
By: **Senators Jones, Brinkley, Currie, DeGrange, Exum, Gladden, Hogan,
Hughes, Kasemeyer, Lawlah, McFadden, Munson, Ruben, and Stoltzfus**

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Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 22, 2006

CHAPTER _____

1 AN ACT concerning

2 **~~Pilot Program for the Long-Term Employment of Qualified Ex-Felons~~**
3 **Tax Credits for Individuals Facing Employment Barriers**

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

1 qualified employment opportunity employees or certain qualifying individuals
2 with disabilities; and generally relating to ~~the creation of a Pilot Program for the~~
3 Long-Term Employment of Qualified Ex-Felons tax credits for individuals
4 facing employment barriers.

5 BY adding to

6 Article - Labor and Employment
7 Section 11-701 through 11-705 to be under the new subtitle "Subtitle 7. Pilot
8 Program for the Long-Term Employment of Qualified Ex-Felons"
9 Annotated Code of Maryland
10 (1999 Replacement Volume and 2005 Supplement)

11 BY adding to

12 Article - Tax - General
13 Section 10-704.10
14 Annotated Code of Maryland
15 (2004 Replacement Volume and 2005 Supplement)

16 BY repealing

17 Article - Tax - General
18 Section 10-205(b) and 10-306(b)(1)
19 Annotated Code of Maryland
20 (2004 Replacement Volume and 2005 Supplement)

21 BY adding to

22 Article - Tax - General
23 Section 10-205(b) and 10-306(b)(1)
24 Annotated Code of Maryland
25 (2004 Replacement Volume and 2005 Supplement)

26 BY repealing and reenacting, with amendments,

27 Chapter 492 of the Acts of the General Assembly of 1995, as amended by
28 Chapter 10 of the Acts of the General Assembly of 1996, Chapters 598 and
29 599 of the Acts of the General Assembly of 1998, Chapter 448 of the Acts of
30 the General Assembly of 2000, and Chapter 454 of the Acts of the General
31 Assembly of 2003
32 Section 3

33 BY repealing and reenacting, with amendments,

34 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
35 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
36 the Acts of the General Assembly of 2000, and Chapter 454 of the Acts of
37 the General Assembly of 2003
38 Section 4 and 6

1 BY repealing and reenacting, with amendments,
2 Chapter 113 of the Acts of the General Assembly of 1997, as amended by
3 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
4 the Acts of the General Assembly of 2000, and Chapter 454 of the Acts of
5 the General Assembly of 2003
6 Section 4 and 6

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

9 **Article - Labor and Employment**

10 SUBTITLE 7. PILOT PROGRAM FOR THE LONG-TERM EMPLOYMENT OF QUALIFIED
11 EX-FELONS.

12 11-701.

13 (A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS
14 INDICATED.

15 (B) "BOARD" MEANS THE GOVERNOR'S WORKFORCE INVESTMENT BOARD
16 ESTABLISHED BY THE GOVERNOR UNDER SUBTITLE 5 OF THIS TITLE.

17 (C) "BUSINESS ENTITY" MEANS:

18 (1) A PERSON CONDUCTING OR OPERATING A TRADE OR BUSINESS IN
19 MARYLAND; OR

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

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

26 (E) "ONE-STOP CENTER" MEANS AN ENTITY DESIGNATED WITHIN A
27 WORKFORCE INVESTMENT AREA THAT PROVIDES EMPLOYMENT TRAINING AND
28 SERVICES UNDER SUBTITLE 5 OF THIS TITLE.

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

31 (G) (1) "QUALIFIED EX-FELON EMPLOYEE" MEANS A QUALIFIED EX-FELON,
32 WITHIN THE MEANING OF § 51(D)(4) OF THE INTERNAL REVENUE CODE, WHO IS
33 EMPLOYED BY A BUSINESS ENTITY THROUGH THE PILOT PROGRAM UNDER THIS
34 SUBTITLE.

