

1 STATE OF OKLAHOMA

2 1st Session of the 51st Legislature (2007)

3 HOUSE BILL 1966

By: Peterson (Ron)

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2001, Sections 3604 and 3606, as last amended by  
9 Sections 1 and 2, Chapter 282, O.S.L. 2006 and 3904,  
10 as last amended by Section 1, Chapter 256, O.S.L.  
11 2006 (68 O.S. Supp. 2006, Sections 3604, 3606 and  
12 3904), which relate to the Oklahoma Quality Jobs  
13 Program Act; modifying qualification for payments;  
14 modifying definitions; modifying approval committee;  
15 modifying incentive payments; and providing an  
16 effective date.

17 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

18 SECTION 1. AMENDATORY 68 O.S. 2001, Section 3604, as  
19 last amended by Section 1, Chapter 282, O.S.L. 2006 (68 O.S. Supp.  
20 2006, Section 3604), is amended to read as follows:

21 Section 3604. A. Except as otherwise provided in subsection I  
22 of this section, an establishment which meets the qualifications  
23 specified in the Oklahoma Quality Jobs Program Act may receive  
24 quarterly incentive payments for a ten-year period from the Oklahoma  
Tax Commission pursuant to the provisions of the Oklahoma Quality

1 Jobs Program Act in an amount which shall be equal to the net  
2 benefit rate multiplied by the actual gross payroll of new direct  
3 jobs for a calendar quarter as verified by the Oklahoma Employment  
4 Security Commission.

5 B. In order to receive incentive payments, an establishment  
6 shall apply to the Oklahoma Department of Commerce. The application  
7 shall be on a form prescribed by the Department and shall contain  
8 such information as may be required by the Department to determine  
9 if the applicant is qualified.

10 C. Except as otherwise provided by subsection D or E of this  
11 section, in order to qualify to receive such payments, the  
12 establishment applying shall be required to:

13 1. Be engaged in a basic industry;

14 2. Have an annual gross payroll for new direct jobs projected  
15 by the Department to equal or exceed Two Million Five Hundred  
16 Thousand Dollars (\$2,500,000.00) within three (3) years of the start  
17 date; and

18 3. Have a number of full-time-equivalent employees residing in  
19 the state, or in border counties of the state, working an annual  
20 average of ~~twenty five (25)~~ thirty (30) or more hours per week in  
21 new direct jobs equal to or in excess of eighty percent (80%) of the  
22 total number of new direct jobs.

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1 D. In order to qualify to receive incentive payments as  
2 authorized by the Oklahoma Quality Jobs Program Act, an  
3 establishment engaged in an activity described under:

4 1. Industry Group Nos. 3111 through 3119 of the NAICS Manual  
5 shall be required to:

- 6 a. have an annual gross payroll for new direct jobs  
7 projected by the Department to equal or exceed One  
8 Million Five Hundred Thousand Dollars (\$1,500,000.00)  
9 within three (3) years of the start date and make, or  
10 which will make within one (1) year, at least seventy-  
11 five percent (75%) of its total sales, as determined  
12 by the Incentive Approval Committee pursuant to the  
13 provisions of subsection B of Section 3603 of this  
14 title, to out-of-state customers or buyers, to in-  
15 state customers or buyers if the product or service is  
16 resold by the purchaser to an out-of-state customer or  
17 buyer for ultimate use, or to the federal government,  
18 unless the annual gross payroll equals or exceeds Two  
19 Million Five Hundred Thousand Dollars (\$2,500,000.00)  
20 in which case the requirements for purchase of output  
21 provided by this subparagraph shall not apply, and  
22 b. have a number of full-time-equivalent employees  
23 working an average of twenty-five (25) or more hours  
24 per week in new direct jobs equal to or in excess of

1           eighty percent (80%) of the total number of new direct  
2           jobs; and

3           2. Division (4) of subparagraph a of paragraph 1 of subsection  
4 A of Section 3603 of this title, shall be required to:

- 5           a.    have an annual gross payroll for new direct jobs  
6                projected by the Department to equal or exceed One  
7                Million Five Hundred Thousand Dollars (\$1,500,000.00)  
8                within three (3) years of the start date, and
- 9           b.    have a number of full-time-equivalent employees  
10                working an average of twenty-five (25) or more hours  
11                per week in new direct jobs equal to or in excess of  
12                eighty percent (80%) of the total number of new direct  
13                jobs.

