

HR 3204

On-the-Job Training Tax Credit Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 12, 2017

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 12, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3204>

Sponsor

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

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Jul 27, 2017

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 12, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

On-the-Job Training Tax Credit Act of 2017

This bill amends the Internal Revenue Code to allow employers who employ an average of 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.

A "qualified training program" is 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 that conforms to apprentice training programs developed or administered by an employer trade group or committee; or (5) an industry-sponsored or -administered program that is clearly identified and commonly recognized.

The bill terminates such credit after 2019.

Actions Timeline

- **Jul 12, 2017:** Introduced in House
- **Jul 12, 2017:** Referred to the House Committee on Ways and Means.