

## Article - Tax - General

§8–216.

A financial institution may claim a credit against the financial institution franchise tax for:

- (1) wages paid to a qualified employee with a disability; and
- (2) (i) child care provided or paid for by a business entity for the children of a qualified employee with a disability as provided under § 21–309 of the Education Article; or  
(ii) transportation provided or paid for by the business entity for a qualified employee with a disability as provided under § 21–309 of the Education Article.