

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

# A Bill

SENATE BILL 112

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 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 apprenticeship programs, is amended to read as follows:



(b)(1)(A) A taxpayer who employs an apprentice is allowed an income tax credit in the amount of two thousand dollars (\$2,000) or ten percent (10%) of the wages earned by the ~~youth~~ apprentice, whichever is less, against the tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., for each apprentice.

**APPROVED: 2/27/19**