

# HB5133



## 100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5133

by Rep. Michael J. Zalewski

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/227 new

Amends the Illinois Income Tax Act. Creates an income tax credit for qualified education expenses incurred by employers on behalf of qualifying apprentices.

LRB100 18960 HLH 34210 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding  
5 Section 227 as follows:

6 (35 ILCS 5/227 new)

7 Sec. 227. Apprenticeship education expense credit.

8 (a) For tax years ending on or after December 31, 2018, a  
9 taxpayer who is the employer of one or more qualifying  
10 apprentices shall be allowed a credit against the tax imposed  
11 by subsections (a) and (b) of Section 201 for qualified  
12 education expenses incurred on behalf of a qualifying  
13 apprentice. The credit shall be equal to 100% of qualified  
14 education expenses, but in no event may the total credit amount  
15 awarded to a single employer in a single taxable year exceed  
16 \$3,500. In no event shall a credit under this Section reduce  
17 the taxpayer's liability under this Act to less than zero.

18 (b) This Section is exempt from the provisions of Section  
19 250 of this Act.

20 (c) For purposes of this Section:

21 "Qualifying apprentices" means individuals who (i) are  
22 residents of the State of Illinois, (ii) are between the ages  
23 of 16 and 30 years old at the close of the school year for which

1 a credit is sought, and (iii) during the school year for which  
2 a credit is sought were full-time apprentices enrolled in an  
3 apprenticeship program which is registered with the United  
4 States Department of Labor, Office of Apprenticeship.

5 "Qualified education expense" means the amount incurred on  
6 behalf of a qualifying apprentice not to exceed \$3,500 for  
7 tuition, book fees, and lab fees at the school or community  
8 college in which the apprentice is enrolled during the regular  
9 school year.

10 "School" means any public or nonpublic secondary school in  
11 Illinois, or any community college, that is in compliance with  
12 Title VI of the Civil Rights Act of 1964, except that, with  
13 respect to community college students, no credit may be granted  
14 under this Section for a student who is not enrolled in an  
15 approved apprenticeship program.

16 "Employer" means an Illinois taxpayer who is the employer  
17 of the qualifying apprentice.