

## Article - Tax - General

### §1-303. IN EFFECT

(a) (1) If a tax credit has a termination date provided for by law, an evaluation shall be made of that credit on or before July 1 of the year preceding the calendar year of the termination date.

(2) Except as provided in paragraph (1) of this subsection, an evaluation shall be made of the tax credits on or before the dates specified in subsections (b) through (e) of this section.

(b) On or before July 1, 2014, an evaluation shall be made of the tax credits under:

(1) § 10-702 of this article (wages paid in an enterprise zone) and § 9-103 of the Tax – Property Article (qualified property in an enterprise zone); and

(2) Title 6, Subtitle 4 of the Economic Development Article, § 6-119 of the Insurance Article, and § 10-714 of this article (One Maryland economic development).

(c) On or before July 1, 2015, an evaluation shall be made of the tax credits under:

(1) § 10-704 of this article (earned income); and

(2) § 10-730 of this article (film production activity).

(d) On or before July 1, 2016, an evaluation shall be made of the tax credits under:

(1) § 5A-303 of the State Finance and Procurement Article, § 6-105.2 of the Insurance Article, and § 10-704.5 of this article (sustainable communities); and

(2) § 10-721 of this article (qualified research and development expenses).

(e) On or before July 1, 2017, an evaluation shall be made of the tax credits under:

(1) § 9-230 of the Tax – Property Article, § 6-116 of the Insurance Article, and § 10-704.8 of this article (new job creating businesses);

(2) § 10-725 of this article (biotechnology investment incentive); and

(3) § 10-735 of this article (wineries and vineyards).

1-303. // EFFECTIVE JUNE 30, 2018 PER CHAPTER 659 OF 2013 //

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