

SENATE BILL 809

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Q3

2001 Regular Session  
11r2827  
CF 11r0968

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By: **Senators McFadden, Conway, Currie, Exum, Hughes, Kelley, Lawlah,  
and Mitchell**

Introduced and read first time: February 14, 2001  
Assigned to: Rules  
Re-referred to: Budget and Taxation, February 21, 2001

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 28, 2001

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

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**Income Tax – Credit for Employment of Ex-Felons**  
**Pilot Program for Long-Term Employment of Qualified Ex-Felons**

4 FOR the purpose of creating a Pilot Program for Long-Term Employment of Qualified  
5 Ex-Felons within the Department of Public Safety and Correctional Services;  
6 requiring the Department to establish the pilot program in consultation with  
7 the Governor's Workforce Investment Board; requiring the Department to  
8 purchase certain bonds for a certain number of qualified ex-felons each year  
9 and to provide certain bonds to certain one stop career centers; requiring that  
10 the pilot program be implemented by certain one stop career centers in a certain  
11 number of Workforce Investment Areas; requiring a one stop center that  
12 participates in the pilot program to work with certain entities to encourage  
13 referral and participation of qualified ex-felons, to provide certain outreach and  
14 education, and to develop a certain evaluation process; requiring a one stop  
15 center to apply to the Department for designation as a pilot program location;  
16 requiring the Department in consultation with the Governor's Workforce  
17 Investment Board to designate certain one stop centers as pilot program  
18 locations and to consider certain information; allowing a credit against the State  
19 income tax for certain wages paid by certain business entities with respect to  
20 certain ex-felon employees; providing for the calculation and use of the credit;  
21 defining certain terms; requiring a certain addition modification if a certain  
22 credit is claimed; requiring a certain certification prior to claiming the credit;  
23 prohibiting an employer from claiming the credit under certain circumstances;  
24 providing for the administration of the tax credits; requiring the Department of  
25 Public Safety and Correctional Services to adopt certain regulations; requiring  
26 the Comptroller to adopt certain regulations; ~~requiring that a certain study be~~

1 ~~conducted~~; providing for the application of this Act; providing for the  
 2 termination of this Act; and generally relating to ~~tax credits for wages paid by a~~  
 3 ~~business entity with respect to the employment of ex felons~~ the Pilot Program  
 4 for Long-Term Employment of Qualified Ex-Felons.

5 BY adding to  
 6 Article - Correctional Services  
 7 Section 2-301 ~~through 2-305~~ to be under the new subtitle "Subtitle 3.  
 8 Miscellaneous Pilot Program for Long-Term Employment of Qualified  
 9 Ex-Felons"  
 10 Annotated Code of Maryland  
 11 (1999 Volume and 2000 Supplement)

12 BY repealing and reenacting, with amendments,  
 13 Article - Tax - General  
 14 Section 10-205(b) and 10-306(b)  
 15 Annotated Code of Maryland  
 16 (1997 Replacement Volume and 2000 Supplement)

17 BY adding to  
 18 Article - Tax - General  
 19 Section 10-704.10  
 20 Annotated Code of Maryland  
 21 (1997 Replacement Volume and 2000 Supplement)

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

24 **Article - Correctional Services**

25 SUBTITLE 3. ~~MISCELLANEOUS~~ MISCELLANEOUS PILOT PROGRAM FOR LONG-TERM EMPLOYMENT OF  
 26 QUALIFIED EX-FELONS.

27 2-301.

28 (A) ~~(A)~~ IN THIS SECTION SUBTITLE THE FOLLOWING WORDS HAVE THE  
 29 MEANINGS INDICATED.

30 (B) "BOARD" MEANS THE GOVERNOR'S WORKFORCE INVESTMENT BOARD  
 31 ESTABLISHED BY THE GOVERNOR UNDER TITLE 11, SUBTITLE 5 OF THE LABOR AND  
 32 EMPLOYMENT ARTICLE.

33 ~~(C)~~ (C) "BUSINESS ENTITY" MEANS:

34 ~~(1)~~ (1) A PERSON CONDUCTING OR OPERATING A TRADE OR  
 35 BUSINESS IN MARYLAND; OR

1                   ~~(H)~~    (2)    AN ORGANIZATION OPERATING IN MARYLAND THAT IS  
2 EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE.

