

S.B. 179

AMENDMENTS TO ECONOMIC DEVELOPMENT

Representative **Rebecca P. Edwards** proposes the following amendments:

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

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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 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;
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.