

carried forward and, subject to the limitations under Article 88A, § 54 of the Code, may be applied as a credit for taxable years beginning on or after January 1, [2006] 2009. Except as otherwise provided in this Section, this Act shall remain in effect for a period of [8] 11 years and at the end of June 30, [2003] 2006, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

**Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of 1998 and Chapter 448 of the Acts of 2000**

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be applicable to all taxable years beginning after December 31, 1996 but before January 1, [2006] 2009; provided, however, that the tax credit under § 21-309 of the Education Article, as enacted under Section 1 of this Act, shall be allowed only for employees hired on or after October 1, 1997 but before July 1, [2003] 2006; and provided further that any excess credits under § 21-309 of the Education Article may be carried forward and, subject to the limitations under § 21-309 of the Education Article, may be applied as a credit for taxable years beginning on or after January 1, [2006] 2009.

SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in effect for a period of [5] 8 years and 9 months and at the end of June 30, [2003] 2006, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

**Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of 1998 and Chapter 448 of the Acts of 2000**

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be applicable to all taxable years beginning after December 31, 1996 but before January 1, [2006] 2009; provided, however, that the tax credit under § 21-309 of the Education Article, as enacted under Section 1 of this Act, shall be allowed only for employees hired on or after October 1, 1997 but before July 1, [2003] 2006; and provided further that any excess credits under § 21-309 of the Education Article may be carried forward and, subject to the limitations under § 21-309 of the Education Article, may be applied as a credit for taxable years beginning on or after January 1, [2006] 2009.

SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in effect for a period of [5] 8 years and 9 months and at the end of June 30, [2003] 2006, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2003.

Approved May 22, 2003.

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