

(c) For each taxable year, for the wages paid to each qualified employee with a disability, a credit is allowed in an amount equal to:

(1) [20%] 30% of up to the first \$6,000 of the wages paid to the qualified employee with a disability during the 1st year of employment; and

(2) 20% of up to the first \$6,000 of the wages paid to the qualified employee with a disability during the 2nd 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 employee with a disability, or transportation expenses that are incurred by a business entity to enable a qualified employee with a disability to travel to and from work, 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 employee with a disability during the first year of employment; and

(2) Up to \$500 of the qualified child care or transportation expenses incurred for each qualified employee with a disability during the second year of employment.

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

(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 Division that a qualified employee with a disability has been hired.

(3) A business entity may claim a credit in the amount provided in paragraph (5) 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 a further disability or death; or

(iii) Is terminated for cause.

(4) A business entity may not claim the credit under this section if the business entity is claiming a tax credit for the same employee under Article 88A, § 54 of the Code.

(5) (i) If a business entity is entitled to a tax credit for an employee who is employed for less than 1 year because the employee voluntarily terminates