35 (2) "QUALIFIED EX-FELON EMPLOYEE" DOES NOT INCLUDE AN
36 INDIVIDUAL WHO IS THE SPOUSE OF, OR HAS ANY OF THE RELATIONSHIPS

1 SPECIFIED IN § 152(A)(1) THROUGH (8) OF THE INTERNAL REVENUE CODE TO, A
2 PERSON WHO CONTROLS, DIRECTLY OR INDIRECTLY, MORE THAN 50% OF THE
3 OWNERSHIP OF THE BUSINESS ENTITY.

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

8 (I) "WORKFORCE INVESTMENT AREA" MEANS A WORKFORCE INVESTMENT
9 AREA DESIGNATED BY THE GOVERNOR UNDER SUBTITLE 5 OF THIS TITLE.

10 11-702.

11 (A) THERE IS A PILOT PROGRAM FOR LONG-TERM EMPLOYMENT OF
12 EX-FELONS TO PROVIDE INCENTIVES TO BUSINESS ENTITIES TO ENCOURAGE THE
13 LONG-TERM EMPLOYMENT OF QUALIFIED EX-FELON EMPLOYEES.

14 (B) (1) ON OR BEFORE ~~JANUARY~~ JULY 1, 2007, THE DEPARTMENT, IN
15 CONSULTATION WITH THE BOARD, SHALL ESTABLISH A PILOT PROGRAM FOR THE
16 EMPLOYMENT OF EX-FELONS PROVIDED IN § 11-703 OF THIS SUBTITLE.

17 (2) THE PILOT PROGRAM ESTABLISHED UNDER THIS SUBTITLE SHALL
18 TERMINATE AT THE END OF ~~DECEMBER 31, 2011~~ JUNE 30, 2012.

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

23 (D) THE DEPARTMENT SHALL:

24 (1) PURCHASE THE NECESSARY AMOUNT OF FIDELITY BONDS TO
25 PROVIDE BONDS TO BUSINESS ENTITIES FOR A FULL YEAR OF EMPLOYMENT FOR UP
26 TO ~~450~~ 600 QUALIFIED EX-FELONS EACH YEAR; AND

27 (2) PROVIDE THE FIDELITY BONDS PURCHASED EACH YEAR TO THE
28 ONE-STOP CENTERS IN THE WORKFORCE INVESTMENT AREAS DESIGNATED UNDER
29 § 11-703 OF THIS SUBTITLE.

30 (E) THE PILOT PROGRAM SHALL:

31 (1) BE IMPLEMENTED IN ONE-STOP CENTERS IN AT LEAST TWO
32 WORKFORCE INVESTMENT AREAS OF THE STATE AS DESIGNATED BY THE
33 DEPARTMENT IN CONSULTATION WITH THE BOARD UNDER § 11-703 OF THIS
34 SUBTITLE; ~~AND~~

35 (2) PROVIDE FIDELITY BONDS TO BUSINESS ENTITIES THROUGH THE
36 ONE-STOP CENTERS IN TWO OR MORE AREAS OF THE STATE AS DESIGNATED UNDER

1 § 11-703 FOR THE EMPLOYMENT OF UP TO ~~450~~ 600 QUALIFIED EX-FELONS EACH
2 YEAR-; AND

3 (3) PROVIDE TAX CREDIT CERTIFICATES ISSUED BY THE DEPARTMENT
4 TO BUSINESS ENTITIES UNDER THE PROGRAM THAT ARE ELIGIBLE TO CLAIM TAX
5 CREDITS AS PROVIDED IN THIS SUBTITLE THAT MAY NOT EXCEED 600 TAX CREDIT
6 CERTIFICATES FOR THE HIRING OF QUALIFIED EX-FELONS IN EACH CALENDAR
7 YEAR.

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

10 (1) WORK WITH APPROPRIATE COMMUNITY ORGANIZATIONS AND STATE
11 AND LOCAL GOVERNMENT ENTITIES THAT PROVIDE SERVICES TO QUALIFIED
12 EX-FELONS TO ENCOURAGE THE REFERRAL AND PARTICIPATION OF QUALIFIED
13 EX-FELONS IN THE PROGRAM;

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

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

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

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

24 (4) DEVELOP AN EVALUATION PROCESS FOR THE PILOT PROGRAM THAT
25 INCLUDES A MECHANISM TO EVALUATE WHETHER THE PILOT PROGRAM HAS
26 OPERATED TO SECURE STABLE EMPLOYMENT OF QUALIFIED EX-FELONS THAT
27 HAVE PARTICIPATED IN THE PROGRAM.

