

SENATE BILL 1033

Q3

(7lr3433)

ENROLLED BILL

— *Budget and Taxation / Ways and Means* —

Introduced by **Senator Currie**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Tax Credits for Individuals Facing Employment Barriers – Sunset Extension**

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; repealing certain obsolete provisions of law; recodifying certain
7 provisions relating to certain tax credits allowed to employers that hire certain
8 qualified employment opportunity employees; providing for the termination of
9 certain provisions of this Act; and generally relating to certain tax credits
10 allowed to employers that hire certain qualified employees facing certain
11 employment barriers.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



- 1 BY repealing
2 Article 88A – Department of Human Resources
3 Section 54
4 Annotated Code of Maryland
5 (2003 Replacement Volume and 2006 Supplement)
- 6 BY repealing
7 Article – Tax – General
8 Section 8–213
9 Annotated Code of Maryland
10 (2004 Replacement Volume and 2006 Supplement)
- 11 BY repealing and reenacting, with amendments,
12 Article – Tax – General
13 Section 8–410 and 10–704.3
14 Annotated Code of Maryland
15 (2004 Replacement Volume and 2006 Supplement)
- 16 BY repealing and reenacting, with amendments,
17 Article – Insurance
18 Section 6–105.1
19 Annotated Code of Maryland
20 (2003 Replacement Volume and 2006 Supplement)
- 21 BY repealing and reenacting, with amendments,
22 Chapter 492 of the Acts of the General Assembly of 1995, as amended by
23 Chapter 10 of the Acts of the General Assembly of 1996, Chapters 598
24 and 599 of the Acts of the General Assembly of 1998, Chapter 448 of the
25 Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
26 General Assembly of 2003, and Chapter 394 of the Acts of the General
27 Assembly of 2006
28 Section 3
- 29 BY repealing and reenacting, with amendments,
30 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
31 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
32 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
33 General Assembly of 2003, and Chapter 394 of the Acts of the General
34 Assembly of 2006
35 Section 4 and 6
- 36 BY repealing and reenacting, with amendments,

1 Chapter 113 of the Acts of the General Assembly of 1997, as amended by
2 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
3 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
4 General Assembly of 2003, and Chapter 394 of the Acts of the General
5 Assembly of 2006
6 Section 4 and 6

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
8 MARYLAND, That Section(s) 54 of Article 88A – Department of Human Resources of
9 the Annotated Code of Maryland be repealed.

10 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 8–213 of
11 Article – Tax – General of the Annotated Code of Maryland be repealed.

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

14 **Article – Tax – General**

15 10–704.3.

16 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE
17 MEANINGS INDICATED.

18 (2) “BUSINESS ENTITY” MEANS:

19 (I) A PERSON CONDUCTING OR OPERATING A TRADE OR
20 BUSINESS IN MARYLAND; OR

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

24 (3) “QUALIFIED CHILD CARE EXPENSES” MEANS STATE
25 REGULATED CHILD CARE EXPENSES THAT ARE INCURRED BY A BUSINESS
26 ENTITY TO ENABLE A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE OF
27 THE BUSINESS TO BE GAINFULLY EMPLOYED.

28 (4) (I) “QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE”
29 MEANS AN INDIVIDUAL WHO IS A RESIDENT OF MARYLAND AND WHO FOR ANY 3
30 MONTHS DURING THE 18-MONTH PERIOD BEFORE THE INDIVIDUAL’S

1 EMPLOYMENT WITH A BUSINESS ENTITY WAS A RECIPIENT OF TEMPORARY CASH
2 ASSISTANCE FROM THE STATE UNDER THE AID TO FAMILIES WITH DEPENDENT
3 CHILDREN PROGRAM OR THE FAMILY INVESTMENT PROGRAM AND WHO FOR 6
4 MONTHS BEFORE THE INDIVIDUAL'S EMPLOYMENT WITH A BUSINESS ENTITY
5 WAS A MARYLAND RESIDENT.

