

## ENTERPRISE ZONE EMPLOYMENT ACT

### 36-88-3. Definitions.

As used in this chapter, the term:

- (1) "Ad valorem tax" means property taxes levied for state, county, or municipal operating purposes but does not include property taxes imposed by school districts or property taxes imposed for general obligation debt.
- (2) "Business enterprise" means any business engaged primarily in retail, manufacturing, warehousing and distribution, processing, telecommunications, tourism, research and development industries, new residential construction, and residential rehabilitation.
- (3) "Department" means the Department of Community Affairs.
- (4) "Enterprise zone" means the geographic area designated pursuant to Code Section 36-88-5.
- (5) "Full-time job equivalent" means a job or jobs with no predetermined end date, with a regular work week of 30 hours or more, and with the same benefits provided to similar employees.
- (6) "Low-income and moderate-income individual" means a person currently:
  - (A) Unemployed or unemployed for three of the six months prior to the date of hire;
  - (B) Homeless;
  - (C) A resident of public housing;
  - (D) Receiving temporary assistance for needy families or who has received temporary assistance for needy families at any time during the 18 months previous to the date of hire;
  - (E) A participant in the Workforce Investment Act or who has participated in the Workforce Investment Act at any time during the 18 months previous to the date of hire;
  - (F) A participant in a job opportunity where basic skills are required or who has participated in such a job opportunity at any time during the 18 months previous to the date of hire;
  - (G) Receiving supplemental social security income; or
  - (H) Receiving food stamps.
- (7) "New job" means employment for an individual created within an enterprise zone by a new or expanded qualified business or service enterprise at the time of the initial staffing of such new or expanded enterprise.
- (8) "Qualified or qualifying business" means an employer that meets the requirements of Code Section 36-88-4 and other applicable requirements of this chapter.
- (9) "Service enterprise" means an entity engaged primarily in finance, insurance, and real estate activity or activities listed under the Standard Industrial Classification (SIC) Codes 60 through 67 according to the Federal Office of Management and Budget Standard Industrial Classification Manual, 1987 edition, or engaged primarily in day-care activities.
- (10) "Urban redevelopment plan" means a plan prepared and adopted pursuant to the requirements of Chapter 61 of this title.

(Code 1981, § 36-88-3, enacted by Ga. L. 1997, p. 1481, § 1; Ga. L. 1998, p. 128, § 36; Ga. L. 1999, p. 333, § 1; Ga. L. 2003, p. 818, § 1; Ga. L. 2004, p. 939, §§ 2, 3.)

**The 2004 amendment**, effective May 17, 2004, substituted "Workforce Investment Act" for "Job Training Partnership Act" twice in subparagraph (6)(E); and added paragraph (10).

**Code Commission notes.** - Pursuant to Code Section 28-9-5, in 1997, "Office" was substituted for "office" in paragraph (9).

**Editor's notes.** - Ga. L. 2004, p. 939, § 6, not codified by the General Assembly, provides that the amendment by that Act shall be applicable to all taxable years beginning on or after January 1, 2004.

**Law reviews.** - For note on the 2003 amendment to this section, see 20 Ga. St. U.L. Rev. 186 (2003).