



General Assembly

**Substitute Bill No. 1017**

January Session, 2015



**AN ACT CONCERNING THE USE AND TRANSFER OF  
MANUFACTURING APPRENTICESHIP TAX CREDITS.**

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, as  
2 amended by section 1 of public act 13-265 and section 251 of public act  
3 14-217, is repealed and the following is substituted in lieu thereof  
4 (*Effective July 1, 2015, and applicable to taxable and income years*  
5 *commencing on or after January 1, 2015*):

6 (a) (1) There shall be allowed a credit for any taxpayer against the  
7 tax imposed under this chapter for any income year with respect to  
8 each apprenticeship in the manufacturing trades commenced by such  
9 taxpayer in such year under a qualified apprenticeship training  
10 program as described in this section, certified in accordance with  
11 regulations adopted by the Labor Commissioner and registered with  
12 the Connecticut State Apprenticeship Council established under  
13 section 31-22n, in an amount equal to six dollars per hour multiplied  
14 by the total number of hours worked during the income year by  
15 apprentices in the first half of a two-year term of apprenticeship and  
16 the first three-quarters of a four-year term of apprenticeship, provided  
17 the amount of credit allowed for any income year with respect to each  
18 such apprenticeship may not exceed seven thousand five hundred  
19 dollars or fifty per cent of actual wages paid in such income year to an

20 apprentice in the first half of a two-year term of apprenticeship or in  
21 the first three-quarters of a four-year term of apprenticeship,  
22 whichever is less.

23 (2) Effective for income years commencing on and after January 1,  
24 2015, for purposes of this subsection, "taxpayer" includes an affected  
25 business entity, as defined in section 12-284b. Any affected business  
26 entity allowed a credit under this subsection may use such credit to  
27 offset any state tax due or otherwise payable by the taxpayer under  
28 chapter 208 or 219, or sell, assign or otherwise transfer such credit, in  
29 whole or in part, to one or more taxpayers to offset any state tax due or  
30 otherwise payable by such taxpayers under chapter 208, 212 or 227,  
31 provided such credit may be sold, assigned or otherwise transferred, in  
32 whole or in part, not more than three times.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2015, and applicable to taxable and income years commencing on or after January 1, 2015</i>	12-217g(a)

**CE**      *Joint Favorable Subst.*