State of Arkansas
88h General Assembly A Bill
Regular Session, 2011
HOUSE BILL 2160

By: Representative Biviano

## For An Act To Be Entitled

AN ACT TO AMEND THE DEFINITION OF "NEW FULL-TIME PERMANENT EMPLOYEE" TO INCLUDE EMPLOYEES WHO WORK AT HOME, AS THAT DEFINITION APPLIES TO BUSINESS INCENTIVES; AND FOR OTHER PURPOSES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 15-4-2703(25)(A)(i), concerning the definition of "new full-time permanent employee", is amended to read as follows:
(25)(A)(i) "New full-time permanent employee" means a position or job that was created pursuant to the signed financial incentive agreement and that is filled by one (l) or more employees or contractual employees who:
(a) Were Arkansas taxpayers and Arkansas residents during the year in which the tax credits or incentives were earned;
(b) Work at the facility identified in the financial incentive agreement; and.
(1) However, new full-time permanent employees
who do not work at the facility may be counted if they otherwise meet the definition; and
(2) Those new full-time permanent employees
not working at the facility must meet an average wage threshold equal to or greater than the state average hourly wage for the preceding calendar year; and
(c) Are not existing employees, except as allowed under subdivision (12) of this section.

