
By: **Delegate Bozman**

Introduced and read first time: February 9, 2001

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Tax Credits for Employer-Provided Commuter Benefits - Qualified**
3 **Distressed Counties**

4 FOR the purpose of altering the maximum credit per month allowed under certain tax
5 credits for certain employer-provided commuter benefits with respect to
6 employees whose place of employment is in certain qualified economically
7 distressed counties; providing for the application of this Act; and generally
8 relating to certain tax credits for certain employer-provided commuter benefits.

9 BY repealing and reenacting, without amendments,
10 Article 83A - Department of Business and Economic Development
11 Section 5-1501(a)(8)
12 Annotated Code of Maryland
13 (1998 Replacement Volume and 2000 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article - Environment
16 Section 2-901(c)
17 Annotated Code of Maryland
18 (1996 Replacement Volume and 2000 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That the Laws of Maryland read as follows:

21 **Article 83A - Department of Business and Economic Development**

22 5-1501.

23 (a) (8) "Qualified distressed county" means a county, including Baltimore
24 City, for which:

25 (i) The average rate of unemployment for the most recent
26 18-month period for which data are available is greater than 150% of the average
27 rate of unemployment for the entire State during that same period; or

1 (ii) The average per capita personal income for the most recent
2 24-month period for which data are available is equal to or less than 67% of the
3 average personal per capita income for the entire State during that same period.

4

Article - Environment

5 2-901.

6 (c) (1) [The] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE credit
7 allowed under this section may not exceed \$30 per individual employee per month.

8 (2) FOR EACH EMPLOYEE WHOSE PLACE OF EMPLOYMENT IS IN A
9 QUALIFIED DISTRESSED COUNTY, AS DEFINED IN ARTICLE 83A, § 5-1501 OF THE
10 CODE, THE MAXIMUM CREDIT ALLOWED UNDER THIS SECTION PER INDIVIDUAL
11 EMPLOYEE PER MONTH IS \$60.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 2001 and shall be applicable to all taxable years beginning after December 31,
14 2000.