

113TH CONGRESS
2^D SESSION

S. 2234

To amend the Internal Revenue Code of 1986 to allow employers a credit against income tax for employees who participate in qualified apprenticeship programs.

IN THE SENATE OF THE UNITED STATES

APRIL 9, 2014

Mr. BOOKER (for himself and Mr. SCOTT) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow employers a credit against income tax for employees who participate in qualified apprenticeship programs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Leveraging and Ener-
5 gizing America’s Apprenticeship Programs Act” or the
6 “LEAP Act”.

1 **SEC. 2. CREDIT FOR EMPLOYEES PARTICIPATING IN QUALI-**
2 **FIED APPRENTICESHIP PROGRAMS.**

3 (a) IN GENERAL.—Subpart D of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 is amended by adding at the end the following new
6 section:

7 **“SEC. 45S. EMPLOYEES PARTICIPATING IN QUALIFIED AP-**
8 **PRENTICESHIP PROGRAMS.**

9 “(a) IN GENERAL.—For purposes of section 38, the
10 apprenticeship credit determined under this section for the
11 taxable year is an amount equal to the sum of the applica-
12 ble credit amounts (as determined under subsection (b))
13 for each of the apprenticeship employees of the employer
14 that exceeds the applicable apprenticeship level (as deter-
15 mined under subsection (e)) during such taxable year.

16 “(b) APPLICABLE CREDIT AMOUNT.—For purposes
17 of subsection (a), the applicable credit amount for each
18 apprenticeship employee for each taxable year is equal
19 to—

20 “(1) in the case of an apprenticeship employee
21 who has not attained 25 years of age at the close
22 of the taxable year, \$1,500, or

23 “(2) in the case of an apprenticeship employee
24 who has attained 25 years of age at the close of the
25 taxable year, \$1,000.

1 “(c) LIMITATION ON NUMBER OF YEARS WHICH
 2 CREDIT MAY BE TAKEN INTO ACCOUNT.—The appren-
 3 ticeship credit shall not be allowed for more than 2 taxable
 4 years with respect to any apprenticeship employee.

5 “(d) APPRENTICESHIP EMPLOYEE.—For purposes of
 6 this section, the term ‘apprenticeship employee’ means any
 7 employee who is employed by the employer—

8 “(1) in an officially recognized apprenticeable
 9 occupation, as determined by the Office of Appren-
 10 ticeship of the Employment and Training Adminis-
 11 tration of the Department of Labor, and

12 “(2) pursuant to an apprentice agreement reg-
 13 istered with—

14 “(A) the Office of Apprenticeship of the
 15 Employment and Training Administration of
 16 the Department of Labor, or

17 “(B) a State apprenticeship agency.

18 “(e) APPLICABLE APPRENTICESHIP LEVEL.—

19 “(1) IN GENERAL.—For purposes this section,
 20 the applicable apprenticeship level shall be equal
 21 to—

22 “(A) in the case of any apprenticeship em-
 23 ployees described in subsection (b)(1), the
 24 amount equal to 80 percent of the average
 25 number of such apprenticeship employees of the

1 employer for the 3 taxable years preceding the
2 taxable year for which the credit is being deter-
3 mined, rounded to the next lower whole num-
4 ber; and

5 “(B) in the case of any apprenticeship em-
6 ployees described in subsection (b)(2), the
7 amount equal to 80 percent of the average
8 number of such apprenticeship employees of the
9 employer for the 3 taxable years preceding the
10 taxable year for which the credit is being deter-
11 mined, rounded to the next lower whole num-
12 ber.

13 “(2) FIRST YEAR OF NEW APPRENTICESHIP
14 PROGRAMS.—In the case of an employer which did
15 not have any apprenticeship employees during any
16 taxable year in the 3 taxable years preceding the
17 taxable year for which the credit is being deter-
18 mined, the applicable apprenticeship level shall be
19 equal to zero.

20 “(f) COORDINATION WITH OTHER CREDITS.—The
21 amount of credit otherwise allowable under sections 45A,
22 51(a), and 1396(a) with respect to any employee shall be
23 reduced by the credit allowed by this section with respect
24 to such employee.

1 “(g) CERTAIN RULES TO APPLY.—Rules similar to
2 the rules of subsections (i)(1) and (k) of section 51 shall
3 apply for purposes of this section.”.

4 (b) CREDIT MADE PART OF GENERAL BUSINESS
5 CREDIT.—Subsection (b) of section 38 of such Code is
6 amended by striking “plus” at the end of paragraph (35),
7 by striking the period at the end of paragraph (36) and
8 inserting “, plus”, and by adding at the end the following
9 new paragraph:

10 “(37) the apprenticeship credit determined
11 under section 45S(a).”.

12 (c) DENIAL OF DOUBLE BENEFIT.—Subsection (a)
13 of section 280C of such Code is amended by inserting
14 “45S(a),” after “45P(a),”.

15 (d) CLERICAL AMENDMENT.—The table of sections
16 for subpart D of part IV of subchapter A of chapter 1
17 of such Code is amended by adding at the end the fol-
18 lowing new item:

 “Sec. 45S. Employees participating in qualified apprenticeship programs.”.

19 (e) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to individuals commencing appren-
21 ticeship programs after the date of the enactment of this
22 Act.

23 **SEC. 3. LIMITATION ON GOVERNMENT PRINTING COSTS.**

24 Not later than 90 days after the date of enactment
25 of this Act, the Director of the Office of Management and

1 Budget shall coordinate with the heads of Federal depart-
2 ments and independent agencies to—

3 (1) determine which Government publications
4 could be available on Government websites and no
5 longer printed and to devise a strategy to reduce
6 overall Government printing costs over the 10-year
7 period beginning with fiscal year 2015, except that
8 the Director shall ensure that essential printed docu-
9 ments prepared for social security recipients, medi-
10 care beneficiaries, and other populations in areas
11 with limited Internet access or use continue to re-
12 main available;

13 (2) establish Government-wide Federal guide-
14 lines on employee printing; and

15 (3) issue guidelines requiring every department,
16 agency, commission, or office to list at a prominent
17 place near the beginning of each publication distrib-
18 uted to the public and issued or paid for by the Fed-
19 eral Government—

20 (A) the name of the issuing agency, de-
21 partment, commission, or office;

22 (B) the total number of copies of the docu-
23 ment printed;

24 (C) the collective cost of producing and
25 printing all of the copies of the document; and

1 (D) the name of the entity publishing the
2 document.

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