

HR 7852

LEAP Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 29, 2024

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 29, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/7852>

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 29, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 29, 2024)

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 29, 2024:** Introduced in House
- **Mar 29, 2024:** Referred to the House Committee on Ways and Means.