

## HR 6818

### BEST Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 14, 2023

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Dec 14, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/6818>

### Sponsor

**Name:** Rep. Hinson, Ashley [R-IA-2]

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Nehls, Troy E. [R-TX-22]	R · TX		Jan 5, 2024
Rep. Weber, Randy K., Sr. [R-TX-14]	R · TX		Jan 11, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 14, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Dec 14, 2023)

### Bettering Employee Skills and Talents Act or the BEST Act

This bill allows a new tax credit against employment taxes for 30% of qualified workforce training expenses paid by an employer. The bill defines *qualified workforce training expenses* as amounts paid by an employer to provide entry-level employees without a bachelor's degree with skills training recognized by governmental and private organizations.

### Actions Timeline

- **Dec 14, 2023:** Introduced in House
- **Dec 14, 2023:** Referred to the House Committee on Ways and Means.