

Chapter 20

(Senate Bill 242)

AN ACT concerning

Income Tax – Work Opportunity Tax Credit – Technical Correction

FOR the purpose of correcting a certain incorrect cross-reference to the federal Internal Revenue Code relating to the federal work opportunity credit; and generally relating to the work opportunity tax credit.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 10–755(a)
Annotated Code of Maryland
(2022 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – General

10–755.

(a) In this section, “federal work opportunity credit” means the work opportunity tax credit allowed under ~~§ 51~~ **§ 38** of the Internal Revenue Code.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2023.

Approved by the Governor, April 11, 2023.