

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

SENATE BILL 112

5 By: Senator J. English
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For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE INCOME TAX
9 CREDIT FOR YOUTH APPRENTICESHIP PROGRAMS; AND FOR
10 OTHER PURPOSES.
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Subtitle

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13 TO AMEND THE LAW CONCERNING THE INCOME
14 TAX CREDIT FOR YOUTH APPRENTICESHIP
15 PROGRAMS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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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.
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35 SECTION 2. Arkansas Code § 26-51-509(b)(1)(A), concerning youth
36 apprenticeship programs, is amended to read as follows:



1 (b)(1)(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.

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