

2. On trips where the number of employees transported together is at least one-half of that vehicle's adult seating capacity; [or]

(2) An instrument that:

(i) Entitles an individual, at no additional cost or at a reduced fare, to transportation TO OR FROM A LOCATION IN THE STATE on a publicly or privately owned mass transit system other than a taxi service; or

(ii) Is redeemable at a transit pass sales outlet for the purpose stated in item (2)(i) of this subsection; OR

(3) FOR AN EMPLOYEE WHO RESIDES OR WORKS IN THE STATE:

(I) A CASH IN LIEU OF PARKING PROGRAM; OR

(II) A GUARANTEED RIDE HOME.

(c) The credit allowed under this section may not exceed \$30 per individual employee per month.

(d) (1) The credit allowed under this section may not exceed the total tax otherwise payable by the business entity for that taxable year, determined before the application of the credit under this section but after the application of any other credit.

(2) The unused amount of the credit under this section for any taxable year may not be carried over to any other taxable year.

Article - Tax - General

10-715.

(A) An individual or corporation may claim a credit against the State income tax for the cost of providing commuter benefits to the business entity's employees as provided under § 2-901 of the Environment Article.

(B) AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE MAY APPLY THE CREDIT UNDER THIS SECTION AS A CREDIT FOR THE PAYMENT TO THE COMPTROLLER OF TAXES THAT THE ORGANIZATION:

(1) IS REQUIRED TO WITHHOLD FROM THE WAGES OF EMPLOYEES UNDER § 10-908 OF THIS TITLE; AND

(2) IS REQUIRED TO PAY TO THE COMPTROLLER UNDER § 10-906(A) OF THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That the Maryland Department of Transportation and Maryland Department of the Environment, in conjunction with the Comptroller's Office, shall jointly assess the success of the employer-provided commuter benefits program established under § 2-901 of the Environment Article in helping to achieve compliance with statewide air quality standards, reduce traffic congestion, and increase transit ridership. The