

(2) THE DESIGNATION OF ONE-STOP CENTERS UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL INCLUDE A CONSIDERATION OF THE NUMBER OF QUALIFIED EX-FELONS RESIDING IN THE WORKFORCE INVESTMENT AREA IN WHICH THE ONE-STOP CENTER IS LOCATED.

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(A) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, A BUSINESS ENTITY THAT HIRES A QUALIFIED EX-FELON EMPLOYEE THROUGH THE PILOT PROGRAM ESTABLISHED UNDER THIS SUBTITLE MAY CLAIM A TAX CREDIT IN THE AMOUNTS DETERMINED UNDER SUBSECTION (B) OF THIS SECTION FOR WAGES PAID TO A QUALIFIED EX-FELON EMPLOYEE.

(B) FOR EACH TAXABLE YEAR, FOR THE WAGES PAID TO EACH QUALIFIED EX-FELON EMPLOYEE, A CREDIT IS ALLOWED IN AN AMOUNT EQUAL TO:

(1) 30% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE QUALIFIED EX-FELON EMPLOYEE DURING THE FIRST YEAR OF EMPLOYMENT; AND

(2) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE QUALIFIED EX-FELON EMPLOYEE DURING THE SECOND YEAR OF EMPLOYMENT.

(C) (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 DEPARTMENT THAT A QUALIFIED EX-FELON EMPLOYEE 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 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 OR § 21-309 OF THE EDUCATION ARTICLE.