

HR 3628

LEAP Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 28, 2017

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 28, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3628>

Sponsor

Name: Rep. Wilson, Frederica S. [D-FL-24]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred To | Jul 28, 2017 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-------------|--------------|---|
| 115 HR 3061 | Related bill | Jun 26, 2017: Referred to the House Committee on Ways and Means. |
| 115 HR 2399 | Related bill | May 8, 2017: Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, 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. |
| 115 S 393 | Related bill | Feb 15, 2017: Read twice and referred to the Committee on Finance. |

Leveraging and Energizing America's Apprenticeship Programs Act or the LEAP Act

This bill amends the Internal Revenue Code to allow employers a business-related tax credit of \$1,500 for hiring an apprenticeship employee who has not attained age 25 at the close of the taxable year or \$1,000 for hiring an apprenticeship employee who has attained age 25. The credit is available for no more than two taxable years with respect to any apprenticeship employee.

An "apprenticeship employee" means any employee who is: (1) a party to an apprenticeship agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor or a recognized state apprenticeship agency; and (2) employed by the employer in the occupation identified in the apprenticeship agreement, whether or not the employer is a party to such agreement.

Actions Timeline

- **Jul 28, 2017:** Introduced in House
- **Jul 28, 2017:** Referred to the House Committee on Ways and Means.