

59 (i) a publicly or privately operated shelter:

60 (A) designed to provide temporary living accommodations, including a welfare hotel,
61 congregate shelter, or transitional housing for the mentally ill; and

62 (B) that receives federal homeless assistance funding distributed by the United States
63 Department of Housing and Urban Development; or

64 (ii) an emergency shelter that receives homeless assistance funding from a county, city,
65 or town.

66 (4) "Person who is homeless" means an individual whose primary nighttime residence
67 is a permanent housing, permanent supportive, or transitional facility.

68 (5) "Wage requirement" means that an employer pays a person who is homeless \$4,000
69 or more in wages during a time period that:

70 (a) begins on the date of hire; and

71 (b) ends no later than ~~H~~→ [the last day of a three-calendar-quarter period, the first day of
72 which is the first day of the first calendar quarter that begins on or after the date of hire] two

72a calendar quarters after the calendar quarter in which the date of hire occurs ←~~H~~ .

73 Section 3. Section **35A-5-303** is enacted to read:

74 **35A-5-303. Application for tax credit certificate.**

75 (1) An employer who employs a person who is homeless and seeks to receive a tax
76 credit certificate under this part shall file an application with the department with respect to
77 each person who is homeless that the employer employs.

78 (2) The application shall be on a form the department provides to the employer.

79 (3) The application shall require the employer to certify that:

80 (a) the person who is homeless who the employer employs:

81 (i) on the date of hire, has a primary nighttime residence at a permanent housing,
82 permanent supportive, or transitional facility;

83 (ii) is an employee, and not an independent contractor, of the employer;

84 (iii) is legally eligible to work in the United States; and

85 (iv) has not worked for the employer for more than 40 hours during the 60-day period
86 immediately preceding the date of hire; and

87 (b) the employer:

88 (i) complies with all state, federal, or local requirements related to the employment of
89 the person who is homeless; and

90 (ii) is not a governmental entity.

91 (4) The application:

92 (a) shall list, for each person who is homeless that the employer employs:

93 (i) the person's name;

94 (ii) the person's ~~H~~→ [taxpayer identification] Social Security ←~~H~~ number; and

95 (iii) the person's current address;

96 (b) shall list the employer's ~~H~~→ [taxpayer] federal employer ←~~H~~ identification
 96a number; and

97 (c) may require additional information as determined by the department.

98 (5) An employer shall provide documentation to the department to support the
 99 certifications and other information the employer provides in the application described in this
 100 section.

101 (6) If the department determines that, on the basis of the documentation and other
 102 information the employer provides, the employer has satisfied the certification requirements of
 103 Subsection (3) and provided the information described in Subsection (4), the department shall
 104 enter into a participation agreement with the employer as provided in Section 35A-5-304 for
 105 each person who is homeless who the employer employs.

106 (7) If the department determines that, on the basis of the documentation and other
 107 information the employer provides, the employer has not satisfied the certification
 108 requirements of Subsection (3) or provided the information described in Subsection (4), the
 109 department:

110 (a) shall deny the application; or

111 (b) inform the employer that the documentation the employer provided is inadequate
 112 and request the employer to submit new or additional documentation.

113 Section 4. Section **35A-5-304** is enacted to read:

114 **35A-5-304. Participation agreements.**

115 (1) If the department enters into a participation agreement with an employer, the
 116 participation agreement shall:

117 (a) be provided by the department; and

118 (b) establish the requirements the employer is required to meet to be eligible to receive
 119 a tax credit certificate, including:

120 (i) requiring the employer to meet the certification requirements of Subsection

121 35A-5-303(3);

122 (ii) requiring the employer to provide written notice to the department within 10 days
 123 after the date the employer meets the wage requirement; and

124 (iii) requiring the employer to provide documentation or other information the
 125 department requests:

126 (A) to establish the hours and dates that the person who is homeless works for the
 127 employer; and

128 (B) to support the employer's eligibility to receive a tax credit certificate under this
 129 part.

130 (2) An agreement under this section does constitute a right to receive a tax credit
 131 certificate under this part.

132 Section 5. Section **35A-5-305** is enacted to read:

133 **35A-5-305. Tax credit certificate.**

134 (1) An employer shall provide written notice to the department within 10 days after the
 135 date the employer meets the wage requirement as provided in the participation agreement
 136 described in Section 35A-5-304.

137 (2) ~~H→ [No later than 90 days after the date that an employer provides the written notice~~
 138 ~~described in Subsection (1) to the department, the] The ←H~~ department shall determine
 138a whether ~~H→ [the] an ←H~~
 139 employer has met the requirements of the participation agreement under Section 53A-5-304 to
 140 receive a tax credit certificate ~~H→ [:] :~~

140a (a) after the employer provides the written notice described in Subsection (1) to the
 140b department; and

140c (b) no later than 60 days after the date that the employer provides the department
 140d unemployment insurance wage information:

140e (i) for the person who is homeless;

140f (ii) as required by Subsection 35A-4-305(8); and

140g (iii) for each calendar quarter during which the employer pays wages to meet the
 140h wage requirement. ←H

141 (3) Subject to the other provisions of this section, if the department determines that an
 142 employer has met the requirements of the participation agreement under Section 53A-5-304 to
 143 receive a tax credit certificate, the department may issue a tax credit certificate to the employer.

144 (4) A tax credit certificate under this section:

145 (a) shall list the amount of tax credit allowable for the taxable year in an amount that

146 does not exceed \$2,000;

147 (b) shall list the name and ~~H~~→ [taxpayer identification] federal employer ←~~H~~ number of
147a the employer;

148 (c) shall list the name, ~~H~~→ [taxpayer] Social Security ←~~H~~ identification number, and
148a current address of the
149 person who is homeless with respect to whom the employer has met the wage requirement; and

150 (d) may include any other information required by the department.

151 (5) Subject to Subsections (6) and (7), the department shall issue tax credit certificates