

SB0317/549137/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 317

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “and Waugh” and substitute “Waugh, Kasemeyer, Madaleno, Currie, DeGrange, Ferguson, Guzzone, King, Peters, Klausmeier, and Rosapepe”; in line 3, after “of” insert “requiring the Governor each fiscal year to appropriate at least a certain amount for the Partnership for Workforce Quality Program”; strike beginning with “providing” in line 5 down through “Program;” in line 7; in line 8, strike “and”; in line 9, strike “benefits”; in line 11, strike “establish” and substitute “adopt”; strike beginning with “providing” in line 13 down through “fees;” in line 14 and substitute “establishing a Workforce Development Sequence Scholarship to be administered by the Office of Student Financial Assistance in the Maryland Higher Education Commission; authorizing an individual to apply to the Office for a scholarship if the individual is an eligible student; providing for the uses of the scholarship; establishing the maximum award amount of the scholarship; requiring the Governor annually to include at least a certain appropriation in the State budget to the Commission for the Workforce Development Sequence Scholarship; requiring the Commission to submit a certain report to the General Assembly on or before a certain date each year; requiring the State Board of Education to develop, on or before a certain date and in consultation with the Department of Labor, Licensing, and Regulation and the Governor’s Workforce Development Board, certain goals for percentages of certain students for completing certain career and technical education programs and earning certain credentials; requiring the Maryland Longitudinal Data System Center and the Board to develop certain income earnings goals; stating certain goals of the State; requiring, on or before a certain date, the State Board to develop a method to consider, under certain circumstances, a student’s attainment of a certain credential or completion of a certain apprenticeship program as equivalent to a certain Advanced Placement examination score for a certain purpose; requiring the State Board to report”

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to the Governor and the General Assembly on or before a certain date regarding the progress toward attaining certain goals; requiring the Division of Workforce Development and Adult Learning in the Department to partner with certain State departments to identify, by a certain date, opportunities to create certain registered apprenticeship programs for a certain purpose; requiring the Division to identify opportunities to create certain registered apprenticeship programs to address the workforce needs of the State;”; strike beginning with “authorizing” in line 15 down through “Program;” in line 18 and substitute “allowing a credit against the State income tax for the employment of a certain eligible apprentice under certain circumstances;”; in line 25, after “service;” insert “requiring certain agencies to report certain information; stating a certain finding of the General Assembly; requiring the Governor to work with the chief executive officers of certain states to negotiate a certain agreement by a certain date; requiring the agreement to specify certain information; requiring the executives to propose certain approaches to ensure compliance with the agreement; requiring the Governor to report to certain committees of the General Assembly on or before a certain date;”; in line 26, after “Act;” insert “providing for the termination of a certain provision of this Act;”; in the same line, strike “tax credits,” and substitute “income tax credits, incentives, and workforce development programs.”; and strike line 27 in its entirety.

On page 2, in line 2, strike “1-101(a), (b), (e), and (f)” and substitute “1-101(a), (b), and (f), 3-402, and 6-101(a) and (e)”; in line 7, after “Section” insert “3-411(g); and”; strike in their entirety lines 11 through 15, inclusive; after line 15, insert:

“BY repealing and reenacting, without amendments,

Article – Education

Section 18–101(a) through (c)

Annotated Code of Maryland

(2014 Replacement Volume and 2016 Supplement)

BY adding to

Article – Education

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Section 18-3301 through 18-3304 to be under the new subtitle “Subtitle 33.
Workforce Development Sequence Scholarships” and 21-204
Annotated Code of Maryland
(2014 Replacement Volume and 2016 Supplement)

BY repealing and reenacting, without amendments,

Article – Labor and Employment
Section 11-102(a)
Annotated Code of Maryland
(2016 Replacement Volume)

BY repealing and reenacting, with amendments,

Article – Labor and Employment
Section 11-103
Annotated Code of Maryland
(2016 Replacement Volume)”;

in line 23, strike “11-233” and substitute “10-742”; and strike in their entirety lines 26 through 30, inclusive.

On page 3, in line 28, after “IN” insert “§”.

