

**§2536. Employer credit for family and medical leave**

For tax years beginning on or after January 1, 2018, a person is allowed a credit against the tax otherwise due under this chapter in an amount equal to the federal employer credit for paid family and medical leave allowed to that person under the Code, Section 45S as a result of wages paid to employees based in the State during the taxable year. For purposes of this section, "employees based in the State" means employees that perform more than 50% of employee-related activities for the employer at a location in the State. [PL 2021, c. 253, Pt. A, §2 (AMD).]

The credit allowed under this section may not reduce the tax otherwise due under this chapter to less than zero. The credit may not be carried forward or carried back to any other tax year. [PL 2017, c. 474, Pt. H, §1 (NEW).]

**SECTION HISTORY**

PL 2017, c. 474, Pt. H, §1 (NEW). PL 2021, c. 253, Pt. A, §2 (AMD).

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