

# H.B. 140

## TAX CREDIT AMENDMENTS

Representative **Brian S. King** proposes the following amendments:

1. Page 3, Lines 68 through 72:

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 {~~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  
calendar quarters after the calendar quarter in which the date of hire occurs .

2. Page 4, Lines 91 through 97:

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 {~~taxpayer identification~~} Social Security number; and  
95 (iii) the person's current address;  
96 (b) shall list the employer's {~~taxpayer~~} federal employer identification number; and  
97 (c) may require additional information as determined by the department.

3. Page 5, Lines 137 through 140:

137 (2) {~~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 department shall determine whether  
139 {~~the~~} an  
139 employer has met the requirements of the participation agreement under Section 53A-5-304 to  
140 receive a tax credit certificate {~~.~~} :  
(a) after the employer provides the written notice described in Subsection (1) to the department;  
and  
(b) no later than 60 days after the date that the employer provides the department unemployment  
insurance wage information:  
(i) for the person who is homeless;  
(ii) as required by Subsection 35A-4-305(8); and  
(iii) for each calendar quarter during which the employer pays wages to meet the wage  
requirement.

4. Page 5, Lines 144 through 150:

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 {taxpayer identification} federal employer number of the  
employer;

148 (c) shall list the name, {taxpayer} Social Security identification number, and 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.