On page 14, in lines 8, 10, 12, and 14, strike “4.”, “5.”, “6.”, and “7.”, respectively, and substitute “7.”, “8.”, “9.”, and “10.”, respectively; in line 10, after “shall” insert “take effect July 1, 2017, and shall”; in line 11, strike “June 30, 2017” and substitute “December 31, 2016, but before January 1, 2020. It shall remain effective for a period of 3 years and, at the end of June 30, 2020, with no further action required by the General Assembly, Section 2 of this Act shall be abrogated and of no further force and effect”; and in line 14, after “That” insert “, except as provided in Section 8 of this Act.”.

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On page 3, strike in their entirety lines 1 through 12, inclusive; and after line 13, insert:

“3-402.

There is a Partnership for Workforce Quality Program in the Department.

3-411.

(G) THE GOVERNOR SHALL INCLUDE IN THE STATE BUDGET FOR EACH FISCAL YEAR AN APPROPRIATION OF AT LEAST \$1,000,000 FOR THE PARTNERSHIP FOR WORKFORCE QUALITY PROGRAM.”

AMENDMENT NO. 3

On page 3, in line 30, strike “A QUALIFIED DISTRESSED COUNTY.” and substitute **“ALLEGANY COUNTY, BALTIMORE CITY, DORCHESTER COUNTY, GARRETT COUNTY, SOMERSET COUNTY, WICOMICO COUNTY, OR WORCESTER COUNTY OR ON A SITE THAT IS AT LEAST 3,000 ACRES AND IS NOT LOCATED WITHIN ALLEGANY COUNTY, DORCHESTER COUNTY, GARRETT COUNTY, SOMERSET COUNTY, WICOMICO COUNTY, OR WORCESTER COUNTY.”**

On page 5, in line 26, strike “(1)” and substitute “**(1)(I)**”; and in line 28, strike “A FACILITY IN A QUALIFIED DISTRESSED COUNTY” and substitute “**AN ELIGIBLE PROJECT**”.

On page 6, strike beginning with the first “A” in line 7 down through “COUNTY” in line 8 and substitute “**AN ELIGIBLE PROJECT**”.

On page 9, strike in their entirety lines 23 through 26; and in line 27, strike “(9)” and substitute “**(7)**”.

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AMENDMENT NO. 4

On page 3, before line 14, insert:

“6-101.

(a) In this title the following words have the meanings indicated.

(e) “Qualified employee” means an employee filling a qualified position.”.

AMENDMENT NO. 5

On page 4, strike beginning with “**(I)**” in line 12 down through “**(J)**” in line 14 and substitute “**(I)**”; and in line 16, strike “**150% OF THE FEDERAL**” and substitute “**120% OF THE STATE**”.

AMENDMENT NO. 6

On page 5, in line 10, strike “**(A)**”; and strike in their entirety lines 12 through 16, inclusive.

AMENDMENT NO. 7

On page 5, in line 21, after the second “**ENTITY**” insert “**;**”

(I);

and in line 23, after “**STATE**” insert “**;****AND**”

(II) OFFERS AN ONGOING JOB SKILLS ENHANCEMENT TRAINING PROGRAM OR POSTSECONDARY EDUCATION PROGRAM THAT IS APPROVED BY THE DEPARTMENT”.

On page 6, in line 10, after the second “**ENTITY**” insert “**;**”

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(I);

and in line 13, after “SUBTITLE” insert “;AND”

(II) OFFERS AN ONGOING JOB SKILLS ENHANCEMENT TRAINING PROGRAM OR POSTSECONDARY EDUCATION PROGRAM THAT IS APPROVED BY THE DEPARTMENT”.

AMENDMENT NO. 8

On page 6, strike beginning with “THE” in line 2 down through the semicolon in line 3 and substitute “**THE ESTIMATED NUMBER OF QUALIFIED POSITIONS TO BE CREATED AND QUALIFIED EMPLOYEES TO BE HIRED AND THE ANTICIPATED PAYROLL OF THE NEW QUALIFIED EMPLOYEES;**”.

AMENDMENT NO. 9

On page 3, in line 19, strike “A” and substitute “**THE**”.

On page 6, in line 28, strike “BENEFITS” and substitute “**BENEFIT**”.

