

EXCESS OF ITS NORMAL PERSONNEL REQUIREMENTS, THE MARYLAND TAX LIABILITY OF THE EMPLOYER IS REDUCED BY 50 PERCENT OF THE GROSS WAGES OF THE STUDENT. THE MAXIMUM AMOUNT OF THE TAX CREDIT IS \$500 PER STUDENT EMPLOYED IN EXCESS OF NORMAL PERSONNEL REQUIREMENTS.

(D) THE TAX CREDITS WILL APPLY IF THE STUDENT IS:

- (1) EMPLOYED AT LEAST 30 HOURS PER WEEK.
- (2) EMPLOYED AT LEAST FOUR CONSECUTIVE WEEKS, OR FOR AT LEAST SIX WEEKS IF NOT IN SUCCESSION.
- (3) PAID AT LEAST THE MINIMUM WAGE AND OVERTIME RATE ESTABLISHED IN ARTICLE 100 SECTION 83, OR IF APPROPRIATE, ARTICLE 100 SECTION 82 (E) FOR PURPOSES OF THE MARYLAND WAGE AND HOUR LAW.
- (4) NOT A SUBSTITUTE FOR EMPLOYEES ON FURLOUGH, ON STRIKE, LAID OFF, OR OTHERWISE TEMPORARILY ABSENT. THIS SECTION DOES NOT APPLY TO PERMANENT EMPLOYEES ON VACATION.
- (5) A RESIDENT OF MARYLAND.
- (6) NOT A RELATIVE OF ANYONE WHO HAS GREATER THAN A 10 PERCENT INTEREST IN THE EMPLOYER'S BUSINESS.

(E) THE PROVISIONS OF THIS SECTION ARE APPLICABLE TO TAXABLE YEARS WHICH INCLUDE THE MONTHS OF JUNE THROUGH SEPTEMBER OF 1976, AND MAY THROUGH SEPTEMBER OF BOTH 1977 AND 1978. IF THE STATE COMPTROLLER DETERMINES DURING THE PERIOD OCTOBER 1976 THROUGH FEBRUARY 1977, THAT THE CONTINUATION OF THE PROGRAM WILL HAVE A SERIOUS ADVERSE EFFECT ON THE STATE'S FISCAL POSITION, HE MAY TERMINATE THE PROGRAM. IF THE PROGRAM CONTINUES THROUGH 1977, THE STATE COMPTROLLER MAY TERMINATE THE PROGRAM FOR 1978, DURING OCTOBER 1977 THROUGH FEBRUARY 1978. THE PROGRAM WILL TERMINATE DECEMBER 31, 1978.

(F) A STUDENT EMPLOYED UNDER THIS SECTION MAY NOT FILE FOR AN UNEMPLOYMENT INSURANCE CLAIM.

(G) AN EMPLOYER WHO WAS NOT IN BUSINESS DURING THE BASE PERIOD IS NOT ELIGIBLE FOR THE TAX CREDIT.

(H) THE DEPARTMENT OF HUMAN RESOURCES SHALL ADMINISTER THIS PROGRAM, AND SHALL MAKE RULES IT CONSIDERS NECESSARY IN ITS ADMINISTRATION. THE DEPARTMENT OF HUMAN RESOURCES SHALL ADMINISTER THIS PROGRAM SO AS TO COMPLY STRICTLY WITH THE PROVISIONS OF ARTICLE 49B, §§17 THROUGH 20, INCLUSIVE, RELATING TO PROTECTION AGAINST DISCRIMINATION IN EMPLOYMENT.

(I) THE EMPLOYER ASSUMES THE BURDEN OF PROVIDING NECESSARY DOCUMENTATION FOR THE COMPTROLLER TO CERTIFY THE TAX CREDIT ELIGIBILITY.