6 (II) "QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE"
7 DOES NOT INCLUDE AN INDIVIDUAL WHO IS THE SPOUSE OF, OR HAS ANY OF THE
8 RELATIONSHIPS SPECIFIED IN § 152(A)(1) THROUGH (8) OF THE INTERNAL
9 REVENUE CODE TO, A PERSON WHO CONTROLS, DIRECTLY OR INDIRECTLY,
10 MORE THAN 50% OF THE OWNERSHIP OF THE BUSINESS ENTITY.

11 (5) "TRANSPORTATION EXPENSES" MEANS EXPENSES THAT ARE
12 INCURRED BY A BUSINESS ENTITY TO ENABLE A QUALIFIED EMPLOYMENT
13 OPPORTUNITY EMPLOYEE TO TRAVEL TO AND FROM WORK.

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

19 (B) (1) EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, A
20 BUSINESS ENTITY MAY CLAIM A TAX CREDIT IN THE AMOUNTS DETERMINED
21 UNDER SUBSECTIONS (C) AND (D) OF THIS SECTION FOR THE WAGES AND
22 QUALIFIED CHILD CARE OR TRANSPORTATION EXPENSES WITH RESPECT TO A
23 QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE THAT ARE PAID IN THE
24 TAXABLE YEAR FOR WHICH THE BUSINESS ENTITY CLAIMS THE CREDIT.

25 (2) THE SAME TAX CREDIT CANNOT BE APPLIED MORE THAN
26 ONCE AGAINST DIFFERENT TAXES BY THE SAME TAXPAYER.

27 (C) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS
28 SUBSECTION, FOR EACH TAXABLE YEAR, FOR THE WAGES PAID TO EACH
29 QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE, A CREDIT IS ALLOWED IN
30 AN AMOUNT EQUAL TO:

31 (I) 30% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO
32 THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE DURING THE FIRST
33 YEAR OF EMPLOYMENT; AND

1 **(II) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO**
2 **THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE DURING THE SECOND**
3 **YEAR OF EMPLOYMENT.**

4 **(2) IF THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE**
5 **HAS BEEN A RECIPIENT OF TEMPORARY CASH ASSISTANCE FROM THE STATE**
6 **UNDER THE AID TO FAMILIES WITH DEPENDENT CHILDREN PROGRAM OR THE**
7 **FAMILY INVESTMENT PROGRAM FOR AT LEAST 18 OF THE LAST 48 MONTHS,**
8 **WHETHER CONSECUTIVE OR NOT CONSECUTIVE, AND HAS BEEN EMPLOYED FOR**
9 **A FULL YEAR BY A BUSINESS ENTITY CLAIMING THE CREDIT, THE CREDIT**
10 **ALLOWED UNDER THIS SECTION IS AN AMOUNT EQUAL TO 40% OF UP TO THE**
11 **FIRST \$10,000 IN WAGES PAID TO THE QUALIFIED EMPLOYMENT OPPORTUNITY**
12 **EMPLOYEE DURING THE FIRST YEAR OF EMPLOYMENT.**

13 **(D) FOR EACH TAXABLE YEAR, FOR CHILD CARE PROVIDED OR PAID**
14 **FOR BY A BUSINESS ENTITY FOR THE CHILDREN OF A QUALIFIED EMPLOYMENT**
15 **OPPORTUNITY EMPLOYEE OF THE BUSINESS ENTITY OR FOR TRANSPORTATION**
16 **EXPENSES, A CREDIT IS ALLOWED IN AN AMOUNT EQUAL TO:**

17 **(1) UP TO \$600 OF THE QUALIFIED CHILD CARE OR**
18 **TRANSPORTATION EXPENSES INCURRED FOR EACH QUALIFIED EMPLOYMENT**
19 **OPPORTUNITY EMPLOYEE DURING THE FIRST YEAR OF EMPLOYMENT; AND**

20 **(2) UP TO \$500 OF THE QUALIFIED CHILD CARE OR**
21 **TRANSPORTATION EXPENSES INCURRED FOR EACH QUALIFIED EMPLOYMENT**
22 **OPPORTUNITY EMPLOYEE DURING THE SECOND YEAR OF EMPLOYMENT.**

