

interests, such as building codes, minimum wages, the Americans with Disabilities Act, affirmative action in public contracts, and prohibitions against doing business with debarred persons.

**Economic Impact**

The rules proposed for re adoption will continue to enable DPMC to maximize State agency use of existing State-owned and leased space, resulting in an overall reduction in the State’s leasing obligations. The implementation of a competitive process to solicit proposals for leased space has resulted and will continue to result in more cost-effective leases, thereby saving the taxpayers’ money.

**Federal Standards Statement**

A Federal standards analysis is not required because the rules proposed for re adoption are mandated by the provisions of N.J.S.A. 52:18A-191.1 et seq., and are not subject to any Federal requirements or standards.

**Jobs Impact**

The Division does not anticipate that the rules proposed for re adoption will have any impact on jobs.

**Agriculture Industry Impact**

The rules proposed for re adoption will have no impact on the agriculture industry.

**Regulatory Flexibility Analysis**

Additional documents and statements will be required of prospective lessors, some of which may be small businesses, as defined under the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. These requirements will not impose undue burdens that would decrease the current level of participation of small businesses as lessors for the State.

The rules proposed for re adoption impose reporting, recordkeeping, and compliance requirements on small businesses as that term is defined within the meaning of the Regulatory Flexibility Act, N.J.S.A. 52:14B-16. The types of small businesses affected by the rules are those that are potential lessors responding to State advertisements requesting leased space proposals. Entities wanting to submit leased space proposals are required to:

- Submit Property Profile Forms (PPFs) and provide the information required therein;
- Respond to requests for leased space proposals (RFPs) within the established timeframes;
- Establish fixed price information;
- Maintain the availability of the property proposed for leasing;
- Submit disclosure statements; and
- Subject their leased space proposal documents to public scrutiny upon the documents being deemed public information.

Entities whose proposed lease agreements the Committee approves must submit construction and renovation plans, execute a written lease, comply with applicable codes and DPMC procedures for change orders, and submit an annual disclosure statement, which document includes an annual statement verifying that the taxes have been paid on the property.

Potential lessors may be required to retain the services of architects and engineers to develop construction plans, accountants or other financial personnel to assist in pricing leased space proposals, and attorneys to assist in their coming to agreement with the State on the terms of a lease. The expense of these services will vary depending on the size of the project under review.

**Housing Affordability Impact Analysis**

The Division does not anticipate that the rules for re adoption will have any impact on the availability of affordable housing or on the average costs of housing because the rules pertain to the State leasing of property.

**Smart Growth Developmental Impact Analysis**

For every lease initiative, as part of the Space Planning Request (SPR) process, the Division requires the State agency requesting to lease space to provide detailed information regarding its compliance with the State Development and Redevelopment Plan. The Division will continue to request this information, as required by Executive Order No. 4. The information provided will remain an essential part of the SPR evaluation process and will ensure that State leases are consistent with and serve the

principles of smart growth and implement the State Plan. However, the rules themselves will have an insignificant impact on smart growth and there is an unlikelihood that the rules, in and of themselves, would evoke a change in housing production in Planning Areas 1 or 2, or within designated centers, under the State Development and Redevelopment Plan in New Jersey as the rules pertain to the State leasing of property.

Full text of the rules proposed for re adoptions may be found in the New Jersey Administrative Code at N.J.A.C. 17:11.

**TREASURY — TAXATION**

**(a)**

**DIVISION OF TAXATION**

**General Policies and Procedures  
Business Registration and Tax Clearance  
Requirements for License Holders**

**Proposed New Rules: N.J.A.C. 18:2-11**

Authorized by: Dennis Shilling, Acting Director, Division of Taxation.

Authority: N.J.S.A. 54:50-1, 54:50-24, and 54:50-26.1 through 26.3.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2015-099.

