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U.S. GOVERNMENT
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113TH CONGRESS
2D 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

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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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Leveraging and Energizing America's Apprenticeship Programs Act'' or the ''LEAP Act''.

SEC. 2. CREDIT FOR EMPLOYEES PARTICIPATING IN QUALIFIED APPRENTICESHIP PROGRAMS.

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

"SEC. 45S. EMPLOYEES PARTICIPATING IN QUALIFIED APPRENTICESHIP PROGRAMS.

"(a) IN GENERAL.—For purposes of section 38, the apprenticeship credit determined under this section for the taxable year is an amount equal to the sum of the applicable credit amounts (as determined under subsection (b)) for each of the apprenticeship employees of the employer that exceeds the applicable apprenticeship level (as determined under subsection (e)) during such taxable year.

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

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

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

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

"(d) APPRENTICESHIP EMPLOYEE.—For purposes of this section, the term 'apprenticeship employee' means any employee who is employed by the employer—

"(1) in an officially recognized apprenticeable occupation, as determined by the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor, and

"(2) pursuant to an apprentice agreement registered with—

"(A) the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor, or

"(B) a State apprenticeship agency.

"(e) APPLICABLE APPRENTICESHIP LEVEL.—

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

"(A) in the case of any apprenticeship employees described in subsection (b)(1), the amount equal to 80 percent of the average number of such apprenticeship employees of the

employer for the 3 taxable years preceding the taxable year for which the credit is being determined, rounded to the next lower whole number; and

"(B) in the case of any apprenticeship employees described in subsection (b)(2), the amount equal to 80 percent of the average number of such apprenticeship employees of the employer for the 3 taxable years preceding the taxable year for which the credit is being determined, rounded to the next lower whole number.

"(2) FIRST YEAR OF NEW APPRENTICESHIP PROGRAMS.—In the case of an employer which did not have any apprenticeship employees during any taxable year in the 3 taxable years preceding the taxable year for which the credit is being determined, the applicable apprenticeship level shall be equal to zero.

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

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

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

"(37) the apprenticeship credit determined under section 45S(a).".

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

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

"Sec. 45S. Employees participating in qualified apprenticeship programs.".

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals commencing apprenticeship programs after the date of the enactment of this Act.

SEC. 3. LIMITATION ON GOVERNMENT PRINTING COSTS.

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

Budget shall coordinate with the heads of Federal departments and independent agencies to—

(1) determine which Government publications could be available on Government websites and no longer printed and to devise a strategy to reduce overall Government printing costs over the 10-year period beginning with fiscal year 2015, except that the Director shall ensure that essential printed documents prepared for social security recipients, medicare beneficiaries, and other populations in areas with limited Internet access or use continue to remain available;

(2) establish Government-wide Federal guidelines on employee printing; and

(3) issue guidelines requiring every department, agency, commission, or office to list at a prominent place near the beginning of each publication distributed to the public and issued or paid for by the Federal Government—

(A) the name of the issuing agency, department, commission, or office;

(B) the total number of copies of the document printed;

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

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

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