23 **(E) (1) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS**
24 **SECTION FOR AN EMPLOYEE:**

25 **(I) WHO IS HIRED TO REPLACE A LAID-OFF EMPLOYEE OR**
26 **TO REPLACE AN EMPLOYEE WHO IS ON STRIKE; OR**

27 **(II) FOR WHOM THE BUSINESS ENTITY SIMULTANEOUSLY**
28 **RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING BENEFITS.**

29 **(2) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS**
30 **SECTION UNTIL IT HAS NOTIFIED THE APPROPRIATE GOVERNMENT AGENCY**

1 THAT THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE HAS BEEN
2 HIRED.

3 (3) A BUSINESS ENTITY MAY CLAIM A CREDIT IN THE AMOUNT
4 PROVIDED IN PARAGRAPH (4) OF THIS SUBSECTION FOR AN EMPLOYEE WHOSE
5 EMPLOYMENT LASTS LESS THAN 1 YEAR IF THE EMPLOYEE:

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

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

10 (III) IS TERMINATED FOR CAUSE.

11 (4) (I) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT
12 UNDER SUBSECTION (C)(1) OF THIS SECTION FOR AN EMPLOYEE WHO IS
13 EMPLOYED FOR LESS THAN 1 YEAR BECAUSE THE EMPLOYEE VOLUNTARILY
14 TERMINATES EMPLOYMENT WITH THE EMPLOYER TO TAKE ANOTHER JOB, THE
15 BUSINESS ENTITY MAY CLAIM A TAX CREDIT OF 30% OF UP TO THE FIRST \$6,000
16 OF THE WAGES PAID TO THE EMPLOYEE DURING THE COURSE OF EMPLOYMENT.

17 (II) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT
18 UNDER SUBSECTION (C)(1) OF THIS SECTION FOR AN EMPLOYEE WHO IS
19 EMPLOYED FOR LESS THAN 1 YEAR FOR A REASON OTHER THAN THAT
20 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE AMOUNT OF THE
21 CREDIT SHALL BE REDUCED BY THE PROPORTION OF A YEAR THAT THE
22 EMPLOYEE DID NOT WORK.

23 (F) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE
24 YEAR EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE BUSINESS ENTITY
25 FOR THAT TAXABLE YEAR, A BUSINESS ENTITY MAY APPLY THE EXCESS AS A
26 CREDIT FOR SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

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

28 (2) THE EXPIRATION OF THE FIFTH TAXABLE YEAR AFTER THE
29 TAXABLE YEAR IN WHICH THE WAGES OR QUALIFIED CHILD CARE OR
30 TRANSPORTATION EXPENSES FOR WHICH THE CREDIT IS CLAIMED ARE PAID.

1 **(G) IF A CREDIT IS CLAIMED UNDER THIS SECTION, THE CLAIMANT**
2 **MUST MAKE THE ADDITION REQUIRED IN § 10-205 OR § 10-306 OF THIS**
3 **ARTICLE.**

4 **(H) THE COMPTROLLER IN COOPERATION WITH THE DEPARTMENT OF**
5 **LABOR, LICENSING, AND REGULATION AND THE DEPARTMENT OF HUMAN**
6 **RESOURCES SHALL ADMINISTER THE CREDIT UNDER THIS SECTION.**

7 **(I) THE DEPARTMENT OF LABOR, LICENSING, AND REGULATION, THE**
8 **DEPARTMENT OF HUMAN RESOURCES, AND THE COMPTROLLER SHALL**
9 **REPORT TO THE GOVERNOR AND, SUBJECT TO § 2-1246 OF THE STATE**
10 **GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY BEFORE JANUARY 15 OF**
11 **EACH YEAR ON:**

12 **(1) MARKETING ACTIVITIES;**

13 **(2) THE COORDINATION OF INTERAGENCY ACTIVITIES;**

14 **(3) THE NUMBER OF BUSINESS ENTITIES WHO HIRED**
15 **EMPLOYMENT OPPORTUNITY EMPLOYEES DURING THE PRECEDING YEAR,**
16 **INCLUDING A SEPARATE ACCOUNT OF THE NUMBER OF ORGANIZATIONS THAT**
17 **ARE EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL**
18 **REVENUE CODE;**