On page 7, in line 1, strike “(D)” and substitute “(C)”; in line 2, after “NEW” insert “**OR EXISTING**”; strike beginning with the colon in line 2 down through “(1)” in line 3; strike beginning with the semicolon in line 4 down through “ARTICLE” in line 15; in line 16, strike “(D)” and substitute “(C)”; in line 19, strike “ALL PROGRAM BENEFITS TERMINATE” and substitute “**THE PROGRAM BENEFIT TERMINATES**”; strike in their entirety lines 25 and 26, inclusive; and in lines 27 and 28, strike “(3)” and “(4)”, respectively, and substitute “(2)” and “(3)”, respectively.

On page 8, in line 8, strike “, AN EXEMPTION, OR ANY OTHER BENEFIT”; in line 16, strike “BENEFITS” and substitute “**BENEFIT**”; and in line 18, strike the second “A” and substitute “**THE**”.

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On pages 8 and 9, strike in their entirety the lines beginning with line 31 on page 8 through line 8 on page 9, inclusive.

On pages 10 through 12, strike in their entirety the lines beginning with line 20 on page 10 through line 27 on page 12, inclusive.

AMENDMENT NO. 10

On page 7, in line 21, before “**THE**” insert “**(A)**”; and after line 29, insert:

“(B) THE DEPARTMENT MAY NOT PROVIDE A QUALIFIED BUSINESS ENTITY A CERTIFICATE ON OR AFTER JUNE 1, 2020.”.

AMENDMENT NO. 11

On page 8, in line 24, strike “**ESTABLISH**” and substitute “**ADOPT**”.

AMENDMENT NO. 12

On page 9, after line 8, insert:

“Article – Education

18–101.

- (a) In this title the following words have the meanings indicated.
- (b) “Commission” means the Maryland Higher Education Commission.
- (c) “Office” means the Office of Student Financial Assistance.

SUBTITLE 33. WORKFORCE DEVELOPMENT SEQUENCE SCHOLARSHIPS.

(Over)

18-3301.

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

(B) “ELIGIBLE STUDENT” MEANS A STUDENT WHO:

(1) IS A MARYLAND RESIDENT OR HAS GRADUATED FROM A MARYLAND HIGH SCHOOL; AND

(2) IS ENROLLED IN A WORKFORCE DEVELOPMENT SEQUENCE AT A PUBLIC COMMUNITY COLLEGE IN THE STATE.

(C) (1) “WORKFORCE DEVELOPMENT SEQUENCE” MEANS A PROGRAM OFFERED BY A COMMUNITY COLLEGE THAT IS APPROVED BY THE COMMISSION AND IS COMPOSED OF COURSES THAT ARE RELATED TO:

(I) JOB PREPARATION OR AN APPRENTICESHIP;

(II) LICENSURE OR CERTIFICATION; OR

(III) JOB SKILL ENHANCEMENT.

(2) “WORKFORCE DEVELOPMENT SEQUENCE” DOES NOT INCLUDE A SEQUENCE OF COURSES LEADING TO AN ASSOCIATE’S OR BACHELOR’S DEGREE.

(D) “WORKFORCE DEVELOPMENT SEQUENCE SCHOLARSHIP” MEANS AN AWARD MADE TO AN ELIGIBLE STUDENT UNDER THIS SUBTITLE.

18-3302.

THERE IS A WORKFORCE DEVELOPMENT SEQUENCE SCHOLARSHIP ADMINISTERED BY THE OFFICE.

18-3303.

(A) AN INDIVIDUAL MAY APPLY TO THE OFFICE FOR A SCHOLARSHIP UNDER THIS SECTION IF THE INDIVIDUAL IS AN ELIGIBLE STUDENT.

(B) AN ELIGIBLE STUDENT WHO RECEIVES A WORKFORCE DEVELOPMENT SEQUENCE SCHOLARSHIP UNDER THIS SUBTITLE MAY USE THE AWARD FOR TUITION, MANDATORY FEES, AND OTHER ASSOCIATED COSTS OF ATTENDANCE.

(C) THE ANNUAL AMOUNT OF A SCHOLARSHIP AWARDED TO AN ELIGIBLE STUDENT MAY NOT EXCEED \$2,000.

