

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: H3/15/11 H3/16/11

A Bill

HOUSE BILL 2160

5 By: Representative Biviano
6

For An Act To Be Entitled

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

14 TO AMEND THE DEFINITION OF "NEW FULL-TIME
15 PERMANENT EMPLOYEE" TO INCLUDE EMPLOYEES
16 WHO WORK AT HOME, AS THAT DEFINITION
17 APPLIES TO BUSINESS INCENTIVES.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 15-4-2703(25)(A)(i), concerning the
24 definition of "new full-time permanent employee", is amended to read as
25 follows:

26 (25)(A)(i) "New full-time permanent employee" means a position or job
27 that was created pursuant to the signed financial incentive agreement and
28 that is filled by one (1) or more employees or contractual employees who:

29 (a) Were Arkansas taxpayers during the year in which
30 the tax credits or incentives were earned;

31 (b) (1) Work at the facility identified in the
32 financial incentive agreement; and.

33 (2) New employees who do not work at the
34 facility may be counted if they:

35 (A) Otherwise meet the definition of
36 "new full-time permanent employee";



1 (B) Are subject to the Arkansas
2 Income Tax Withholding Act, § 26-51-901 et seq.; and

3 (C) Meet an average hourly wage
4 threshold equal to or greater than the state average hourly wage for
5 the preceding calendar year; and

6 (c) Are not existing employees, except as allowed
7 under subdivision (12) of this section.

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9 /s/Biviano
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