



General Assembly

Substitute Bill No. 331

February Session, 2012

* _____SB00331VA_LAB031512_____*

AN ACT PROVIDING A TAX CREDIT FOR CERTAIN EMPLOYERS OF VETERANS.

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

1 Section 1. Section 12-217g of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to income years commencing on or after January 1, 2012*):

4 (a) For the purposes of this section:

5 (1) "Qualified apprenticeship training program" means a program
6 requiring at least four thousand but not more than eight thousand
7 hours of apprenticeship training for certification of an apprenticeship
8 by the Connecticut State Apprenticeship Council;

9 (2) "Newly hired veteran" means a person who (A) was unemployed
10 prior to employment with the taxpayer eligible for a credit in this
11 section, regardless of whether such person collected unemployment
12 compensation benefits as a result of such unemployment, (B) was a
13 member of the armed forces of any state or of any reserve component
14 of the armed forces of the United States and was called to active
15 service in the armed forces of any state or the United States in support
16 of (i) Operation Enduring Freedom, or (ii) military operations that
17 were authorized by the President of the United States that entail
18 military action against Iraq, and (C) was honorably discharged after

19 not less than ninety days of service in an area designated by the
20 President of the United States by executive order as a combat zone, as
21 indicated on a military discharge document, as defined in section 1-129
22 of the general statutes, unless separated from service earlier because of
23 a service-corrected disability rated by the Veteran's Administration.

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

41 [(b)] (c) There shall be allowed a credit for any taxpayer against the
42 tax imposed under this chapter for any income year with respect to
43 each apprenticeship in plastics and plastics-related trades commenced
44 by such taxpayer in such year under a qualified apprenticeship
45 training program, [as described in this section,] certified in accordance
46 with regulations adopted by the Labor Commissioner and registered
47 with the Connecticut State Apprenticeship Council established under
48 section 31-22n, which apprenticeship exceeds the average number of
49 such apprenticeships begun by such taxpayer during the five income
50 years immediately preceding the income year with respect to which
51 such credit is allowed, in an amount equal to four dollars per hour
52 multiplied by the total number of hours worked during the income

53 year by apprentices in the first half of a two-year term of
54 apprenticeship and the first three-quarters of a four-year term of
55 apprenticeship, provided the amount of credit allowed for any income
56 year with respect to each such apprenticeship may not exceed four
57 thousand eight hundred dollars or fifty per cent of actual wages paid
58 in such income year to an apprentice in the first half of a two-year term
59 of apprenticeship or in the first three-quarters of a four-year term of
60 apprenticeship, whichever is less.

61 [(c)] (d) There shall be allowed a credit for any taxpayer against the
62 tax imposed under this chapter for any income year with respect to
63 wages paid to apprentices in the construction trades by such taxpayer
64 in such year that the apprentice and taxpayer participate in a qualified
65 apprenticeship training program, [as described in this section,] which
66 (1) is at least four years in duration, (2) is certified in accordance with
67 regulations adopted by the Labor Commissioner, and (3) is registered
68 with the Connecticut State Apprenticeship Council established under
69 section 31-22n. The tax credit shall be (A) in an amount equal to two
70 dollars per hour multiplied by the total number of hours completed by
71 each apprentice toward completion of such program, and (B) awarded
72 upon completion and notification of completion of such program in
73 the income year in which such completion and notification occur,
74 provided the amount of credit allowed for such income year with
75 respect to each such apprentice may not exceed four thousand dollars
76 or fifty per cent of actual wages paid over the first four income years
77 for such apprenticeship, whichever is less.

78 [(d)] For purposes of this section, a qualified apprenticeship training
79 program shall require at least four thousand but not more than eight
80 thousand hours of apprenticeship training for certification of such
81 apprenticeship by the Connecticut State Apprenticeship Council. The
82 amount of credit allowed any taxpayer under this section for any
83 income year may not exceed the amount of tax due from such taxpayer
84 under this chapter with respect to such income year.]

85 (e) There shall be allowed a credit for any taxpayer against the tax

86 imposed under this chapter for any income year with respect to each
 87 apprenticeship of a newly hired veteran in the manufacturing, plastics,
 88 plastics-related and construction trades by such taxpayer in such year
 89 that the newly hired veteran apprentice and taxpayer participate in a
 90 qualified apprenticeship training program as described in this section
 91 which (1) is at least two years in duration, (2) is certified in accordance
 92 with regulations adopted by the Labor Commissioner, and (3) is
 93 registered with the Connecticut State Apprenticeship Council
 94 established under section 31-22n. The tax credit shall be (A) in an
 95 amount equal to two dollars per hour multiplied by the total number
 96 of hours completed by each newly hired veteran toward completion of
 97 such program, and (B) awarded upon completion of each income year,
 98 provided the amount of credit allowed for such income year with
 99 respect to each newly hired veteran may not exceed fifty per cent of
 100 actual wages paid. A taxpayer eligible for more than one credit under
 101 this section may only claim one credit for each newly hired veteran,
 102 whichever of such credits is the greatest.

103 (f) The amount of credit allowed any taxpayer under this section for
 104 any income year may not exceed the amount of tax due from such
 105 taxpayer under this chapter with respect to such income year.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to income years commencing on or after January 1, 2012</i>	12-217g

VA

Joint Favorable Subst. C/R

LAB