



**Office of Addiction  
Services and Supports**

**Recovery Tax Credit Program  
Request for Applications (RFA)  
For Eligible Employer and  
Employee Designations**

**July 23, 2019 - December 1, 2020**

[www.oasas.ny.gov](http://www.oasas.ny.gov)

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**NYS leads the nation with the first ever Recovery Tax Credit Program for eligible employers who hire eligible individuals in recovery from a Substance Use Disorder (SUD). \$2M will be available annually beginning in calendar year 2020 for eligible employers (up to \$2,000 per eligible employee). Credit certificates will be available from OASAS for 2020 tax returns submitted in 2021.**

## **Definitions**

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**Eligible Employer** – An employer that pays corporate finance tax and has applied for eligibility and documented through this RFA that they provide a recovery supportive environment for their employees evidenced by a formal working relationship with local recovery and/or treatment organization(s) certified by OASAS in the communities where employees work. Employers must also assist individuals in recovery from a Substance Use Disorder with the hiring process and provide training on Substance Use Disorders for all employees and supervisors.

**Certified Employer** – An employer that has applied for and been determined to meet the definition of an Eligible Employer and has been granted a tax credit certificate from OASAS for eligible employee(s) in recovery from a SUD who have worked at least 500 hours during the eligible time periods.

**Eligible Individual/Employee** – An individual with a Substance Use Disorder who is in a state of wellness where there is an abatement of signs and symptoms that characterize active addiction and has demonstrated to the qualified employer's satisfaction, pursuant to guidelines established by the office, that he or she has completed a course of treatment or is currently in receipt of treatment for such substance use disorder. A relapse in an individual's state of wellness shall not make the individual ineligible, so long as such individual shows a continued commitment to recovery that aligns with an individual's relapse prevention plan, discharge plan and/or recovery plan. Such individual must have been hired by the Eligible employer on or after April 12, 2019, remain employed on or after January 1, 2020 and worked at least 500 hours during the eligible time.

**Recovery Tax Credit** – A tax incentive granted to certified employers, who pay corporate finance taxes in NYS, for employing eligible individuals in recovery from a substance use disorder in part-time or full-time positions in NYS. The Recovery Tax Credit will be calculated at the rate of \$1.00 per hour with a maximum amount of \$2,000 per eligible individual. The program in its entirety is limited to a maximum of \$2 million. OASAS reserves the right to reduce the amount of a tax credit certificate on a pro-rata basis corresponding to each claimant's share of the total claimed amount.

## **Application Information and Processes**

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**Forms:** Employer will complete and submit to OASAS all forms (except for the Additional Locations form if it is not applicable) contained in this RFA along with a copy of the agreement(s) between your organization and the Recovery organizations identified. At least one agreement with an OASAS certified outpatient program must be included with this application. This does not preclude employers from working with other SUD prevention, treatment and recovery Providers. A letter outlining the agreement between the employer and the local recovery resource which is signed by both parties will satisfy the definition of an agreement.

**Information for Employers and Eligible Employees:** Employer must allow OASAS access to information which will substantiate employer and employee eligibility for the Recovery Tax Credit program.

**Sharing of Tax Information:** Employer must allow the NYS Department of Taxation and Finance to share tax information with NYS OASAS. Any information shared under this agreement shall not be available for disclosure or inspection under the state freedom of information law.

**Work Hours:** Work hours can be gained from April 12, 2019 up until December 31<sup>st</sup> of the year immediately succeeding the date of hire. Tax credits can be claimed from the date of hire to the end of that calendar year or can be aggregated and claimed in the subsequent year but can only be claimed in one tax year and cannot exceed \$2,000.

**Overpayment:** If the amount of the credit issued under this subsection for any taxable year exceeds the taxpayer's tax for the taxable year, the excess shall be treated as an overpayment of tax to be credited or refunded, provided, however, no interest will be paid thereon.

