

SENATE BILL 302

By Yager

AN ACT to amend Tennessee Code Annotated, Title 11, Chapter 11, Part 2 and Title 67, relative to incentivizing job creation in adventure tourism districts.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-2109(a)(6), is amended by deleting subdivision (A) and substituting the following:

(A)

(i) Except as provided in subdivision (a)(6)(A)(ii), the job position is a permanent, rather than seasonal or part-time, employment position providing employment in a qualified business enterprise for at least twelve (12) consecutive months to a person for at least thirty-seven and one-half (37½) hours per week with minimum health care, as described in the Tennessee Small Employer Group Health Coverage Reform Act, compiled in title 56, chapter 7, part 22; or

(ii) A majority of the duties that the job position entails involve adventure tourism, as defined in § 11-11-203; the qualified business enterprise that created the job position is located in an area designated as an adventure tourism district pursuant to § 11-11-204(c); and the job position is:

(a) A permanent employment position created on or after June 1, 2011, providing employment in a qualified business enterprise for at least twelve (12) consecutive months to a person for at least thirty-seven and one-half (37½) hours per week with or without minimum health care, as described in the Tennessee Small Employer Group Health Coverage Reform Act;

(b) A position of seasonal employment, as defined in § 50-7-306, created on or after June 1, 2011, with or without minimum health care, as described in the Tennessee Small Employer Group Health Coverage Reform Act; provided, that, for the purpose of calculating the number of jobs that a qualified business has created under subdivision (b)(1)(C) in order to qualify for the job tax credit, a position of seasonal employment shall be counted as one-half (1/2) of one (1) job; or

(c) A position of part-time employment with or without minimum health care, as described in the Tennessee Small Employer Group Health Coverage Reform Act; provided, that, for the purpose of calculating the number of jobs that a qualified business has created under subdivision (b)(1)(C) in order to qualify for the job tax credit, a position of part-time employment shall be counted as one-half (1/2) of one (1) job;

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to the creation of adventure tourism job positions in adventure tourism districts on or after June 1, 2011, and to applications submitted on or after June 1, 2011.