
By: **Delegate Marriott**

Introduced and read first time: February 7, 2003

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 2003

CHAPTER _____

1 AN ACT concerning

2 **Work, Not Welfare, and Qualifying Employees with Disabilities Tax Credits**

3 FOR the purpose of altering certain termination provisions and dates of applicability
4 for certain tax credits allowed to employers that hire certain qualified
5 employment opportunity employees or certain qualifying individuals with
6 disabilities; and generally relating to certain tax credits allowed to employers
7 that hire certain qualified employment opportunity employees or certain
8 qualifying individuals with disabilities.

9 BY repealing and reenacting, with amendments,
10 Chapter 492 of the Acts of the General Assembly of 1995, as amended by
11 Chapter 10 of the Acts of the General Assembly of 1996, Chapters 598 and
12 599 of the Acts of the General Assembly of 1998, and Chapter 448 of the
13 Acts of the General Assembly of 2000
14 Section 3

15 BY repealing and reenacting, with amendments,
16 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
17 Chapter 614 of the Acts of the General Assembly of 1998 and Chapter 448
18 of the Acts of the General Assembly of 2000
19 Section 4 and 6

20 BY repealing and reenacting, with amendments,
21 Chapter 113 of the Acts of the General Assembly of 1997, as amended by
22 Chapter 614 of the Acts of the General Assembly of 1998 and Chapter 448
23 of the Acts of the General Assembly of 2000
24 Section 4 and 6

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

3 **Chapter 492 of the Acts of 1995, as amended by Chapter 10 of the Acts of 1996,**
4 **Chapters 598 and 599 of the Acts of 1998, and Chapter 448 of the Acts of 2000**

5 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 1995, and shall be applicable to all taxable years beginning after December 31,
7 1994 but before January 1, [2006] 2009; provided, however, that the tax credit under
8 Article 88A, § 54 of the Code, as enacted under Section 1 of this Act, shall be allowed
9 only for employees hired on or after June 1, 1995 but before July 1, [2003] 2006; and
10 provided further that any excess credits under Article 88A, § 54 of the Code may be
11 carried forward and, subject to the limitations under Article 88A, § 54 of the Code,
12 may be applied as a credit for taxable years beginning on or after January 1, [2006]
13 2009. Except as otherwise provided in this Section, this Act shall remain in effect for
14 a period of [8] 11 years and at the end of June 30, [2003] 2006, with no further action
15 required by the General Assembly, this Act shall be abrogated and of no further force
16 and effect.

17 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
18 **1998 and Chapter 448 of the Acts of 2000**

19 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
20 applicable to all taxable years beginning after December 31, 1996 but before January
21 1, [2006] 2009; provided, however, that the tax credit under § 21-309 of the Education
22 Article, as enacted under Section 1 of this Act, shall be allowed only for employees
23 hired on or after October 1, 1997 but before July 1, [2003] 2006; and provided further
24 that any excess credits under § 21-309 of the Education Article may be carried
25 forward and, subject to the limitations under § 21-309 of the Education Article, may
26 be applied as a credit for taxable years beginning on or after January 1, [2006] 2009.

27 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
28 of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in
29 effect for a period of [5] 8 years and 9 months and at the end of June 30, [2003] 2006,
30 with no further action required by the General Assembly, this Act shall be abrogated
31 and of no further force and effect.

32 **Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
33 **1998 and Chapter 448 of the Acts of 2000**

34 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
35 applicable to all taxable years beginning after December 31, 1996 but before January
36 1, [2006] 2009; provided, however, that the tax credit under § 21-309 of the Education
37 Article, as enacted under Section 1 of this Act, shall be allowed only for employees
38 hired on or after October 1, 1997 but before July 1, [2003] 2006; and provided further
39 that any excess credits under § 21-309 of the Education Article may be carried
40 forward and, subject to the limitations under § 21-309 of the Education Article, may
41 be applied as a credit for taxable years beginning on or after January 1, [2006] 2009.

1 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
2 of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in
3 effect for a period of [5] 8 years and 9 months and at the end of June 30, [2003] 2006,
4 with no further action required by the General Assembly, this Act shall be abrogated
5 and of no further force and effect.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2003.