**Training Requirements:** Employer will provide training to all employees and supervisors at all locations on a minimum of the following topics:

- How to Support a Recovery Friendly Workplace - all employees
- Utilizing the Employee Assistance Program – all employees
- Using Formal Supervisory EAP Referrals – All Supervisors and Administrators

**Health Insurance Requirements:** Employers who are required to provide employee health insurance benefits must ensure that all plans include access to Mental Health and Substance Use Disorder Services.

**Requirements for Recovery Tax Credit Eligible Employees Not Receiving Employer-Based Health Benefits:** If health insurance is not an employee benefit, recovery tax credit eligible employees must be given information on how to access health insurance on the NYS Health Exchange and be assisted in the application of such insurance. If an eligible employee is unable

to obtain health insurance they will be apprised of the availability of sliding fee scale SUD, mental health and primary healthcare services and free recovery support services in the community. A determination of the sliding fee scale will be calculated for their current salary level, with the understanding that if the salary changes the sliding fee scale may as well. This information must be provided face to face, within the first month of employment. Information may be provided by the employer or a recovery resource within the community.

**Application for Tax Credit Certificates:** Once an employer receives preliminary approval for the tax credit program from OASAS they must also apply annually, by January 15<sup>th</sup>, to obtain a tax credit certificate for eligible individuals employed during the preceding year. To verify eligibility for the tax credit certificate employers must provide the information requested by OASAS regarding the employer and eligible employees. Employers must attach the Recovery Tax Credit certificate to the tax return that is submitted to the Department of Taxation and Finance.

## **OASAS Responsibilities**

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OASAS will process all preliminary applications for participation in the Recovery Tax Credit program within one month of receipt of the application.

OASAS will maintain a list of all eligible employers and eligible employees identified by eligible employers through the application process or upon hire.

OASAS will issue eligible employers a certificate of tax credit by March 31<sup>st</sup> of the year which tax credits will be claimed for all eligible employees that meet the specifications of the recovery tax credit requirements.

### **Procedure for Submitting a Response to the RFA**

Please submit all forms and required documentation to:

Dean Hale, Training Specialist 2  
Talent Management Bureau  
NYS Office of Alcoholism and Substance Abuse Services  
1450 Western Avenue, Albany, NY 12203

**Please email all inquiries and questions to: [Recovery.Tax.Credit@oasas.ny.gov](mailto:Recovery.Tax.Credit@oasas.ny.gov)**

**RFA Deadline: December 1, 2020**

## **Employer Application – Preliminary Approval as an Eligible Employer**

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**Instructions:** This application is a required first step to receive a tax credit certificate. Please fill out the application below to document that you meet the requirements as set forth in Part W of Chapter 59 of the Laws of 2019 to be an eligible employer for Recovery Tax Credits for tax year 2020. Once this application is reviewed, and OASAS has verified that minimum employment requirements are satisfied, your organization will be eligible to receive a tax credit for every eligible individual hired on or after April 12, 2019 that is still employed on or after January 1, 2020.

Employer Name: \_\_\_\_\_

Employer Tax ID: \_\_\_\_\_

Employer Address: \_\_\_\_\_

Street Address

City and State

Zip Code

CEO Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Recovery Tax Credit

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Please also complete the following forms included in this RFA:

- Additional locations (if applicable)
- Substance Use Disorder Recovery Resource and Training Agreement
- Eligible Employees for 2020 Tax Year
- Eligible Employee Application

**Additional Employment Locations (if needed)**

Please complete the address for each additional location you would like deemed eligible for the Recovery Tax Credit Program.

Employer Name: \_\_\_\_\_  
 Employer Tax ID: \_\_\_\_\_  
 Employer Address: \_\_\_\_\_

Street Address \_\_\_\_\_  
 \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

CEO Name: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 E-mail Address: \_\_\_\_\_  
 Recovery Tax Credit  
 Contact Name: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 E-mail Address \_\_\_\_\_

**Additional Locations**

Additional  
 Employer  
 Location Address: \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Additional  
 Employer  
 Location Address: \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Additional  
 Employer  
 Location Address: \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Additional  
 Employer  
 Location Address: \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Additional  
 Employer  
 Location Address: \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 \_\_\_\_\_  
 City and State \_\_\_\_\_ Zip Code \_\_\_\_\_

Please attach as many sheets as necessary.

