



Substitute Senate Bill No. 1079

Public Act No. 13-265

AN ACT INCREASING THE MANUFACTURING APPRENTICESHIP TAX CREDIT.

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

Section 1. Subsection (a) of section 12-217g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2015, and applicable to income years commencing on or after January 1, 2015*):

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

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per cent of actual wages paid in such income year to an apprentice in the first half of a two-year term of apprenticeship or in the first three-quarters of a four-year term of apprenticeship, whichever is less.

Approved July 11, 2013