28 11-703.

29 (A) A ONE-STOP CENTER SHALL APPLY TO THE DEPARTMENT FOR
30 DESIGNATION AS A LOCATION FOR THE PILOT PROGRAM.

31 (B) THE APPLICATION SHALL DESCRIBE THE PLAN TO BE IMPLEMENTED BY
32 THE ONE-STOP CENTER TO ADMINISTER THE REQUIREMENTS OF THE PILOT
33 PROGRAM AS PROVIDED IN § 11-702 OF THIS SUBTITLE.

34 (C) (1) THE DEPARTMENT, IN CONSULTATION WITH THE BOARD, SHALL
35 EVALUATE THE APPLICATIONS SUBMITTED BY ONE-STOP CENTERS AND SHALL
36 DESIGNATE ONE-STOP CENTERS IN AT LEAST TWO WORKFORCE INVESTMENT AREAS
37 AS PILOT PROGRAM LOCATIONS.

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

5 11-704.

6 (A) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, A BUSINESS
7 ENTITY THAT HIRES A QUALIFIED EX-FELON EMPLOYEE AND RECEIVES A TAX
8 CREDIT CERTIFICATE THROUGH THE PILOT PROGRAM ESTABLISHED UNDER THIS
9 SUBTITLE MAY CLAIM A TAX CREDIT IN THE AMOUNTS DETERMINED UNDER
10 SUBSECTION (B) OF THIS SECTION FOR WAGES PAID TO A QUALIFIED EX-FELON
11 EMPLOYEE.

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

14 (1) 30% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE
15 QUALIFIED EX-FELON EMPLOYEE DURING THE FIRST YEAR OF EMPLOYMENT; AND

16 (2) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE
17 QUALIFIED EX-FELON EMPLOYEE DURING THE SECOND YEAR OF EMPLOYMENT.

18 (C) (1) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS
19 SECTION FOR AN EMPLOYEE:

20 (I) WHO IS HIRED TO REPLACE A LAID-OFF EMPLOYEE OR TO
21 REPLACE AN EMPLOYEE WHO IS ON STRIKE; OR

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

24 (2) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS
25 SECTION UNTIL IT HAS NOTIFIED THE DEPARTMENT THAT A QUALIFIED EX-FELON
26 EMPLOYEE HAS BEEN HIRED.

27 (3) A BUSINESS ENTITY MAY CLAIM A CREDIT IN THE AMOUNT
28 PROVIDED IN PARAGRAPH (5) OF THIS SUBSECTION FOR AN EMPLOYEE WHOSE
29 EMPLOYMENT LASTS LESS THAN 1 YEAR IF THE EMPLOYEE:

30 (I) VOLUNTARILY TERMINATES EMPLOYMENT WITH THE
31 EMPLOYER;

32 (II) IS UNABLE TO CONTINUE EMPLOYMENT DUE TO A DISABILITY
33 OR DEATH; OR

34 (III) IS TERMINATED FOR CAUSE.

35 (4) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS
36 SECTION IF THE BUSINESS ENTITY IS CLAIMING A TAX CREDIT FOR THE SAME

1 EMPLOYEE UNDER ARTICLE 88A, § 54 OF THE CODE OR § 21-309 OF THE EDUCATION
2 ARTICLE.

3 (5) (I) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN
4 EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR BECAUSE THE EMPLOYEE
5 VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER TO TAKE ANOTHER
6 JOB, THE BUSINESS ENTITY MAY CLAIM A TAX CREDIT OF 30% OF UP TO THE FIRST
7 \$6,000 OF THE WAGES PAID TO THE EMPLOYEE DURING THE COURSE OF
8 EMPLOYMENT.

9 (II) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN
10 EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR FOR A REASON OTHER THAN
11 THAT DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE AMOUNT OF THE
12 CREDIT SHALL BE REDUCED BY THE PROPORTION OF A YEAR THAT THE EMPLOYEE
13 DID NOT WORK.

