**Section 523.20 Definitions**

"Act" means the Intermodal Facilities Promotion Act [30 ILCS 743].

*"Agreement" means the agreement between an eligible developer and the Department under Section 30 of the Act.*

"Application" means a request for program funds, including the required information and attachments.

*"Department" means the Department of Commerce and Economic Opportunity.*

*"Director" means the Director of the Department of Commerce and Economic Opportunity.*

*"Eligible developer" means an individual, partnership, corporation, or other entity that develops an intermodal terminal facility in the City of Joliet.*

*"Eligible employer" means an individual, partnership, corporation, or other entity that employs full-time employees at an intermodal terminal facility in the City of Joliet.*

*"Full-time employee" means an individual who is employed for consideration for at least 35 hours each week or who renders any other standard of service generally accepted by industry custom or practice as full-time employment. An individual for whom a W-2 is issued by a Professional Employer Organization (PEO) is a full-time employee if employed in the service of the eligible employer for consideration for at least 35 hours each week or who renders any other standard of service generally accepted by industry custom or practice as full-time employment.*

"Grant" means funds that require no repayment to be used by an eligible developer.

*"Incremental income tax" means the total amount withheld from the compensation of new employees under Article 7 of the Illinois Income Tax Act* [35 ILCS 5] *arising from employment by an eligible employer.*

*"Infrastructure" means roads, access roads, streets, bridges, sidewalks, water and sewer line extensions, water distribution and purification facilities, waste disposal systems, sewage treatment facilities, stormwater drainage and retention facilities, gas and electric utility line extensions, or other improvements that are essential to the development of the project that is the subject of an agreement.*

*"Intermodal terminal facility" means a cohesively planned project consisting of at least 2,000 acres of land, improvements to that land, equipment, and appliances necessary for the receipt and transfer of goods between one mode of transportation and another and for the assembly and storage of those goods.*

*"New employee" means a full-time employee first employed by an eligible employer in the project that is the subject of an agreement between the Department and an eligible developer and who is hired after the eligible developer enters into the agreement, but does not include:*

*an employee of the eligible employer who performs a job that existed for at least 6 months before the employee was hired and was previously performed by another employee;*

*an employee of the eligible employer who was previously employed in Illinois by a related member of the eligible employer and whose employment was shifted to the eligible employer after the eligible employer entered into the agreement;*

*a child, grandchild, parent, or spouse, other than a spouse who is legally separated from the individual, of any individual who has a direct or an indirect ownership interest of at least 5% in the profits, capital, or value of the eligible employer; or*

any individual who has a direct or an indirect ownership interest of at least 5% in the profits, capital, or value of the eligible employer.

*Notwithstanding the second indented paragraph of this definition, an employee may be considered a new employee under the agreement if the employee performs a job that was previously performed by an employee who was treated under the agreement as a new employee and promoted by the eligible employer to another job.*

*Notwithstanding any provision to the contrary, an employee employed in a part of the project that lies within a business district created pursuant to Division 74.3 of Article 11 of the Illinois Municipal Code* [65 ILCS 5/11-74.3] *or a redevelopment project area created pursuant to the Tax Increment Allocation Redevelopment Act* [65 ILCS 5/11-74.4] *shall not be considered a new employee.*

*"Professional Employer Organization" or "PEO" means an employee leasing company, as defined in Section 206.1(A)(2) of the Illinois Unemployment Insurance Act* [820 ILCS 405/206.1].[30 ILCS 743/10]

"Project" means an endeavor undertaken, during a specified time period and at a specified location, by an eligible developer to construct an intermodal terminal facility.

*"Project costs" means the cost of the project incurred or to be incurred by the eligible developer, including infrastructure costs, but excludes the value of State or local incentives, including tax increment financing and deductions, credits, or exemptions afforded to an employer located in an enterprise zone.* [30 ILCS 743/30(1)]

*"Related member" means a person or entity that, with respect to the eligible employer during any portion of the taxable year, is any one of the following:*

*an individual stockholder, if the stockholder and the members of the stockholder's family (as defined in section 318 of the Internal Revenue Code* (26 USC 318)*) own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the eligible employer's outstanding stock;*

*a partnership, estate, or trust and any partner or beneficiary, if the partnership, estate, or trust, and its partners or beneficiaries own directly, indirectly, or beneficially, or constructively, in the aggregate, at least 50% of the profits, capital, stock, or value of the eligible employer;*

*a corporation and any party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under the attribution rules of section 318 of the Internal Revenue Code, if the taxpayer owns directly, indirectly, beneficially, or constructively at least 50% of the value of the corporation's outstanding stock;*

*a corporation and any party related to that corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under the attribution rules of section 318 of the Internal Revenue Code, if the corporation and all such related parties own in the aggregate at least 50% of the profits, capital, stock, or value of the eligible employer; or*

*a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code, except, for purposes of determining whether a person is a related member under this definition, 20% shall be substituted for 5% wherever 5% appears in section 1563(e) of the Internal Revenue Code.* [30 ILCS 743/10]