(D) THE GOVERNOR SHALL PROVIDE IN THE ANNUAL BUDGET AN APPROPRIATION OF AT LEAST \$2,000,000 TO THE COMMISSION FOR THE WORKFORCE DEVELOPMENT SEQUENCE SCHOLARSHIP.

18-3304.

ON OR BEFORE DECEMBER 1 EACH YEAR, THE COMMISSION SHALL REPORT TO THE GENERAL ASSEMBLY, IN ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, ON:

(Over)

(1) THE NUMBER OF STUDENTS WHO RECEIVED A WORKFORCE DEVELOPMENT SEQUENCE SCHOLARSHIP;

(2) THE AMOUNT OF THE AWARD MADE TO EACH RECIPIENT;

(3) THE COMMUNITY COLLEGE THAT THE RECIPIENT ATTENDED;
AND

(4) THE WORKFORCE DEVELOPMENT SEQUENCE IN WHICH THE RECIPIENT ENROLLED.

21-204.

(A) ON OR BEFORE DECEMBER 1, 2017, THE STATE BOARD, IN CONSULTATION WITH THE DEPARTMENT OF LABOR, LICENSING, AND REGULATION AND THE GOVERNOR'S WORKFORCE DEVELOPMENT BOARD, SHALL ESTABLISH, FOR EACH YEAR FOR 2018 THROUGH 2024, INCLUSIVE, STATEWIDE GOALS THAT REACH THE GOAL IDENTIFIED IN SUBSECTION (C) OF THIS SECTION BY JANUARY 1, 2025, FOR THE PERCENTAGES OF HIGH SCHOOL GRADUATES TO:

(1) COMPLETE EACH CAREER AND TECHNICAL EDUCATION (CTE) PROGRAM; AND

(2) EARN INDUSTRY RECOGNIZED OCCUPATIONAL OR SKILL CREDENTIALS.

(B) ON OR BEFORE DECEMBER 1, 2017, THE MARYLAND LONGITUDINAL DATA SYSTEM CENTER AND THE GOVERNOR'S WORKFORCE DEVELOPMENT BOARD SHALL DEVELOP ANNUAL INCOME EARNINGS GOALS FOR HIGH SCHOOL

GRADUATES WHO HAVE NOT EARNED AT LEAST A 2-YEAR COLLEGE DEGREE BY AGE 25.

(C) IT IS THE GOAL OF THE STATE THAT, ON OR BEFORE JANUARY 1, 2025, AT LEAST 45% OF THE STUDENTS DESCRIBED UNDER SUBSECTION (A) OF THIS SECTION SHALL SUCCESSFULLY COMPLETE A CTE PROGRAM OR EARN INDUSTRY RECOGNIZED OCCUPATIONAL OR SKILL CREDENTIALS BEFORE LEAVING HIGH SCHOOL.

(D) ON OR BEFORE DECEMBER 1, 2017, THE STATE BOARD SHALL DEVELOP A METHOD TO CONSIDER A STUDENT'S ATTAINMENT OF A STATE-APPROVED INDUSTRY CREDENTIAL OR COMPLETION OF AN APPRENTICESHIP PROGRAM AS EQUIVALENT TO EARNING A SCORE OF 3 OR BETTER ON AN ADVANCED PLACEMENT EXAMINATION FOR PURPOSES OF THE MARYLAND ACCOUNTABILITY PROGRAM ESTABLISHED BY THE DEPARTMENT IF THE STUDENT:

(1) (I) WAS ENROLLED IN THE STATE-APPROVED CTE PROGRAM AT THE CONCENTRATOR LEVEL OR HIGHER; AND

(II) SUCCESSFULLY EARNED THE CREDENTIAL ALIGNED WITH THE STATE-APPROVED CTE PROGRAM; OR

(2) SUCCESSFULLY COMPLETED A YOUTH OR OTHER APPRENTICESHIP TRAINING PROGRAM APPROVED BY THE MARYLAND APPRENTICESHIP TRAINING COUNCIL IN ACCORDANCE WITH § 11-405 OF THE LABOR AND EMPLOYMENT ARTICLE.

