

1. Is located in a qualified distressed county in the State; and
2. Is located within a priority funding area under § 5-7B-02 of the State Finance and Procurement Article or is eligible for funding outside of a priority funding area under § 5-7B-05 or § 5-7B-06 of the State Finance and Procurement Article;

(iii) During any 24-month period creates at least 25 qualified positions at the new or expanded business facility;

(iv) Is primarily engaged at the new or expanded business facility in the qualified distressed county in one or more of the following:

1. Manufacturing or mining;
2. Transportation or communications;
3. Filmmaking, resort, and recreational business;
4. Agriculture, forestry, or fishing;
5. Research, development, or testing;
6. Biotechnology;
7. Computer programming, data processing, or other computer related services;
8. Central financial, real estate, or insurance services;
9. The operation of central administrative offices or a company headquarters;
10. A public utility;
11. Warehousing; or
12. Business services; and

(v) Is certified by the Secretary under subsection (e) of this section as qualifying for the tax credits under this section.

(10) (i) "Qualified position" means a position that:

1. Is a full-time position and is of indefinite duration;
2. Pays at least 150% of the federal minimum wage;
3. Is located in a qualified distressed county in Maryland;
4. Is newly created, as a result of the establishment or expansion of a business facility in a single location in the qualified distressed county; and
5. Is filled.