

121 credit certificate for a taxable year.

122 (12) "Tax credit certificate" means a certificate issued by the office that:

123 (a) lists the name of the business entity, local government entity, or community  
124 development and renewal agency to which the office authorizes a tax credit;

125 (b) lists the business entity's, local government entity's, or community development and  
126 renewal agency's taxpayer identification number;

127 (c) lists the amount of tax credit that the office authorizes the business entity, local  
128 government entity, or community development and renewal agency for the taxable year; and

129 (d) may include other information as determined by the office.

130 (13) (a) "Working parent benefits" means nonwage compensation in addition to normal  
131 wages that are provided to an employee who is the parent or guardian of one or more dependent  
132 children.

133 (b) "Working parent benefits" may include:

134 (i) Ĥ→ licensed ←Ĥ on-site child care, Ĥ→ licensed ←Ĥ near-site child care, or a  
134a child-care subsidy;

135 (ii) a flexible work schedule;

136 (iii) a matched flexible spending account for child care;

137 (iv) paid family care leave; and

138 (v) a partnership with a local Ĥ→ licensed ←Ĥ child-care provider to secure stable  
138a placement for

139 children of an employee.

140 Section 2. Section **63N-2-104** is amended to read:

141 **63N-2-104. Creation of economic development zones -- Tax credits -- Assignment**  
142 **of tax credit.**

143 (1) The office, with advice from the board, may create an economic development zone  
144 in the state if the following requirements are satisfied:

145 (a) the area is zoned commercial, industrial, manufacturing, business park, research  
146 park, or other appropriate business related use in a community-approved master plan;

147 (b) the request to create a development zone has first been approved by an appropriate  
148 local government entity; and

149 (c) local incentives have been or will be committed to be provided within the area.

150 (2) (a) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
151 the office shall make rules establishing the requirements for a business entity or local