

CHAPTER 3320
DEPARTMENT OF ECONOMIC SECURITY
FEDERAL JOBS TAX CREDIT

3320.0010 SCOPE AND PURPOSE.
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NOTE: Effective July 1, 2003, the Department of Economic Security and the Department of Trade and Economic Development were merged by Department of Administration reorganization number 189 to create the Department of Employment and Economic Development. Laws 2003, First Special Session chapter 4, changed the name of the Department of Trade and Economic Development to the Department of Employment and Economic Development. Laws 2002, chapter 220, article 12, section 13, abolished the Department of Economic Security effective July 1, 2003. At the time of this publication, name change legislation for the Department of Economic Security has not yet been adopted.

3320.0010 SCOPE AND PURPOSE.

Parts 3320.0010 to 3320.0030 are adopted pursuant to Minnesota Statutes, section 176.1041, and govern fees for certifying that an employee is eligible for the federal targeted jobs tax credit program. An employer receives federal tax credits for wages paid to an employee certified by the division.

Statutory Authority: *MS s 176.1041*

History: *9 SR 1754*

3320.0020 DEFINITIONS.

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

Subp. 2. **Division.** "Division" means the Division of Vocational Rehabilitation of the Minnesota Department of Economic Security.

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

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

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

Statutory Authority: *MS s 176.1041*

History: *9 SR 1754; 1Sp1985 c 14 art 9 s 75; L 1994 c 483 s 1*

3320.0030 FEES.

The division will charge the following fees:

- A. evaluation for certification of eligibility, \$120; and
- B. reevaluation for certification of eligibility, \$60.

Statutory Authority: *MS s 176.1041*

History: *9 SR 1754*