14           E. 1. An establishment which locates its principal business  
15 activity within a site consisting of at least ten (10) acres which:

- 16           a.    is a federal Superfund removal site,
- 17           b.    is listed on the National Priorities List established  
18                under Section 9605 of Title 42 of the United States  
19                Code,
- 20           c.    has been formally deferred to the state in lieu of  
21                listing on the National Priorities List, or
- 22           d.    has been determined by the Department of Environmental  
23                Quality to be contaminated by any substance regulated  
24                by a federal or state statute governing environmental

1 conditions for real property pursuant to an order of  
2 the Department of Environmental Quality,  
3 shall qualify for incentive payments irrespective of its actual  
4 gross payroll or the number of full-time-equivalent employees  
5 engaged in new direct jobs.

6 2. In order to qualify for the incentive payments pursuant to  
7 this subsection, the establishment shall conduct the activity  
8 resulting in at least fifty percent (50%) of its Oklahoma taxable  
9 income or adjusted gross income, as determined under Section 2358 of  
10 this title, whether from the sale of products or services or both  
11 products and services, at the physical location which has been  
12 determined not to comply with the federal or state statutes  
13 described in this subsection with respect to environmental  
14 conditions for real property. The establishment shall be subject to  
15 all other requirements of the Oklahoma Quality Jobs Program Act  
16 other than the exemptions provided by this subsection.

17 3. In order to qualify for the incentive payments pursuant to  
18 this subsection, the entity shall obtain from the Department of  
19 Environmental Quality a letter of concurrence that:

20 a. the site designated by the entity does meet one or  
21 more of the requirements listed in paragraph 1 of this  
22 subsection, and  
23  
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1           b.    the site is being or has been remediated to a level  
2                    which is consistent with the intended use of the  
3                    property.

4           In making its determination, the Department of Environmental  
5 Quality may rely on existing data and information available to it,  
6 but may also require the applying entity to provide additional data  
7 and information as necessary.

8           4.    If authorized by the Department of Environmental Quality  
9 pursuant to paragraph 3 of this subsection, the entity may utilize a  
10 remediated portion of the property for its intended purpose prior to  
11 remediation of the remainder of the site, and shall qualify for  
12 incentive payments based on employment associated with the portion  
13 of the site.

14          F.    Except as otherwise provided by subsection G of this  
15 section, for applications submitted on and after the effective date  
16 of this act, in order to qualify to receive incentive payments as  
17 authorized by the Oklahoma Quality Jobs Program Act, in addition to  
18 other qualifications specified herein, an establishment shall be  
19 required to pay new direct jobs an average annualized wage which  
20 equals or exceeds:

21          1.    One hundred ten percent (110%) of the average county wage as  
22 determined by the Oklahoma State Data Center based on the most  
23 recent U.S. Department of Commerce data for the county in which the  
24 new direct jobs are located. For purposes of this paragraph,

1 healthcare premiums paid by the applicant for individuals in new  
2 direct jobs shall be included in the annualized wage; or

3 2. One hundred percent (100%) of the average county wage as  
4 that percentage is determined by the Oklahoma State Data Center  
5 based upon the most recent U.S. Department of Commerce data for the  
6 county in which the new jobs are located. For purposes of this  
7 paragraph, healthcare premiums paid by the applicant for individuals  
8 in new direct jobs shall not be included in the annualized wage.

9 Provided, no average wage requirement shall exceed Twenty-five  
10 Thousand Dollars (\$25,000.00), in any county. This maximum wage  
11 threshold shall be indexed and modified from time to time based on  
12 the latest Consumer Price Index year-to-date percent change release  
13 as of the date of the annual average county wage data release from  
14 the Bureau of Economic Analysis of the U.S. Department of Commerce.

15 G. 1. As used in this subsection, "opportunity zone" means one  
16 or more census tracts in which, according to the most recent federal  
17 decennial census, at least thirty percent (30%) of the residents  
18 have annual gross household incomes from all sources below the  
19 poverty guidelines established by the U.S. Department of Health and  
20 Human Services. An establishment which is otherwise qualified to  
21 receive incentive payments and which locates its principal business  
22 activity in an opportunity zone shall not be subject to the  
23 requirements of subsection F of this section.

