

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE BILL 526

Short Title: Apprenticeship Program Tax Credit. (Public)

Sponsors: Senators Bingham (Primary Sponsor); Rabin and Sanderson.

Referred to: Finance.

April 1, 2013

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 NORTH CAROLINA
4 DEPARTMENT OF LABOR.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Article 3B of Chapter 105 of the General Statutes is amended by
7 adding a new section to read:

8 "**§ 105-129.16H. Credit for employing apprentices.**

9 (a) Credit. – A taxpayer who employs an apprentice pursuant to an apprenticeship
10 agreement registered with the Apprenticeship and Training Bureau of the North Carolina
11 Department of Labor (NCDOL) is allowed a credit equal to one thousand dollars (\$1,000) for
12 each apprentice employed. A credit is allowed if the apprentice was in the employ of the
13 taxpayer for at least seven full months of the taxable year. A credit is allowed for an individual
14 apprentice for up to four taxable years.

15 (b) Documentation. – In order to claim the credit allowed by this section, the taxpayer
16 must make available to the Department a written certification from the Apprenticeship and
17 Training Bureau of the NCDOL containing the name and taxpayer identification number of
18 each registered apprentice employed by the taxpayer during the taxable year."

19 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
20 2014.

