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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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DIGEST

Nevers (SB 114)

Present law grants an "apprenticeship tax credit" each tax year equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice.

Proposed law repeals a requirement that the Workforce Development Commission provide the Department of Revenue an annual list of businesses which participate in the registered apprenticeship program as well as the number of eligible employees that each employer has employed for the taxable year.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Repeals R.S. 47:6033(B)(4))