



General Assembly

**Substitute Bill No. 5023**

February Session, 2006

\* \_\_\_\_\_HB05023FIN\_\_\_\_040506\_\_\_\_\_\*

**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2 repealed and the following is substituted in lieu thereof (*Effective July*  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, 2006*):

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,  
9 which [(1) is jointly administered by labor and management trustees,  
10 (2) is administered pursuant to 29 USC Section 186(c), (3)] (1) is  
11 certified in accordance with regulations adopted by the Labor  
12 Commissioner, and [(4)] (2) is registered with the Connecticut State  
13 Apprenticeship Council established under section 31-22n. The tax  
14 credit shall be in an amount equal to two dollars per hour multiplied  
15 by the total number of hours worked during the income year by  
16 apprentices, provided the amount of credit allowed for any income  
17 year with respect to each such apprentice may not exceed one  
18 thousand dollars or fifty per cent of actual wages paid in such income  
19 year for such apprenticeship, whichever is less.

