

**Article - Tax - General**

8-213.

A financial institution may claim a credit against the financial institution franchise tax for wages paid to qualified employment opportunity employees and for child care provided or paid by a business entity for the children of a qualified employment opportunity employee OR TRANSPORTATION EXPENSES as provided under Article 88A, § 54 of the Code.

8-410.

A public service company may claim a credit against the public service company franchise tax for wages paid to qualified employment opportunity employees and for child care provided or paid by a business entity for the children of a qualified employment opportunity employee OR TRANSPORTATION EXPENSES as provided under Article 88A, § 54 of the Code.

10-205.

(b) The addition under subsection (a) of this section includes the amount of a credit claimed under:

(1) § 10-702 of this title for wages paid to an employee in an enterprise zone;

(2) § 10-704.3 of this title or § 8-213 of this article for wages paid and qualified child care OR TRANSPORTATION expenses incurred with respect to qualified employment opportunity employees; or

(3) § 10-704.7 of this title or § 8-216 of this article for wages paid and qualified child care or transportation expenses incurred with respect to a qualified employee with a disability.

10-704.3.

(a) An individual or a corporation may claim a credit against the income tax for wages paid to qualified employment opportunity employees and for child care provided or paid for by a business entity for the children of a qualified employment opportunity employee OR TRANSPORTATION EXPENSES as provided under Article 88A, § 54 of the Code.

(b) An organization that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code may apply the credit under this section as a credit against income tax due on unrelated business taxable income as provided under §§ 10-304 and 10-812 of this title.

**Chapter 492 of the Acts of 1995, as amended by Chapter 10 of the Acts of 1996**

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995, and shall be applicable to all taxable years beginning after December 31, 1994 but before January 1, [2002] ~~2003~~ 2004; provided, however, that the tax credit under Article 88A, [§ 56] § 54 of the Code, as enacted under Section 1 of this Act, shall be allowed only for employees hired on or after June 1, 1995 but before July 1,