

HB3109



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3109

by Rep. Brian W. Stewart

SYNOPSIS AS INTRODUCED:

35 ILCS 5/224 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 06193 HLH 16227 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 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 \$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.