

SENATE BILL 830

Q3

(1lr2534)

ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senator Currie**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Tax Credits for Qualifying Employees with Disabilities – Sunset ~~Extension~~**
3 **Repeal Extension**

4 FOR the purpose of ~~extending~~ ~~repealing~~ extending certain termination provisions and
5 altering certain dates of applicability for certain tax credits allowed to
6 employers that hire certain qualifying individuals with disabilities; and
7 generally relating to certain tax credits allowed to employers that hire certain
8 qualifying employees facing certain employment barriers.

9 BY repealing and reenacting, with amendments,
10 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
11 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
12 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
13 General Assembly of 2003, Chapter 394 of the Acts of the General
14 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



1 2007, Chapter 658 of the Acts of the General Assembly of 2008, Chapter
2 290 of the Acts of the General Assembly of 2009, and Chapter 252 of the
3 Acts of the General Assembly of 2010
4 Section 4 and 6

5 BY repealing and reenacting, with amendments,
6 Chapter 113 of the Acts of the General Assembly of 1997, as amended by
7 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
8 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
9 General Assembly of 2003, Chapter 394 of the Acts of the General
10 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of
11 2007, Chapter 658 of the Acts of the General Assembly of 2008, Chapter
12 290 of the Acts of the General Assembly of 2009, and Chapter 252 of the
13 Acts of the General Assembly of 2010
14 Section 4 and 6

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
18 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, Chapter**
19 **394 of the Acts of 2006, Chapter 370 of the Acts of 2007, Chapter 658 of the**
20 **Acts of 2008, Chapter 290 of the Acts of 2009, and Chapter 252 of the Acts of**
21 **2010**

22 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
23 applicable to all taxable years beginning after December 31, 1996 *but before January*
24 *1, [2014] 2015* ~~but before January 1, [2014] 2015~~; provided, however, that the tax
25 credit under § 21-309 of the Education Article, as enacted under Section 1 of this Act,
26 shall be allowed only for employees hired on or after October 1, 1997 *but before July 1,*
27 *[2011] 2012; and provided further that any excess credits under § 21-309 of the*
28 *Education Article may be carried forward and, subject to the limitations under §*
29 *21-309 of the Education Article, may be applied as a credit for taxable years beginning*
30 *on or after January 1, [2014] 2015* ~~but before July 1, [2011] 2012; and provided~~
31 ~~further that any excess credits under § 21-309 of the Education Article may be carried~~
32 ~~forward and, subject to the limitations under § 21-309 of the Education Article, may~~
33 ~~be applied as a credit for taxable years beginning on or after January 1, [2014] 2015.~~

34 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
35 of Section 4 of this Act, this Act shall take effect October 1, 1997. *It shall remain in*
36 *effect for a period of [13] 14 years and 9 months and at the end of June 30, [2011]*
37 *2012, with no further action required by the General Assembly, this Act shall be*
38 ~~*abrogated and of no further force and effect. It shall remain in effect for a period of*~~
39 ~~*[13] 14 years and 9 months and at the end of June 30, [2011] 2012, with no further*~~
40 ~~*action required by the General Assembly, this Act shall be abrogated and of no further*~~
41 ~~*force and effect.*~~

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 24 ~~action required by the General Assembly, this Act shall be abrogated and of no further~~
 25 ~~force and effect.~~

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 27 June 1, 2011.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.