



General Assembly

January Session, 2023

***Raised Bill No. 6921***

LCO No. 4268



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

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

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2 repealed and the following is substituted in lieu thereof (*Effective January*  
3 *1, 2024, and applicable to income years commencing on or after January 1,*  
4 *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. The tax  
14 credit shall be (A) in an amount equal to two dollars per hour multiplied

15 by the total number of hours completed by each apprentice toward  
16 completion of such program, and (B) awarded upon completion and  
17 notification of completion of such program in the income year in which  
18 such completion and notification occur, provided the amount of credit  
19 allowed for such income year with respect to each such apprentice may  
20 not exceed [four thousand] seven thousand five hundred dollars or fifty  
21 per cent of actual wages paid over the first four income years for such  
22 apprenticeship, whichever is less.

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)

**Statement of Purpose:**

To increase the amount of the apprenticeship tax credit for the construction trades.

*[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.]*