3    (D)    "FIDELITY BOND" MEANS A BOND PROVIDED TO AN EMPLOYER FOR THE  
4 BONDING OF EX-OFFENDERS PROVIDED THROUGH THE FEDERAL BONDING  
5 PROGRAM OR OTHER SIMILAR PROGRAM APPROVED BY THE UNITED STATES  
6 DEPARTMENT OF LABOR.

7    (E)    "ONE STOP CENTER" MEANS AN ENTITY DESIGNATED WITHIN A  
8 WORKFORCE INVESTMENT AREA THAT PROVIDES EMPLOYMENT TRAINING AND  
9 SERVICES UNDER TITLE 11, SUBTITLE 5 OF THE LABOR AND EMPLOYMENT ARTICLE.

10   (F)    "PILOT PROGRAM" MEANS THE PILOT PROGRAM FOR LONG-TERM  
11 EMPLOYMENT OF QUALIFIED EX-FELONS ESTABLISHED UNDER THIS SUBTITLE.

12           ~~(G)~~    ~~(H)~~    (G)    (1)    "QUALIFIED EX-FELON EMPLOYEE" MEANS A  
13 QUALIFIED EX-FELON, WITHIN THE MEANING OF § 51(D)(4) OF THE INTERNAL  
14 REVENUE CODE WHO IS EMPLOYED BY A BUSINESS ENTITY THROUGH THE PILOT  
15 PROGRAM UNDER THIS SUBTITLE.

16           ~~(H)~~    (2)    "QUALIFIED EX-FELON EMPLOYEE" DOES NOT INCLUDE  
17 AN INDIVIDUAL WHO IS THE SPOUSE OF, OR HAS ANY OF THE RELATIONSHIPS  
18 SPECIFIED IN § 152(A)(1) THROUGH (8) OF THE INTERNAL REVENUE CODE TO, A  
19 PERSON WHO CONTROLS, DIRECTLY OR INDIRECTLY, MORE THAN 50% OF THE  
20 OWNERSHIP OF THE BUSINESS ENTITY.

21           ~~(H)~~    (H)    "WAGES" MEANS WAGES WITHIN THE MEANING OF § 51(C)(1), (2),  
22 AND (3) OF THE INTERNAL REVENUE CODE WITHOUT REGARD TO § 51(C)(4) OF THE  
23 INTERNAL REVENUE CODE THAT ARE PAID BY A BUSINESS ENTITY TO AN EMPLOYEE  
24 FOR SERVICES PERFORMED IN A TRADE OR BUSINESS OF THE EMPLOYER.

25    (I)    "WORKFORCE INVESTMENT AREA" MEANS A GEOGRAPHIC AREA  
26 DESIGNATED BY THE GOVERNOR AS A SERVICE DELIVERY AREA UNDER TITLE 11,  
27 SUBTITLE 5 OF THE LABOR AND EMPLOYMENT ARTICLE.

28 2-302.

29    (A)    THERE IS A PILOT PROGRAM FOR LONG-TERM EMPLOYMENT OF  
30 EX-FELONS WITHIN THE DEPARTMENT TO PROVIDE INCENTIVES TO BUSINESS  
31 ENTITIES TO ENCOURAGE THE LONG-TERM EMPLOYMENT OF QUALIFIED EX-FELON  
32 EMPLOYEES.

33    (B)    (1)    ON OR BEFORE JANUARY 1, 2002, THE DEPARTMENT, IN  
34 CONSULTATION WITH THE BOARD, SHALL ESTABLISH A PILOT PROGRAM FOR THE  
35 EMPLOYMENT OF EX-FELONS PROVIDED IN § 2-303 OF THIS SUBTITLE.

36           (2)    THE PILOT PROGRAM ESTABLISHED UNDER THIS SUBTITLE SHALL  
37 REMAIN IN PLACE FOR A PERIOD OF 2 YEARS AND SHALL TERMINATE AT THE END OF  
38 DECEMBER 31, 2003.

