

(i) Who is hired to replace a laid-off employee or to replace an employee who is on strike; or

(ii) For whom the business entity simultaneously receives federal or State employment training benefits.

(2) A business entity may not claim the credit under this section until it has notified the appropriate government agency that the qualified employment opportunity employee has been hired.

(3) A business entity may claim a credit in the amount provided in paragraph (4) of this subsection for an employee whose employment lasts less than 1 year if the employee:

(i) Voluntarily terminates employment with the employer;

(ii) Is unable to continue employment due to death or a disability;

or

(iii) Is terminated for cause.

(4) (i) If a business entity is entitled to a tax credit under paragraph (c)(1) of this section for an employee who is employed for less than 1 year because the employee voluntarily terminates employment with the employer to take another job, the business entity may claim a tax credit of 30% of up to the first \$6,000 of the wages paid to the employee during the course of employment.

(ii) If a business entity is entitled to a tax credit under paragraph (c)(1) of this section for an employee who is employed for less than 1 year for a reason other than that described in subparagraph (i) of this paragraph, the amount of the credit shall be reduced by the proportion of a year that the employee did not work.

(f) If the credit allowed under this section in any taxable year exceeds the total tax otherwise payable by the business entity for that taxable year, a business entity may apply the excess as a 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 wages or qualified child care expenses for which the credit is claimed are paid.

(g) If a credit is claimed under this section, the claimant must make the addition required in § 10-205 or § 10-306 of the Tax - General Article.

(h) The Comptroller in cooperation with the Department of Labor, Licensing, and Regulation and the Department of Human Resources shall administer the credit under this section.