(E) ON OR BEFORE DECEMBER 1, 2017, AND DECEMBER 1 OF EACH YEAR THEREAFTER, THE STATE BOARD SHALL REPORT TO THE GOVERNOR AND, IN

(Over)

ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, THE GENERAL ASSEMBLY ON THE PROGRESS TOWARD ATTAINING THE GOALS ESTABLISHED BY THE STATE BOARD IN ACCORDANCE WITH SUBSECTION (A) OF THIS SECTION AND THE GOALS ESTABLISHED UNDER SUBSECTION (B) OF THIS SECTION.

Article – Labor and Employment

11-102.

(a) There is a Division of Workforce Development and Adult Learning within the Department of Labor, Licensing, and Regulation.

11-103.

(a) The Division shall:

- (1) promote apprenticeship and training programs;
- (2) administer job training, placement, and service programs;
- (3) implement the provisions of the federal Workforce Innovation and Opportunity Act;
- (4) administer adult education and literacy services programs;
- (5) conduct educational and job skills training programs in adult correctional facilities;
- (6) oversee any other units established pursuant to State or federal employment, training, or manpower statutes;

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(7) administer those programs assigned to the Division by law or designated by the Secretary; and

(8) administer any community service employment programs delegated to the State under Title V of the federal Older Americans Act of 1965.

(b) The Division shall meet and confer on a regular basis with representatives of the State's community colleges, appointed by the Maryland Association of Community Colleges, and the adult education community, appointed by the Maryland Association for Adult Continuing and Community Education, to assure that adult education and literacy services and job training activities and resources are effectively coordinated.

(C) THE DIVISION SHALL PARTNER WITH STATE DEPARTMENTS AND THEIR EXCLUSIVE REPRESENTATIVES TO IDENTIFY, BEFORE JANUARY 1, 2018, OPPORTUNITIES TO CREATE REGISTERED APPRENTICESHIP PROGRAMS TO HELP ADDRESS THE CAREER WORKFORCE NEEDS OF THOSE DEPARTMENTS.

(D) IN ACCORDANCE WITH THE IDENTIFICATION OF APPRENTICESHIP PROGRAMS UNDER SUBSECTION (C) OF THIS SECTION, THE DIVISION SHALL IDENTIFY OPPORTUNITIES TO CREATE REGISTERED APPRENTICESHIP PROGRAMS, INCLUDING GOALS FOR THE NUMBER OF APPRENTICESHIPS REGISTERED EACH YEAR, TO HELP ADDRESS THE CAREER WORKFORCE NEEDS OF THE STATE."

AMENDMENT NO. 13

On pages 9 and 10, strike in their entirety the lines beginning with line 29 on page 9 through line 2 on page 10, inclusive.

AMENDMENT NO. 14

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On page 10, in line 3, strike “(C)” and substitute “(B)”; in the same line, after “IS” insert “A NEW OR”; in line 5, strike “(3)” and substitute “(2)”; strike in their entirety lines 13 and 14; and in line 15, strike “(D)” and substitute “(C)”.

AMENDMENT NO. 15

On page 10, after line 19, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – General

10-742.

(A) IN THIS SECTION, “ELIGIBLE APPRENTICE” MEANS AN INDIVIDUAL WHO:

(1) IS ENROLLED IN AN APPRENTICESHIP TRAINING PROGRAM REGISTERED WITH THE MARYLAND APPRENTICESHIP AND TRAINING COUNCIL IN ACCORDANCE WITH § 11-405 OF THE LABOR AND EMPLOYMENT ARTICLE; AND

(2) HAS BEEN EMPLOYED BY THE TAXPAYER FOR AT LEAST 7 FULL MONTHS OF THE TAXABLE YEAR.

(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR THE FIRST YEAR OF EMPLOYMENT OF AN ELIGIBLE APPRENTICE.

(C) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED THE LESSER OF:

(I) \$1,000 FOR EACH ELIGIBLE APPRENTICE; OR

(II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR CALCULATED BEFORE THE APPLICATION OF THE CREDITS ALLOWED UNDER THIS SECTION AND UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE APPLICATION OF ANY OTHER CREDIT ALLOWED UNDER THIS SUBTITLE.

