



General Assembly

Substitute Bill No. 302

February Session, 2024



**AN ACT EXPANDING THE TAX CREDIT FOR QUALIFIED
APPRENTICESHIP TRAINING PROGRAMS AND ESTABLISHING A
PILOT PROGRAM FOR CHILDREN INTERESTED IN TRADES.**

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

1 Section 1. Section 12-217g of the 2024 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective January 1, 2025, and applicable to income and taxable years*
4 *commencing on or after January 1, 2025*):

5 (a) (1) There shall be allowed a credit for any taxpayer against the tax
6 imposed under this chapter or chapter 228z, for any income or taxable
7 year with respect to each apprenticeship in the manufacturing trades
8 commenced by such taxpayer in such year under a qualified
9 apprenticeship training program [as described in subsection (d) of this
10 section,] certified in accordance with regulations adopted in accordance
11 with the provisions of chapter 54 by the Labor Commissioner and
12 registered with the Labor Department under section 31-22r, in an
13 amount equal to six dollars per hour multiplied by the total number of
14 hours worked during the income or taxable year by apprentices_z [in the
15 first half of a two-year term of apprenticeship and the first three-
16 quarters of a four-year term of apprenticeship,] provided the amount of
17 credit allowed for any income or taxable year with respect to each such
18 apprenticeship may not exceed seven thousand five hundred dollars or
19 fifty per cent of actual wages paid in such year to an apprentice_z [in the

20 first half of a two-year term of apprenticeship or in the first three-
21 quarters of a four-year term of apprenticeship,] whichever is less. For
22 income or taxable years commencing on or after January 1, 2015, for
23 purposes of this subsection, "taxpayer" includes an affected business
24 entity, as defined in section 12-284b.

25 (2) (A) For taxable years commencing on or after January 1, 2015, but
26 prior to January 1, 2022, any affected business entity allowed a credit
27 under this subsection may sell, assign or otherwise transfer such credit,
28 in whole or in part, to one or more taxpayers to offset any state tax due
29 or otherwise payable by such taxpayers under this chapter, or, with
30 respect to taxable years commencing on or after January 1, 2016, but
31 prior to January 1, 2022, chapter 212 or 227, provided such credit may
32 be sold, assigned or otherwise transferred, in whole or in part, not more
33 than three times.

34 (B) For taxable years commencing on or after January 1, 2022, with
35 respect to an affected business entity claiming a credit under this
36 subsection against the tax due under chapter 228z, the credit available
37 to the members of such entity pursuant to subdivision (1) of subsection
38 (f) of section 12-699 shall be based upon the amount of tax due under
39 chapter 228z from such entity prior to the application of the credit
40 granted under this subsection and any other payments made against
41 such tax due.

42 (b) There shall be allowed a credit for any taxpayer against the tax
43 imposed under this chapter for any income year with respect to each
44 apprenticeship in plastics and plastics-related trades commenced by
45 such taxpayer in such year under a qualified apprenticeship training
46 program [as described in subsection (d) of this section,] certified in
47 accordance with regulations adopted in accordance with the provisions
48 of chapter 54 by the Labor Commissioner and registered with the Labor
49 Department under section 31-22r, which apprenticeship exceeds the
50 average number of such apprenticeships begun by such taxpayer during
51 the five income years immediately preceding the income year with
52 respect to which such credit is allowed, in an amount equal to four

53 dollars per hour multiplied by the total number of hours worked during
54 the income year by apprentices, [in the first half of a two-year term of
55 apprenticeship and the first three-quarters of a four-year term of
56 apprenticeship,] provided the amount of credit allowed for any income
57 year with respect to each such apprenticeship may not exceed four
58 thousand eight hundred dollars or fifty per cent of actual wages paid in
59 such income year to an apprentice, [in the first half of a two-year term
60 of apprenticeship or in the first three-quarters of a four-year term of
61 apprenticeship,] whichever is less.

62 (c) There shall be allowed a credit for any taxpayer against the tax
63 imposed under this chapter for any income year with respect to wages
64 paid to apprentices [in the construction trades] by such taxpayer in such
65 year that the apprentice and taxpayer participate in a qualified
66 apprenticeship training program [, as described in subsection (d) of this
67 section, which] that (1) is [at least four years in duration] not a qualified
68 apprenticeship training program in the manufacturing trades, as
69 described in subsection (a) of this section, or in plastics or plastics-
70 related trades, as described in subsection (b) of this section, (2) is
71 certified in accordance with regulations adopted in accordance with the
72 provisions of chapter 54 by the Labor Commissioner, and (3) is
73 registered with the Labor Department under section 31-22r. The tax
74 credit shall be (A) in an amount equal to two dollars per hour multiplied
75 by the total number of hours completed by each apprentice toward
76 completion of such program, and (B) awarded upon completion and
77 notification of completion of such program in the income year in which
78 such completion and notification occur, provided the amount of credit
79 allowed for such income year with respect to each such apprentice may
80 not exceed four thousand dollars or fifty per cent of actual wages paid
81 [over the first four income years for] during the course of such
82 apprenticeship, whichever is less.

83 (d) [For purposes of this section, a qualified apprenticeship training
84 program shall require at least four thousand but not more than eight
85 thousand hours of apprenticeship training for certification of such

