



1 *Be it enacted by the Legislature of West Virginia:*

2       That the Code of West Virginia, 1931, as amended, be amended  
3 by adding thereto a new article, designated §5B-2I-1, §5B-2I-2,  
4 §5B-2I-3, §5B-2I-4 and §5B-2I-5, all to read as follows:

5 **ARTICLE 2I. THE GOOD JOBS INTERNET REPORTING ACT.**

6 **§5B-2I-1. Short title.**

7       This article may be cited as the "Good Jobs Internet Reporting  
8 Act."

9 **§5B-2I-2. Definitions.**

10       (1) "Department" means, unless otherwise noted, the Department  
11 of Revenue or any successor agency.

12       (2) "Development assistance" means any tax credit administered  
13 by the Tax Department that has a job creation or retention  
14 qualification or job reporting requirement, or any direct economic  
15 development loan or grant administered by the West Virginia  
16 Economic Development Authority, the Development Office or the West  
17 Virginia Infrastructure and Jobs Development Council.

18       (3) "Full-time, permanent job" means the same as that term is  
19 defined in the statute authorizing the development assistance or in  
20 the legislative rule promulgated pursuant to the statute. On and  
21 after the effective date of this article, if there is no definition  
22 in the statute or legislative rule, then "full-time, permanent job"  
23 means a job in which the new employee works for the recipient at a

1 rate of at least thirty-five hours per week.

2 (4) "Granting body" means any agency, board, office, public  
3 benefit corporation or authority of West Virginia that provides or  
4 administers development assistance, and any successor agency.

5 (5) "New employee" means the same as that term is defined in  
6 the statute authorizing the development assistance or in the  
7 legislative rule promulgated pursuant to the statute. On and after  
8 the effective date of this article, if there is no definition in  
9 the statute or legislative rule, then "new employee" means a full-  
10 time, permanent employee who represents a net increase in the  
11 number of the recipient's employees statewide. "New employee"  
12 includes an employee who previously filled a new employee position  
13 with the recipient who was rehired or called back from a layoff.  
14 The term "new employee" does not include any of the following:

15 (A) An employee of the recipient who performs a job that was  
16 previously performed by another employee in this state, if that job  
17 existed in this state for at least six months before hiring the  
18 employee; or

19 (B) A child, grandchild, parent, or spouse, other than a  
20 spouse who is legally separated from the individual, of any  
21 individual who has a direct or indirect ownership interest of at  
22 least five percent in the profits, capital, or value of any family  
23 member of the recipient.

24 (6) "Part-time job" means the same as that term is defined in

1 the statute authorizing the development assistance or in the  
2 legislative rule promulgated pursuant to the statute. On and after  
3 the effective date of this article, if there is no definition in  
4 the statute or legislative rule, then "part-time job" means a job  
5 in which the new employee works for the recipient at a rate of less  
6 than thirty-five hours per week.

7 (7) "Recipient" means any business that receives economic  
8 development assistance. A business is any corporate shareholders,  
9 limited liability company, partners, joint venture, association,  
10 sole proprietorship, or other legally recognized entity.

11 (8) "Retained employee" means the same as that term is defined  
12 in the statute authorizing the development assistance or in the  
13 legislative rule promulgated pursuant to the statute. On and after  
14 the effective date of this article, if there is no definition in  
15 the statute or legislative rule, then "retained employee" means any  
16 employee defined as having a full-time or full-time equivalent job  
17 preserved at a specific facility or site, the continuance of which  
18 is threatened by a specific and demonstrable threat.

19 (9) "Specific project site" means that distinct operational  
20 geographic location to which any development assistance is applied.

21 (10) "Tax department" means, for the purposes of this article,  
22 the West Virginia State Tax Department in its role as the  
23 administrator of development assistance tax credits.

24 (11) "Tax assessment valuation determination" means a

1 determination of the value of real or personal property for tax  
2 assessment purposes, for an amount that is less than the fair  
3 market value, made by an authorized tax levying body for purpose of  
4 providing development assistance, including those determinations  
5 made pursuant to the provisions of chapter seven, article eleven-b  
6 or chapter eleven, article six-e of this code.

