



General Assembly

Substitute Bill No. 360

January Session, 2019



AN ACT CONCERNING THE PROCESSING OF WORK OPPORTUNITY TAX CREDIT APPLICATIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2019*) (a) The Labor Department
2 shall: (1) Process forty per cent of all Work Opportunity Tax Credits
3 submitted and in its possession not later than July 1, 2020, (2) process
4 sixty per cent of all Work Opportunity Tax Credits submitted and in its
5 possession not later than July 1, 2021, (3) process eighty per cent of all
6 Work Opportunity Tax Credits submitted and in its possession not
7 later than July 1, 2022, and (4) process one hundred per cent of all
8 Work Opportunity Tax Credits submitted and in its possession not
9 later than July 1, 2023.

10 (b) Not later than July 1, 2020, the Labor Department shall pursue a
11 method to receive and process all applications for Work Opportunity
12 Tax Credits electronically. Such method shall include the ability to
13 receive or access information electronically held by other relevant state
14 agencies.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2019</i>	New section
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Statement of Legislative Commissioners:

In subsections (a) and (b), "Department of Labor" was changed to "Labor Department," for accuracy.

LAB *Joint Favorable Subst. -LCO*