



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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March 5, 2015

Mr. Speaker:

The Economic Development and Workforce Services Committee reports a favorable recommendation on **S.B. 179**, AMENDMENTS TO ECONOMIC DEVELOPMENT, by Senator B. Shiozawa, with the following amendments and, due to fiscal impact, recommends it be referred to the Rules Committee for prioritization.

1. *Page 1, Lines 22 through 24:*

- 22 Other Special Clauses:  
23 This bill provides a special effective date.  
**This bill provides a coordination clause.**  
24 Utah Code Sections Affected:

2. *Page 2, Lines 34 through 36:*

- 34 63M-1-2408, as last amended by Laws of Utah 2010, Chapters 164, 323, and 391  
**Utah Code Sections Affected by Coordination Clause:**  
**63M-1-2403, as last amended by Laws of Utah 2010, Chapters 104 and 164**  
35 \_\_\_\_\_  
36 *Be it enacted by the Legislature of the state of Utah:*

3. *Page 4, Lines 96 through 112:*

- 96 (b) "New commercial project" does not include retail business.  
97 (7) (a) "New incremental jobs" means **{full-time employment positions that are**

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filled by  
98 an employee working at least 30 hours per week for a period of at least six  
consecutive months  
99 and that are:} full-time employment positions that are filled by employees who  
works at least 30 hours per week and that are:  
100 [(a) not shifted from one jurisdiction in the state to another jurisdiction in the state;  
101 and]  
102 [(b)] (i) with respect to a business entity, created in addition to the baseline count of  
103 employment positions that existed within the business entity before the new commercial  
104 project;  
105 (ii) with respect to a county, created as a result of a new commercial project with  
106 respect to which the county or a community development and renewal agency seeks to  
claim a  
107 tax credit under Section 59-7-614.2; or  
108 (iii) with respect to a city or town, created as a result of a new commercial project  
with  
109 respect to which the city, town, or a community development and renewal agency seeks to  
110 claim a tax credit under Section 59-7-614.2.  
(b) "New incremental jobs" may include full-time equivalent positions that are  
filled by more than one employee, if each employee who works less than 30 hours  
per week is provided benefits comparable to a full-time employee.  
111 {~~(b)~~} (c) "New incremental jobs" does not include jobs that are shifted  
from one jurisdiction  
112 in the state to another jurisdiction in the state.

4. Page 5, Lines 123 through 125:

123 (C) Title 59, Chapter 10, Part 2, Trusts and Estates;  
124 (D) Title 59, Chapter 10, Part 4, Withholding of Tax; {+} or {+}  
{~~and~~}  
125 (E) a combination of Subsections (8)(a)(ii)(A) through (D);

5. Page 5, Lines 143 through 145:

143 (C) Title 59, Chapter 10, Part 2, Trusts and Estates;

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144 (D) Title 59, Chapter 10, Part 4, Withholding of Tax; ~~{+}~~ or ~~{+}~~  
~~{-and}~~

145 (E) a combination of Subsections (8)(b)(ii)(A) through (D);

6. Page 15, Line 449:

449 This bill takes effect on September 1, 2015.

**Section 10. Coordinating S.B. 179 with S.B. 18 -- Substantive and technical amendments.**

**If this S.B. 179 and S.B. 18, Governor's Office of Economic Development Revisions, both pass and become law, it is the intent of the Legislature that the amendments to Section 63M-1-2403 in this bill supersede the amendments to the newly renumbered Section 63N-2-103 in S.B. 18 when the Office of Legislative Research and General Counsel prepares the Utah Code database for publication.**

Respectfully,

Rebecca P. Edwards  
Committee Chair

Voting: 10-0-2

3Y SB0179.HCI.WPD 3/5/15 8:23 am benchristensen/BNC PLA/BNC

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