

(3) (I) THE INDIVIDUAL ENROLLED IN THE APPROVED PROGRAM OR APPROVED INDUSTRY CERTIFICATE PROGRAM WITH RESPECT TO WHICH A CREDIT UNDER THIS SUBSECTION IS ALLOWED SHALL:

1. COMMENCE EMPLOYMENT IN THE STATE IN AN OCCUPATION DIRECTLY RELATED TO THE APPROVED PROGRAM OR APPROVED INDUSTRY CERTIFICATE PROGRAM WITHIN 1 YEAR AFTER SUCCESSFUL COMPLETION OF THE APPROVED PROGRAM OR APPROVED INDUSTRY CERTIFICATE PROGRAM; AND

2. CONTINUE EMPLOYMENT IN THE STATE IN AN OCCUPATION DIRECTLY RELATED TO THE APPROVED PROGRAM OR APPROVED INDUSTRY CERTIFICATE PROGRAM FOR 1 YEAR FOR EACH YEAR THAT A CREDIT UNDER THIS SUBSECTION WAS ALLOWED WITH RESPECT TO THE APPROVED PROGRAM OR APPROVED INDUSTRY CERTIFICATE PROGRAM.

(II) IF THE INDIVIDUAL ENROLLED IN THE APPROVED PROGRAM OR APPROVED INDUSTRY CERTIFICATE PROGRAM WITH RESPECT TO WHICH A CREDIT UNDER THIS SUBSECTION IS ALLOWED FAILS TO SATISFY THE SERVICE OBLIGATION DESCRIBED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE CREDIT ALLOWED UNDER THIS SUBSECTION SHALL BE RECAPTURED FOR EACH YEAR AS TO WHICH THE SERVICE OBLIGATION IS NOT SATISFIED, UNDER REGULATIONS THAT THE COMPTROLLER ADOPTS.

~~(C) AN INDIVIDUAL WHO BECOMES A RESIDENT OF THE STATE DURING THE TAXABLE YEAR AND COMMENCES EMPLOYMENT IN THE STATE DURING THE TAXABLE YEAR IN AN OCCUPATION THAT IS IN SHORT SUPPLY AND CRITICAL TO MARYLAND'S ECONOMIC DEVELOPMENT STRATEGY, AS DESIGNATED BY THE MARYLAND HIGHER EDUCATION COMMISSION UNDER THIS SECTION, MAY CLAIM A CREDIT AGAINST THE INCOME TAX IN THE AMOUNT OF \$1,000.~~

~~(D)~~ (C) (1) THE CREDITS CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR, DETERMINED BEFORE THE APPLICATION OF THE CREDITS UNDER THIS SECTION AND §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE APPLICATION OF ANY OTHER CREDIT UNDER THIS SUBTITLE.

(2) THE UNUSED AMOUNT OF THE CREDITS CREDIT UNDER THIS SECTION FOR ANY TAXABLE YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.

~~(E)~~ (D) (1) AFTER CONSULTATION WITH THE SECRETARY OF BUSINESS AND ECONOMIC DEVELOPMENT, THE SECRETARY OF LABOR, LICENSING, AND REGULATION, AND THE APPROPRIATE ADVISORY BOARDS, THE SECRETARY OF THE MARYLAND HIGHER EDUCATION COMMISSION, EVALUATING SUCH FACTORS AS MARYLAND'S ECONOMIC DEVELOPMENT STRATEGY AND THE NEEDS OF MARYLAND'S BUSINESS COMMUNITY:

(I) SHALL IDENTIFY AND DESIGNATE THE WORK-RELATED SKILLS AND OCCUPATIONS THAT ARE IN SHORT SUPPLY AND ARE CRITICAL TO MARYLAND'S ECONOMIC DEVELOPMENT STRATEGY; AND