

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2845

**FISCAL
NOTE**

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DEAN AND HAMRICK

[Introduced February 4, 2019; Referred
to the Committee on Industry and Labor then
Finance.]

1 A BILL to amend of the Code of West Virginia, 1931, as amended, by adding thereto a new
 2 section, designated §11-21-25; to amend said code by adding thereto a new section,
 3 designated §11-24-25; and to amend said code by adding thereto a new section,
 4 designated §21A-2-7, all relating to apprenticeship programs; encouraging establishment
 5 of apprenticeship programs by providing a tax credit against the personal and corporate
 6 income taxes; and requiring the Executive Director of Workforce West Virginia, the State
 7 Superintendent of Schools and the Commissioner of Labor to jointly establish a program
 8 combining high school curriculum and career and technology training with critical on-the-
 9 job training performed at a local business through a registered apprenticeship program.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11. TAXATION.

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Apprenticeship tax credit.

1 A taxpayer who employs an apprentice pursuant to an apprentice agreement registered
 2 with the Office of Apprenticeship of the Employment and Training Administration of the United
 3 States Department of Labor is allowed a credit against the tax imposed under this article equal to
 4 \$1,000 for each apprentice employed. A credit is not allowed unless the apprentice was in the
 5 employ of the taxpayer for at least seven full months of the taxable year and a credit is not allowed
 6 for an individual apprentice for more than four taxable years. The Tax Commissioner shall
 7 prescribe a form to claim this credit that provides information to the division sufficient for the proper
 8 administration of this credit.

ARTICLE 24. CORPORATION NET INCOME TAX.

§11-24-25. Apprenticeship tax credit.

1 A taxpayer who employs an apprentice pursuant to an apprentice agreement registered
 2 with the Office of Apprenticeship of the Employment and Training Administration of the United

3 States Department of Labor is allowed a credit against the tax imposed under this article equal to
 4 \$1,000 for each apprentice employed. A credit is not allowed unless the apprentice was in the
 5 employ of the taxpayer for at least seven full months of the taxable year and a credit is not allowed
 6 for an individual apprentice for more than four taxable years. The Tax Commissioner shall
 7 prescribe a form to claim this credit that provides information to the division sufficient for the proper
 8 administration of this credit.

CHAPTER 21A. UNEMPLOYMENT COMPENSATION.

ARTICLE 2. THE COMMISSIONER OF THE BUREAU OF EMPLOYMENT PROGRAMS

EXECUTIVE DIRECTOR OF WORKFORCE WEST VIRGINIA.

§21A-2-7. Youth apprenticeship program.

1 The Executive Director of Workforce West Virginia, the State Superintendent of Schools
 2 and the Commissioner of Labor shall jointly establish a program combining high school curriculum
 3 and career and technology training with critical on-the-job training performed at a local business
 4 through a registered apprenticeship program. The apprenticeship program must contain all terms
 5 and conditions for the qualification, recruitment, selection, employment and training of
 6 apprentices, as required under 29 CFR parts 29 and 30, including the requirement for a written
 7 apprenticeship agreement.

NOTE: The purpose of this bill is to encourage establishment of apprenticeship programs by providing a tax credit against the personal and corporate income taxes.; The bill also requires the Executive Director of Workforce West Virginia, the State Superintendent of Schools and the Commissioner of Labor to jointly establish a program combining high school curriculum and career and technology training with critical on-the-job training performed at a local business through a registered apprenticeship program.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.