

## HR 1660

### LEAP Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 8, 2019

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 8, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/1660>

### 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	Mar 8, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 4238	Related bill	<b>Sep 6, 2019:</b> Referred to the House Committee on Ways and Means.
116 HR 1774	Related bill	<b>Mar 14, 2019:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and 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.

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

This bill allows 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 is 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**

---

- **Mar 8, 2019:** Introduced in House
- **Mar 8, 2019:** Referred to the House Committee on Ways and Means.