

~~2. IS NOT HIRED TO REPLACE AN INDIVIDUAL WHOM THE BUSINESS ENTITY EMPLOYED IN THAT YEAR OR ANY OF THE 3 PRECEDING TAXABLE YEARS; AND~~

~~(H) UP TO \$1,500 OF THE WAGES PAID TO EACH BRAC REVITALIZATION AND INCENTIVE ZONE QUALIFIED EMPLOYEE WHO:~~

~~1. IS NOT AN ECONOMICALLY DISADVANTAGED INDIVIDUAL; AND~~

~~2. IS NOT HIRED TO REPLACE AN INDIVIDUAL WHOM THE BUSINESS ENTITY EMPLOYED IN THAT YEAR OR ANY OF THE 3 PRECEDING TAXABLE YEARS.~~

~~(2) FOR EACH TAXABLE YEAR AFTER THE TAXABLE YEAR DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION, WHILE THE AREA IS DESIGNATED A BRAC REVITALIZATION AND INCENTIVE ZONE, A CREDIT IS ALLOWED THAT EQUALS:~~

~~(i) UP TO \$4,500 OF THE WAGES PAID TO EACH BRAC REVITALIZATION AND INCENTIVE ZONE QUALIFIED EMPLOYEE WHO:~~

~~1. IS AN ECONOMICALLY DISADVANTAGED INDIVIDUAL;~~

~~2. BECAME A BRAC REVITALIZATION AND INCENTIVE ZONE QUALIFIED EMPLOYEE DURING THE TAXABLE YEAR TO WHICH THE CREDIT APPLIES; AND~~

~~3. IS NOT HIRED TO REPLACE AN INDIVIDUAL WHOM THE BUSINESS ENTITY EMPLOYED IN THAT YEAR OR ANY OF THE 3 PRECEDING TAXABLE YEARS;~~

~~(H) UP TO \$3,000 OF THE WAGES PAID TO EACH BRAC REVITALIZATION AND INCENTIVE ZONE QUALIFIED EMPLOYEE WHO IS AN ECONOMICALLY DISADVANTAGED INDIVIDUAL, IF THE BUSINESS ENTITY RECEIVED A CREDIT UNDER PARAGRAPH (1)(i) OF THIS SUBSECTION FOR THE EMPLOYEE IN THE IMMEDIATELY PRECEDING TAXABLE YEAR; AND~~

~~(H) UP TO \$1,500 OF THE WAGES PAID TO EACH BRAC REVITALIZATION AND INCENTIVE ZONE QUALIFIED EMPLOYEE WHO IS NOT HIRED TO REPLACE AN INDIVIDUAL WHOM THE BUSINESS ENTITY EMPLOYED IN THAT YEAR OR ANY OF THE 3 PRECEDING TAXABLE YEARS IF THE EMPLOYEE:~~