Submit written comments by October 16, 2015, to:

Elizabeth J. Lipari  
Administrative Practice Officer  
Division of Taxation, Director’s Office  
50 Barrack Street  
PO Box 240  
Trenton, NJ 08695-0240  
E-mail: [Tax.rulemakingcomments@treas.nj.gov](mailto:Tax.rulemakingcomments@treas.nj.gov)

The agency proposal follows:

**Summary**

Proposed new in N.J.A.C. 18:2-11 provides requirements for when and how the Director, Division of Taxation, (Director) may obtain information concerning a license holder from State agencies to determine whether the license holder is properly registered as a business and has no State tax indebtedness that is due and owing. The proposed new rules also establish the procedures the Director requires pursuant to N.J.S.A. 54:50-26.3 to obtain information on a license holder’s compliance and, where appropriate, to give notice to a licensing State agency that a license issued by the agency to conduct a profession, trade, business, or occupation should be suspended where a license holder fails to pay a State tax indebtedness. The proposed new rules provide strict notice provisions and deadlines to ensure expedited compliance, tax clearance, and restoration of license privileges upon payment of State tax indebtedness. The proposed new rules provide that the business registration and tax compliance procedures required by N.J.S.A. 54:50-26.3 do not limit or otherwise impact a person’s right to protest or appeal any tax liability as permitted by applicable State tax laws and the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq.

The proposed new rules include provisions implementing N.J.S.A. 54:50-26.3, which require the Director to notify a licensing State agency to suspend a business license if all other methods of collection fail. N.J.S.A. 54:50-26.3 provides that after a tax liability is reduced to judgment or the time to exercise available protest and/or appeal remedies has expired, the failure to pay any State tax indebtedness by a license holder will result in the suspension of the license as a means to effectuate the person’s compliance with State business registration and tax laws, including payment of State tax indebtedness. Under the proposed new rules, when the Director delivers the required suspension notice to a licensing State agency, a license holder will have previously received notice from the Division and will have been afforded ample opportunity to resolve the unpaid tax debt both prior to, and after entry of, a

certificate of debt in the New Jersey Superior Court record of docketed judgments.

Following is a summary of each section of the proposed new subchapter:

N.J.A.C. 18:2-11.1, Definitions, provides definitions of the terms as provided in N.J.S.A. 54:50-24 and used in this subchapter.

N.J.A.C. 18:2-11.2, Purpose and scope, describes the scope of the procedures the Director requires for obtaining information from State agencies concerning a license holder, and for the suspension of a business license due to unpaid State tax indebtedness.

N.J.A.C. 18:2-11.3, Information furnished by State agency, describes the information that the Director will request from a State agency to determine a license holder's compliance with business registration and tax requirements.

N.J.A.C. 18:2-11.4, Verification of business registration status, describes the Director's review of the information, as required by law, to determine if a license holder is properly registered as a business with the State.

N.J.A.C. 18:2-11.5, Verification of tax compliance; notice of demand to suspend license, explains the Director's review of information, as required by law, to determine if a license holder has any State tax indebtedness and the procedures to demand a State agency to suspend a license for failure of the license holder to pay such State tax indebtedness.

N.J.A.C. 18:2-11.6, Suspension of license; withdrawal prior to suspension, describes the notice given to the licensing State agency to suspend a license and the procedure for withdrawal of that notice should a license holder pay the State tax indebtedness after notice is sent but prior to the suspension of the license.

N.J.A.C. 18:2-11.7, Compliance by suspended license holder, describes the process by which notice to reinstate the license is issued by the Director to the licensing State agency upon payment of the State tax indebtedness.

Because the Division of Taxation has provided a 60-day comment period on this notice of proposal, this notice is excepted from the rulemaking calendar requirements pursuant to N.J.A.C. 1:30-3.3(a)5.

**Social Impact**

The proposed new rules would advise taxpayers, their attorneys, and accountants that the Division of Taxation will enforce the provisions of N.J.S.A. 54:50-26.3 if the Division of Taxation determines a failure to pay tax or a delinquency requiring an assessment is due from a license holder, including a business entity that requires licensing by the State or a State agency. The proposed new rules have a beneficial social impact on taxpayers because they foster heightened awareness of current laws concerning the registration of a business with the State and the payment of State tax indebtedness. The proposed new rules will thus facilitate State business registration and tax compliance by publishing the Division's procedures in seeking registration and tax compliance, including license suspension procedures.