## Substance Use Disorder Recovery Resource Agreement

Instructions: Please fill out an agreement form for each county you have locations. Applicants must have one or more of the following agreements based on availability of services in your area:

- OASAS certified Outpatient Clinic **(required)**
- OASAS funded Peer Navigator
- OASAS funded Family Navigator
- OASAS funded Recovery Center

A letter describing the agreement and signed by both parties must be included with this attestation.

The agreement must allow for general communications between your organizations. Communications must protect the confidentiality of the employee.

NYS OASAS will periodically audit organizations to ensure all agreements indicated are executed and operational. Lack of such agreements would deem you as ineligible to receive a tax credit.

All OASAS funded Recovery service locations can be found at:

<https://oasas.ny.gov/recovery>

All OASAS certified outpatient clinics can be found at:

[https://webapps.oasas.ny.gov/providerDirectory/index.cfm?search\\_type=2](https://webapps.oasas.ny.gov/providerDirectory/index.cfm?search_type=2)

The screenshot shows the 'Office of Addiction Services and Supports' website. The main navigation bar includes 'Treatment' and 'Provider and Program Search'. The search interface is titled 'OASAS Provider and Program Search' and contains several sections:

- Program Type:** A list of radio buttons for 'Chemical Dependence Treatment Programs', 'Chemical Dependence Prevention Programs', 'Providers of Clinical Screening and Assessment Services for the Impaired Driving Offender', and 'Problem Gambling Treatment and Prevention'. The first option is selected.
- Provider Location:** Radio buttons for 'Statewide Search', 'County', 'City', and 'ZIP'. The 'County' option is selected, and a dropdown menu shows 'Albany'. There is also a checkbox for 'Include neighboring counties' and a '5 Miles' distance selector.
- Search by:** A text input for 'Provider Name' and a dropdown for 'Program Type' set to 'All Program Types'.
- Format:** Radio buttons for 'Screen', 'PDF', and 'Spreadsheet'. There are also links for 'Chemical Dependence Treatment Programs Data Dictionary' and 'Chemical Dependence Prevention Programs Data Dictionary'.
- Submit:** A 'Submit' button.

Red annotations on the left side of the screenshot include: 'Click the drop down box and select your county -----' pointing to the County dropdown, and 'Select "Outpatient" Services from the drop down box.-----' pointing to the Program Type dropdown. Another red annotation 'Press Submit -----' points to the Submit button.

**Substance Use Disorder Recovery Resource Agreement Form**

Employer Name: \_\_\_\_\_

County: \_\_\_\_\_

I, \_\_\_\_\_ attest that \_\_\_\_\_

CEO/Executive Director Name

Company Name

has agreements with the following Recovery Resources: (check all that apply and provide organization name)

OASAS certified Outpatient Clinic:

**REQUIRED**

OASAS funded Peer Navigator: \_\_\_\_\_

OASAS funded Family Navigator: \_\_\_\_\_

OASAS funded Recovery Center: \_\_\_\_\_

I, \_\_\_\_\_ attest that at least one of the

CEO/Executive Director Name

organizations above will provide an annual training on How to Support a Recovery Friendly Workplace.

Does your organization have an Employee Assistance Program (EAP)?

Yes

No

If yes, please complete the following:

EAP Name: \_\_\_\_\_

I, \_\_\_\_\_ attest that I have provided

CEO/Executive Director Name

our EAP with information about the Recovery Resources we have agreements with and apprised them of the Recovery Tax Credit project application. I also agree to have the EAP provide a training for all employees on Utilizing the Employee Assistance Program and all Supervisors on Using Formal Supervisory EAP Referrals.

