



General Assembly

**Amendment**

February Session, 2014

LCO No. 3819

**\*SB0037003819SD0\***

Offered by:

SEN. LEBEAU, 3<sup>rd</sup> Dist.

SEN. CASSANO, 4<sup>th</sup> Dist.

To: Senate Bill No. 370

File No. 574

Cal. No. 386

**"AN ACT EXPANDING THE TAX CREDIT FOR APPRENTICESHIP TRAINING PROGRAMS."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Subsection (a) of section 12-217g of the 2014 supplement  
4 to the general statutes is repealed and the following is substituted in  
5 lieu thereof (*Effective July 1, 2014, and applicable to income and taxable*  
6 *years commencing on or after January 1, 2014*):

7 (a) There shall be allowed a credit for any taxpayer against the tax  
8 imposed under this chapter or chapter 229, other than the liability  
9 imposed by section 12-707, for any income or taxable year with respect  
10 to each apprenticeship in the manufacturing trades commenced by  
11 such taxpayer in such year under a qualified apprenticeship training  
12 program as described in this section, certified in accordance with  
13 regulations adopted by the Labor Commissioner and registered with  
14 the Connecticut State Apprenticeship Council established under

15 section 31-22n, in an amount equal to four dollars per hour multiplied  
16 by the total number of hours worked during [the income] such year by  
17 apprentices in the first half of a two-year term of apprenticeship and  
18 the first three-quarters of a four-year term of apprenticeship, provided  
19 the amount of credit allowed for any income or taxable year with  
20 respect to each such apprenticeship may not exceed four thousand  
21 eight hundred dollars or fifty per cent of actual wages paid in such  
22 [income] year to an apprentice in the first half of a two-year term of  
23 apprenticeship or in the first three-quarters of a four-year term of  
24 apprenticeship, whichever is less. If such taxpayer is an S corporation  
25 or an entity treated as a partnership for federal income tax purposes,  
26 the shareholders or partners of such taxpayer may claim the credit. If  
27 such taxpayer is a single-member limited liability company that is  
28 disregarded as an entity separate from its owner, the limited liability  
29 company's owner may claim the credit.

30 Sec. 2. Subsection (a) of section 12-217g of the 2014 supplement to  
31 the general statutes, as amended by section 1 of public act 13-265, is  
32 repealed and the following is substituted in lieu thereof (*Effective July*  
33 *1, 2015, and applicable to income and taxable years commencing on or after*  
34 *January 1, 2015*):

35 (a) There shall be allowed a credit for any taxpayer against the tax  
36 imposed under this chapter or chapter 229, other than the liability  
37 imposed by section 12-707, for any income or taxable year with respect  
38 to each apprenticeship in the manufacturing trades commenced by  
39 such taxpayer in such year under a qualified apprenticeship training  
40 program as described in this section, certified in accordance with  
41 regulations adopted by the Labor Commissioner and registered with  
42 the Connecticut State Apprenticeship Council established under  
43 section 31-22n, in an amount equal to six dollars per hour multiplied  
44 by the total number of hours worked during [the income] such year by  
45 apprentices in the first half of a two-year term of apprenticeship and  
46 the first three-quarters of a four-year term of apprenticeship, provided  
47 the amount of credit allowed for any income or taxable year with

48 respect to each such apprenticeship may not exceed (1) seven thousand  
 49 five hundred dollars against the tax imposed under this chapter and  
 50 four thousand eight hundred dollars against the tax imposed under  
 51 chapter 229, or (2) fifty per cent of actual wages paid in such [income]  
 52 year to an apprentice in the first half of a two-year term of  
 53 apprenticeship or in the first three-quarters of a four-year term of  
 54 apprenticeship, whichever is less. If such taxpayer is an S corporation  
 55 or an entity treated as a partnership for federal income tax purposes,  
 56 the shareholders or partners of such taxpayer may claim the credit. If  
 57 such taxpayer is a single-member limited liability company that is  
 58 disregarded as an entity separate from its owner, the limited liability  
 59 company's owner may claim the credit."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2014, and applicable to income and taxable years commencing on or after January 1, 2014</i>	12-217g(a)
Sec. 2	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-217g(a)