

AMENDMENT TO
RULES COMMITTEE PRINT 115-85
OFFERED BY MR. BROWN OF MARYLAND

Add at the end of Division A the following:

1 TITLE VI—WORKER TRAINING

2 SEC. 601. TAX CREDIT FOR INCREASING WORKER TRAIN-
3 ING.

4 (a) IN GENERAL.—Subpart D of part IV of sub-
5 chapter A of chapter 1 is amended by adding at the end
6 the following new section:

7 “SEC. 45T. CREDIT FOR INCREASING WORKER TRAINING.

8 “(a) IN GENERAL.—For purposes of section 38, the
9 worker training credit determined under this section for
10 a taxable year is an amount equal to the sum of—

11 “(1) 40 percent of the excess (if any) of—

12 “(A) the high-demand occupation training
13 expenses for such taxable year, over

14 “(B) the average of the high-demand occu-
15 pation training expenses for the 3 taxable years
16 preceding such taxable year, plus

17 “(2) 20 percent of the excess (if any) of—

18 “(A) the low-demand occupation training
19 expenses for such taxable year, over

1 “(B) the average of the low-demand occu-
2 pation training expenses for the 3 taxable years
3 preceding such taxable year, plus

4 “(b) DEFINITIONS.—For purposes of this section—

5 “(1) HIGH-DEMAND OCCUPATION TRAINING EX-
6 PENSE.—The term ‘high-demand occupation train-
7 ing expense’ means, for a taxable year, any qualified
8 training expense for programming required for, or
9 designed to lead to employment in, an occupation
10 that the Secretary of Labor has determined is ex-
11 pected to experience not fewer than 20 percent occu-
12 pational openings for the 10-year period beginning
13 with calendar year beginning in such taxable year.

14 “(2) LOW-DEMAND OCCUPATION TRAINING EX-
15 PENSE.—The term ‘low-demand occupation training
16 expense’ means any qualified training expense for
17 programming required for, or designed to lead to
18 employment in, an occupation other than an occupa-
19 tion described in paragraph (1).

20 “(3) QUALIFIED TRAINING EXPENSE.—

21 “(A) IN GENERAL.—The term ‘qualified
22 training expense’ means amounts paid or in-
23 curred by an employer for a qualified training
24 program for non-highly compensated employee.

1 “(B) EXCLUSION.—The term ‘qualified
2 training expense’ shall not include any amounts
3 paid for meals, lodging, transportation, or other
4 services.

5 “(4) QUALIFIED TRAINING PROGRAM.—

6 “(A) IN GENERAL.—The term ‘qualified
7 training program’ means any of the following:

8 “(i) An apprenticeship program reg-
9 istered under section 1 of the Act of Au-
10 gust 16, 1937 (commonly known as the
11 ‘National Apprenticeship Act’; 29 U.S.C.
12 50 et seq.).

13 “(ii) A program to obtain a recog-
14 nized postsecondary credential (as such
15 term is defined in section 3(52) of the
16 Workforce Innovation and Opportunity).

17 “(iii) A program eligible to receive
18 funds under the Carl D. Perkins Career
19 and Technical Education Act of 2006

20 “(iv) Any other program designated
21 by the Secretary of Labor or the Secretary
22 of Education for purposes of this section.

23 “(5) NON-HIGHLY COMPENSATED EMPLOYEE.—
24 The term ‘non-highly compensated employee’ means,
25 with respect to a taxable year, an employee—

1 “(A) who is a full-time employee (as such
2 term in defined in section 4980H(e)(4)), and

3 “(B) whose compensation does not exceed
4 \$82,000 for such taxable year.”.

5 (b) CREDIT TO BE PART OF GENERAL BUSINESS
6 CREDIT.—Section 38(b) is amended by striking “plus” at
7 the end of paragraph (31), by striking the period at the
8 end of paragraph (32) and inserting “, plus”, and by add-
9 ing at the end the following new paragraph:

10 “(33) the worker training credit determined
11 under section 45T.”.

12 (c) CLERICAL AMENDMENT.—The table of sections
13 for subpart D of part IV of subchapter A of chapter 1
14 is amended by adding at the end the following new item:

“Sec. 45T. Credit for increasing worker training.”.

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 the date of enactment of this Act.