Signature of CEO/Executive Director

Signature of HR Director

Name

Name

Title

Title

Date

Date

**Current Eligible Employees for 2020 Tax Year**

Instructions:

Eligible Employees: Please list all current employees that meet the definition of an eligible employee. All employees hired on or after April 12, 2019 and who are still working in 2020 and have worked the minimum number of hours required may be eligible for a 2020 tax credit. Each eligible employee listed below must also complete the Eligible Employee Application on page 12. Please include the completed Eligible Employee Application forms for current eligible employees with the initial application. Please send additional Eligible Employee Application forms to OASAS as they are hired so they may be added to your application.

Employer Name			
Employee Name	Hire Date	Job Title	Employee works:
			<input type="checkbox"/> FT <input type="checkbox"/> PT
			<input type="checkbox"/> Per diem      Hours: <input type="text"/>
			<input type="checkbox"/> FT <input type="checkbox"/> PT
			<input type="checkbox"/> Per diem      Hours: <input type="text"/>
			<input type="checkbox"/> FT <input type="checkbox"/> PT
			<input type="checkbox"/> Per diem      Hours: <input type="text"/>
			<input type="checkbox"/> FT <input type="checkbox"/> PT
			<input type="checkbox"/> Per diem      Hours: <input type="text"/>
			<input type="checkbox"/> FT <input type="checkbox"/> PT
			<input type="checkbox"/> Per diem      Hours: <input type="text"/>
			<input type="checkbox"/> FT <input type="checkbox"/> PT
			<input type="checkbox"/> Per diem      Hours: <input type="text"/>

**Total Estimated Tax Credit Request:** Please estimate the number of eligible employees you plan to hire going forward and the amount of tax credits you are planning to request in 2020. (OASAS will use this for planning purposes. If you will exceed or not achieve the projected tax credits, please contact OASAS to make the necessary adjustments.)

Total Number of Eligible Employees Expected by the end of 2020		Total number of hours those employees are projected to work from 4-12-2019 to 12-31-2020 (not to exceed 2,000 hours per employee)		Verify Average Employee Hours is 2,000 or less:
# of employees -		# of hours -		Total Recovery Tax Credits Projected for 2020 .



## **Legislative Authority – Appendix A**

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Section 1. The mental hygiene law is amended by adding a new section 32.38 to read as follows:

§ 32.38 The recovery tax credit program.

(a) Authorization. The commissioner is authorized to and shall establish and administer the recovery tax credit program to provide tax incentives to certified employers for employing eligible individuals in recovery from a substance use disorder in part-time and full-time positions in the state. The commissioner is authorized to allocate up to two million dollars of tax credits annually for the recovery tax credit program beginning in the year two thousand twenty.

(b) Definitions. 1. The term "certified employer" means an employer that has received a certificate of tax credit from the commissioner after the commissioner has determined that the employer:

(i) provides a recovery supportive environment for their employees evidenced by a formal working relationship with a local recovery or treatment provider certified by the office to provide support for employers including any necessary assistance in the hiring process of eligible individuals in recovery from a substance use disorder and training for employers or supervisors; and

(ii) fulfills the eligibility criteria set forth in this section and by the commissioner to participate in the recovery tax credit program established in this section.

2. The term "eligible individual" means an individual with a substance use disorder as that term is defined in section 1.03 of this chapter who is in a state of wellness where there is an abatement of signs and symptoms that characterize active addiction and has demonstrated to the qualified employer's satisfaction, pursuant to guidelines established by the office, that he or she has completed a course of treatment or is currently in receipt of treatment for such substance use disorder. A relapse in an individual's state of wellness shall not make the individual ineligible, so long as such individual shows a continued commitment to recovery that aligns with an individual's relapse prevention plan, discharge plan, and/or recovery plan.

(c) Application and approval process. 1. To participate in the program established by this section, an employer must, in a form prescribed by the commissioner, apply annually to the office by January fifteenth to claim credit based on eligible individuals employed during the preceding calendar year. As part of such application, an employer must:

(i) Agree to allow the department of taxation and finance to share its tax information with the office of alcoholism and substance abuse services. However, any information shared because of this agreement shall not be available for disclosure or inspection under the state freedom of information law.