19 **(4) THE NUMBER OF EMPLOYMENT OPPORTUNITY EMPLOYEES:**

20 **(I) HIRED IN EACH BUSINESS SECTOR FOR THE PRECEDING**
21 **YEAR; AND**

22 **(II) HIRED DURING THE PRECEDING YEAR AND EMPLOYED**
23 **FOR LESS THAN 1 YEAR;**

24 **(5) A SUMMARY OF THE WAGES PAID TO EMPLOYMENT**
25 **OPPORTUNITY EMPLOYEES FOR THE PRECEDING YEAR;**

26 **(6) THE TOTAL NUMBER AND AMOUNT OF JOB CERTIFICATIONS**
27 **ISSUED AND CREDITS CLAIMED DURING THE PRECEDING YEAR AS WELL AS THE**
28 **NUMBER AND AMOUNT OF JOB CERTIFICATIONS ISSUED AND CREDITS CLAIMED**
29 **DURING THE PRECEDING YEAR FOR EMPLOYMENT OPPORTUNITY EMPLOYEES**

1 **ELIGIBLE FOR THE CREDIT GRANTED UNDER SUBSECTION (C)(2) OF THIS**
2 **SECTION;**

3 **(7) THE NUMBER AND AMOUNT OF CREDITS CLAIMED FOR CHILD**
4 **CARE OR TRANSPORTATION EXPENSES INCURRED, INCLUDING A SUMMARY OF**
5 **THE TYPES OF TRANSPORTATION EXPENSES INCURRED BY BUSINESS ENTITIES;**
6 **AND**

7 **(8) THE NUMBER OF EMPLOYMENT OPPORTUNITY EMPLOYEES**
8 **EMPLOYED FOR:**

9 **(I) MORE THAN 1 YEAR BUT LESS THAN 2 YEARS;**

10 **(II) MORE THAN 2 YEARS BUT LESS THAN 3 YEARS; AND**

11 **(III) 3 YEARS OR MORE.**

12 **[(a)] (J)** An individual or a corporation may claim a credit against the
13 income tax for wages paid to qualified employment opportunity employees and for
14 child care provided or paid for by a business entity for the children of a qualified
15 employment opportunity employee or transportation expenses as provided under
16 **[Article 88A, § 54 of the Code] SUBSECTIONS (A) THROUGH (H) OF THIS SECTION.**

17 **[(b)] (K)** (1) An organization that is exempt from taxation under §
18 501(c)(3) or (4) of the Internal Revenue Code may apply the credit under this section:

19 (i) as a credit against income tax due on unrelated business
20 taxable income as provided under §§ 10–304 and 10–812 of this title; or

21 (ii) as a credit for the payment to the Comptroller of taxes that
22 the organization:

23 1. is required to withhold from the wages of employees
24 under § 10–908 of this title; and

25 2. is required to pay to the Comptroller under
26 § 10–906(a) of this title.

27 (2) If the credit allowed under this subsection in any taxable year
28 exceeds the sum of the State income tax otherwise payable by the organization for that
29 taxable year and the taxes that the organization has withheld from the wages of

1 employees and is required to pay to the Comptroller under § 10–906(a) of this title for
 2 the taxable year, the organization may apply the excess as a credit under paragraph
 3 (1)(i) or (ii) of this subsection in succeeding taxable years for the carryforward period
 4 provided in [Article 88A, § 54 of the Code] **SUBSECTION (F) OF THIS SECTION.**

5 (3) The Comptroller shall adopt regulations to provide procedures for
 6 claiming and applying credits authorized under paragraph (1)(ii) of this subsection.

7 SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland
 8 read as follows:

9 **Article – Insurance**

10 6–105.1.