7       (12) "Temporary job" means the same as that term is defined in  
8 the statute authorizing the development assistance or in the  
9 legislative rule promulgated pursuant to the statute. On and after  
10 the effective date of this article, if there is no definition in  
11 the statute or legislative rule, then "temporary job" means a job  
12 in which the new employee is hired for a specific duration of time  
13 or season.

14       (13) "Value of assistance" means the aggregate monetary amount  
15 of any form of development assistance.

16 **§5B-2I-3. Tracking numbers.**

17       (a) On and after the effective date of this article, the  
18 department shall issue a tracking number for each application for  
19 development assistance submitted to a granting body, that is  
20 specific to both the granting agency and to each application, and  
21 for each development assistance tax credit administered by the  
22 State Tax Department, that is specific to both the State Tax  
23 Department and to each tax return.

24       (b) On and after the effective date of this article, each

1 granting body shall obtain a tracking number from the department  
2 for each application for development assistance, before the  
3 development assistance is granted or administered.

4 (c) On and after the effective date of this article, the State  
5 Tax Department shall obtain a tracking number from the department  
6 for each tax return for which a development assistance tax credit  
7 is claimed, before the tax credit is granted or administered.

8 **§5B-2I-4. Reports to the Department of Revenue by granting bodies,**  
9 **the State Tax Department and tax levying bodies.**

10 (a) On and after July 1, 2014, and on the same date each year  
11 thereafter, each granting body shall report to the department the  
12 following information, in a form and format prescribed by the  
13 department, for each application for development assistance that it  
14 granted or administered during the previous fiscal year:

15 (1) An application tracking number that is specific to both  
16 the granting agency and to each application;

17 (2) The office mailing addresses, office telephone number, and  
18 chief officer of the granting body;

19 (3) The office mailing address, telephone number, six-digit  
20 North American Industry Classification number or successor number,  
21 and the name of the president or chief officer of the applicant or  
22 authorized designee for the specific project site for which  
23 development assistance was requested;

24 (4) The name, street and mailing address, and phone number of

1 the chief officer of the applicant's corporate parent;

2 (5) The street address of the project site;

3 (6) The applicant's total number of employees at the specific  
4 project site on the date that the application was submitted to the  
5 state granting body and on the last date of the reporting period,  
6 including the number of full-time, permanent jobs, the number of  
7 part-time jobs, and the number of temporary jobs;

8 (7) The type of development assistance and value of assistance  
9 requested;

10 (8) The number of jobs created or retained or both created and  
11 retained by the applicant as a result of the development  
12 assistance, including the number of full-time, permanent jobs, the  
13 number of part-time jobs, and the number of temporary jobs;

14 (9) The average hourly wage paid to all current and new  
15 employees at the project site, broken down by full-time, part-time  
16 and temporary positions, job classification or occupation, and  
17 further broken down by wage groups as follows: \$8 or less an hour,  
18 \$8.01 to \$9 an hour, \$9.01 to \$10 an hour, \$10.01 to \$11 an hour,  
19 \$11.01 to \$12 an hour, \$12.01 to \$13 an hour, \$13.01 to \$14 an  
20 hour, and \$14.01 to \$15 an hour, \$15.01 to \$16 an hour, \$17.01 to  
21 \$18 an hour, \$18.01 to \$19 an hour, \$19.01 to \$20 an hour, \$20.01  
22 to \$21 and hour, \$21.01 to \$22 and hour, \$22.01 to \$23 an hour,  
23 \$23.01 to \$24 an hour, \$24.01 to \$25 and hour, \$25.01 to \$30 an  
24 hour, \$30.01 to \$40 an hour, \$40.01 to \$50 an hour and \$50.01 or

1 more per hour;

2 (10) The type and amount of health care coverage provided by  
3 the applicant to the employees, including any costs to be borne by  
4 the employees;

5 (11) A detailed list of the occupation or job classifications  
6 of new employees or retained employees, a schedule of starting  
7 dates of the new hires, and total payroll created as a result of  
8 the development assistance;

9 (12) A statement as to whether the development assistance  
10 reduced employment at any other site controlled by the applicant or  
11 its corporate parent, within or outside of the state, resulting  
12 from automation, merger, acquisition, corporate restructuring or  
13 other business activity.

