

~~RHODE ISLAND HUMAN RESOURCE INVESTMENT COUNCIL~~

~~Regulations for the Application and Administration of Certification for Jobs Training Tax Credits Pursuant to RIGL 42-64.6~~

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~~I. PURPOSE~~

~~The Rhode Island Jobs Training Tax Credits Act (RIGL 42-64.6) provides certain employers~~

~~tax credits for job training of employees. To qualify for such credit(s) an employer must first~~

~~file an application for election with the Rhode Island Human Resource Investment Council~~

~~(HRIC) evidencing that (a) the employer is a “qualified” employer, (b) the employee(s) are~~

~~“qualified” employees and (c) that the training program is “qualified” and (d) that the~~

~~expenses of training are “qualified” expenses, all as set forth in the Act and these regulations.~~

~~Only for profit Rhode Island businesses are eligible to apply.~~

~~The regulations herein are enacted to clearly delineate the HRIC’s administration of the~~

~~qualification process and to provide prospective applicants with the employer’s specific~~

~~standards applicable to the evaluation of the application.~~

~~II. APPLICATION PROCESS~~

~~Annually, each employer shall complete and submit on a form prepared by the Human~~

~~Resource Investment Council, designated as a “Rhode Island Jobs Training Credit Act~~

~~Application for Election,” such information as required by RIGL 42-64.4.6-3(3) to file as a~~

~~qualifying employer for up to three (3) years; provided however, the tax credit shall only be~~

~~available over a two (2) year period and with a total tax credit of \$5,000 per eligible employee with a maximum of \$1,000 designated as employee wages.~~

~~Upon receipt of an application for election, the Council, or its designee, shall review the~~

~~application and notify the applicant in writing within sixty (60) days that their application has~~

~~been approved, denied, or their application requires further documentary information. The~~

~~effective date of the Election (application) shall be its date of approval. Training that takes~~

~~place prior to the Election approval date will not be eligible for a tax credit.~~

~~The HRIC shall require a follow up report from all employers verifying that each of the~~

~~employees trained is receiving 150% of the Rhode Island minimum wage (\$11.10 per hour) or a~~

~~higher rate and that they have been retained at this rate or a higher rate for eighteen months~~

~~after the completion of training.~~

~~III. CONFIDENTIALITY OF INFORMATION~~

~~All information provided by employers to the HRIC shall remain confidential to the extent~~

~~permitted by law, except that the HRIC shall communicate to the Rhode Island Division of~~

~~Taxation such information as the HRIC deems necessary for the employer’s tax return to be~~

~~properly examined.~~

~~Further, the HRIC reserves the right to compile information provided by individual employers into statistical reports to be published as it deems necessary and/or required by~~

~~law.~~

~~IV. REQUEST BY EMPLOYER TO MODIFY PREVIOUS ELECTIONS~~

~~From time to time an employer may deem it appropriate to modify an application previously~~

~~approved by the HRIC. All such modification requests shall require the filing of a new application with the HRIC subject to the same criteria as the original.~~

~~V. PROCEDURE FOR APPEALING DENIAL OF APPLICATION~~

~~1. In the event an employer's Application, or any part thereof, shall not be approved, the~~

~~employer shall have the right to appeal said decision in accordance herein.~~

~~2. Upon written notification of said denial or partial denial the employer shall within thirty~~

~~(30) days submit in writing a request for a hearing to the Rhode Island Human Resource~~

~~Investment Council or its designee.~~

~~3. Hearings shall be conducted by a hearing officer appointed by the HRIC. Said hearing~~

~~officer shall have authority to examine witnesses, rule on motions, and to rule on the~~

~~admissibility of evidence.~~

~~4. The Administrative Appeals Act, Rhode Island General Laws, Chapter 35, Title 42, including the rules of evidence contained therein, shall be followed in all appeals.~~

~~5. An employer may, at its option, request an informal conference with the HRIC staff in an~~

~~effort to exchange information and reasoning for the denial, and to offer changes and/or~~

~~modifications which would allow the HRIC or its designee to approve the application.~~

~~All such requests shall be made by the employer in writing within thirty (30) days of the~~

~~original notification of denial. All informal conferences shall be non-binding on both the~~

~~employer and the HRIC.~~

~~6. In the event an employer requests an informal conference, said employer shall have thirty~~

~~(30) days from the date of said informal conference to file a formal appeal as set forth~~

~~above.~~

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260-RICR-XXX-XX-4003

TITLE 260 - DEPARTMENT OF LABOR AND TRAINING

CHAPTER XXX - OLD REGULATIONS WHICH WERE NOT ASSIGNED

CHAPTER-SUBCHAP-PART

SUBCHAPTER XX - OLD REGULATIONS WHICH WERE NOT ASSIGNED

CHAPTER-SUBCHAP-PART

**PART 4003 - REGULATIONS FOR THE APPLICATION AND ADMINISTRATION
OF CERTIFICATION FOR JOBS TRAINING TAX CREDITS**

Type of Filing: Repeal

Agency Signature

Agency Head Signature

Agency Signing Date

Department of State

Regulation Effective Date

Department of State Initials

Department of State Date