

SENATE BILL 221

Q3

(0lr1842)

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 Qualifying Employees with Disabilities – Sunset ~~Repeal~~**
3 **Extension**

4 FOR the purpose of ~~repealing~~ extending certain termination provisions and altering
5 certain dates of applicability for certain tax credits allowed to employers that
6 hire certain qualifying individuals with disabilities; ~~establishing a Task Force to~~
7 ~~Study Tax Credits that Provide Incentives to Hire Employees; providing for the~~
8 ~~membership of the Task Force; providing for the designation of a chair of the~~
9 ~~Task Force; providing for staff for the Task Force; prohibiting a member of the~~
10 ~~Task Force from receiving compensation as a member; authorizing a member of~~
11 ~~the Task Force to receive reimbursement for certain expenses; requiring the~~
12 ~~Task Force to study certain issues; requiring the Task Force to report its~~
13 ~~findings to the Governor and the General Assembly on or before a certain date;~~
14 ~~providing for the termination of certain provisions of this Act; and generally~~

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 relating to certain tax credits allowed to employers that hire certain qualifying
2 employees facing certain employment barriers.

3 BY repealing and reenacting, with amendments,

4 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
5 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
6 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
7 General Assembly of 2003, Chapter 394 of the Acts of the General
8 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of
9 2007, Chapter 658 of the Acts of the General Assembly of 2008, and
10 Chapter 290 of the Acts of the General Assembly of 2009

11 Section 4 and 6

12 BY repealing and reenacting, with amendments,

13 Chapter 113 of the Acts of the General Assembly of 1997, as amended by
14 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
15 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
16 General Assembly of 2003, Chapter 394 of the Acts of the General
17 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of
18 2007, Chapter 658 of the Acts of the General Assembly of 2008, and
19 Chapter 290 of the Acts of the General Assembly of 2009

20 Section 4 and 6

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

23 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
24 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, Chapter**
25 **394 of the Acts of 2006, Chapter 370 of the Acts of 2007, Chapter 658 of the**
26 **Acts of 2008, and Chapter 290 of the Acts of 2009**

27 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
28 applicable to all taxable years beginning after December 31, 1996 ~~but before January~~
29 ~~1, ~~2013~~ 2014~~; provided, however, that the tax credit under § 21–309 of the Education
30 Article, as enacted under Section 1 of this Act, shall be allowed only for employees
31 hired on or after October 1, 1997 ~~but before July 1, ~~2010~~ 2011~~; and provided further
32 that any excess credits under § 21–309 of the Education Article may be carried
33 forward and, subject to the limitations under § 21–309 of the Education Article, may
34 be applied as a credit for taxable years beginning on or after January 1, ~~2013~~ 2014.

35 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
36 of Section 4 of this Act, this Act shall take effect October 1, 1997. ~~It shall remain in~~
37 ~~effect for a period of ~~12~~ 13 years and 9 months and at the end of June 30, ~~2010~~ 2011~~,
38 with no further action required by the General Assembly, this Act shall be abrogated
39 and of no further force and effect.

1 Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of
 2 1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, Chapter
 3 394 of the Acts of 2006, Chapter 370 of the Acts of 2007, Chapter 658 of the
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 14 of Section 4 of this Act, this Act shall take effect October 1, 1997. ~~It shall remain in~~
 15 effect for a period of ~~12~~ 13 years and 9 months and at the end of June 30, ~~2010~~ 2011,
 16 with no further action required by the General Assembly, this Act shall be abrogated
 17 and of no further force and effect.

18 ~~SECTION 2. AND BE IT FURTHER ENACTED, That:~~

19 ~~(a) There is a Task Force to Study Tax Credits that Provide Incentives to~~
 20 ~~Hire Employees.~~

21 ~~(b) The Task Force consists of the following members:~~

22 ~~(1) two members of the Senate of Maryland, appointed by the~~
 23 ~~President of the Senate;~~

24 ~~(2) two members of the House of Delegates, appointed by the Speaker~~
 25 ~~of the House;~~

26 ~~(3) the Comptroller, or the Comptroller's designee;~~

27 ~~(4) the Secretary of Business and Economic Development, or the~~
 28 ~~Secretary's designee;~~

29 ~~(5) the Secretary of Disabilities, or the Secretary's designee;~~

30 ~~(6) the Secretary of Labor, Licensing, and Regulation, or the~~
 31 ~~Secretary's designee; and~~

32 ~~(7) the Secretary of Human Resources, or the Secretary's designee.~~

33 ~~(c) The Governor shall designate the chair of the Task Force.~~

1 ~~(d) The Department of Labor, Licensing, and Regulation, in consultation~~
2 ~~with the Governor's Office of StateStat, shall provide staff for the Task Force.~~

3 ~~(e) A member of the Task Force:~~

4 ~~(1) may not receive compensation as a member of the Task Force; but~~

5 ~~(2) is entitled to reimbursement for expenses under the Standard~~
6 ~~State Travel Regulations, as provided in the State budget.~~

7 ~~(f) The Task Force shall:~~

8 ~~(1) determine the number of jobs created by Maryland tax credits that~~
9 ~~provide incentives to hire employees; and~~

10 ~~(2) make recommendations regarding simplifying the application~~
11 ~~process for tax credits that provide incentives to hire employees.~~

12 ~~(g) On or before December 31, 2010, the Task Force shall report its findings~~
13 ~~and recommendations to the Governor and, in accordance with § 2-1246 of the State~~
14 ~~Government Article, the General Assembly.~~

15 SECTION ~~2~~ ~~3~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take
16 effect June 1, 2010. ~~Section 2 of this Act shall remain effective for a period of 1 year~~
17 ~~and 1 month and, at the end of June 30, 2011, with no further action required by the~~
18 ~~General Assembly, Section 2 of this Act shall be abrogated and of no further force and~~
19 ~~effect.~~

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.