

the purposes of this section, including regulations which—

- (1) provide for the proper treatment of amounts which are paid or incurred for purpose of protecting any specified agricultural chemical and for other purposes, and
- (2) provide for the treatment of related properties as one facility for purposes of subsection (b).

**(i) Termination**

This section shall not apply to any amount paid or incurred after December 31, 2012.

(Added Pub. L. 110-234, title XV, §15343(a), May 22, 2008, 122 Stat. 1518, and Pub. L. 110-246, §4(a), title XV, §15343(a), June 18, 2008, 122 Stat. 1664, 2280.)

REFERENCES IN TEXT

Section 302(a)(2) of the Emergency Planning and Community Right-to-Know Act of 1986, referred to in subsec. (f)(1)(A), is classified to section 11002(a)(2) of Title 42, The Public Health and Welfare.

Section 2(u) of the Federal Insecticide, Fungicide, and Rodenticide Act, referred to in subsec. (f)(2), is classified to section 136(u) of Title 7, Agriculture.

CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 enacted identical sections. Pub. L. 110-234 was repealed by section 4(a) of Pub. L. 110-246.

EFFECTIVE DATE

Enactment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as a note under section 8701 of Title 7, Agriculture.

Section applicable to amounts paid or incurred after June 18, 2008, see section 15343(e) of Pub. L. 110-246, set out as an Effective Date of 2008 Amendment note under section 38 of this title.

**§ 45P. Employer wage credit for employees who are active duty members of the uniformed services**

**(a) General rule**

For purposes of section 38, in the case of an eligible small business employer, the differential wage payment credit for any taxable year is an amount equal to 20 percent of the sum of the eligible differential wage payments for each of the qualified employees of the taxpayer during such taxable year.

**(b) Definitions**

For purposes of this section—

**(1) Eligible differential wage payments**

The term “eligible differential wage payments” means, with respect to each qualified employee, so much of the differential wage payments (as defined in section 3401(h)(2)) paid to such employee for the taxable year as does not exceed \$20,000.

**(2) Qualified employee**

The term “qualified employee” means a person who has been an employee of the taxpayer for the 91-day period immediately preceding the period for which any differential wage payment is made.

**(3) Eligible small business employer**

**(A) In general**

The term “eligible small business employer” means, with respect to any taxable year, any employer which—

- (i) employed an average of less than 50 employees on business days during such taxable year, and
- (ii) under a written plan of the employer, provides eligible differential wage payments to every qualified employee of the employer.

**(B) Controlled groups**

For purposes of subparagraph (A), all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as a single employer.

**(c) Coordination with other credits**

The amount of credit otherwise allowable under this chapter with respect to compensation paid to any employee shall be reduced by the credit determined under this section with respect to such employee.

**(d) Disallowance for failure to comply with employment or reemployment rights of members of the reserve components of the Armed Forces of the United States**

No credit shall be allowed under subsection (a) to a taxpayer for—

- (1) any taxable year, beginning after the date of the enactment of this section, in which the taxpayer is under a final order, judgment, or other process issued or required by a district court of the United States under section 4323 of title 38 of the United States Code with respect to a violation of chapter 43 of such title, and
- (2) the 2 succeeding taxable years.

**(e) Certain rules to apply**

For purposes of this section, rules similar to the rules of subsections (c), (d), and (e) of section 52 shall apply.

**(f) Termination**

This section shall not apply to any payments made after December 31, 2009.

(Added Pub. L. 110-245, title I, §111(a), June 17, 2008, 122 Stat. 1634.)

EFFECTIVE DATE

Section applicable to amounts paid after June 17, 2008, see section 111(e) of Pub. L. 110-245, set out as an Effective Date of 2008 Amendment note under section 38 of this title.

**§ 45Q. Credit for carbon dioxide sequestration**

**(a) General rule**

For purposes of section 38, the carbon dioxide sequestration credit for any taxable year is an amount equal to the sum of—

- (1) \$20 per metric ton of qualified carbon dioxide which is—
  - (A) captured by the taxpayer at a qualified facility, and
  - (B) disposed of by the taxpayer in secure geological storage and not used by the taxpayer as described in paragraph (2)(B), and