1 (C) THE PURPOSE OF THE PILOT PROGRAM IS TO IMPLEMENT A PROGRAM IN  
2 AT LEAST TWO AREAS OF THE STATE TO PROVIDE FIDELITY BONDS AND TO QUALIFY  
3 BUSINESS ENTITIES FOR TAX CREDITS TO ENCOURAGE THE LONG-TERM  
4 EMPLOYMENT OF QUALIFIED EX-FELON EMPLOYEES UNDER THE PILOT PROGRAM.

5 (D) THE DEPARTMENT SHALL:

6 (1) PURCHASE THE NECESSARY AMOUNT OF FIDELITY BONDS TO  
7 PROVIDE BONDS TO BUSINESS ENTITIES FOR A FULL YEAR OF EMPLOYMENT FOR UP  
8 TO 200 QUALIFIED EX-FELONS EACH YEAR; AND

9 (2) PROVIDE THE FIDELITY BONDS PURCHASED EACH YEAR TO THE ONE  
10 STOP CENTERS IN THE WORKFORCE INVESTMENT AREAS DESIGNATED UNDER §  
11 2-303 OF THIS SUBTITLE.

12 (E) THE PILOT PROGRAM SHALL:

13 (1) BE IMPLEMENTED IN ONE STOP CENTERS IN AT LEAST TWO  
14 WORKFORCE INVESTMENT AREAS OF THE STATE AS DESIGNATED BY THE  
15 DEPARTMENT IN CONSULTATION WITH THE BOARD UNDER § 2-303 OF THIS  
16 SUBTITLE; AND

17 (2) PROVIDE FIDELITY BONDS TO BUSINESS ENTITIES THROUGH THE  
18 ONE STOP CENTERS IN TWO OR MORE AREAS OF THE STATE AS DESIGNATED UNDER  
19 § 2-303 FOR THE EMPLOYMENT OF UP TO 200 QUALIFIED EX-FELONS EACH YEAR.

20 (F) THE PILOT PROGRAM SHALL REQUIRE A ONE STOP CENTER THAT IS  
21 DESIGNATED FOR PARTICIPATION IN THE PILOT PROGRAM TO:

22 (1) WORK WITH APPROPRIATE COMMUNITY ORGANIZATIONS AND STATE  
23 AND LOCAL GOVERNMENT ENTITIES THAT PROVIDE SERVICES TO QUALIFIED  
24 EX-FELONS TO ENCOURAGE THE REFERRAL AND PARTICIPATION OF QUALIFIED  
25 EX-FELONS IN THE PROGRAM;

26 (2) PROVIDE OUTREACH AND EDUCATION EFFORTS TO ENCOURAGE  
27 BUSINESS ENTITIES TO HIRE QUALIFIED EX-FELONS FOR LONG-TERM  
28 EMPLOYMENT UNDER THE PILOT PROGRAM;

29 (3) PROVIDE A BUSINESS ENTITY THAT HIRES A QUALIFIED EX-FELON  
30 UNDER THE PROGRAM WITH:

31 (I) A FIDELITY BOND FOR THE QUALIFIED EX-FELON THAT  
32 COVERS AT LEAST 12 MONTHS OF EMPLOYMENT; AND

33 (II) INFORMATION ON THE TAX CREDITS AVAILABLE TO A  
34 BUSINESS ENTITY THAT HIRES A QUALIFIED EX-FELON THROUGH THE PILOT  
35 PROGRAM; AND

36 (4) DEVELOP AN EVALUATION PROCESS FOR THE PILOT PROGRAM THAT  
37 INCLUDES A MECHANISM TO EVALUATE WHETHER THE PILOT PROGRAM HAS

1 OPERATED TO SECURE STABLE EMPLOYMENT OF QUALIFIED EX-FELONS THAT  
2 HAVE PARTICIPATED IN THE PROGRAM.

3 2-303.

4 (A) A ONE STOP CENTER SHALL APPLY TO THE DEPARTMENT FOR  
5 DESIGNATION AS A LOCATION FOR THE PILOT PROGRAM.

