# S 959

Apprenticeship and Jobs Training Act of 2015

**Congress:** 114 (2015–2017, Ended)
**Chamber:** Senate
**Policy Area:** Taxation
**Introduced:** Apr 15, 2015
**Current Status:** Read twice and referred to the Committee on Finance.
**Latest Action:** Read twice and referred to the Committee on Finance. (Apr 15, 2015)
**Official Text:** https://www.congress.gov/bill/114th-congress/senate-bill/959

## Sponsor

**Name:** Sen. Cantwell, Maria [D-WA]
**Party:** Democratic • **State:** WA • **Chamber:** Senate

## Cosponsors (2 total)

| Cosponsor | Party / State | Role | Date Joined |
|---|---|---|---|
| Sen. Collins, Susan M. [R-ME] | R · ME | | Apr 15, 2015 |
| Sen. Gillibrand, Kirsten E. [D-NY] | D · NY | | Jun 17, 2015 |

## Committee Activity

| Committee | Chamber | Activity | Date |
|---|---|---|---|
| Finance Committee | Senate | Referred To | Apr 15, 2015 |

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

| Bill | Relationship | Last Action |
|---|---|---|
| 114 HR 5761 | Related bill | **Sep 19, 2016:** Referred to the Subcommittee on Health, Employment, Labor, and Pensions. |
| 114 S 2020 | Related bill | **Sep 9, 2015:** Read twice and referred to the Committee on Finance. |

## Summary (as of Apr 15, 2015)

**Apprenticeship and Jobs Training Act of 2015**

Amends the Internal Revenue Code to allow employers a business-related tax credit for up to $5,000 for the training of a qualified individual in a qualified apprenticeship program. Defines a "qualified individual" as an individual who: (1) is an apprentice participating in a qualified apprenticeship program, (2) has been employed in such a program for a period of at least seven months that ends within the taxable year, and (3) is not a highly compensated employee or a seasonal worker.

Defines a "qualified apprenticeship program" as a program that: (1) provides qualified individuals with on-the-job training and instruction for a qualified occupation (i.e., a skilled trade occupation in a high-demand mechanical, technical, health care, or technology field); (2) is registered with the Office of Apprenticeship of the Department of Labor; and (3) maintains records relating to the qualified individual.

Allows a premature distribution, without penalty, from a tax-qualified retirement plan to an employee who is serving as a mentor. Defines a "mentor" as a working individual who: (1) has attained age 55; (2) works reduced hours and engages in mentoring activities for at least 20% of such hours; and (3) is responsible for the training and education of employees or students in an area of expertise for which such individual has a professional credential, certificate, or degree.

## Actions Timeline

- **Apr 15, 2015:** Introduced in Senate
- **Apr 15, 2015:** Read twice and referred to the Committee on Finance.

# LegiList

CONGRESS, MADE CLEAR.

## Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

**legilist.com**

## Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

**legilist.com/learn**

## Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

**legilist.com/api**

Public data belongs to the public. — legilist.com