Stricken language would be deleted from and underlined language would be added to present law. Act 213 of the Regular Session

Regular Session, 2019 By: Scnator J. English For An Act To Be Entitled AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR OTHER PURPOSES. Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	1	State of Arkansas	A D:11	
By: Senator J. English For An Act To Be Entitled AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR OTHER PURPOSES. Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARRANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	2	92nd General Assembly	A Bill	
For An Act To Be Entitled For An Act To Be Entitled AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR OTHER PURPOSES. Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	3	Regular Session, 2019		SENATE BILL 112
For An Act To Be Entitled AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR OTHER PURPOSES. Subtitle Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. PROGRAMS. SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	4			
For An Act To Be Entitled AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR OTHER PURPOSES. Subtitle Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. PROGRAMS. SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth		By: Senator J. English		
AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR OTHER PURPOSES. Subtitle Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth			E A . A . 4 T. D. E . 441. J	
OTHER PURPOSES. Subtitle Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs.				
Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle Subtitle				
Subtitle Subtitle Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth				
Subtitle 14 TO AMEND THE LAW CONCERNING THE INCOME 15 TAX CREDIT FOR YOUTH APPRENTICESHIP 16 PROGRAMS. 17 18 19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 20 21 SECTION 1. Arkansas Code § 26-51-509(a), concerning youth 22 apprenticeship programs, is amended to read as follows: 23 (a) As used in this section, "apprentice" means a worker who is at 24 least sixteen (16) years of age and is employed: 25 (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 26 et seq., as it existed on January 1, 1995; or 27 (2) In an apprenticeship or work-based learning program that 28 meets: 29 (A) Either the standards of program design for a 30 nationally recognized curriculum or business, industry, or trade association 31 standards; and 32 (B) The criteria for vocationally approved youth 33 apprentice or work-based learning programs. 34 35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth		OTHER PURPOS	ES.	
Subtitle TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs.				
TO AMEND THE LAW CONCERNING THE INCOME TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs.			Subtitle	
TAX CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth		TO AME		
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	15	TAX CR	EDIT FOR YOUTH APPRENTICESHIP	
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	16	PROGRAI	MS.	
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	17			
SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	18			
SECTION 1. Arkansas Code § 26-51-509(a), concerning youth apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	19	BE IT ENACTED BY THE GEN	ERAL ASSEMBLY OF THE STATE OF ARK	ANSAS:
apprenticeship programs, is amended to read as follows: (a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	20			
(a) As used in this section, "apprentice" means a worker who is at least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	21	SECTION 1. Arkans	as Code § 26-51-509(a), concernin	g youth
least sixteen (16) years of age and is employed: (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	22	apprenticeship programs,	is amended to read as follows:	
25 (1) To learn an apprenticeable occupation under 29 C.F.R. § 29.1 26 et seq., as it existed on January 1, 1995; or 27 (2) In an apprenticeship or work-based learning program that 28 meets: 29 (A) Either the standards of program design for a 30 nationally recognized curriculum or business, industry, or trade association 31 standards; and 32 (B) The criteria for vocationally approved youth 33 apprentice or work-based learning programs. 34 35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	23	(a) As used in th	is section, "apprentice" means a	worker who is at
et seq., as it existed on January 1, 1995; or (2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	24	least sixteen (16) years	of age and is employed:	
(2) In an apprenticeship or work-based learning program that meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	25	(1) To lear	n an apprenticeable occupation un	der 29 C.F.R. § 29.1
meets: (A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth	26	et seq., as it existed o	on January 1, 1995; or	
(A) Either the standards of program design for a nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth		(2) In an a	pprenticeship or work-based learn	ing program that
nationally recognized curriculum or business, industry, or trade association standards; and (B) The criteria for vocationally approved youth apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth				
31 standards; and 32 (B) The criteria for vocationally approved youth 33 apprentice or work-based learning programs. 34 35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth				
32 (B) The criteria for vocationally approved youth 33 apprentice or work-based learning programs. 34 35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth		•	rriculum or business, industry, o	r trade association
apprentice or work-based learning programs. SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth				
34 35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth			• • • •	oved youth
35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth		apprentice or work-based	learning programs.	
• · · · · · · · · · · · · · · · · · · ·		SECTION 2 Antono	eas Code & 26-51-500(h)(1)(A) con	carning wouth
DO AUDIEU ICESULO DIOVIANS. IS AMENDEO LO LEXO AS LOLLOWS:	36			cerning youth

1	(b)(l)(A) A taxpayer who employs an apprentice is allowed an income	
2	tax credit in the amount of two thousand dollars (\$2,000) or ten percent	
3	(10%) of the wages earned by the youth apprentice, whichever is less, against	
4	the tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., for each	
5	apprentice.	
6		
7		
8	APPROVED: 2/27/19	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23 24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		