6 (B) THE APPLICATION SHALL DESCRIBE THE PLAN TO BE IMPLEMENTED BY  
7 THE ONE STOP CENTER TO ADMINISTER THE REQUIREMENTS OF THE PILOT  
8 PROGRAM AS PROVIDED IN § 2-302 OF THIS SUBTITLE.

9 (C) (1) THE DEPARTMENT, IN CONSULTATION WITH THE BOARD, SHALL  
10 EVALUATE THE APPLICATIONS SUBMITTED BY ONE STOP CENTERS AND SHALL  
11 DESIGNATE ONE STOP CENTERS IN AT LEAST TWO WORKFORCE INVESTMENT AREAS  
12 AS PILOT PROGRAM LOCATIONS.

13 (2) THE DESIGNATION OF ONE STOP CENTERS UNDER PARAGRAPH (1) OF  
14 THIS SUBSECTION SHALL INCLUDE A CONSIDERATION OF THE NUMBER OF  
15 QUALIFIED EX-FELONS RESIDING IN THE WORKFORCE INVESTMENT AREA IN WHICH  
16 THE ONE STOP CENTER IS LOCATED.

17 2-304.

18 ~~(B)~~ (A) EXCEPT AS PROVIDED IN SUBSECTION ~~(D)~~(C) OF THIS SECTION, A  
19 BUSINESS ENTITY THAT HIRES A QUALIFIED EX-FELON EMPLOYEE THROUGH THE  
20 PILOT PROGRAM ESTABLISHED UNDER THIS SUBTITLE MAY CLAIM A TAX CREDIT IN  
21 THE AMOUNTS DETERMINED UNDER SUBSECTION ~~(E)~~ (B) OF THIS SECTION FOR  
22 WAGES PAID TO A QUALIFIED EX-FELON EMPLOYEE.

23 ~~(E)~~ (B) FOR EACH TAXABLE YEAR, FOR THE WAGES PAID TO EACH  
24 QUALIFIED EX-FELON EMPLOYEE, A CREDIT IS ALLOWED IN AN AMOUNT EQUAL TO:

25 (1) 30% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE  
26 QUALIFIED EX-FELON EMPLOYEE DURING THE 1ST YEAR OF EMPLOYMENT; AND

27 (2) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE  
28 QUALIFIED EX-FELON EMPLOYEE DURING THE 2ND YEAR OF EMPLOYMENT.

29 ~~(D)~~ (C) (1) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS  
30 SECTION FOR AN EMPLOYEE:

31 (I) WHO IS HIRED TO REPLACE A LAIDOFF EMPLOYEE OR TO  
32 REPLACE AN EMPLOYEE WHO IS ON STRIKE; OR

33 (II) FOR WHOM THE BUSINESS ENTITY SIMULTANEOUSLY  
34 RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING BENEFITS.

35 (2) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS  
36 SECTION UNTIL IT HAS NOTIFIED THE STATE DEPARTMENT OF PUBLIC SAFETY AND

1 CORRECTIONAL SERVICES THAT A QUALIFIED EX-FELON EMPLOYEE HAS BEEN  
2 HIRED.

3 (3) A BUSINESS ENTITY MAY CLAIM A CREDIT IN THE AMOUNT  
4 PROVIDED IN PARAGRAPH (5) OF THIS SUBSECTION FOR AN EMPLOYEE WHOSE  
5 EMPLOYMENT LASTS LESS THAN ONE YEAR IF THE EMPLOYEE:

6 (I) VOLUNTARILY TERMINATES EMPLOYMENT WITH THE  
7 EMPLOYER;

8 (II) IS UNABLE TO CONTINUE EMPLOYMENT DUE TO A DISABILITY  
9 OR DEATH; OR

10 (III) IS TERMINATED FOR CAUSE.

11 (4) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS  
12 SECTION IF THE BUSINESS ENTITY IS CLAIMING A TAX CREDIT FOR THE SAME  
13 EMPLOYEE UNDER ARTICLE 88A, § 54 OF THE CODE OR § 21-309 OF THE EDUCATION  
14 ARTICLE.

