

Article - Tax - General

§8-413.

A public service company may claim a credit against the public service company 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.