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§10–734.

(a) In this section, "qualified vehicle" means a Class F (tractor) vehicle described under § 13–923 of the Transportation Article that is titled and registered in the State.

(b) Subject to the limitations of this section, an individual or a corporation may claim a credit against the State income tax for the expense of registering a qualified vehicle in the State.

(c) (1) For any taxable year, the credit allowed under this section may not exceed the lesser of:

(i) $400 for each qualified vehicle; or

(ii) the State income tax for that taxable year.

(2) The unused amount of the credit may not be carried over to any other taxable year.

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