

Effective 5/12/2015

Superseded 5/10/2016

63N-2-806 Criteria for tax credits.

- (1) A tax credit applicant shall establish as part of the application required by Section 63N-2-805 that the tax credit applicant:
 - (a) meets all of the criteria to receive the tax credit for which the tax credit applicant applies, except for the requirement to obtain a tax credit certificate; and
 - (b) will provide a long-term economic benefit to the state.
- (2) The office may not issue a tax credit certificate to a tax credit applicant that fails to meet the requirements of Subsection (1)(a).