**Economic Impact**

The proposed new rules will help to increase compliance with State tax laws by alerting a license holder of registration and tax requirements and to the possible suspension of a license necessary to operate a business in New Jersey due to noncompliance with those requirements. The Division's proposed new rules are designed to increase business registration and tax compliance, and suspend license holders for failure to pay State tax indebtedness. The proposed rules effectuate the Legislature's intent to authorize the Director to actively pursue business registration and tax compliance. Thus, the proposed new rules are expected to have a positive economic impact by informing license holders who want to avoid license suspension as to how to comply with business registration requirements and pay State tax indebtedness. In turn, the anticipated increase in compliance by license holders is expected to result in increased revenue to the State.

**Federal Standards Statement**

A Federal standards analysis is not required because there are no Federal standards or requirements applicable to the proposed new rules.

**Jobs Impact Statement**

The proposed new rules should not result in the creation or loss of jobs in the State. The proposed new rules address business registration and State tax administration authority delegated to the Division of Taxation.

**Agriculture Industry Impact**

The proposed new rules would have no impact on the agriculture industry in this State because the rules involve State tax administration.

**Regulatory Flexibility Analysis**

The proposed new rules describe enforcement of business registration and State tax compliance, including the suspension of a business license where a license holder has failed to pay any State tax indebtedness. The rules would be potentially applicable to any taxpayer that is a business entity, including a small business as that term is defined in the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq.

The statutory provision governing these rules, at N.J.S.A. 54:50-24, defines a "business entity" as including a person, and a "person" as an "individual, partnership, society, association, firm, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other entity acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any entity that is a combination of the entities set forth herein." The proposed new rules require a person that holds a license to respond to a preliminary notice from the Director with the following information: business name, business address, Federal Social Security Number, and/or Federal taxpayer identification number, as required by the enabling statute, N.J.S.A. 54:50-26.1. The Division does not have the discretion to lessen these compliance and reporting requirements for small businesses since they are mandated by the statute.

The proposed new rules impose new reporting requirements. Businesses would be required to respond to a request from the Director as to whether the business is properly registered as a business with the State. Large and small businesses are not required to, but may wish to obtain the services of legal or accounting professionals to meet the requirements of the new rules since the rules involve aspects of tax administration and compliance that applies to all business taxpayers.

**Housing Affordability Impact Analysis**

The proposed new rules would not result in a change in the average costs associated with housing. The proposed new rules would have no impact on any aspect of housing because they involve tax administration.

**Smart Growth Development Impact Analysis**

The proposed new rules would not result in a change in the housing production within Planning Areas 1 or 2, or within designated centers, under the State Development and Redevelopment Plan. The basis for this finding is that the proposed new rules do not involve housing production, either within Planning Area 1 or 2, or within designated centers, or anywhere in the State of New Jersey. The proposed new rules concern State tax administration.

Full text of the proposed new rules follows:

SUBCHAPTER 11. BUSINESS REGISTRATION AND TAX CLEARANCE REQUIREMENTS FOR LICENSE HOLDERS

18:2-11.1 Definitions

The following words and terms, when used in this subchapter, shall have the following meanings, unless the context clearly indicates otherwise:

"Business entity" means any person, including but not limited to, an individual who is a sole proprietor, who uses a license to conduct or operate a trade, business, occupation, or profession in the State, other than solely as an employee, and who may be subject to State taxes on business-related income.

"Compliance" or "in compliance" means, depending on context, either properly registered as a business with the State of New Jersey or resolved all outstanding State tax indebtedness to the satisfaction of the Director.

"Director" means the Director of the Division of Taxation, in the Department of the Treasury.

"License" means the whole or part of a State agency permit, certificate, approval, registration, charter, or similar form of permission to

engage in or undertake a profession, trade, business, or occupation in New Jersey and any notification required to be made to a State agency that a profession, trade, business, or occupation is being engaged in or undertaken, or is expected to be commenced; provided, however, that “license” shall not include any original charter or certificate of incorporation granted by a State agency.

“License holder” means any person or business entity who has been issued a license by a State agency.

“Person” means an individual, partnership, society, association, firm, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other entity including entities acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any entity that is a combination of the entities set forth herein. This includes, but is not limited to, a limited liability company, statutory trust, business trust or association, real estate investment trust, common-law trust, national association, or any other unincorporated business, whether organized under the laws of this State or under the laws of any other state or territory of the United States or the District of Columbia, the United States, or any foreign country or other foreign jurisdiction.

