

Article - Tax - General

§10-715.

(a) An individual or corporation may claim a credit against the State income tax for the cost of providing commuter benefits to the business entity's employees as provided under § 2-901 of the Environment Article.

(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 for the payment to the Comptroller of taxes that the organization:

- (1) is required to withhold from the wages of employees under § 10-908 of this title; and
- (2) is required to pay to the Comptroller under § 10-906(a) of this title.