14 (D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR
15 EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE BUSINESS ENTITY FOR THAT
16 TAXABLE YEAR, A BUSINESS ENTITY MAY APPLY THE EXCESS AS A CREDIT FOR
17 SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

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

19 (2) THE EXPIRATION OF THE FIFTH TAXABLE YEAR AFTER THE
20 TAXABLE YEAR IN WHICH THE WAGES FOR WHICH THE CREDIT IS CLAIMED ARE
21 PAID.

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

25 11-705.

26 (A) THE DEPARTMENT, IN CONSULTATION WITH THE BOARD, SHALL ADOPT
27 REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SUBTITLE.

28 (B) THE COMPTROLLER SHALL ADOPT REGULATIONS TO PROVIDE FOR THE
29 COMPUTATION AND CARRYOVER OF THE CREDIT UNDER § 10-704.10 OF THE TAX -
30 GENERAL ARTICLE.

31 **Article - Tax - General**

32 10-704.10.

33 (A) AN INDIVIDUAL OR CORPORATION MAY CLAIM A CREDIT AGAINST THE
34 INCOME TAX FOR WAGES PAID TO A QUALIFIED EX-FELON EMPLOYEE AS PROVIDED
35 UNDER § 11-704 OF THE LABOR AND EMPLOYMENT ARTICLE.

1 (B) (1) AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER §
2 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE MAY APPLY THE CREDIT UNDER
3 THIS SECTION:

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

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

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

11 2. IS REQUIRED TO PAY TO THE COMPTROLLER UNDER §
12 10-906(A) OF THIS TITLE.

13 (2) IF THE CREDIT ALLOWED UNDER THIS SUBSECTION IN ANY TAXABLE
14 YEAR EXCEEDS THE SUM OF THE STATE INCOME TAX OTHERWISE PAYABLE BY THE
15 ORGANIZATION FOR THAT TAXABLE YEAR AND THE TAXES THAT THE ORGANIZATION
16 HAS WITHHELD FROM THE WAGES OF EMPLOYEES AND IS REQUIRED TO PAY TO THE
17 COMPTROLLER UNDER § 10-906(A) OF THIS TITLE FOR THE TAXABLE YEAR, THE
18 ORGANIZATION MAY APPLY THE EXCESS AS A CREDIT UNDER PARAGRAPH (1)(I) OR (II)
19 OF THIS SUBSECTION IN SUCCEEDING TAXABLE YEARS FOR THE CARRYFORWARD
20 PERIOD PROVIDED IN § 11-704 OF THE LABOR AND EMPLOYMENT ARTICLE.

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

24 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 10-205(b) and
25 10-306(b)(1) of Article - Tax - General of the Annotated Code of Maryland be
26 repealed.

27 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland
28 read as follows:

29 **Article - Tax - General**

30 10-205.

31 (B) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE
32 AMOUNT OF A CREDIT CLAIMED UNDER:

33 (1) § 10-702 OF THIS TITLE FOR WAGES PAID TO AN EMPLOYEE IN AN
34 ENTERPRISE ZONE;

35 (2) § 10-704.3 OF THIS TITLE OR § 8-213 OF THIS ARTICLE FOR WAGES
36 PAID AND QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES INCURRED WITH
37 RESPECT TO QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEES;

1 (3) § 10-704.7 OF THIS TITLE OR § 8-216 OF THIS ARTICLE FOR WAGES
 2 PAID AND QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES INCURRED WITH
 3 RESPECT TO A QUALIFIED EMPLOYEE WITH A DISABILITY; AND

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

6 10-306.

