

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(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.

(3) "QUALIFIED CHILD CARE EXPENSES" MEANS STATE REGULATED CHILD CARE EXPENSES THAT ARE INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE OF THE BUSINESS TO BE GAINFULLY EMPLOYED.

(4) (I) "QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE" MEANS AN INDIVIDUAL WHO IS A RESIDENT OF MARYLAND AND WHO FOR ANY 3 MONTHS DURING THE 18-MONTH PERIOD BEFORE THE INDIVIDUAL'S EMPLOYMENT WITH A BUSINESS ENTITY WAS A RECIPIENT OF TEMPORARY CASH ASSISTANCE FROM THE STATE UNDER THE AID TO FAMILIES WITH DEPENDENT CHILDREN PROGRAM OR THE FAMILY INVESTMENT PROGRAM AND WHO FOR 6 MONTHS BEFORE THE INDIVIDUAL'S EMPLOYMENT WITH A BUSINESS ENTITY WAS A MARYLAND RESIDENT.

(II) "QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE" DOES NOT INCLUDE AN INDIVIDUAL WHO IS THE SPOUSE OF, OR HAS ANY OF THE RELATIONSHIPS SPECIFIED IN § 152(A)(1) THROUGH (8) OF THE INTERNAL REVENUE CODE TO, A PERSON WHO CONTROLS, DIRECTLY OR INDIRECTLY, MORE THAN 50% OF THE OWNERSHIP OF THE BUSINESS ENTITY.

(5) "TRANSPORTATION EXPENSES" MEANS EXPENSES THAT ARE INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE TO TRAVEL TO AND FROM WORK.

(6) "WAGES" MEANS WAGES, WITHIN THE MEANING OF § 51(C)(1), (2), AND (3) OF THE INTERNAL REVENUE CODE WITHOUT REGARD TO § 51(C)(4) OF THE INTERNAL REVENUE CODE, THAT ARE PAID BY A BUSINESS ENTITY TO AN EMPLOYEE FOR SERVICES PERFORMED IN A TRADE OR BUSINESS OF THE BUSINESS ENTITY.