

(2) UP TO \$500 OF THE QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES INCURRED FOR EACH QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE DURING THE SECOND YEAR OF EMPLOYMENT.

(E) (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 APPROPRIATE GOVERNMENT AGENCY THAT THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE HAS BEEN HIRED.

(3) A BUSINESS ENTITY MAY CLAIM A CREDIT IN THE AMOUNT PROVIDED IN PARAGRAPH (4) 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 DEATH OR A DISABILITY; OR

(III) IS TERMINATED FOR CAUSE.

(4) (I) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT UNDER SUBSECTION (C)(1) OF THIS SECTION FOR AN EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR BECAUSE THE EMPLOYEE VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER TO TAKE ANOTHER JOB, THE BUSINESS ENTITY MAY CLAIM A TAX CREDIT OF 30% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE EMPLOYEE DURING THE COURSE OF EMPLOYMENT.

(II) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT UNDER SUBSECTION (C)(1) OF THIS SECTION FOR AN EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR FOR A REASON OTHER THAN THAT DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE AMOUNT OF THE CREDIT SHALL BE REDUCED BY THE PROPORTION OF A YEAR THAT THE EMPLOYEE DID NOT WORK.