



## **QUALITY JOBS TAX CREDIT PROGRAM (the “QUALITY JOBS PROGRAM”) 2014 LEGISLATIVE UPDATE<sup>1</sup>**

House Bill 2272, signed by Governor Brewer on April 23, 2014, amended the Quality Jobs Program.

The Quality Jobs Program was amended for taxable years beginning from and after December 31, 2013 to provide that if a full-time employee in a Qualified Employment Position (“QEP”) terminates employment during the second or third taxable year that a credit for that QEP is being claimed, the employee may be replaced with another new full-time employee in the same QEP and the new employee will be treated as being in their second or third full year of continuous employment as long as (1) the total time the QEP was vacant from the date the position was originally filled to the end of the current tax year totals 90 days or less, and (2) the new employee meets all of the same requirements as the original employee was required to meet. Please note that only one credit can be claimed for one for each QEP, even if there was more than one replacement for the same position during the taxable year.

To view House Bill 2272 in its entirety, visit:

[http://www.azleg.gov//FormatDocument.asp?inDoc=/legtext/51leg/2r/laws/0168.htm  
&Session\\_ID=112](http://www.azleg.gov//FormatDocument.asp?inDoc=/legtext/51leg/2r/laws/0168.htm&Session_ID=112)

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<sup>1</sup> To the extent the above-described provisions conflict with any Program rules, the above-described provisions prevail.