(ii) Allow the office of alcoholism and substance abuse services and its agents access to limited and specific information necessary to monitor compliance with program eligibility

requirements. Such information shall be confidential and only used for the stated purpose of this section.

(iii) Demonstrate that the employer has satisfied program eligibility requirements and provided all the information necessary, including the number of hours worked by any eligible individual, for the commissioner to compute an actual amount of credit allowed.

2. (i) After reviewing the application and finding it sufficient, the commissioner shall issue a certificate of tax credit by March thirty-first. Such certificate shall include, but not be limited to, the name and employer identification number of the certified employer, the amount of credit that the certified employer may claim, and any other information the commissioner of taxation and finance determines is necessary.

(ii) In determining the amount of credit that any employer may claim, the commissioner shall review all claims submitted for credit by employers and, to the extent that the total amount claimed by employers exceeds the amount allocated for the program in that calendar year, shall issue credits on a pro-rata basis corresponding to each claimant's share of the total claimed amount.

(d) Eligibility. A certified employer shall be entitled to a tax credit equal to the product of one dollar and the number of hours worked by each eligible individual during such eligible individual's period of employment. The credit shall not be allowed unless the eligible individual has worked in state for a minimum of five hundred hours for the certified employer, and the credit cannot exceed two thousand dollars per eligible individual employed by the certified employer in the state. The certified employer may claim a credit for each eligible employee starting on the day the employee is hired and ends on December thirty-first of the immediately succeeding calendar year or the last day of the employee's employment by the certified employer, whichever comes first. If an employee has worked in excess of five hundred hours between the date of hiring and December thirty-first of that year, an employer can elect to compute and claim a credit for such employee in that year based on the hours worked by December thirty-first. Alternatively, the employer may elect to include such individual in the computation of the credit in the year immediately succeeding the year in which the employee was hired. In such case, the credit shall be computed on the basis of all hours worked by such eligible individual from the date of hire to the earlier of the last day of employment or December thirty-first of the succeeding year. However, in no event may an employee generate credit for hours worked in excess of two thousand hours. An employer may claim credit only once with respect to any eligible individual and may not aggregate hours of two or more employees to reach the minimum number of hours.

(e) Duties of the commissioner. The commissioner shall annually provide to the commissioner of the department of taxation and finance information about the program including, but not limited to, the number of certified employers then participating in the program, unique identifying information for each certified employer, the number of eligible individuals employed

by each certified employer, unique identifying information for each eligible individual employed by the certified employers, the number of hours worked by such eligible individuals, the total dollar amount of claims for credit, and the dollar amount of credit granted to each certified employer.

(f) Certified employer's taxable year. If the certified employer's taxable year is a calendar year, the employer shall be entitled to claim the credit as shown on the certificate of tax credit on the calendar year return for which the certificate of tax credit was issued. If the certified employer's taxable year is a fiscal year, the employer shall be entitled to claim the credit as shown on the certificate of tax credit on the return for the fiscal year that includes the last day of the calendar year covered by the certificate of tax credit.

(g) Cross references. For application of the credit provided for in this section, see the following provisions of the tax law:

1. Article 9-A: Section 210-B, subdivision 53.
2. Article 22: Section 606, subsection (jjj).
3. Article 33: Section 1511, subdivision (dd).

§ 2. Section 210-B of the tax law is amended by adding a new subdivision 53 to read as follows:

53. Recovery tax credit. (a) Allowance of credit. A taxpayer that is a certified employer pursuant to section 32.38 of the mental hygiene law that has received a certificate of tax credit from the commissioner of the office of alcoholism and substance abuse services shall be allowed a credit against the tax imposed by this article equal to the amount shown on such certificate of tax credit. A taxpayer that is a partner in a partnership or member of a limited liability company that has been certified by the commissioner of the office of alcoholism and substance abuse services as a qualified employer pursuant to section 32.38 of the mental hygiene law shall be allowed its pro rata share of the credit earned by the partnership or limited liability company.

