

Senate Bill No. 523

(By Senators Klempa, Yost, D. Facemire, Edgell, Unger, Barnes, Wells, McCabe, Plymale, Miller and Kessler (Acting President))

[Introduced February 16, 2011; referred to the Committee on Labor; and then to the Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-13BB-1, relating to providing tax credits for apprenticeship training in construction trades.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §11-13BB-1, to read as follows:

ARTICLE 13BB. APPRENTICESHIP TRAINING TAX CREDITS.

§11-13BB-1. Tax credits for apprenticeship training in construction trades.

(a) There shall be allowed a credit for any taxpayer against the tax imposed under this chapter for any income year with respect to wages paid to apprentices in the construction trades, by such

1 taxpayer in such year that the apprentice and taxpayer participate
2 in a qualified apprenticeship training program, as described in
3 this section, which: (1) Is jointly administered by labor and
4 management trustees; (2) is administered pursuant to 29 U.S.C.
5 Section 186(c); and (3) is certified in accordance with regulations
6 adopted by the United States Bureau of Apprenticeship and Training.
7 The tax credit shall be in an amount equal to \$2 per hour
8 multiplied by the total number of hours worked during the income
9 year by apprentices, provided the amount of credit allowed for any
10 income year with respect to each such apprentice may not exceed
11 \$2,000 or fifty percent of actual wages paid in such income year
12 for such apprenticeship, whichever is less.

**FISCAL
NOTE**

13 (b) For purposes of this section, a qualified apprenticeship
14 training program shall require at least two thousand but not more
15 than ten thousand hours of on the job apprenticeship training for
16 certification of such apprenticeship by the United States Bureau of
17 Apprenticeship and Training. The amount of credit allowed any
18 taxpayer under this section for any income year may not exceed the
19 amount of tax due from such taxpayer under this chapter with
20 respect to such income year.

NOTE: The purpose of this bill is to create a tax credit for
apprenticeship training in construction trades.

This article is new; therefore, strike-throughs and
underscoring have been omitted.

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