

Effective 5/13/2014

35A-5-304 Participation agreements.

- (1) If the department enters into a participation agreement with an employer, the participation agreement shall:
 - (a) be provided by the department; and
 - (b) establish the requirements the employer is required to meet to be eligible to receive a tax credit certificate, including:
 - (i) requiring the employer to meet the certification requirements of Subsection 35A-5-303(3);
 - (ii) requiring the employer to provide written notice to the department within 10 days after the date the employer meets the wage requirement; and
 - (iii) requiring the employer to provide documentation or other information the department requests:
 - (A) to establish the hours and dates that the person who is homeless works for the employer; and
 - (B) to support the employer's eligibility to receive a tax credit certificate under this part.
- (2) An agreement under this section does constitute a right to receive a tax credit certificate under this part.

Enacted by Chapter 315, 2014 General Session