

## S 1193

### Better Education and Skills Training for America's Workforce Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 22, 2017

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (May 22, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/1193>

### Sponsor

**Name:** Sen. Menendez, Robert [D-NJ]

**Party:** Democratic • **State:** NJ • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 22, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 2865	Identical bill	<b>Jun 8, 2017:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

## **Better Education and Skills Training for America's Workforce Act**

This bill amends the Internal Revenue Code to allow tax credits for: (1) qualified training expenses paid with respect to U.S.-based positions for job trainees who have been unemployed for at least 90 days before enrolling in a training program and have not been employed by the taxpayer during the two-year period before the trainee was hired, and (2) investment in a qualified job training partnership between a private business and an institution of higher education or a labor organization.

The bill defines "qualified training expenses" as an eligible trainee's qualified tuition costs, which may include costs for books and enrollment in a training program at an institution of higher education that may include a single course, multiple courses, or a combination of work training and study and that is reasonably necessary for employment with the taxpayer. It terminates the credit for qualified training expenses of job trainees after December 31, 2028.

The bill also: (1) requires the Department of the Treasury to establish a Qualified Job Training Partnership program to consider and award certifications for qualified investments eligible for credits to qualified job training partnerships, and (2) authorizes Treasury to make grants to individuals who make an investment in a qualified job training partnership, in lieu of a tax credit.

### **Actions Timeline**

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- **May 22, 2017:** Introduced in Senate
- **May 22, 2017:** Read twice and referred to the Committee on Finance.