(2) IF THE CREDIT OTHERWISE ALLOWABLE UNDER SUBSECTION (B) OF THIS SECTION EXCEEDS THE LIMIT UNDER PARAGRAPH (1) OF THIS SUBSECTION, AN INDIVIDUAL MAY APPLY THE EXCESS AS A CREDIT AGAINST THE STATE INCOME TAX FOR SUCCEEDING TAXABLE YEARS UNTIL THE FULL AMOUNT OF THE EXCESS IS USED.

(3) FOR ANY TAXABLE YEAR, THE TOTAL AMOUNT OF CREDITS APPROVED BY THE DEPARTMENT OF LABOR, LICENSING, AND REGULATION UNDER THIS SECTION MAY NOT EXCEED \$500,000.

(D) A TAXPAYER CLAIMING THE CREDIT ALLOWED UNDER THIS SECTION SHALL ATTACH TO THE TAXPAYER'S RETURN, FOR EACH ELIGIBLE APPRENTICE FOR WHICH THE CREDIT IS CLAIMED, PROOF OF:

(1) THE ENROLLMENT OF THE ELIGIBLE APPRENTICE IN A REGISTERED APPRENTICESHIP PROGRAM; AND

(2) THE DURATION OF THE ELIGIBLE APPRENTICE'S EMPLOYMENT BY THE TAXPAYER.

(Over)

(E) THE DEPARTMENT OF LABOR, LICENSING, AND REGULATION SHALL ADOPT REGULATIONS TO:

(1) IMPLEMENT THE PROVISIONS OF THIS SECTION; AND

(2) SPECIFY CRITERIA AND PROCEDURES FOR APPLICATION FOR, APPROVAL OF, AND MONITORING CONTINUING ELIGIBILITY FOR THE TAX CREDIT UNDER THIS SECTION.”.

AMENDMENT NO. 16

On page 14, after line 7, insert:

“SECTION 4. AND BE IT FURTHER ENACTED, That the State Department of Education, the Department of Labor, Licensing, and Regulation, and the Maryland Longitudinal Data System Center jointly shall determine ways to expand and analyze available data, including participation in career and technology education courses, relating to individuals who participate in registered apprenticeship training programs. On or before September 1, 2017, the State Department of Education and the Department of Labor, Licensing, and Regulation jointly shall report to the General Assembly, in accordance with § 2–1246 of the State Government Article, regarding the results of the discussions and determinations made under this section.

SECTION 5. AND BE IT FURTHER ENACTED, That the Department of Labor, Licensing, and Regulation shall explore ways to combine the Youth Apprenticeship Pilot Program with the Apprenticeship and Training Program. On or before December 1, 2018, the Department shall report to the General Assembly, in accordance with § 2–1246 of the State Government Article, regarding its findings and recommendations in this regard.

SECTION 6. AND BE IT FURTHER ENACTED, That:

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(a) The General Assembly finds that the widespread adoption of tax subsidies intended to move jobs from one state to another reduces revenues in all participating states without increasing the total number and quality of jobs. Therefore, the Governor should work with the chief executive officers of Delaware, the District of Columbia, North Carolina, Pennsylvania, Virginia, and West Virginia to negotiate an agreement among all of these states by July 1, 2018, for the repeal of any law in each state that provides a tax subsidy, including any tax credit, deduction, exemption, or other modification, that is intended to create new jobs or entice new jobs to the state. The agreement shall specify the laws of each state that allow for such a tax subsidy and shall provide that each state will adopt legislation to repeal those laws, contingent on the enactment of the corresponding legislation by each of the other states. In connection with the agreement, the executives shall propose approaches for ensuring continuing compliance with the terms of the agreement. On or before September 15, 2018, the Governor shall report to the Senate Budget and Taxation Committee and the House Committee on Ways and Means, in accordance with § 2-1246 of the State Government Article, on the status of reaching an agreement.

(b) If the agreement under subsection (a) of this section is not reached by September 15, 2018, the Governor shall include in the report alternatives to encourage agreement among the respective states, including but not limited to, increasing the amount of the job creation tax credit.”.