



General Assembly

January Session, 2013

***Raised Bill No. 1079***

LCO No. 4119



Referred to Committee on COMMERCE

Introduced by:  
(CE)

***AN ACT INCREASING THE MANUFACTURING APPRENTICESHIP  
TAX CREDIT.***

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

1 Section 1. Subsection (a) of section 12-217g of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2013*):

4 (a) There shall be allowed a credit for any taxpayer against the tax  
5 imposed under this chapter for any income year with respect to each  
6 apprenticeship in the manufacturing trades commenced by such  
7 taxpayer in such year under a qualified apprenticeship training  
8 program as described in this section, certified in accordance with  
9 regulations adopted by the Labor Commissioner and registered with  
10 the Connecticut State Apprenticeship Council established under  
11 section 31-22n, in an amount equal to [four] eight dollars per hour  
12 multiplied by the total number of hours worked during the income  
13 year by apprentices in the first half of a two-year term of  
14 apprenticeship and the first three-quarters of a four-year term of  
15 apprenticeship, provided the amount of credit allowed for any income

16 year with respect to each such apprenticeship may not exceed [four  
17 thousand eight hundred] eight thousand dollars or fifty per cent of  
18 actual wages paid in such income year to an apprentice in the first half  
19 of a two-year term of apprenticeship or in the first three-quarters of a  
20 four-year term of apprenticeship, whichever is less.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2013</i>	12-217g(a)

**Statement of Purpose:**

To increase the amount of the manufacturing apprenticeship tax credit.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*