

**SB0134/215566/1**

BY: Committee on Ways and Means

AMENDMENTS TO SENATE BILL 134  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 5, after “credit;” insert “making the credit refundable;” and in line 13, after “Department” insert “and the Comptroller jointly”.

AMENDMENT NO. 2

On page 2, in line 12, strike “\$30,000 A YEAR” and substitute “250% OF THE ANNUAL FEDERAL POVERTY GUIDELINES FOR A SINGLE-PERSON HOUSEHOLD”; in line 13, strike “TIME OFF” and substitute “SICK AND SAFE LEAVE”; in line 17, after “MEANS” insert “PAID EARNED SICK AND SAFE LEAVE THAT”; after line 17, insert:

“(I) IS PAID AT THE SAME WAGE RATE AS THE QUALIFIED EMPLOYEE NORMALLY EARNS; AND”;

in line 18, strike “(I)” and substitute “(II)”; in the same line, strike “PAID TIME OFF PROVIDED IN ACCORDANCE WITH” and substitute “MEETS OR EXCEEDS THE REQUIREMENTS UNDER”; in line 19, strike the semicolon and substitute a period; strike in their entirety lines 20 through 27, inclusive; in line 30, after “EMPLOYS” insert “14 OR”; and in the same line, strike “THAN 50 25”.

On page 3, in line 1, strike “HIRES” and substitute “EMPLOYS”; in line 4, after “(C)” insert “(1)”; in line 6, strike “(1)” and substitute “(I)”; in the same line, strike “\$1,000” and substitute “\$500”; in line 8, strike “(2)” and substitute “(II)”; after line 10, insert:

(Over)

“(2) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, A SMALL BUSINESS MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.”;

after line 16, insert:

“(II) EVIDENCE THAT THE SMALL BUSINESS IS:

1. DULY ORGANIZED AND IN GOOD STANDING IN THE JURISDICTION UNDER THE LAWS UNDER WHICH IT IS ORGANIZED;

2. CURRENT IN THE PAYMENT OF ALL TAX OBLIGATIONS TO THE STATE OR ANY UNIT OR SUBDIVISION OF THE STATE; AND

3. NOT IN DEFAULT UNDER THE TERMS OF ANY CONTRACT WITH, INDEBTEDNESS TO, OR GRANT FROM THE STATE OR ANY UNIT OR SUBDIVISION OF THE STATE;”;

in lines 17, 19, and 21, strike “(II)”, “(III)”, and “(IV)”, respectively, and substitute “(III)”, “(IV)”, and “(V)”, respectively; and in line 19, strike “TYPE AND VALUE OF” and substitute “QUALIFIED EMPLOYER”.

On page 4, in line 1, strike “THE” and substitute “FOR ANY TAXABLE YEAR, THE”; strike beginning with the colon in line 2 down through “\$40,000,000” in line 8 and substitute “\$5,000,000”; in line 12, after “DEPARTMENT” insert “AND THE COMPTROLLER JOINTLY”; in line 14, after the first “FOR” insert “THE”; and in line 15, after “MONITORING” insert “OF”.