARLY FOR ILLNESS OR OTHER VERIFIABLE REASON.

[(2)](4) "Instrument" means a pass, token, fare card, voucher, or similar item.

(5) "PARKING SUBSIDY" MEANS:

(I) THE DIFFERENCE BETWEEN THE OUT-OF-POCKET AMOUNT PAID BY AN EMPLOYER ON A REGULAR BASIS TO SECURE THE AVAILABILITY OF AN EMPLOYEE PARKING SPACE NOT OWNED BY THE EMPLOYER AND THE PRICE CHARGED TO THE EMPLOYEE FOR USE OF THAT SPACE; OR

(II) FOR PARKING OWNED OR LEASED BY THE EMPLOYER AS AN INTEGRAL PART OF A LARGER FACILITY, THE FAIR MARKET VALUE OF A PARKING SPACE PROVIDED BY THE EMPLOYER FOR PARKING COMMUTER VEHICLES, AS DETERMINED:

1. BY CONSIDERING TYPICAL COSTS PAID OR INCURRED BY USERS OF NEARBY EQUIVALENT PAID PARKING SPACES, BY EVALUATING THE