24 2. As used in this subsection:

1 a. "negative economic event" means:

2 (1) a man-made disaster or natural disaster as  
3 defined in Section 683.3 of Title 63 of the  
4 Oklahoma Statutes, resulting in the loss of a  
5 significant number of jobs within a particular  
6 county of this state, or

7 (2) an economic circumstance in which a significant  
8 number of jobs within a particular county of this  
9 state have been lost due to an establishment  
10 changing its structure, consolidating with  
11 another establishment, closing or moving all or  
12 part of its operations out of this state, and

13 b. "significant number of jobs" means ~~full-time-~~  
14 ~~equivalent~~ Local Area Unemployment Statistics data  
15 from the State Bureau of Labor Statistics employment  
16 in a county equal to or in excess of ~~three percent~~  
17 ~~(3%)~~ five percent (5%) of the total amount of full-  
18 time-equivalent employment in that county for the  
19 calendar year, or most recent twelve-month period in  
20 which employment is measured, preceding the event.

21 An establishment which is otherwise qualified to receive  
22 incentive payments and which locates in a county in which a negative  
23 economic event has occurred within the eighteen-month period  
24 preceding the start date shall not be subject to the requirements of

1 subsection F of this section; provided, an establishment shall not  
2 be eligible to receive incentive payments based upon a negative  
3 economic event with respect to jobs that are transferred from one  
4 county of this state to another.

5 H. The Department shall determine if the applicant is qualified  
6 to receive incentive payments.

7 I. If the applicant is determined to be qualified by the  
8 Department and is not subject to the provisions of subparagraph d of  
9 paragraph 6 of subsection A of Section 3603 of this title, the  
10 Department shall conduct a cost/benefit analysis to determine the  
11 estimated net direct state benefits and the net benefit rate  
12 applicable for a ten-year period and to estimate the amount of gross  
13 payroll for a ten-year period. In conducting such cost/benefit  
14 analysis, the Department shall consider quantitative factors, such  
15 as the anticipated level of new tax revenues to the state along with  
16 the added cost to the state of providing services, and such other  
17 criteria as deemed appropriate by the Department. In no event shall  
18 incentive payments, cumulatively, exceed the estimated net direct  
19 state benefits, except for applicants subject to the provisions of  
20 subparagraph d of paragraph 6 of subsection A of Section 3603 of  
21 this title.

22 J. Upon approval of such an application, the Department shall  
23 notify the Tax Commission and shall provide it with a copy of the  
24 application and the results of the cost/benefit analysis. The Tax

1 Commission may require the qualified establishment to submit such  
2 additional information as may be necessary to administer the  
3 provisions of the Oklahoma Quality Jobs Program Act. The approved  
4 establishment shall report to the Tax Commission periodically to  
5 show its continued eligibility for incentive payments, as provided  
6 in Section 3606 of this title. The establishment may be audited by  
7 the Tax Commission to verify such eligibility. Once the  
8 establishment is approved, an agreement shall be deemed to exist  
9 between the establishment and the State of Oklahoma, requiring the  
10 continued incentive payment to be made as long as the establishment  
11 retains its eligibility as defined in and established pursuant to  
12 this section and Sections 3603 and 3606 of this title and within the  
13 limitations contained in the Oklahoma Quality Jobs Program Act,  
14 which existed at the time of such approval.

15 K. A municipality with a population of less than one hundred  
16 thousand (100,000) persons in which an establishment eligible to  
17 receive quarterly incentive payments pursuant to the provisions of  
18 this section is located may file a claim with the Tax Commission for  
19 up to twenty-five percent (25%) of the amount of such payment. The  
20 amount of such claim shall not exceed amounts paid by the  
21 municipality for direct costs of municipal infrastructure  
22 improvements to provide water and sewer service to the  
23 establishment. Such claim shall not be approved by the Tax  
24 Commission unless the municipality and the establishment have

1 entered into a written agreement for such claims to be filed by the  
2 municipality prior to submission of the application of the  
3 establishment pursuant to the provisions of this section. If such  
4 claim is approved, the amount of the payment to the establishment  
5 made pursuant to the provisions of Section 3606 of this title shall  
6 be reduced by the amount of the approved claim by the municipality  
7 and the Tax Commission shall issue a warrant to the municipality in  
8 the amount of the approved claim in the same manner as warrants are  
9 issued to qualifying establishments.