11 An insurer may claim a credit against the premium tax payable under this
 12 subtitle for wages paid to a qualified employment opportunity employee and for child
 13 care provided or paid by the insurer for the children of a qualified employment
 14 opportunity employee or transportation expenses as provided under [Article 88A, § 54
 15 of the Code] § **10–704.3 OF THE TAX – GENERAL ARTICLE.**

16 **Article – Tax – General**

17 8–410.

18 A public service company may claim a credit against the public service company
 19 franchise tax for wages paid to qualified employment opportunity employees and for
 20 child care provided or paid for by a business entity for the children of a qualified
 21 employment opportunity employee or transportation expenses as provided under
 22 [Article 88A, § 54 of the Code] § **10–704.3 OF THE THIS ARTICLE.**

23 **Chapter 492 of the Acts of 1995, as amended by Chapter 10 of the Acts of 1996,**
 24 **Chapters 598 and 599 of the Acts of 1998, Chapter 448 of the Acts of 2000,**
 25 **Chapter 454 of the Acts of 2003, and Chapter 394 of the Acts of 2006**

26 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
 27 July 1, 1995, and shall be applicable to all taxable years beginning after December 31,
 28 1994 but before January 1, [2010] **2011**; provided, however, that the tax credit under
 29 [Article 88A, § 54 of the Code] § **10–704.3 OF THE TAX – GENERAL ARTICLE**, as
 30 enacted under Section 1 of this Act, shall be allowed only for employees hired on or
 31 after June 1, 1995 but before July 1, [2007] **2008**; and provided further that any
 32 excess credits under [Article 88A, § 54 of the Code] § **10–704.3 OF THE TAX –**

1 **GENERAL ARTICLE** may be carried forward and, subject to the limitations under
2 [Article 88A, § 54 of the Code] **§ 10-704.3 OF THE TAX – GENERAL ARTICLE**, may
3 be applied as a credit for taxable years beginning on or after January 1, [2010] **2011**.
4 Except as otherwise provided in this Section, this Act shall remain in effect for a
5 period of [12] **13** years and at the end of June 30, [2007] **2008**, with no further action
6 required by the General Assembly, this Act shall be abrogated and of no further force
7 and effect.

8 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
9 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, and**
10 **Chapter 394 of the Acts of 2006**

11 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
12 applicable to all taxable years beginning after December 31, 1996 but before January
13 1, [2010] **2011**; provided, however, that the tax credit under § 21-309 of the
14 Education Article, as enacted under Section 1 of this Act, shall be allowed only for
15 employees hired on or after October 1, 1997 but before July 1, [2007] **2008**; and
16 provided further that any excess credits under § 21-309 of the Education Article may
17 be carried forward and, subject to the limitations under § 21-309 of the Education
18 Article, may be applied as a credit for taxable years beginning on or after January 1,
19 [2010] **2011**.

20 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
21 of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in
22 effect for a period of [9] **10** years and 9 months and at the end of June 30, [2007]
23 **2008**, with no further action required by the General Assembly, this Act shall be
24 abrogated and of no further force and effect.

25 **Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
26 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, and**
27 **Chapter 394 of the Acts of 2006**

28 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
29 applicable to all taxable years beginning after December 31, 1996 but before January
30 1, [2010] **2011**; provided, however, that the tax credit under § 21-309 of the
31 Education Article, as enacted under Section 1 of this Act, shall be allowed only for
32 employees hired on or after October 1, 1997 but before July 1, [2007] **2008**; and
33 provided further that any excess credits under § 21-309 of the Education Article may
34 be carried forward and, subject to the limitations under § 21-309 of the Education
35 Article, may be applied as a credit for taxable years beginning on or after January 1,
36 [2010] **2011**.

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 [9] **10** years and 9 months and at the end of June 30, [2007]
 4 **2008**, with no further action required by the General Assembly, this Act shall be
 5 abrogated and of no further force and effect.

6 SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect
 7 July 1, 2007. Section 3 of this Act shall remain effective until the taking effect of the
 8 termination provision in Section 3 of Chapter 492 of the Acts of the General Assembly
 9 of 1995. If that termination provision takes effect, Section 3 of this Act shall be
 10 abrogated and of no further force and effect.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.