

115TH CONGRESS
1ST SESSION

H. R. 2927

To amend the Internal Revenue Code of 1986 to include apprentices as members of targeted groups for purposes of the work opportunity credit.

IN THE HOUSE OF REPRESENTATIVES

JUNE 15, 2017

Mr. MESSER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to include apprentices as members of targeted groups for purposes of the work opportunity credit.

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 “Helpful Incentives to
5 Restore the Economic Dream Act of 2017” or the
6 “HIRED Act of 2017”.

7 **SEC. 2. CREDIT FOR FIRST-YEAR WAGES OF APPRENTICES.**

8 (a) IN GENERAL.—Subpart D of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45S. FIRST-YEAR WAGES OF APPRENTICES.**

4 “(a) IN GENERAL.—For purposes of section 38, the
5 apprentice credit determined under this section for the
6 taxable year is an amount equal to 40 percent of the quali-
7 fied first-year wages for such year.

8 “(b) QUALIFIED FIRST-YEAR WAGES.—For purposes
9 of this section—

10 “(1) FIRST-YEAR WAGES.—The term ‘qualified
11 first-year wages’ means wages paid or incurred by
12 the taxpayer for services rendered by an employee as
13 part of an apprenticeship programs registered under
14 the Act of August 16, 1937 (commonly known as
15 the ‘National Apprenticeship Act’), during the 1-
16 year period beginning with the day the individual
17 first renders such services for such employer.

18 “(2) LIMITATION ON WAGES PER YEAR TAKEN
19 INTO ACCOUNT.—The amount of the qualified first-
20 year wages which may be taken into account with re-
21 spect to any individual shall not exceed \$6,000 per
22 year.

23 “(3) WAGES.—The term ‘wages’ has the mean-
24 ing given such term under section 51(c) applied
25 without regard to paragraph (4) thereof.

1 “(c) APPLICATION OF CERTAIN RULES.—Rules simi-
2 lar to the rules of subsections (f), (g), (i), (j), and (k)
3 of section 51, and section 52, shall apply for the purposes
4 of this section.”.

5 (b) CONFORMING AMENDMENTS.—

6 (1) Section 38(b) of such Code is amended by
7 striking “plus” at the end of paragraph (35), by
8 striking the period at the end of paragraph (36),
9 and inserting “, plus”, and by adding at the end the
10 following new paragraph:

11 “(37) the apprentice credit determined under
12 section 45S.”.

13 (2) The table of sections for subpart D of part
14 IV of subchapter A of chapter 1 of such Code is
15 amended by adding at the end the following new
16 item:

“Sec. 45S. First-year wages of apprentices.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 the date of the enactment of this Act.

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