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William W. Neale  
President  
New Haven Manufacturer's Association

March 10, 2013

Ref: A LETTER IN SUPPORT OF PROPOSED RAISED BILL NO. 1053, AN ACT  
CONCERNING EXPANDED ELIGIBILITY FOR APPRENTICESHIP TRAINING TAX  
CREDITS

To Whom It May Concern:

We strongly support proposed Raised Bill No. 1053 introduced by Representative Selim Noujaim to expand apprenticeship training tax credits to business entities other than C corporations.

Our association and its members have been strong supporters of manufacturing apprenticeships for decades. During this time we have a strong and faithful presence both at the vocational high school level and community college level.

Employers invest many thousands of dollars in new employees before they are fully skilled and productive. These tax credits have helped to offset the high costs associated with apprenticeship training.

Right now, under the current statute, the credit is only available to offset Connecticut Corporate Business Tax imputed under Chapter 208 of the Connecticut General Statutes for regular C corporations. This excludes many of the smaller manufacturers, where a great proportion of job growth occurs.

The average tax credit per apprentice is \$4,800.00 per year. This credit is an acknowledgement on the part of the state that apprenticeship training is a long, labor intensive and costly endeavor on the part of the manufacturer. Please support this legislation by expanding it to other business entities. Support of this legislation is in line with the current focus on developing future employees for the current manufacturing needs. We believe it will contribute positively to economic and employment growth in the state.

Sincerely,

William W. Neale