



General Assembly

Substitute Bill No. 6921

January Session, 2023



**AN ACT CONCERNING THE AMOUNT OF THE APPRENTICESHIP
TAX CREDIT FOR THE CONSTRUCTION TRADES AND
APPRENTICESHIP REPORTING DATA.**

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

1 Section 1. Subsection (c) of section 12-217g of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *January 1, 2024, and applicable to income years commencing on or after*
4 *January 1, 2024*):

5 (c) There shall be allowed a credit for any taxpayer against the tax
6 imposed under this chapter for any income year with respect to wages
7 paid to apprentices in the construction trades by such taxpayer in such
8 year that the apprentice and taxpayer participate in a qualified
9 apprenticeship training program, as described in subsection (d) of this
10 section, [which] that (1) is at least four years in duration, (2) is certified
11 in accordance with regulations adopted in accordance with the
12 provisions of chapter 54 by the Labor Commissioner, and (3) is
13 registered with the Labor Department under section 31-22r, as
14 amended by this act. The tax credit shall be (A) in an amount equal to
15 two dollars per hour multiplied by the total number of hours
16 completed by each apprentice toward completion of such program,
17 and (B) awarded upon completion and notification of completion of
18 such program in the income year in which such completion and

19 notification occur, provided the amount of credit allowed for such
20 income year with respect to each such apprentice may not exceed [four
21 thousand] seven thousand five hundred dollars or fifty per cent of
22 actual wages paid over the first four income years for such
23 apprenticeship, whichever is less.

24 Sec. 2. Section 31-22r of the general statutes is repealed and the
25 following is substituted in lieu thereof (*Effective January 1, 2024*):

26 (a) (1) Each person who registered as an apprentice with the Labor
27 Department before July 1, 2003, and has not completed an
28 apprenticeship as of July 9, 2003, shall pay to the Labor Department a
29 registration fee of twenty-five dollars on or before July 1, 2003, and a
30 renewal registration fee of twenty-five dollars on or before July first of
31 each subsequent year until (A) such registration is withdrawn, or (B)
32 such person has completed an apprenticeship and possesses a valid
33 journeyman card of occupational license, if required.

34 (2) Each person who initially registers as an apprentice with the
35 Labor Department on or after July 1, 2003, shall pay to the Labor
36 Department a registration fee of fifty dollars at the time of registration
37 and an annual renewal registration fee of fifty dollars until (A) such
38 registration is withdrawn, or (B) such person has completed an
39 apprenticeship and possesses a valid journeyman card of
40 occupational license, if required.

41 (b) Each person sponsoring an apprenticeship program registered
42 with the Labor Department as of July 1, 2003, shall pay to the Labor
43 Department an annual registration fee of sixty dollars for each
44 apprentice participating in such program until the apprentice has
45 completed the apprenticeship and possesses a valid journeyman
46 card of occupational license, if required, or such program is cancelled
47 by the sponsor or deregistered for cause by the Labor Department in
48 accordance with regulations adopted pursuant to this chapter,
49 whichever is earlier.

50 (c) Each person sponsoring an apprenticeship program registered
51 with the Labor Department as of July 1, 2024, shall annually submit the
52 following information along with such sponsor's annual registration
53 fee: (1) The current minimum completion rate of such sponsor's
54 apprenticeship program, (2) the number of registered apprentices
55 currently participating in such sponsor's program, (3) the number of
56 licensed journeypersons currently employed by such sponsor, (4) the
57 number of registered apprentices participating in such program who
58 have advanced a year since the date of such sponsor's previous
59 registration, or year to date for new sponsors, (5) the number of
60 apprentices who have separated from such sponsor's program since
61 the date of such sponsor's previous registration, or year to date for new
62 sponsors, (6) the number of apprentices who have completed an
63 apprenticeship program with such sponsor since the date of such
64 sponsor's previous registration, or year to date for new sponsors, and
65 (7) the number of apprentices who completed such sponsor's program
66 who have been issued an occupational license by the Department of
67 Consumer Protection and are currently employed by such sponsor. All
68 information shall be submitted in a form and manner as prescribed by
69 the commissioner and disaggregated by gender identity, race and
70 ethnicity. Notwithstanding the provisions of section 1-210, such
71 information provided by a sponsor shall be considered a public record
72 and all persons shall have the right to inspect and copy such records in
73 accordance with the provisions of section 1-212.

74 [(c)] (d) Fifty per cent of any amount collected by the Labor
75 Department pursuant to this section shall be deposited in the General
76 Fund and fifty per cent of such amount shall be credited to a separate
77 nonlapsing appropriation to the Labor Department, for the purpose of
78 administering the department's apprentice training program and
79 sections 31-22m to 31-22p, inclusive.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>January 1, 2024, and applicable to income years commencing on or after January 1, 2024</i>	12-217g(c)
Sec. 2	<i>January 1, 2024</i>	31-22r

FIN *Joint Favorable Subst.*