



Sen. Thomas Cullerton

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10000SB0719sam001

LRB100 08983 HLH 22125 a

1 AMENDMENT TO SENATE BILL 719

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 719 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Apprenticeship education expense credit.

8 (a) For tax years ending on or after December 31, 2017, 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 \$5,000. In no event shall a credit under this Section reduce

1 the taxpayer's liability under this Act to less than zero.

2 (b) This Section is exempt from the provisions of Section  
3 250 of this Act.

4 (c) For purposes of this Section:

5 "Qualifying apprentices" means individuals who (i) are  
6 residents of the State of Illinois, (ii) are between the ages  
7 of 16 and 40 years old at the close of the school year for which  
8 a credit is sought, and (iii) during the school year for which  
9 a credit is sought were full-time apprentices enrolled in an  
10 apprenticeship program which is registered with the United  
11 States Department of Labor, Office of Apprenticeship.

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

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

23 "Employer" means an Illinois taxpayer who is the employer  
24 of the qualifying apprentice. "