



General Assembly

February Session, 2020

**Committee Bill No. 5159**

LCO No. 2127



Referred to Committee on HIGHER EDUCATION AND  
EMPLOYMENT ADVANCEMENT

Introduced by:  
(HED)

***AN ACT ESTABLISHING A TAX CREDIT FOR EMPLOYERS OF  
INSTRUCTORS IN ADVANCED MANUFACTURING CERTIFICATE  
PROGRAMS AT REGIONAL COMMUNITY-TECHNICAL COLLEGES.***

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

1 Section 1. (NEW) (*Effective July 1, 2020, and applicable to income years*  
2 *commencing on or after January 1, 2021*) (a) For income years commencing  
3 on or after January 1, 2021, any employer that permits an employee to  
4 spend a portion of such employee's required work hours teaching a  
5 course in an advanced manufacturing certificate program at a regional  
6 community-technical college may be allowed upon receipt of a  
7 certification letter from the president of the Connecticut State Colleges  
8 and Universities pursuant to the provisions of subsection (c) of this  
9 section, to claim a credit against the tax imposed under chapter 208 of  
10 the general statutes. Such credit shall be in the amount of one thousand  
11 dollars for each course taught by such employer's employee during the  
12 income year for which such credit is claimed.

13 (b) The total amount of credits allowed under this section shall not  
14 exceed one million dollars in any fiscal year.

15 (c) (1) To be eligible to claim the credit pursuant to subsection (a) of  
16 this section for an income year, an employer shall apply to the president  
17 of the Connecticut State Colleges and Universities in a form and manner  
18 prescribed by the president. Such application shall contain sufficient  
19 information as required by the president, including, but not limited to,  
20 documentation of the required work hours of the employee and the  
21 course taught by such employee.

22 (2) Upon receipt of an application, the president shall render a  
23 decision, in writing, on each completed application not later than thirty  
24 days after the date of its receipt. If the employer meets the requirements  
25 of this section and the total amount of credits claimed in any fiscal year  
26 have not exceeded the limit set forth in subsection (b) of this section, the  
27 department shall issue a certification letter to the employer indicating  
28 that the credit will be available to be claimed by the employer.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2020, and applicable to income years commencing on or after January 1, 2021</i>	New section

**Statement of Purpose:**

To establish a tax credit for employers of instructors in advanced manufacturing certificate programs at regional community-technical colleges.

*[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.]*

Co-Sponsors: REP. DOUCETTE, 13th Dist.

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