

§5219-FF. Credit for wellness programs

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Employee" means an individual who performs services for an employing unit. [PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

B. "Employing unit" has the same meaning as in Title 26, section 1043, subsection 10. [PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

C. "Qualified wellness program expenditure" means an expenditure made by an employing unit to develop, institute and maintain a wellness program. [PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

D. "Wellness program" means a program instituted by an employing unit that improves employee health, morale and productivity, including, without limitation:

(1) Health education programs;

(2) Behavioral change programs, such as counseling or seminars or classes on nutrition, stress management or smoking cessation; and

(3) Incentive awards to employees who engage in regular physical activity. [PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

[PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

2. Credit allowed. A taxpayer constituting an employing unit with 20 or fewer employees, on an average monthly basis during the taxable year, is allowed a credit against the tax imposed by this Part for each taxable year beginning on or after January 1, 2014 for a qualified wellness program expenditure made during the taxable year.

[PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

3. Record keeping. An employing unit seeking a credit under subsection 2 is responsible for recording the amount of time employees engage in wellness programs for which the employing unit is claiming an expense.

[PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

4. Limit; carry-over. The total credit for each taxpayer under this section is limited to \$100 per employee or \$2,000, whichever is less, per tax year. The credit may not reduce the tax otherwise due under this Part to less than zero. A taxpayer entitled to a credit under this section for any taxable year may carry over the portion, as reduced from year to year, of any unused credit and apply it to the tax liability for any one or more of the next succeeding 5 taxable years.

[PL 2011, c. 90, Pt. H, §7 (NEW); PL 2011, c. 90, Pt. H, §8 (AFF).]

SECTION HISTORY

PL 2011, c. 90, Pt. H, §7 (NEW). PL 2011, c. 90, Pt. H, §8 (AFF).

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