# HR 5366

To amend the Internal Revenue Code of 1986 to provide employers a double deduction of certain employee training expenses.

**Congress:** 108 (2003–2005, Ended)
**Chamber:** House
**Policy Area:** Taxation
**Introduced:** Nov 16, 2004
**Current Status:** Referred to the House Committee on Ways and Means.
**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 16, 2004)
**Official Text:** https://www.congress.gov/bill/108th-congress/house-bill/5366

## Sponsor

**Name:** Rep. Foley, Mark [R-FL-16]
**Party:** Republican • **State:** FL • **Chamber:** House

## Cosponsors

*No cosponsors are listed for this bill.*

## Committee Activity

| Committee | Chamber | Activity | Date |
|---|---|---|---|
| Ways and Means Committee | House | Referred To | Nov 16, 2004 |

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

*No related bills are listed.*

## Summary (as of Nov 16, 2004)

Amends the Internal Revenue Code to allow a special tax deduction for employee training expenses that are: (1) also deductible as an ordinary and necessary business expense; (2) incurred under the National Apprenticeship Act or under a recognized State program; and (3) at least one percent of the total yearly wages paid by the employer claiming a deduction.

## Actions Timeline

- **Nov 16, 2004:** Introduced in House
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