“State agency” means the judicial, legislative, or executive branch of the State of New Jersey, including, but not limited to, any department, board, bureau, commission, division, office, council, agency, or instrumentality thereof, or independent agency, public authority, or public benefit corporation.

“State tax indebtedness” means the amount of any State tax, interest, penalties, and any related fees owed by a person to the State of New Jersey, including any statutory fees for the costs of collection and any referral cost recovery fees as authorized by N.J.S.A. 54:49-12.3 and N.J.A.C. 18:2-2.5(d).

#### 18:2-11.2 Purpose and scope

(a) This subchapter describes the procedures by which the Director obtains information from other State agencies concerning a license holder to determine whether the license holder is properly registered as a business and whether the license holder has any State tax indebtedness that is due to be paid.

(b) The purpose of the procedures provided within this subchapter are to verify that license holders operating as a business entity properly register as a business with the State, to notify license holders, whether actively operating as a business entity or not, of unpaid State tax debt obligations and, if those license holders’ remedies to contest the debt have been exhausted or have expired, to notify a State agency to suspend licenses for failure to pay State tax indebtedness.

(c) This subchapter implements N.J.S.A. 54:50-24 through 54:50-27. This subchapter is separate and distinct from any other business registration verification or tax clearance procedures that may be established by the Director or may be required in other provisions of the Revised New Jersey Statutes or within other sections of the New Jersey Administrative Code.

#### 18:2-11.3 Information furnished by State agency

(a) The Director may request information from a State agency with respect to license holders who may be identified as business entities, and the other State agency or agencies must supply the requested information, if any, which will include:

1. The business name or the name under which the applicant for a license or licenses will be licensed or is licensed by the State agency;
2. The business address or any other address, including an Internet address, that the State agency requires from the applicant for a license or the license holder to furnish to the agency;
3. The Federal social security number or Federal taxpayer identification number, or both numbers when the person has both numbers, or the reason or reasons, furnished by the person in a certified written statement, why the person does not have either number; and
4. As to current license holders, but not pending applicants for licenses, the information, if any, upon which the State agency has identified that a license holder is a business entity.

(b) The Director will periodically send a preliminary notice to each license holder identified as a business entity by a State agency, or based on information already possessed by the Director pursuant to N.J.S.A. 54:50-25 and 54:50-26.2.

(c) The preliminary notice will require the license holder’s response within 15 days of the date of the notice in (b) above to verify the license holder’s business name, business address, and Federal social security number and/or Federal taxpayer identification number of the license holder or business entity, pursuant to the authority of N.J.S.A. 54:50-26.1 and 42 U.S.C. § 405(c)(2)(C)(i). The preliminary notice will advise the license holder that the information must be provided to the Director for purposes of reviewing the person’s compliance with New Jersey tax laws, as a condition to the continued licensing of the person or granting of a license to the person by one or more State agencies, and to update or correct, as necessary, the tax records and files of the Director.

#### 18:2-11.4 Verification of business registration status

The Director shall verify that a license holder is in compliance with the business registration requirements of any State tax administered by the Division of Taxation, based on information already known to the Director, following receipt of the preliminary information set forth in N.J.A.C. 18:2-11.2, or upon response from those license holders that were sent a preliminary notice as set forth in N.J.A.C. 18:2-11.3. The Director shall notify those persons not registered with the Division of Taxation and provide those persons with 10 days to comply with the business registration requirements. The Director may extend the deadline for compliance at the taxpayer’s request, in writing, for good cause.

