



Substitute House Bill No. 5023

Public Act No. 06-174

AN ACT CONCERNING ELIGIBILITY FOR THE APPRENTICESHIP TRAINING TAX CREDIT.

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

Section 1. Subsection (c) of section 12-217g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2006*):

(c) There shall be allowed a credit for any taxpayer against the tax imposed under this chapter for any income year with respect to wages paid to apprentices in the construction trades by such taxpayer in such year that the apprentice and taxpayer participate in a qualified [four-year] apprenticeship training program, as described in this section, which [(1) is jointly administered by labor and management trustees, (2) is administered pursuant to 29 USC Section 186(c), (3)] (1) is at least four years in duration, (2) is certified in accordance with regulations adopted by the Labor Commissioner, and [(4)] (3) is registered with the Connecticut State Apprenticeship Council established under section 31-22n. The tax credit shall be (A) in an amount equal to two dollars per hour multiplied by the total number of hours [worked during the income year by apprentices] completed by each apprentice toward completion of such program, and (B) awarded upon completion and notification of completion of such program in the income year in

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which such completion and notification occur, provided the amount of credit allowed for [any] such income year with respect to each such apprentice may not exceed [one] four thousand dollars or fifty per cent of actual wages paid [in such income year] over the first four income years for such apprenticeship, whichever is less.

Approved June 9, 2006