

SENATE BILL 221

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By: **Senator Currie**

Introduced and read first time: January 21, 2010

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Tax Credits for Qualifying Employees with Disabilities – Sunset Repeal**

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

8 BY repealing and reenacting, with amendments,

9 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
10 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
11 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
12 General Assembly of 2003, Chapter 394 of the Acts of the General
13 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of
14 2007, Chapter 658 of the Acts of the General Assembly of 2008, and
15 Chapter 290 of the Acts of the General Assembly of 2009
16 Section 4 and 6

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20 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
21 General Assembly of 2003, Chapter 394 of the Acts of the General
22 Assembly of 2006, Chapter 370 of the Acts of the General Assembly of
23 2007, Chapter 658 of the Acts of the General Assembly of 2008, and
24 Chapter 290 of the Acts of the General Assembly of 2009
25 Section 4 and 6

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **Chapter 112 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**
4 **Acts of 2008, and Chapter 290 of the Acts of 2009**

5 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
6 applicable to all taxable years beginning after December 31, 1996 [but before January
7 1, 2013]; provided, however, that the tax credit under § 21–309 of the Education
8 Article, as enacted under Section 1 of this Act, shall be allowed only for employees
9 hired on or after October 1, 1997 [but before July 1, 2010; and provided further that
10 any excess credits under § 21–309 of the Education Article may be carried forward
11 and, subject to the limitations under § 21–309 of the Education Article, may be applied
12 as a credit for taxable years beginning on or after January 1, 2013].

13 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
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 years and 9 months and at the end of June 30, 2010, with no
16 further action required by the General Assembly, this Act shall be abrogated and of no
17 further force and effect.]

18 **Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts of**
19 **1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003, Chapter**
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33 further action required by the General Assembly, this Act shall be abrogated and of no
34 further force and effect.]

35 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
36 June 1, 2010.