

1 Department of Economic Security

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3 Adopted Rules Governing Targeted Jobs Tax Credit Program

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5 Rules as Adopted

6 3320.0010 SCOPE AND PURPOSE.

7 Parts 3320.0010 to 3320.0030 are adopted pursuant to Laws  
8 of Minnesota 1984, chapter 432, section 20, and govern fees for  
9 certifying that an employee is eligible for the federal targeted  
10 jobs tax credit program. An employer receives federal tax  
11 credits for wages paid to an employee certified by the division.

12 3320.0020 DEFINITIONS.

13 Subpart 1. General. The terms used in parts 3320.0010 to  
14 3320.0030 have the meanings given them in this part.

15 Subp. 2. Division. "Division" means the Division of  
16 Vocational Rehabilitation of the Minnesota Department of  
17 Economic Security.

18 Subp. 3. Evaluation for certification of  
19 eligibility. "Evaluation for certification of eligibility"  
20 means a determination by the division that an employee is  
21 eligible for the federal targeted jobs tax credit program.

22 Subp. 4. Federal targeted jobs tax credit  
23 program. "Federal targeted jobs tax credit program" refers to  
24 the targeted jobs tax credit program as provided by the United  
25 States Code, title 26, section 51.

26 Subp. 5. Reevaluation for certification of  
27 eligibility. "Reevaluation for certification of eligibility"  
28 means a reconsideration of a previous determination by the  
29 division that an employee is ineligible for the federal targeted  
30 jobs tax credit program.

31 3320.0030 FEES.

32 The division will charge the following fees:

33 A. evaluation for certification of eligibility, \$120;

34 and

35 B. reevaluation for certification of eligibility, \$60.