No Analysis Required/Short Form Analysis

Author: Cervantes  Sponsor:  Bill Number: AB 1904
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Attorney: Bruce Langston  Related Bills: See Prior Analysis

Subject: Apprentice Training Credit

☐ No analysis required – Not within our scope of responsibility.
☐ Major Amendment  ☐ Recommended Position of __________ still valid
☒ Minor/Technical Amendment  ☐ Approved Position of __________ still valid

Summary

This bill would, under the Personal Income Tax Law and the Corporation Tax Law, allow a tax credit to a taxpayer that employs a registered apprentice.

Analysis

The March 15, 2018, amendments modified the Division of Apprenticeship Standards’ reporting requirements and added a requirement for taxpayer’s to report to the Division of Apprenticeship Standards. These changes would not impact the department’s programs or operations.

The department’s analysis of the bill as introduced January 22, 2018, still applies.

Legislative Staff Contact

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