

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 13-265**—sSB 1079

*Commerce Committee*

*Finance, Revenue and Bonding Committee*

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

**SUMMARY:** This act increases the corporation business tax credit for hiring manufacturing trades apprentices and raises the annual cap on the amount of credits businesses can claim per apprentice. It increases the credit from \$4.00 to \$6.00 per hour and raises the cap from \$4,800 or 50% of the actual apprentice wages, whichever is less, to \$7,500 or 50% of such wages, whichever is less.

By law, unchanged by the act, the period for claiming the credit depends on whether the apprenticeship is for two or four years. The period is the first year for a two-year apprenticeship program and three years for a four-year program. Such programs must be certified by the labor commissioner and registered with the Connecticut State Apprenticeship Council.

**EFFECTIVE DATE:** July 1, 2015 and applicable to income years beginning on or after January 1, 2015.

OLR Tracking: JR:JO:JKL:ts