

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 341**  
**Mar 19, 2013**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH70146-MC-99 (03/01)

Short Title: Tax Credit for DoL Apprentice Hires.

(Public)

Sponsors: Representative Torbett.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A TAX CREDIT FOR EMPLOYERS WHO PARTICIPATE IN AN  
3 APPRENTICESHIP PROGRAM APPROVED BY THE DEPARTMENT OF LABOR.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** Article 3B of Subchapter I of Chapter 105 of the General Statutes is  
6 amended by adding a new section to read:  
7 "**§ 105-129.16K. Credit for employing apprentices.**  
8 (a) Credit. – A taxpayer who employs an apprentice pursuant to an apprenticeship  
9 agreement registered with the Apprenticeship and Training Bureau of the North Carolina  
10 Department of Labor is allowed a credit equal to one thousand dollars (\$1,000) for each  
11 apprentice employed. A credit is allowed if the apprentice was in the employ of the taxpayer  
12 for at least seven full months of the taxable year. A credit is allowed for an individual  
13 apprentice for up to four taxable years.  
14 (b) Documentation. – In order to claim the credit allowed by this section, the taxpayer  
15 must make available to the Department a written certification from the Apprenticeship and  
16 Training Bureau of the Department of Labor containing the name and taxpayer identification  
17 number of each registered apprentice employed by the taxpayer during the taxable year."  
18 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
19 2014.

