

(3) "Qualified employee" means an individual WHO:

(I) IS A NEW EMPLOYEE OR AN EMPLOYEE REHIRED AFTER BEING LAID OFF FOR MORE THAN ONE YEAR BY THE BUSINESS ENTITY;

[(i)] (II) [Employed] IS EMPLOYED at least 25 hours per week by a business entity for at least 6 months BEFORE OR during that business entity's taxable [years] YEAR FOR WHICH A CREDIT IS CLAIMED; [and]

[(ii)] (III) [Who spends] SPENDS at least one-half of the hours [for which wages are paid to such employee by the business entity during that business entity's taxable year] UNDER ITEM (1) OF THIS PARAGRAPH, either in the enterprise zone or on activities of the business entity resulting directly from its location in the enterprise zone[.]; AND

(IV) IS HIRED AFTER THE LATER OF:

1. THE DATE ON WHICH THE ENTERPRISE ZONE IS DESIGNATED; OR

2. THE DATE ON WHICH THE BUSINESS ENTITY LOCATES IN THE ENTERPRISE ZONE.

(D) WHENEVER A CREDIT AGAINST INCOME TAX IS CLAIMED UNDER THIS SECTION, AN APPROPRIATE MODIFICATION MUST BE MADE IN THE TAXABLE YEAR FOR WHICH THE WAGES CLAIMED AS A CREDIT WERE PAID, INCREASING THE TAXABLE INCOME BASE TO THE EXTENT OF THE CREDIT CLAIMED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 31, 1983.

CHAPTER 667

(House Bill 1520)

AN ACT concerning

State Employees - Overtime Compensation
of Law Enforcement Employees

FOR the purpose of providing that all law enforcement employees of the State shall receive overtime compensation on the same basis as the Maryland State Police; and providing for an unlimited yearly overtime compensation to certain law enforcement employees of the State.