14 (13) The total number of individuals employed in the state by  
15 the applicant's corporate parent, and all its subsidiaries, as of  
16 December 31 of the prior fiscal year, broken down by full-time,  
17 part-time and temporary positions;

18 (14) A list of all other forms of development assistance that  
19 the applicant has requested or received for the specific project  
20 site and the name of each state granting body from which that  
21 development assistance was requested or received;

22 (15) A list of all other development assistance that the  
23 applicant has requested or received at all locations in the state  
24 and the name of each state granting body from which that



1 development assistance was requested or received; and

2 (16) A certification by the chief officer of the applicant, or  
3 his or her authorized designee, that the information contained in  
4 the application submitted to the granting body contains no known  
5 misrepresentation of material facts upon which eligibility for  
6 development assistance is based.

7 (b) On and after July 1, 2014, and on the same date each year  
8 thereafter, the Tax Department shall report to the department the  
9 following information, in a form and format prescribed by the  
10 department, for each development assistance tax credit that it  
11 granted or administered during the previous tax year:

12 (1) The aggregate amount of tax credit resulting from each  
13 type of development assistance authorized in this code, broken down  
14 by categories as distinguished by the six-digit North American  
15 Industry Classification number; and

16 (2) The name of each corporate taxpayer which claimed any  
17 development assistance grant under subdivision (1) of this section  
18 of any value equal to or greater than \$5,000, together with the  
19 dollar amount received by each such corporation.

20 (c) In addition to the reporting requirements set forth in  
21 chapter seven, article eleven-b of this code, on and after July 1,  
22 2013, and on the same date each year thereafter, each tax levying  
23 body shall report to the department the following information, in  
24 a form and format prescribed by the department, for each tax

1 assessment valuation determination of real or personal property for  
2 an amount less than the fair market value that it made for the  
3 purpose of development assistance during the previous tax year:

4 (1) The name of the property owner;

5 (2) The address of the property;

6 (3) The start and end dates of the tax assessment valuation  
7 determination;

8 (4) Each tax abatement, reduction and exemption for the  
9 property; and

10 (5) The amount of property tax not paid as a result of the  
11 reduction or abatement.

12 **§5B-2I-5. Reports to the Legislature; posting reports on Internet.**

13 (a) On and after July 1, 2014, and on the same date each year  
14 thereafter, the department shall annually compile and publish all  
15 of the data contained in the reports required under section four of  
16 this article, in both written and electronic form, and shall file  
17 with the Legislature an annual report, in both written and  
18 electronic form, that contains the information from each report it  
19 received in the preceding calendar year.

20 (b) The report shall contain the specific data on each  
21 recipient separately, the data aggregated by categories as  
22 distinguished by the six-digit North American Industry  
23 Classification number, and as a whole amount as a percentage of the  
24 state budget.

1       (c) The department shall publish all reports it receives and  
2 its annual report on a website which employs advanced search  
3 options, including, but not limited to, the ability to search by  
4 types of assistance programs, assistance amounts, state  
5 departments, number of new employees hired, and geographic regions.  
6 The website should further employ useful data analysis tools such  
7 as charts and tables, downloadable spreadsheets, interactive  
8 applications, and other useful tools and features to assist the  
9 public in analyzing the data.

NOTE: The purpose of this bill is to create the Good Jobs Internet Reporting Act. The bill requires the reporting of job creation and retention data, tax credit data and property tax redemptions, abatements and exemptions to the Department of Revenue. It requires the Department of Revenue to report the data to the Legislature and to publish the reports on the Internet.

This article is new; therefore, it has been completely underscored.