

Chapter 252

(Senate Bill 221)

AN ACT concerning

Tax Credits for Qualifying Employees with Disabilities – Sunset ~~Repeal~~ Extension

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

BY repealing and reenacting, with amendments,

Chapter 112 of the Acts of the General Assembly of 1997, as amended by Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the General Assembly of 2003, Chapter 394 of the Acts of the General Assembly of 2006, Chapter 370 of the Acts of the General Assembly of 2007, Chapter 658 of the Acts of the General Assembly of 2008, and Chapter 290 of the Acts of the General Assembly of 2009

Section 4 and 6

BY repealing and reenacting, with amendments,

Chapter 113 of the Acts of the General Assembly of 1997, as amended by Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the General Assembly of 2003, Chapter 394 of the Acts of the General Assembly of 2006, Chapter 370 of the Acts of the General Assembly of 2007, Chapter 658 of the Acts of the General Assembly of 2008, and Chapter 290 of the Acts of the General Assembly of 2009

Section 4 and 6

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

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

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

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

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

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

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

- ~~(b) The Task Force consists of the following members:~~
- ~~(1) two members of the Senate of Maryland, appointed by the President of the Senate;~~
 - ~~(2) two members of the House of Delegates, appointed by the Speaker of the House;~~
 - ~~(3) the Comptroller, or the Comptroller's designee;~~
 - ~~(4) the Secretary of Business and Economic Development, or the Secretary's designee;~~
 - ~~(5) the Secretary of Disabilities, or the Secretary's designee;~~
 - ~~(6) the Secretary of Labor, Licensing, and Regulation, or the Secretary's designee; and~~
 - ~~(7) the Secretary of Human Resources, or the Secretary's designee.~~
- ~~(c) The Governor shall designate the chair of the Task Force.~~
- ~~(d) The Department of Labor, Licensing, and Regulation, in consultation with the Governor's Office of StateStat, shall provide staff for the Task Force.~~
- ~~(e) A member of the Task Force:~~
- ~~(1) may not receive compensation as a member of the Task Force; but~~
 - ~~(2) is entitled to reimbursement for expenses under the Standard State Travel Regulations, as provided in the State budget.~~
- ~~(f) The Task Force shall:~~
- ~~(1) determine the number of jobs created by Maryland tax credits that provide incentives to hire employees; and~~
 - ~~(2) make recommendations regarding simplifying the application process for tax credits that provide incentives to hire employees.~~
- ~~(g) On or before December 31, 2010, the Task Force shall report its findings and recommendations to the Governor and, in accordance with § 2-1246 of the State Government Article, the General Assembly.~~

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

Approved by the Governor, May 4, 2010.