



# State of Tennessee

## PUBLIC CHAPTER NO. 759

### SENATE BILL NO. 302

By Yager

Substituted for: House Bill No. 1194

By Ragan, Howell, Kevin Brooks

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 July 1, 2017, 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 providing seasonal employment, as defined in § 50-7-306 for at least twenty-six (26) consecutive weeks, created on or after July 1, 2017, 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 providing part-time employment for at least twenty (20) hours per week for twelve (12) consecutive months, created on or after July 1, 2017, 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. Tennessee Code Annotated, Section 67-4-2109(a)(6), is amended by deleting subdivision (B) in its entirety and substituting the following:

(B) The job position is newly created in this state, and:

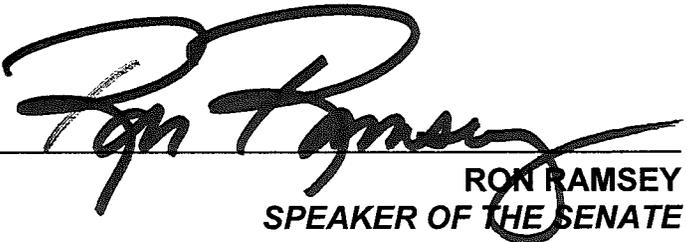
(i) For a permanent position under subdivision (a)(6)(A)(i), for at least ninety (90) days prior to being filled by the taxpayer, the job position did not exist in this state as a job position of the taxpayer or of another business entity; or

(ii) For a permanent, part-time, or seasonal position under subdivision (a)(6)(A)(ii), for at least thirty-six (36) months prior to being filled by the taxpayer, the job position did not exist in this state as a job position of the taxpayer or of another business entity;

SECTION 3. 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 July 1, 2017, and to applications submitted on or after July 1, 2017.

SENATE BILL NO. 302

PASSED: April 4, 2016

  
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RON RAMSEY  
SPEAKER OF THE SENATE

  
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BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 19<sup>th</sup> day of April 2016

  
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BILL HASLAM, GOVERNOR