15 (5) (I) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN  
16 EMPLOYEE WHO IS EMPLOYED FOR LESS THAN ONE YEAR BECAUSE THE EMPLOYEE  
17 VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER TO TAKE ANOTHER  
18 JOB, THE BUSINESS ENTITY MAY CLAIM A TAX CREDIT OF 30% OF UP TO THE FIRST  
19 \$6,000 OF THE WAGES PAID TO THE EMPLOYEE DURING THE COURSE OF  
20 EMPLOYMENT.

21 (II) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN  
22 EMPLOYEE WHO IS EMPLOYED FOR LESS THAN ONE YEAR FOR A REASON OTHER  
23 THAN THAT DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE AMOUNT OF  
24 THE CREDIT SHALL BE REDUCED BY THE PROPORTION OF A YEAR THAT THE  
25 EMPLOYEE DID NOT WORK.

26 ~~(E)~~ (D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE  
27 YEAR EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE BUSINESS ENTITY FOR  
28 THAT TAXABLE YEAR, A BUSINESS ENTITY MAY APPLY THE EXCESS AS A CREDIT FOR  
29 SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

30 (1) THE FULL AMOUNT OF THE EXCESS IS USED; OR

31 (2) THE EXPIRATION OF THE 5TH TAXABLE YEAR AFTER THE TAXABLE  
32 YEAR IN WHICH THE WAGES FOR WHICH THE CREDIT IS CLAIMED ARE PAID.

33 ~~(E)~~ (E) IF A CREDIT IS CLAIMED UNDER THIS SECTION, THE CLAIMANT  
34 MUST MAKE THE ADDITION REQUIRED IN § 10-205 OR § 10-306 OF THE TAX - GENERAL  
35 ARTICLE.

1 2-305.

2 ~~(G)~~ ~~(+)~~ (A) THE STATE DEPARTMENT OF PUBLIC SAFETY AND  
3 CORRECTIONAL SERVICES, IN CONSULTATION WITH THE BOARD, SHALL ADOPT  
4 REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS ~~SECTION~~  
5 SUBTITLE.

6 ~~(+)~~ (B) THE COMPTROLLER SHALL ADOPT REGULATIONS TO PROVIDE  
7 FOR THE COMPUTATION AND CARRYOVER OF THE CREDIT UNDER § 10-704.10 OF THE  
8 TAX - GENERAL ARTICLE.

9 **Article - Tax - General**

10 10-205.

11 (b) The addition under subsection (a) of this section includes the amount of a  
12 credit claimed under:

13 (1) § 10-702 of this title for wages paid to an employee in an enterprise  
14 zone;

15 (2) § 10-704.3 of this title or § 8-213 of this article for wages paid and  
16 qualified child care or transportation expenses incurred with respect to qualified  
17 employment opportunity employees; [or]

18 (3) § 10-704.7 of this title or § 8-216 of this article for wages paid and  
19 qualified child care or transportation expenses incurred with respect to a qualified  
20 employee with a disability; OR

21 (4) § 10-704.10 OF THIS TITLE FOR WAGES PAID TO A QUALIFIED  
22 EX-FELON EMPLOYEE.

23 10-306.

24 (b) The addition under subsection (a) of this section includes the additions  
25 required for an individual under:

26 (1) § 10-205(b) of this title (Enterprise zone wage credit, employment  
27 opportunity credit, [and] disability credit, AND QUALIFIED EX-FELON EMPLOYEE  
28 CREDIT);

29 (2) § 10-205(c) of this title (Reforestation and timber stand  
30 modification);

31 (3) § 10-205(e) of this title (Net operating loss modification); and

32 (4) § 10-205(g) of this title (Unlicensed child care facility operating  
33 expenses).

~~Article Tax General~~

2 10-704.10.

3 (A) AN INDIVIDUAL OR CORPORATION MAY CLAIM A CREDIT AGAINST THE  
4 INCOME TAX FOR WAGES PAID TO A QUALIFIED EX-FELON EMPLOYEE AS PROVIDED  
5 UNDER ~~§ 2-304~~ § 2-304 OF THE CORRECTIONAL SERVICES ARTICLE.

