

**Repealed 5/12/2015**

**59-7-608 Targeted jobs tax credit.**

- (1) As used in this section, "individual with a disability" means an individual who:
  - (a) has been receiving services:
    - (i) from a day-training program that is:
      - (A) for persons with disabilities; and
      - (B) certified by the Department of Human Services as a qualifying program; and
    - (ii) for at least six consecutive months prior to working for the employer claiming the tax credit under this section; or
  - (b) is eligible for services from the Division of Services for People with Disabilities at the time the individual begins working for the employer claiming the tax credit under this section.
- (2) For taxable years beginning on or after January 1, 1995, there is allowed a nonrefundable tax credit against tax otherwise due under this chapter for an employer that:
  - (a) meets the unemployment and workers' compensation requirements of Title 34A, Utah Labor Code; and
  - (b) hires an individual with a disability who:
    - (i) works in this state for at least 180 days in a taxable year for that employer; and
    - (ii) is paid at least minimum wages by that employer.
- (3) The tax credit shall be in an amount equal to:
  - (a) 10% of the gross wages earned in the first 180 days of employment by the individual with a disability from the employer seeking the tax credit; and
  - (b) 20% of the gross wages earned in the remaining taxable year by the individual with a disability from the employer seeking the tax credit.
- (4) The tax credit which may be taken by an employer under this section shall be:
  - (a) limited to \$3,000 per year per individual with a disability; and
  - (b) allowed only for the first two years the individual with a disability is employed by the employer.
- (5) Any amount of tax credit remaining may be carried forward two taxable years following the taxable year of the employment eligible for the tax credit provided in this section.
- (6)
  - (a) The Division of Services for People with Disabilities shall certify that an employer qualifies for the tax credit provided in this section on a form provided by the commission.
  - (b) The form described in Subsection (6)(a) shall include the name and Social Security number of the individual for whom the tax credit is claimed.
  - (c) The Division of Services for People with Disabilities shall provide the employer described in Subsection (6)(a) with a copy of the form described in this Subsection (6).
  - (d) The employer described in Subsection (6)(a) shall retain the form described in this Subsection (6).