

S 1352

Apprenticeship and Jobs Training Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 14, 2017

Current Status: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S3)

Latest Action: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S3489-3490) (Jun 14, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1352>

Sponsor

Name: Sen. Cantwell, Maria [D-WA]

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

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Collins, Susan M. [R-ME]	R · ME		Jun 14, 2017
Sen. Klobuchar, Amy [D-MN]	D · MN		Jun 14, 2017
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Jun 21, 2017
Sen. Stabenow, Debbie [D-MI]	D · MI		Feb 7, 2018
Sen. Cortez Masto, Catherine [D-NV]	D · NV		May 21, 2018
Sen. Kaine, Tim [D-VA]	D · VA		Jun 6, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 14, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 3707	Identical bill	Sep 7, 2017: 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.

Apprenticeship and Jobs Training Act of 2017

This bill 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 or multi-employer apprenticeship program.

A "qualified individual" is an individual who: (1) is an apprentice participating in a qualified apprenticeship program or multi-employer apprenticeship program, (2) has been employed in either 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.

A "qualified apprenticeship program" is 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 or a state apprenticeship agency recognized by the office; and (3) maintains records relating to the qualified individual.

A "qualified multi-employer apprenticeship program" is a program in which multiple employers are required to contribute and that is maintained pursuant to one or more collective bargaining agreements.

The bill also allows certain distributions, without penalty, from retirement and pension plans to an employee who is serving as a mentor. A "mentor" is 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

- **Jun 14, 2017:** Introduced in Senate
- **Jun 14, 2017:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S3489-3490)