#### 18:2-11.5 Verification of tax compliance; notice of demand to suspend license

(a) The Director shall review the tax compliance of any person who is issued a license by the State with regard to State tax indebtedness based on information provided by a State agency or who is already known to the Director, following receipt of the preliminary information set forth in this subchapter, or upon response from those license holders that were sent a preliminary notice as set forth in N.J.A.C. 18:2-11.3. The Director will notify the person by registered or certified mail of the Director’s intent to demand the suspension of the person’s license by the State agency that issued the license, if the State tax compliance review of any person under the provisions of this subchapter discloses:

1. A State tax indebtedness of that person reduced to judgment by the filing of a certificate of debt by the Director;
2. A State tax indebtedness finally determined after the exhaustion of remedies provided pursuant to the “State Uniform Tax Procedure Law,” N.J.S.A. 54:48-1 et seq.; or
3. A State tax indebtedness that has become final due to the failure of a person to exercise available remedies within the time specified under a specific State tax statute or the State Uniform Tax Procedure Law. The notice shall state that the person has 60 days from the date of the notice to pay the State tax liability in full or otherwise satisfy the tax liability as permitted by the Director, before such suspension demand will be made to the licensing State agency. Pursuant to N.J.S.A. 54:50-26.3.b(1), no additional right to protest or appeal the State tax indebtedness shall be available to any person under the procedures set forth in this subsection.

(b) If the Director’s State tax compliance review discloses a State tax indebtedness that is not finally determined as described in (a) above, the Director will follow notification procedures in accordance with the specific State tax statute or the State Uniform Tax Procedure Law, whichever applies.

(c) If the person does not pay the State tax liability in full within 60 days from the date of the notice as set forth in (a) above or by such other time as agreed to by the Director in writing, then, by written notice to the applicable State agency or agencies, the Director will demand the suspension of the license of such person. The Director will also send a copy of such written notice to the person by certified or registered mail.

#### 18:2-11.6 Suspension of license; withdrawal of demand to suspend

(a) Upon receipt of the Director’s notice as set forth in N.J.A.C. 18:2-11.5, a State agency will suspend the license of such license holder effective as of a date mutually agreed upon by the Director and the licensing State agency.

(b) No person will have the right to a hearing before the licensing State agency prior to the imposition of the license suspension.

(c) Should the license holder pay the State tax indebtedness in full between the time the Director issues the suspension notification to the

State agency and the date the State agency agrees to suspend the license, and the license holder has complied with all State business registration requirements, the Director will withdraw the suspension demand notice from the State agency.

18:2-11.7 Compliance by suspended license holders; license reinstatement

(a) Upon the Director's receipt of payment in full or verification of other compliance with respect to a person's State tax indebtedness resulting in the suspension of a license as set forth in N.J.A.C. 18:2-11.6, the Director will verify compliance with the business registration, filing, and payment requirements of any State tax administered by the Division of Taxation as of the date of compliance and determine whether any other State taxes have subsequently become due and owing by such person.

(b) Upon confirmation that such person is in compliance with all State tax business registration and filing requirements and has paid all State tax liabilities in full in guaranteed funds, such as cash, certified check, bank check, or money order, the Director will issue a notice to the State agency within three business days of receipt of those funds that the person is in compliance with such person's State tax and business registration requirements and that the suspended license is to be reinstated. The Director will provide a copy of the same written notice by first class mail to the person whose license is to be reinstated.

(c) Upon confirmation that such person is in compliance with all State tax business registration and filing requirements and has paid all State tax liabilities in full in non-guaranteed funds or has otherwise complied with State tax liabilities as permitted by the Director in writing, the Director will issue a notice to the State agency within 10 business days of receipt of those funds that the person is in compliance with such person's State tax obligations and that the suspended license is to be reinstated. The Director will provide a copy of the same written notice by first class mail to the person whose license is to be reinstated.

**OTHER AGENCIES**

(a)

**NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY**

**Authority Assistance Programs  
Urban Transit Hub Tax Credit Program and Grow  
New Jersey Assistance Program**

**Proposed Amendments: N.J.A.C. 19:31-9.1, 9.2, 9.4,  
9.7, 18.2, 18.3, 18.4, 18.7, 18.11, and 18.15**

Authorized By: New Jersey Economic Development Authority,  
Melissa Orsen, Chief Executive Officer.

Authority: P.L. 2007, c. 346 and P.L. 2011, c. 149.

Calendar Reference: See Summary below for explanation of  
exception to calendar requirement.

Proposal Number: PRN 2015-101.

