



General Assembly

Substitute Bill No. 1079

January Session, 2013



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2 repealed and the following is substituted in lieu thereof (*Effective July*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, 2015, and applicable to income years commencing on or after January 1,*
4 *2015*):

5 (a) There shall be allowed a credit for any taxpayer against the tax
6 imposed under this chapter for any income year with respect to each
7 apprenticeship in the manufacturing trades commenced by such
8 taxpayer in such year under a qualified apprenticeship training
9 program as described in this section, certified in accordance with
10 regulations adopted by the Labor Commissioner and registered with
11 the Connecticut State Apprenticeship Council established under
12 section 31-22n, in an amount equal to [four] six dollars per hour
13 multiplied by the total number of hours worked during the income
14 year by apprentices in the first half of a two-year term of
15 apprenticeship and the first three-quarters of a four-year term of
16 apprenticeship, provided the amount of credit allowed for any income
17 year with respect to each such apprenticeship may not exceed [four
18 thousand eight hundred] seven thousand five hundred dollars or fifty
19 per cent of actual wages paid in such income year to an apprentice in

