

§6754. Reimbursement allowed

1. Generally. Subject to the provisions of subsection 2, a qualified business is entitled to reimbursement of gross wages paid during the calendar year for which reimbursement is requested and attributed to qualified employees after July 1, 1996 in the following amounts.

A. For qualified employees employed by a qualified business in labor market areas in this State in which the labor market unemployment rate is at or below the State's unemployment rate at the time of application, the reimbursement is equal to 30% of the benefit base during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year. [PL 2021, c. 602, §5 (AMD).]

B. For qualified employees employed by a qualified business in labor market areas in this State in which the labor market unemployment rate is greater than the State's unemployment rate at the time of application, the reimbursement is equal to 50% of the benefit base during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year. [PL 2021, c. 602, §5 (AMD).]

C. For qualified employees employed by a qualified business in labor market areas in this State in which the labor market unemployment rate is greater than 150% of the State's unemployment rate at the time of application, the reimbursement is equal to 75% of the benefit base during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year. [PL 2021, c. 602, §5 (AMD).]

D. For qualified Pine Tree Development Zone employees, as defined in Title 30-A, section 5250-I, subsection 18, employed directly in the qualified business activity of a qualified Pine Tree Development Zone business, as defined in Title 30-A, section 5250-I, subsection 17, for whom a certificate of qualification has been issued in accordance with Title 30-A, section 5250-O, the reimbursement under this subsection is equal to 80% of the benefit base each year for which reimbursement is requested and attributed to those qualified employees for a period of no more than 10 years for a tier 1 location as defined in Title 30-A, section 5250-I, subsection 21-A and no more than 5 years for a tier 2 location as defined in Title 30-A, section 5250-I, subsection 21-B. Reimbursement under this paragraph may not be paid for years beginning after December 31, 2034. [PL 2023, c. 412, Pt. J, §14 (AMD).]

[PL 2023, c. 412, Pt. J, §14 (AMD).]

2. Limitations. Reimbursement to a qualified business under this chapter is subject to the following limitations.

A. A business previously qualified and approved by the commissioner may not receive reimbursement under this chapter for any period of time in which it failed to maintain the minimum requirements for initial approval as a qualified business. [PL 1995, c. 669, §5 (NEW).]

B. Reimbursement to a qualified business approved pursuant to this chapter expires 10 years after the date on which benefits commenced under the employment tax increment financing development program. [PL 1999, c. 388, §4 (AMD).]

C. A business electing to take the jobs and investment tax credit under section 5215 may not claim reimbursement under this chapter until the full amount of allowable jobs and investment tax credit benefits have been claimed. This limitation does not apply to claims for reimbursement of

withholding for qualified Pine Tree Development Zone employees as defined in Title 30-A, section 5250-I, subsection 18, if those employees and any investment in the related Pine Tree Development Zone are not included in calculating the jobs and investment tax credit under section 5215. [PL 2005, c. 622, §32 (AMD); PL 2005, c. 622, §33 (AFF).]

D. [PL 2017, c. 170, Pt. E, §9 (RP).]

E. Employee payroll withholding amounts are limited to the standard amount required to be withheld pursuant to chapter 827 and may not include any excess withholding. [PL 1995, c. 669, §5 (NEW).]

F. The aggregate annual retained employment tax increment revenues for all employment tax increment financing programs may not exceed \$20,000,000, adjusted by a factor equal to the percentage change in the United States Bureau of Labor Statistics Consumer Price Index, United States City Average, from January 1, 1996 to the date of calculation. [PL 1995, c. 669, §5 (NEW).]

[PL 2017, c. 170, Pt. E, §9 (AMD).]

3. Multiple labor market areas. The commissioner may by rule establish procedures for equitably apportioning reimbursement to a qualified business employing qualified employees in multiple labor market areas in the State.

[PL 1995, c. 669, §5 (NEW).]

SECTION HISTORY

PL 1995, c. 669, §5 (NEW). PL 1997, c. 766, §§3,4 (AMD). PL 1999, c. 388, §4 (AMD). PL 2001, c. 669, §4 (AMD). PL 2003, c. 451, §NNN6 (AMD). PL 2003, c. 451, §NNN8 (AFF). PL 2003, c. 688, §D6 (AMD). PL 2005, c. 622, §32 (AMD). PL 2005, c. 622, §33 (AFF). PL 2009, c. 434, §83 (AMD). PL 2009, c. 461, §27 (AMD). PL 2009, c. 496, §29 (AMD). PL 2011, c. 240, §44 (AMD). PL 2017, c. 170, Pt. E, §9 (AMD). PL 2017, c. 440, §13 (AMD). PL 2021, c. 398, Pt. IIII, §7 (AMD). PL 2021, c. 602, §5 (AMD). PL 2023, c. 412, Pt. J, §14 (AMD).

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