10 SECTION 2. AMENDATORY 68 O.S. 2001, Section 3606, as  
11 last amended by Section 2, Chapter 282, O.S.L. 2006 (68 O.S. Supp.  
12 2006, Section 3606), is amended to read as follows:

13 Section 3606. A. As soon as practicable after the end of a  
14 calendar quarter for which an establishment has qualified to receive  
15 an incentive payment, the establishment shall file a claim for the  
16 payment with the Oklahoma Tax Commission and shall specify the  
17 actual number and gross payroll of new direct jobs for the  
18 establishment for the calendar quarter; provided, in no event shall  
19 the first claim for incentive payments be filed later than three (3)  
20 years from the start date designated by the Oklahoma Department of  
21 Commerce. The Tax Commission shall verify the actual gross payroll  
22 for new direct jobs for the establishment for such calendar quarter.  
23 If the Tax Commission is not able to provide such verification  
24 utilizing all available resources, the Tax Commission may request

1 such additional information from the establishment as may be  
2 necessary or may request the establishment to revise its claim.

3 B. If the actual verified gross payroll for four (4)  
4 consecutive calendar quarters does not equal or exceed the  
5 applicable total required by Section 3604 of this title within three  
6 (3) years of the start date, or does not equal or exceed the  
7 applicable total required by Section 3604 of this title at any other  
8 time during the ten-year period after the start date, the incentive  
9 payments shall not be made and shall not be resumed until such time  
10 as the actual verified gross payroll equals or exceeds the amounts  
11 specified in Section 3604 of this title.

12 C. If the average annualized wage required for an establishment  
13 locating its principal business activity in a municipality with a  
14 population which exceeds sixty thousand (60,000) persons located  
15 within a metropolitan statistical area with a population which  
16 exceeds seven hundred thousand (700,000) persons, as determined by  
17 the Oklahoma State Data Center based on the most recent U.S.  
18 Department of Commerce data, the principal seat of government of  
19 which is located in a high-employment county subject to the  
20 provisions of subsection F of Section 3604 of this title, does not  
21 equal or exceed the amount specified in paragraph 1 or 2 of  
22 subsection F of Section 3604 of this title within three (3) years of  
23 the date of the first incentive payment, the incentive payments  
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1 shall not be made and shall not be resumed until such time as such  
2 requirements are met.

3 D. In no event shall incentive payments, cumulatively, exceed  
4 the estimated net direct state benefits, except for establishments  
5 subject to the provisions of subparagraph d of paragraph 6 of  
6 subsection A of Section 3603 of this title.

7 E. An establishment that has qualified pursuant to Section 3604  
8 of this title may receive payments only in accordance with the  
9 provisions of the law under which it initially applied and was  
10 approved. If an establishment that is receiving incentive payments  
11 expands, it may apply for additional incentive payments based on the  
12 gross payroll anticipated from the expansion only, pursuant to  
13 Section 3604 of this title. Provided, an establishment which has  
14 suffered an extraordinary adverse business circumstance, as  
15 certified by the Incentive ~~Review~~ Approval Committee, may be allowed  
16 to voluntarily withdraw from the Oklahoma Quality Jobs Program,  
17 repay to the Oklahoma Tax Commission the total amount of incentive  
18 payments received pursuant to the provisions of this section, plus  
19 interest at the rate specified in Section 727.1 of Title 12 of the  
20 Oklahoma Statutes, and reapply to the Department for a new incentive  
21 contract if the establishment qualifies pursuant to the provisions  
22 of the Oklahoma Quality Jobs Program Act. Any funds received by the  
23 Tax Commission pursuant to the provisions of this subsection shall

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1 be apportioned in the manner that income tax revenues are  
2 apportioned.

3 F. An establishment that is receiving incentive payments may  
4 not apply for additional incentive payments for any new projects  
5 until twelve (12) quarters after receipt of the first incentive  
6 payment, or until the establishment's actual verified gross payroll  
7 for new direct jobs equals or exceeds Two Million Five Hundred  
8 Thousand Dollars (\$2,500,000.00) during any four consecutive-  
9 calendar-quarter period, whichever comes first. After meeting the  
10 requirements of this subsection, an establishment may apply for  
11 additional incentive payments based upon the gross payroll  
12 anticipated from an expansion only.

