



No Analysis Required/Short Form Analysis

Author: Cervantes

Sponsor:

Bill Number: AB 1904

Analyst: Jessica Deitchman

Phone: (916) 845-6310

Amended: March 15, 2018

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

Jessica Deitchman
Legislative Analyst, FTB
(916) 845-6310

jessica.deitchman@ftb.ca.gov

Diane Deatherage
Legislative Director, FTB
(916) 845-6333

diane.deatherage@ftb.ca.gov