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

9 (1) § 10-205(B) OF THIS TITLE (ENTERPRISE ZONE WAGE CREDIT,
 10 EMPLOYMENT OPPORTUNITY CREDIT, DISABILITY CREDIT, AND QUALIFIED
 11 EX-FELON EMPLOYEE CREDIT);

12 SECTION 4. AND BE IT FURTHER ENACTED BY THE GENERAL
 13 ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

14 **Chapter 492 of the Acts of 1995, as amended by Chapter 10 of the Acts of 1996,**
 15 **Chapters 598 and 599 of the Acts of 1998, Chapter 448 of the Acts of 2000, and**
 16 **Chapter 454 of the Acts of 2003**

17 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
 18 July 1, 1995, and shall be applicable to all taxable years beginning after December 31,
 19 1994 but before January 1, [2009] 2010; provided, however, that the tax credit under
 20 Article 88A, § 54 of the Code, as enacted under Section 1 of this Act, shall be allowed
 21 only for employees hired on or after June 1, 1995 but before July 1, [2006] 2007; and
 22 provided further that any excess credits under Article 88A, § 54 of the Code may be
 23 carried forward and, subject to the limitations under Article 88A, § 54 of the Code,
 24 may be applied as a credit for taxable years beginning on or after January 1, [2009]
 25 2010. Except as otherwise provided in this Section, this Act shall remain in effect for
 26 a period of [11] 12 years and at the end of June 30, [2006] 2007, with no further
 27 action required by the General Assembly, this Act shall be abrogated and of no further
 28 force and effect.

29 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
 30 **1998, Chapter 448 of the Acts of 2000, and Chapter 454 of the Acts of 2003**

31 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
 32 applicable to all taxable years beginning after December 31, 1996 but before January
 33 1, [2009] 2010; provided, however, that the tax credit under § 21-309 of the
 34 Education Article, as enacted under Section 1 of this Act, shall be allowed only for
 35 employees hired on or after October 1, 1997 but before July 1, [2006] 2007; and
 36 provided further that any excess credits under § 21-309 of the Education Article may
 37 be carried forward and, subject to the limitations under § 21-309 of the Education
 38 Article, may be applied as a credit for taxable years beginning on or after January 1,
 39 [2009] 2010.

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 [8] 9 years and 9 months and at the end of June 30, [2006] 2007,
 4 with no further action required by the General Assembly, this Act shall be abrogated
 5 and of no further force and effect.

6 **Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
 7 **1998, Chapter 448 of the Acts of 2000, and Chapter 454 of the Acts of 2003**

8 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
 9 applicable to all taxable years beginning after December 31, 1996 but before January
 10 1, [2009] 2010; provided, however, that the tax credit under § 21-309 of the
 11 Education Article, as enacted under Section 1 of this Act, shall be allowed only for
 12 employees hired on or after October 1, 1997 but before July 1, [2006] 2007; and
 13 provided further that any excess credits under § 21-309 of the Education Article may
 14 be carried forward and, subject to the limitations under § 21-309 of the Education
 15 Article, may be applied as a credit for taxable years beginning on or after January 1,
 16 [2009] 2010.

17 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
 18 of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in
 19 effect for a period of [8] 9 years and 9 months and at the end of June 30, [2006] 2007,
 20 with no further action required by the General Assembly, this Act shall be abrogated
 21 and of no further force and effect.

22 SECTION 4. ~~5.~~ AND BE IT FURTHER ENACTED, That Section 1 of this Act
 23 shall be applicable to all taxable years beginning after December 31, 2006, but before
 24 January 1, 2012; provided, however, that the tax credit under § 11-704 of the Labor
 25 and Employment Article, as enacted by Section 1 of this Act, shall be allowed for
 26 employees hired on or after January 1, 2007, but before January 1, 2012; and
 27 provided further that any excess credits under § 11-704 of the Labor and
 28 Employment Article may be carried forward and subject to the limitations under §
 29 11-704, may be applied as a credit for taxable years beginning on or after January 1,
 30 2012.

31 SECTION 6. AND BE IT FURTHER ENACTED, That Section 4 of this Act shall
 32 take effect July 1, 2006.

33 SECTION ~~5.~~ 7. AND BE IT FURTHER ENACTED, That, subject to ~~Section 4~~
 34 ~~Sections 5 and 6~~ of this Act, this Act shall take effect July 1, 2006, and shall be
 35 applicable to all taxable years beginning after December 31, 2006. Section 1 of this
 36 Act shall remain effective for a period of ~~5 years and 6 months~~ 6 years and, at the end
 37 of ~~December 31, 2011~~ June 30, 2012, with no further action required by the General
 38 Assembly, Section 1 of this Act shall be abrogated and of no further force and effect.

