

## S 2676

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

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 23, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 23, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/2676>

### 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	Oct 23, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 4848	Identical bill	<b>Oct 23, 2019:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, 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, 2030.

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**

---

- **Oct 23, 2019:** Introduced in Senate
- **Oct 23, 2019:** Read twice and referred to the Committee on Finance.