



General Assembly

Substitute Bill No. 5370

January Session, 2005

* HB05370LAB 050505 *

AN ACT CONCERNING ELIGIBILITY FOR THE APPRENTICESHIP TRAINING TAX CREDIT.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (c) of section 12-217g of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective July*
3 *1, 2005*):

4 (c) There shall be allowed a credit for any taxpayer against the tax
5 imposed under this chapter for any income year with respect to wages
6 paid to apprentices in the construction trades by such taxpayer in such
7 year that the apprentice and taxpayer participate in a qualified four-
8 year apprenticeship training program, as described in this section, to
9 be awarded upon completion of such program in accordance with this
10 subsection, which [(1) is jointly administered by labor and
11 management trustees, (2)] (1) is administered pursuant to 29 USC
12 Section 186(c), [(3)] (2) is certified in accordance with regulations
13 adopted by the Labor Commissioner, and [(4)] (3) is registered with the
14 Connecticut State Apprenticeship Council established under section
15 31-22n. The tax credit shall be in an amount equal to two dollars per
16 hour multiplied by the total number of hours worked by apprentices
17 toward completion of such program, to be awarded during the income
18 year [by apprentices] in which such apprentices complete such
19 program, provided the amount of credit [allowed] awarded for [any]

20 such income year with respect to each such apprentice may not exceed
21 [one] four thousand dollars or fifty per cent of actual wages paid [in
22 such] over the four income [year] years for such apprenticeship,
23 whichever is less.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>July 1, 2005</i>	12-217g(c)
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LAB *Joint Favorable Subst.*