

Article - Environment

2-901.

(a) (1) In this section the following words have the meanings indicated.

[(1)](2) "Business entity" means:

(i) A person conducting or operating a trade or business in Maryland; or

(ii) An organization operating in Maryland that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code.

[(2)](3) "Cash in lieu of parking program" means an employer-funded program under which an employer offers to provide a cash allowance to an employee in an amount equal to the parking subsidy that the employer would otherwise pay or incur to provide the employee a parking space.

[(3)](4) "Guaranteed ride home" means immediate transportation provided by a business entity for an employee who:

(i) Receives any of the commuter benefits described in subsection (b)(1) or (2) of this section or commutes by way of a nonmotorized method of transportation; and

(ii) Is required to leave work early for illness or other verifiable reason.

[(4)](5) "Instrument" means a pass, token, fare card, voucher, or similar item.

[(5)](6) "Parking subsidy" means:

(i) The difference between the out-of-pocket amount paid by an employer on a regular basis to secure the availability of an employee parking space not owned by the employer and the price charged to the employee for use of that space; or

(ii) For parking owned or leased by the employer as an integral part of a larger facility, the fair market value of a parking space provided by the employer for parking commuter vehicles, as determined:

1. By considering typical costs paid or incurred by users of nearby equivalent paid parking spaces, by evaluating the annual amortized cost of constructing and operating the parking space divided by the number of work days per year the space is ordinarily used; or

2. By other reasonable and justifiable means.

DRAFTER'S NOTE:

Error: Stylistic error in § 2-901(a) of the Environment Article.

Occurred: Chs. 559 and 560, Acts of 1999.