

(2) THE DIRECTOR MAY NOT CERTIFY THAT A REHABILITATION IS A CERTIFIED REHABILITATION ELIGIBLE FOR THE TAX CREDIT UNDER THIS SECTION UNLESS THE INDIVIDUAL OR BUSINESS ENTITY SEEKING CERTIFICATION STATES UNDER OATH THE AMOUNT OF THE INDIVIDUAL'S OR BUSINESS ENTITY'S QUALIFIED REHABILITATION EXPENDITURES.

~~(h)~~ (F) (1) In this subsection, "Authority affiliate" has the meaning stated in § 13-701(t) of the Financial Institutions Article.

(2) As authorized under § 13-708 of the Financial Institutions Article, the Maryland Stadium Authority or an Authority affiliate may transfer to any business entity or individual any credit under this section for qualified rehabilitation expenditures of the Maryland Stadium Authority or an Authority affiliate.

(3) A business entity or individual to whom any credit is transferred by the Maryland Stadium Authority or an Authority affiliate under this subsection may claim a tax credit under this section in the full amount of the credit transferred.

~~(4) (1) A BUSINESS ENTITY OR INDIVIDUAL MAY TRANSFER ALL OR ANY PART OF THE CREDIT UNDER THIS SECTION FOR QUALIFIED REHABILITATION EXPENDITURES OF THE BUSINESS ENTITY OR INDIVIDUAL TO ANOTHER BUSINESS ENTITY OR INDIVIDUAL.~~

~~(2) A CREDIT MAY NOT BE TRANSFERRED UNDER THIS SUBSECTION UNLESS THE BUSINESS ENTITY OR INDIVIDUAL TRANSFERRING THE CREDIT NOTIFIES THE MARYLAND HISTORICAL TRUST WITHIN 30 DAYS AFTER THE EFFECTIVE DATE OF THE TRANSFER.~~

~~(3) A BUSINESS ENTITY OR INDIVIDUAL TO WHOM ANY CREDIT IS TRANSFERRED BY ANOTHER BUSINESS ENTITY OR INDIVIDUAL UNDER THIS SUBSECTION:~~

~~(4) MAY CLAIM A TAX CREDIT UNDER THIS SECTION IN THE FULL AMOUNT OF THE CREDIT TRANSFERRED, BY FILING WITH ITS TAX RETURN A COPY OF THE FORM EVIDENCING THE TRANSFER OF THE TAX CREDIT; AND~~

~~(H) SHALL BE ENTITLED TO RELY IN GOOD FAITH ON INFORMATION ON WHICH THE CREDIT IS BASED RECEIVED FROM THE BUSINESS ENTITY OR INDIVIDUAL TRANSFERRING THE CREDIT, INCLUDING THE AMOUNT OF THE QUALIFIED REHABILITATION EXPENDITURES.~~

(G) (1) IN THIS SUBSECTION, "DISQUALIFYING WORK" MEANS WORK THAT:

(I) IS PERFORMED ON A CERTIFIED HERITAGE STRUCTURE FOR WHICH A REHABILITATION HAS BEEN CERTIFIED UNDER THIS SECTION; AND

(II) IF PERFORMED AS PART OF THE REHABILITATION CERTIFIED UNDER THIS SECTION, WOULD HAVE MADE THE REHABILITATION INELIGIBLE FOR CERTIFICATION.

(2) EXCEPT AS PROVIDED IN PARAGRAPH (4) OF THIS SUBSECTION, THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE RECAPTURED AS PROVIDED IN