

(5) "Transportation expenses" means expenses that are incurred by a business entity to enable a qualified employment opportunity employee to travel to and from work.

(6) "Wages" means wages, within the meaning of § 51(c)(1), (2), and (3) of the Internal Revenue Code without regard to § 51(c)(4) of the Internal Revenue Code, that are paid by a business entity to an employee for services performed in a trade or business of the business entity.

(b) (1) Except as provided in subsection (e) of this section, a business entity may claim a tax credit in the amounts determined under subsections (c) and (d) of this section for the wages and qualified child care or transportation expenses with respect to a qualified employment opportunity employee that are paid in the taxable year for which the business entity claims the credit.

(2) The same tax credit cannot be applied more than once against different taxes by the same taxpayer.

(c) (1) Except as provided in paragraph (2) of this subsection, for each taxable year, for the wages paid to each qualified employment opportunity employee, a credit is allowed in an amount equal to:

(i) 30% of up to the first \$6,000 of the wages paid to the qualified employment opportunity employee during the first year of employment; and

(ii) 20% of up to the first \$6,000 of the wages paid to the qualified employment opportunity employee during the second year of employment.

(2) If the qualified employment opportunity employee has been a recipient of temporary cash assistance from the State under the Aid to Families with Dependent Children Program or the Family Investment Program for at least 18 of the last 48 months, whether consecutive or not consecutive, and has been employed for a full year by a business entity claiming the credit, the credit allowed under this section is an amount equal to 40% of up to the first \$10,000 in wages paid to the qualified employment opportunity employee during the first year of employment.

(d) For each taxable year, for child care provided or paid for by a business entity for the children of a qualified employment opportunity employee of the business entity or for transportation expenses, a credit is allowed in an amount equal to:

(1) Up to \$600 of the qualified child care or transportation expenses incurred for each qualified employment opportunity employee during the first year of employment; and

(2) Up to \$500 of the qualified child care OR TRANSPORTATION expenses incurred for each qualified employment opportunity employee during the second year of employment.

(e) (1) A business entity may not claim the credit under this section for an employee: