

REVENUE: Revenue statement issued

FISCAL: Fiscal statement issued

Action: Do Pass as Amended, Be Printed Engrossed and Be Referred to the Committee on Revenue By
Prior Reference.

Vote: 6 - 3 - 1

Yeas: Cameron, Garrett, Krieger, Olson, Shields, Barker

Nays: Barton, Smith J., Stiegler

Exc.: Whisnant

Prepared By: Shannon Sivell, Counsel

Meeting Dates: 3/10, 3/17, 4/8, 4/13

WHAT THE MEASURE DOES: Provides employers with a tax credit for hiring persons released from a correctional institution. Requires Department of Corrections to assist with job placement for inmates and to notify employers of the available tax incentives. Clarifies the amount of time an employer must keep the offender on the payroll in order to qualify for tax credit.

ISSUES DISCUSSED:

- Reducing recidivism
- Transition into community
- Possible displacement of workers laid off
- Loop holes allowing employers to get credit

EFFECT OF COMMITTEE AMENDMENT: Clarifies the amount of time an employer must keep the offender on the payroll in order to qualify for tax credit.

BACKGROUND: Tax credit would be the lesser of five percent of the wages paid to the individual or \$600.