

Regular Session, 2011

SENATE BILL NO. 28

BY SENATOR NEVERS

TAX/TAXATION. Extends employer's non-refundable apprenticeship tax credit against income tax and corporation franchise tax to taxable periods ending prior to January 1, 2015.  
(gov sig)

AN ACT

To amend and reenact R.S. 47:6033(A) and (B)(1), relative to tax credits; to extend the applicability of the apprenticeship tax credit; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6033(A) and (B)(1) are hereby amended and reenacted to read as follows:

§6033. Apprenticeship tax credits

A. ~~For all taxable periods beginning after December 31, 2007 and ending prior to January 1, 2011, the~~ **The** legislature hereby determines that a major impediment to the economy of the state is the lack of an adequate number of people in the workforce with sufficient on the job training to find and keep good paying jobs already present and those that would be here if more of the workforce was of higher quality. Further, the legislature finds that the availability of a tax credit which provides an incentive for businesses to employ apprentices will be a step toward providing such a workforce.

B.(1) **For all taxable periods beginning after December 31, 2007 and ending prior to January 1, 2015,** employers shall be allowed a non-refundable

1 apprenticeship tax credit against any Louisiana individual or corporation income tax  
2 or corporation franchise tax each tax year equal to one dollar for each hour of  
3 employment of each eligible apprentice, not to exceed one thousand hours for each  
4 eligible apprentice, all as provided for in this Section.

5 \* \* \*

6 Section 2. The provisions of this Act shall be effective for taxable periods beginning  
7 on and after January 1, 2011.

8 Section 3. This Act shall become effective upon signature by the governor or, if not  
9 signed by the governor, upon expiration of the time for bills to become law without signature  
10 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
11 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
12 effective on the day following such approval.

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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

Present law grants a non-refundable "apprenticeship tax credit" against income tax and corporation franchise tax each tax year equal to one dollar for each hour of employment of each "eligible apprentice", not to exceed \$1,000 for each eligible apprentice. An "eligible apprentice" is defined as a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program provided for in LRS Chapter 4 of Title 23 (R.S. 23:381 et seq.) or a person who is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction.

Present law grants the credit for taxable periods ending prior to January 1, 2011.

Proposed law extends the tax credit to taxable periods ending prior to January 1, 2015.

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

(Amends R.S. 47:6033(A) and (B)(1))