

SB 5215 - DIGEST

Provides a business and occupation tax credit for: (1) New employees hired for new positions created after July 1, 2019; and

(2) New positions filled by existing employees if the position vacated by the existing employee is filled by a new hire.

Requires the department of revenue to determine eligible areas for the following calendar year.

Requires the employment security department to provide the department of revenue with any information needed to verify eligibility.