13 G. As soon as practicable after verification of the actual  
14 gross payroll as required by this section and except as otherwise  
15 provided by subsection L of Section 3604 of this title, the Tax  
16 Commission shall issue a warrant to the establishment in the amount  
17 of the net benefit rate multiplied by the actual gross payroll as  
18 determined pursuant to subsection A of this section for the calendar  
19 quarter.

20 SECTION 3. AMENDATORY 68 O.S. 2001, Section 3904, as  
21 last amended by Section 1, Chapter 256, O.S.L. 2006 (68 O.S. Supp.  
22 2006, Section 3904), is amended to read as follows:

23 Section 3904. A. An establishment which meets the  
24 qualifications specified in the Small Employer Quality Jobs

1 Incentive Act may receive quarterly incentive payments for a seven-  
2 year period from the Oklahoma Tax Commission pursuant to the  
3 provisions of the Small Employer Quality Jobs Incentive Act in an  
4 amount equal to the net benefit rate multiplied by the actual gross  
5 taxable payroll of new direct jobs as verified by the Tax  
6 Commission.

7 B. In order to receive incentive payments, an establishment  
8 shall apply to the Oklahoma Department of Commerce. The application  
9 shall be on a form prescribed by the Department and shall contain  
10 such information as may be required by the Department to determine  
11 if the applicant is qualified. The establishment may apply for  
12 payments to begin on a date certain specified in the application,  
13 which shall not be more than twenty-four (24) months from the date  
14 the application is submitted to the Department.

15 C. Before approving an application for incentive payments, the  
16 Department must first determine that the applicant meets the  
17 following requirements:

- 18 1. Be engaged in a basic industry;
- 19 2. Has no more than ninety full-time employees in this state on  
20 the date of application nor an average of more than ninety full-time  
21 employees in this state during the four calendar quarters  
22 immediately preceding the date of application;

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1       3. Has a projected minimum employment, as determined by the  
2 Department, of new direct jobs within twelve (12) months of the date  
3 of application as follows:

4           a. if the establishment is located in a municipality with  
5 a population less than three thousand five hundred  
6 (3,500) persons, as determined by the Oklahoma State  
7 Data Center based on the most recent U.S. Department  
8 of Commerce data, or if the establishment is located  
9 in an unincorporated area and the largest municipality  
10 within twenty (20) miles of the establishment is such  
11 a municipality, five new direct jobs,

12           b. if the establishment is located in a municipality with  
13 a population of three thousand five hundred (3,500)  
14 persons or more but less than seven thousand (7,000)  
15 persons, as determined by the Oklahoma State Data  
16 Center based on the most recent U.S. Department of  
17 Commerce data, or if the establishment is located in  
18 an unincorporated area and the largest municipality  
19 within twenty (20) miles of the establishment is such  
20 a municipality, ten new direct jobs, and

21           c. if the establishment is located in a municipality with  
22 a population of seven thousand (7,000) persons or  
23 more, as determined by the Oklahoma State Data Center  
24 based on the most recent U.S. Department of Commerce

1 data, or if the establishment is located in an  
2 unincorporated area and the largest municipality  
3 within twenty (20) miles of the establishment is such  
4 a municipality, fifteen new direct jobs.

5 Provided, for an establishment engaged in software publishing as  
6 defined or classified in the NAICS Manual under Industry Group No.  
7 5112, data processing, hosting and related services as defined or  
8 classified in the NAICS Manual under Industry Group No. 5182,  
9 computer systems design and related services as defined or  
10 classified in the NAICS Manual under Industry Group No. 5415,  
11 scientific research and development services as defined or  
12 classified in the NAICS Manual under Industry Group No. 5417,  
13 medical and diagnostic laboratories as defined or classified in the  
14 NAICS Manual under Industry Group No. 6215 or testing laboratories  
15 as defined or classified in the NAICS Manual under U.S. Industry No.  
16 541380, the projected minimum employment requirements of this  
17 paragraph must be achieved within thirty-six (36) months of the date  
18 of application;

19 4. Has or will have within twelve (12) months of the date of  
20 application, as determined by the Department, sales of at least  
21 seventy-five percent (75%) of its total sales to out-of-state  
22 customers or buyers, to in-state customers or buyers if the product  
23 or service is resold by the purchaser to an out-of-state customer or  
24 buyer for ultimate use, or to the federal government, except that:

