



General Assembly

**Amendment**

February Session, 2014

LCO No. 4516

**\*SB0037004516SR0\***

Offered by:

SEN. MCKINNEY, 28<sup>th</sup> Dist.  
SEN. FASANO, 34<sup>th</sup> Dist.  
SEN. BOUCHER, 26<sup>th</sup> Dist.  
SEN. CHAPIN, 30<sup>th</sup> Dist.  
SEN. FRANTZ, 36<sup>th</sup> Dist.  
SEN. GUGLIELMO, 35<sup>th</sup> Dist.  
SEN. KANE, 32<sup>nd</sup> Dist.

SEN. KELLY, 21<sup>st</sup> Dist.  
SEN. KISSEL, 7<sup>th</sup> Dist.  
SEN. LINARES, 33<sup>rd</sup> Dist.  
SEN. MARKLEY, 16<sup>th</sup> Dist.  
SEN. MCLACHLAN, 24<sup>th</sup> Dist.  
SEN. WELCH, 31<sup>st</sup> Dist.  
SEN. WITKOS, 8<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 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 12-217g of the 2014 supplement to the general  
4 statutes is repealed and the following is substituted in lieu thereof  
5 (*Effective July 1, 2014, and applicable to income and taxable years*  
6 *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.

25 (b) There shall be allowed a credit for any taxpayer against the tax  
26 imposed under this chapter for any income year with respect to each  
27 apprenticeship in plastics and plastics-related trades commenced by  
28 such taxpayer in such year under a qualified apprenticeship training  
29 program as described in this section, certified in accordance with  
30 regulations adopted by the Labor Commissioner and registered with  
31 the Connecticut State Apprenticeship Council established under  
32 section 31-22n, which apprenticeship exceeds the average number of  
33 such apprenticeships begun by such taxpayer during the five income  
34 years immediately preceding the income year with respect to which  
35 such credit is allowed, in an amount equal to four dollars per hour  
36 multiplied by the total number of hours worked during the income  
37 year by apprentices in the first half of a two-year term of  
38 apprenticeship and the first three-quarters of a four-year term of  
39 apprenticeship, provided the amount of credit allowed for any income  
40 year with respect to each such apprenticeship may not exceed four  
41 thousand eight hundred dollars or fifty per cent of actual wages paid  
42 in such income year to an apprentice in the first half of a two-year term  
43 of apprenticeship or in the first three-quarters of a four-year term of  
44 apprenticeship, whichever is less.

45 (c) There shall be allowed a credit for any taxpayer against the tax  
46 imposed under this chapter for any income year with respect to wages  
47 paid to apprentices in the construction trades by such taxpayer in such  
48 year that the apprentice and taxpayer participate in a qualified  
49 apprenticeship training program, as described in this section, which (1)  
50 is at least four years in duration, (2) is certified in accordance with  
51 regulations adopted by the Labor Commissioner, and (3) is registered  
52 with the Connecticut State Apprenticeship Council established under  
53 section 31-22n. The tax credit shall be (A) in an amount equal to two  
54 dollars per hour multiplied by the total number of hours completed by  
55 each apprentice toward completion of such program, and (B) awarded  
56 upon completion and notification of completion of such program in  
57 the income year in which such completion and notification occur,  
58 provided the amount of credit allowed for such income year with  
59 respect to each such apprentice may not exceed four thousand dollars  
60 or fifty per cent of actual wages paid over the first four income years  
61 for such apprenticeship, whichever is less.

62 (d) For purposes of this section, a qualified apprenticeship training  
63 program shall require at least four thousand but not more than eight  
64 thousand hours of apprenticeship training for certification of such  
65 apprenticeship by the Connecticut State Apprenticeship Council. The  
66 amount of credit allowed any taxpayer under this section for any  
67 income year may not exceed the amount of tax due from such taxpayer  
68 under this chapter with respect to such income year.

69 (e) (1) For tax credits against the tax imposed under chapter 229,  
70 other than the liability imposed by section 12-707, there shall be a  
71 maximum amount of such credits allowable pursuant to this section of  
72 seven hundred thousand dollars per taxable year. Taxpayers seeking  
73 such a credit shall apply to the Labor Commissioner in the form and  
74 manner prescribed by the commissioner to reserve such credit. When  
75 the commissioner has reserved seven hundred thousand dollars of  
76 credits, no further credits shall be allowed against the tax imposed  
77 under chapter 229 for such taxable year.

78 (2) If the taxpayer is an S corporation or an entity treated as a  
79 partnership for federal income tax purposes, the shareholders or  
80 partners of such taxpayer may claim the credit. If such taxpayer is a  
81 single-member limited liability company that is disregarded as an  
82 entity separate from its owner, the limited liability company's owner  
83 may claim the credit.

84 Sec. 502. Subsection (a) of section 12-217g of the 2014 supplement to  
85 the general statutes, as amended by section 1 of public act 13-265, is  
86 repealed and the following is substituted in lieu thereof (*Effective July*  
87 *1, 2015, and applicable to income and taxable years commencing on or after*  
88 *January 1, 2015*):

89 (a) There shall be allowed a credit for any taxpayer against the tax  
90 imposed under this chapter or chapter 229, other than the liability  
91 imposed by section 12-707, for any income or taxable year with respect  
92 to each apprenticeship in the manufacturing trades commenced by  
93 such taxpayer in such year under a qualified apprenticeship training  
94 program as described in this section, certified in accordance with  
95 regulations adopted by the Labor Commissioner and registered with  
96 the Connecticut State Apprenticeship Council established under  
97 section 31-22n, in an amount equal to six dollars per hour multiplied  
98 by the total number of hours worked during [the income] such year by  
99 apprentices in the first half of a two-year term of apprenticeship and  
100 the first three-quarters of a four-year term of apprenticeship, provided  
101 the amount of credit allowed for any income or taxable year with  
102 respect to each such apprenticeship may not exceed seven thousand  
103 five hundred dollars or fifty per cent of actual wages paid in such  
104 income year to an apprentice in the first half of a two-year term of  
105 apprenticeship or in the first three-quarters of a four-year term of  
106 apprenticeship, whichever is less."

This act shall take effect as follows and shall amend the following sections:

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Sec. 501	<i>July 1, 2014, and applicable to income and taxable years commencing on or after January 1, 2014</i>	12-217g
Sec. 502	<i>July 1, 2015, and applicable to income and taxable years commencing on or after January 1, 2015</i>	12-217g(a)