



General Assembly

**Amendment**

February Session, 2006

LCO No. 4710

\*HB0502304710HDO\*

Offered by:

REP. WILLIS, 64<sup>th</sup> Dist.

SEN. HARTLEY, 15<sup>th</sup> Dist.

To: Subst. House Bill No. 5023

File No. 557

Cal. No. 369

**"AN ACT CONCERNING ELIGIBILITY FOR THE APPRENTICESHIP TRAINING TAX CREDIT."**

1 Strike lines 1 to 19, inclusive, in their entirety and substitute the  
2 following in lieu thereof:

3 "Section 1. Subsection (c) of section 12-217g of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective July*  
5 *1, 2006*):

6 (c) There shall be allowed a credit for any taxpayer against the tax  
7 imposed under this chapter for any income year with respect to wages  
8 paid to apprentices in the construction trades by such taxpayer in such  
9 year that the apprentice and taxpayer participate in a qualified [four-  
10 year] apprenticeship training program, as described in this section,  
11 which [(1) is jointly administered by labor and management trustees,  
12 (2) is administered pursuant to 29 USC Section 186(c), (3)] (1) is at least  
13 four years in duration, (2) is certified in accordance with regulations  
14 adopted by the Labor Commissioner, and [(4)] (3) is registered with the

15 Connecticut State Apprenticeship Council established under section  
16 31-22n. The tax credit shall be (A) in an amount equal to two dollars  
17 per hour multiplied by the total number of hours [worked during the  
18 income year by apprentices] completed by each apprentice toward  
19 completion of such program, and (B) awarded upon completion and  
20 notification of completion of such program in the income year in  
21 which such completion and notification occur, provided the amount of  
22 credit allowed for [any] such income year with respect to each such  
23 apprentice may not exceed [one] four thousand dollars or fifty per cent  
24 of actual wages paid [in such income year] over the first four income  
25 years for such apprenticeship, whichever is less."