- 1 a. those establishments in the NAICS Manual under the  
2 U.S. Industry No. 541710 or 541380 are excused from  
3 the seventy-five percent (75%) out-of-state sales  
4 requirement,
- 5 b. warehouses that serve as distribution centers for  
6 retail or wholesale businesses shall be required to  
7 distribute forty percent (40%) of inventory to out-of-  
8 state locations, and
- 9 c. adjustment and collection services activities defined  
10 or classified in the NAICS Manual under U.S. Industry  
11 No. 561440 shall be required to have seventy-five  
12 percent (75%) of loans to be serviced made by out-of-  
13 state debtors;

14 5. Will pay the individuals it employs in new direct jobs an  
15 average annualized wage which equals or exceeds:

- 16 a. one hundred twenty-five percent (125%) of the average  
17 county wage as that percentage is determined by the  
18 Oklahoma State Data Center based on the most recent  
19 U.S. Department of Commerce data for the county in  
20 which the new direct jobs are located. For purposes  
21 of this subparagraph, health care premiums paid by the  
22 applicant for individuals in new direct jobs shall be  
23 included in the annualized wage, or  
24

1           b.    one hundred ten percent (110%) of the average county  
2                    wage as that percentage is determined by the Oklahoma  
3                    State Data Center based upon the most recent U.S.  
4                    Department of Commerce data for the county in which  
5                    the new direct jobs are located. For purposes of this  
6                    subparagraph, health care premiums paid by the  
7                    applicant for individuals in new direct jobs shall not  
8                    be included in the annualized wage; or

9           c.    one hundred percent (100%) of the average county wage,  
10                   excluding health care premiums paid by the applicant  
11                   for individuals in new direct jobs if the county in  
12                   which the new jobs are located has:

13                   (1) according to the most recent annual determination  
14                   by the ~~Oklahoma Employment Security Commission~~  
15                   Unites States Bureau of Labor Statistics, a  
16                   county unemployment rate more than ten percent  
17                   (10%) higher than the state unemployment rate,  
18                   and

19                   (2) according to the most recent ~~Federal Decennial~~  
20                   ~~Census~~ Small Area Income and Poverty Estimates, a  
21                   county ~~median household income~~ personal poverty  
22                   rate above fifteen percent (15%) or more below  
23                   the federal poverty level;

1       6. Has a basic health benefit plan which, as determined by the  
2 Department, meets the elements established under divisions (1)  
3 through (7) of subparagraph b of paragraph 1 of subsection A of  
4 Section 3603 of this title and which will be offered to individuals  
5 within twelve (12) months of employment in a new direct job;

6       7. Has not received incentive payments under the Oklahoma  
7 Quality Jobs Program Act, the Saving Quality Jobs Act, or the Former  
8 Military Facility Development Act; and

9       8. Is not qualified for approval of an application for  
10 incentive payments under the Oklahoma Quality Jobs Program Act, the  
11 Saving Quality Jobs Act, or the Former Military Facility Development  
12 Act.

13       D. The Oklahoma Department of Commerce shall determine if an  
14 applicant is qualified to receive the incentive payment. Upon  
15 qualifying the applicant, the Department shall notify the Tax  
16 Commission and shall provide it with a copy of the application, and  
17 approval which shall provide the number of persons employed by the  
18 applicant upon the date of approval and the maximum total incentives  
19 which may be paid to the applicant during the seven-year period.

20 The Tax Commission may require the qualified establishment to submit  
21 additional information as may be necessary to administer the  
22 provisions of the Small Employer Quality Jobs Incentive Act. The  
23 approved establishment shall report to the Tax Commission quarterly  
24 to show its continued eligibility for incentive payments, as

1 provided in Section 3905 of this title. Establishments may be  
2 audited by the Tax Commission to verify such eligibility. Once the  
3 establishment is approved, an agreement shall be deemed to exist  
4 between the establishment and the State of Oklahoma, requiring  
5 incentive payments to be made for a seven-year period as long as the  
6 establishment retains its eligibility and within the limitations of  
7 the Small Employer Quality Jobs Incentive Act which existed at the  
8 time of such approval. Any establishment which has been approved  
9 for incentive payments prior to July 1, 2002, shall continue to  
10 receive such payments pursuant to the laws as they existed prior to  
11 July 1, 2002, for any period of time of the original five-year  
12 period for such payments remaining after July 1, 2002.

13 SECTION 4. This act shall become effective November 1, 2007.

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15 51-1-6059 LRB 01/15/07

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