(b) Application of credit. The credit allowed under this subdivision for any taxable year may not reduce the tax due for that year to less than the amount prescribed in paragraph (d) of subdivision one of section two hundred ten of this article. However, if the amount of the credit allowed under this subdivision for any taxable year reduces the tax to that amount or if the taxpayer otherwise pays tax based on the fixed dollar minimum amount, any amount of credit not deductible in that taxable year will be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, no interest will be paid thereon.

(c) Tax return requirement. The taxpayer shall be required to attach to its tax return, in the form prescribed by the commissioner, proof of receipt of its certificate of tax credit issued by the commissioner of the office of alcoholism and substance abuse services pursuant to

section 32.38 of the mental hygiene law. § 3. Subparagraph (B) of paragraph 1 of subdivision (i) of section 606 of the tax law is amended by adding a new clause (xliv) to read as follows:

(xliv) Recovery tax credit under Amount of credit under subsection (jjj) subdivision fifty-three of section two hundred ten-B

§ 4. Section 606 of the tax law is amended by adding a new subsection (jjj) to read as follows:

(jjj) Recovery tax credit. (1) Allowance of credit. A taxpayer that is a qualified employer pursuant to section 32.38 of the mental hygiene law that has received a certificate of tax credit from the commissioner of the office of alcoholism and substance abuse services shall be allowed a credit against the tax imposed by this article equal to the amount shown on such certificate of tax credit. A taxpayer that is a partner in a partnership, member of a limited liability company or shareholder in an S corporation that has been certified by the commissioner of the office of alcoholism and substance abuse services as a qualified employer pursuant to section 32.38 of the mental hygiene law shall be allowed its pro rata share of the credit earned by the partnership, limited liability company or S corporation.

(2) Overpayment. If the amount of the credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for the taxable year, the excess shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article, provided, however, no interest will be paid thereon.

(3) Tax return requirement. The taxpayer shall be required to attach to its tax return, in the form prescribed by the commissioner, proof of receipt of its certificate of tax credit issued by the commissioner of the office of alcoholism and substance abuse services pursuant to section 32.38 of the mental hygiene law.

§ 5. Section 1511 of the tax law is amended by adding a new subdivision (dd) to read as follows:

(dd) Recovery tax credit. (1) Allowance of credit. A taxpayer that is a qualified employer pursuant to section 32.38 of the mental hygiene law that has received a certificate of tax credit from the commissioner of the office of alcoholism and substance abuse services shall be allowed a credit against the tax imposed by this article equal to the amount shown on such certificate of tax credit. A taxpayer that is a partner in a partnership or member of a limited liability company that has been certified by the commissioner of the office of alcoholism and substance abuse services as a qualified employer pursuant to section 32.38 of the mental hygiene law shall be allowed its pro rata share of the credit earned by the partnership or limited liability company.

(2) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for such year to less than the minimum tax fixed by paragraph four of subdivision (a) of section fifteen hundred two of this article or by section fifteen hundred two-a of this article, whichever is applicable. However, if the amount of credit allowed under this subdivision for any taxable year reduces the tax to such amount, then any amount of credit thus not deductible in such taxable year shall be treated as an overpayment of tax to be credited or refunded in accordance with the provisions of section one thousand eighty-six of this chapter. Provided, however, the provisions of subsection (c) of section one thousand eighty-eight of this chapter notwithstanding, no interest shall be paid thereon.

(3) Tax return requirement. The taxpayer shall be required to attach to its tax return in the form prescribed by the commissioner, proof of receipt of its certificate of tax credit issued by the commissioner of the office of alcoholism and substance abuse services pursuant to section 32.38 of the mental hygiene law.

§ 6. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2020 and shall apply to those eligible individuals hired after this act shall take effect.