6 (B) (1) AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER §  
7 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE MAY APPLY THE CREDIT UNDER  
8 THIS SECTION:

9 (I) AS A CREDIT AGAINST INCOME TAX DUE ON UNRELATED  
10 BUSINESS TAXABLE INCOME AS PROVIDED UNDER §§ 10-304 AND 10-812 OF THIS  
11 TITLE; OR

12 (II) AS A CREDIT FOR THE PAYMENT TO THE COMPTROLLER OF  
13 TAXES THAT THE ORGANIZATION:

14 1. IS REQUIRED TO WITHHOLD FROM THE WAGES OF  
15 EMPLOYEES UNDER § 10-908 OF THIS TITLE; AND

16 2. IS REQUIRED TO PAY TO THE COMPTROLLER UNDER §  
17 10-906(A) OF THIS TITLE.

18 (2) IF THE CREDIT ALLOWED UNDER THIS SUBSECTION IN ANY TAXABLE  
19 YEAR EXCEEDS THE SUM OF THE STATE INCOME TAX OTHERWISE PAYABLE BY THE  
20 ORGANIZATION FOR THAT TAXABLE YEAR AND THE TAXES THAT THE ORGANIZATION  
21 HAS WITHHELD FROM THE WAGES OF EMPLOYEES AND IS REQUIRED TO PAY TO THE  
22 COMPTROLLER UNDER § 10-906(A) OF THIS TITLE FOR THE TAXABLE YEAR, THE  
23 ORGANIZATION MAY APPLY THE EXCESS AS A CREDIT UNDER PARAGRAPH (1)(I) OR (II)  
24 OF THIS SUBSECTION IN SUCCEEDING TAXABLE YEARS FOR THE CARRY FORWARD  
25 PERIOD PROVIDED IN ~~§ 2-304~~ § 2-304 OF THE CORRECTIONAL SERVICES ARTICLE.

26 (3) THE COMPTROLLER SHALL ADOPT REGULATIONS TO PROVIDE  
27 PROCEDURES FOR CLAIMING AND APPLYING CREDITS AUTHORIZED UNDER  
28 PARAGRAPH (1)(II) OF THIS SUBSECTION.

29 ~~SECTION 2. AND BE IT FURTHER ENACTED, That the Department of~~  
30 ~~Legislative Services, based on information provided by and in consultation with the~~  
31 ~~Department of Public Safety and Correctional Services and the Comptroller, shall~~  
32 ~~conduct a study of the efficacy and effectiveness of the tax credit program established~~  
33 ~~under Section 1 of this Act in increasing the employment and self sufficiency of the~~  
34 ~~target population, including an analysis of the profile of employers having taken~~  
35 ~~advantage of this tax credit in hiring new employees, the cost effectiveness of the~~  
36 ~~subsidy in reaching State goals, and the appropriateness of the level of the tax credit.~~  
37 ~~The study shall also include an analysis of the potential effectiveness of the program~~  
38 ~~based on varying the size, duration, and structure of the subsidy. The Department~~  
39 ~~shall complete and present the results of the study to the Senate Budget and Taxation~~  
40 ~~Committee and the House Committee on Ways and Means by December 1, 2002.~~

1 SECTION ~~3-~~2- AND BE IT FURTHER ENACTED, That this Act shall take  
2 effect July 1, 2001, and shall be applicable to all taxable years beginning after  
3 December 31, ~~2000~~ 2001, but before January 1, 2006; provided, however, that the tax  
4 credit under § ~~2-301~~ 2-304 of the Correctional Services Article, as enacted under  
5 Section 1 of this Act, shall be allowed for employees hired on or after ~~June 1, 2001~~  
6 January 1, 2002 but before ~~July 1, 2003~~ December 31, 2003; and provided further that  
7 any excess credits under § ~~2-301~~ 2-304 of the Correctional Services Article may be  
8 carried forward and, subject to the limitations under § ~~2-301~~ 2-304, may be applied  
9 as a credit for taxable years beginning on or after January 1, 2006. This Act shall  
10 remain in effect for a period of 2 years 6 months and at the end of ~~June 30~~ December  
11 31, 2003, with no further action required by the General Assembly, this Act shall be  
12 abrogated and of no further force and effect.