

HR 2431

On-the-Job Training Tax Credit Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 19, 2015

Current Status: Sponsor introductory remarks on measure. (CR H3544)

Latest Action: Sponsor introductory remarks on measure. (CR H3544) (May 21, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/2431>

Sponsor

Name: Rep. Aguilar, Pete [D-CA-31]

Party: Democratic • **State:** CA • **Chamber:** House

Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cárdenas, Tony [D-CA-29]	D · CA		Jun 3, 2015
Rep. Lawrence, Brenda L. [D-MI-14]	D · MI		Jun 3, 2015
Rep. Torres, Norma J. [D-CA-35]	D · CA		Jun 3, 2015
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Jun 12, 2015
Rep. Swalwell, Eric [D-CA-15]	D · CA		Jun 17, 2015
Rep. Sanchez, Loretta [D-CA-46]	D · CA		May 6, 2016
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Sep 20, 2016
Rep. Takano, Mark [D-CA-41]	D · CA		Sep 22, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 19, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

On-the-Job Training Tax Credit Act of 2015

Amends the Internal Revenue Code to allow employers who employ not more than 500 full-time employees during the taxable year an on-the-job training tax credit equal to the lesser of: 50% of the job training program expenditures for a full-time employee participating in a qualified training program, or \$5,000.

Defines "qualified training program" as a written plan of study and training that is either: (1) an apprenticeship program registered and certified with the Department of Labor under the National Apprenticeship Act; (2) a program licensed, registered, or certified by the workforce investment board or apprenticeship agency or council of a state or administered in compliance with state apprenticeship laws; (3) a program conducted by a vocational or technical education school, community college, industrial or trade training organization, or labor organization; (4) a program which conforms to apprentice training programs developed or administered by an employer trade group or committee; or (5) an industry-sponsored or -administered program which is clearly identified and commonly recognized.

Terminates such credit after 2017.

Actions Timeline

- **May 21, 2015:** Sponsor introductory remarks on measure. (CR H3544)
- **May 19, 2015:** Introduced in House
- **May 19, 2015:** Referred to the House Committee on Ways and Means.