

HR 4238

LEAP Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 6, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 6, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/4238>

Sponsor

Name: Rep. Reed, Tom [R-NY-23]

Party: Republican • **State:** NY • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Sep 6, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 6, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1774	Related bill	Mar 14, 2019: 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.
116 HR 1660	Related bill	Mar 8, 2019: Referred to the House Committee on Ways and Means.

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 employed by an employer in an officially recognized apprenticeable occupation and pursuant to an apprentice agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor or a state apprenticeship agency.

As an offset to the cost of this bill, the Office of Management and Budget shall coordinate with federal department heads and independent agencies to impose limits on government printing costs.

Actions Timeline

- **Sep 6, 2019:** Introduced in House
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