Submit written comments by October 16, 2015, to:

Jacob Genovay, Senior Legislative and Regulatory Officer  
New Jersey Economic Development Authority  
PO Box 990  
Trenton, NJ 08625-0990  
[jgenovay@njeda.com](mailto:jgenovay@njeda.com)

The agency proposal follows:

**Summary**

The New Jersey Economic Development Authority ("EDA" or "Authority") is proposing amendments to the rules implementing the Urban Transit Hub Tax Credit (UTHTC) Program to clarify certain deadlines for application and reporting; and, the Grow New Jersey Assistance (Grow NJ) Program to clarify the administration of certain statutory elements of the program, particularly as relates to Atlantic City.

**Subchapter 9. Urban Transit Hub Tax Credit Program**

The proposed amendments at N.J.A.C. 19:31-9.1, 9.2, 9.4, and 9.7 conform provisions relating to existing statutory deadlines for the application for tax credits and submittal of documentation to support the amount of capital investment required for qualified residential projects, as established pursuant to N.J.S.A. 34:1B-209.3. Specifically, the deadline for developers to apply for a credit for their capital investment in a qualified residential project is revised from July 28, 2014 to December 21, 2012; and, the requirement that developers satisfy the capital investment conditions for award of credits by July 28, 2017, is replaced with the requirement to submit their documentation to support the amount of their capital investment no later than April 26, 2017. In addition, the proposed amendments also provide that the credit amount for any tax period during which the documentation of the business's credit amount remains uncertified after July 28, 2017, shall be forfeited, although credit amounts for the remainder of the years shall remain available to it.

**Subchapter 18. Grow New Jersey Assistance Program**

Under the Economic Opportunity Act of 2014, Part 3, P.L. 2014, c. 63, a municipality that contains a Tourism District as established pursuant to section 5 of P.L. 2011, c. 18 (N.J.S.A. 5:12-219) and regulated by the Casino Reinvestment Development Authority was designated as an additional Garden State Growth Zone (GSGZ) eligible for enhanced incentives under the Economic Redevelopment and Growth (ERG) Program and Grow NJ Program, to help attract new economic development and job growth in Atlantic City.

Pursuant to the Grow New Jersey Assistance Act, P.L. 2011, c. 149 (N.J.S.A. 34:1B-242 et seq.), a "tourism destination project" is defined as a qualified non-gaming business facility that will be among the most visited privately owned or operated tourism or recreation sites in the State, and which is located within the qualified incentive area and has been determined by the Authority to be in an area appropriate for development and in need of economic development incentive assistance, including a non-gaming business within an established Tourism District with a significant impact on the economic viability of that District, that is, Atlantic City.

In order to clarify and administer the revised parts of the statutory definition that address Atlantic City tourism destination projects, the proposed amendments at N.J.A.C. 19:31-18.2 establish a new definition for "non-gaming business" to mean any business, or portion of any business, which is not engaged in the operation of casino gambling or other gaming operations; and to clarify that for projects which contain both gaming and non-gaming operations, the number of jobs and amounts of eligible capital shall be apportioned based on the proportionate revenue from all non-gaming revenue compared to total revenue, for example, if gaming revenue is 40 percent of total revenue, then 60 percent of the employees would be deemed non-gaming and in an eligible position for the program.

The proposed amendments also revise the definition of "retained full-time job" at N.J.A.C. 19:31-18.2 to include any employee previously employed in New Jersey and transferred to the new location in the GSGZ which contains a Tourism District as established pursuant to section 5 of P.L. 2011, c. 18 (N.J.S.A. 5:12-219) and regulated by the Casino Reinvestment Development Authority.

Currently, the Grow New Jersey Assistance Act requires the same chief executive officer (CEO) certification and Authority factual finding for a GSGZ that qualifies for the Municipal Rehabilitation and Economic Recovery Act (MRERA), P.L. 2002, c. 43 (N.J.S.A. 52:27BBB-1 et seq.), currently the City of Camden and Atlantic City. For a project in the GSGZ that qualifies for MRERA, that is, in the City of Camden or in Atlantic City, the CEO must certify that the grant of tax credits is a material factor in the business decision to make a capital investment and locate in the respective municipality. Similarly, the EDA Board's factual finding for projects in those municipalities is to verify and confirm the business's assertion that the grant of tax credits is a material factor in the business decision to make a capital investment and locate in the municipality. Accordingly, the proposed amendment would treat jobs relocated to projects in either municipality the same, that is, as retained full-time jobs.