

RULE

Department of Revenue Policy Services Division

National Center for Construction Education and Research Apprenticeship Tax Credits (LAC 61:I.1909)

Under the authority of R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6033, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopts LAC 61:I.1909 relative to apprenticeship tax credits.

Act 472 of the 2007 Regular Session of the Louisiana Legislature enacted R.S. 47:6026 to allow apprenticeship tax credits against income and corporation franchise tax to certain employers. The Section was redesignated as R.S. 47:6033 pursuant to the statutory revision authority of the Louisiana State Law Institute. This Rule clarifies the application of apprenticeship tax credits for certain employers. This Rule only applies to the National Center for Construction Education and Research portion of the apprenticeship tax credit.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 19. Miscellaneous Tax Exemptions

§1909. National Center for Construction Education and Research Apprenticeship Tax Credits

A. Revised Statute 47:6033 provides certain employers a non-refundable apprenticeship tax credit against Louisiana individual or corporation income tax or corporation franchise tax equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice.

B. In order to be considered an "eligible apprentice", a student must be enrolled in a training program accredited by the National Center for Construction Education and Research (NCCER), must have successfully completed no less than two levels of training, and must have attained no less than 250 hours of instruction.

1. An apprentice becomes an "eligible apprentice" upon enrollment to the third level and the fourth level of a training curriculum. Enrollment to the third and fourth levels are allowed when successful completion of prior levels of training are achieved.

2. The apprentice will be considered enrolled for the tax year in which the apprentice started a particular level of training.

3. An employer may claim a credit for an "eligible apprentice" only once for each particular level of training.

C. Eligible employers will be responsible for obtaining and retaining student transcript information from the (NCCER) for each eligible apprentice for which the credit is claimed. Employers must also retain:

1. the name of the student enrolled in the training program;

2. the social security number of the student enrolled in the training program;

3. the level of training attained by the student enrolled in the training program;

4. the number of hours worked by the student enrolled in the training program;

5. any other information required by the Secretary of the Department of Revenue.

D. The Louisiana Workforce Commission portion of the apprenticeship tax credit can be found at LAC 40:IX.Chapter 7.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6033.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36: 0000 (August 2010).

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Secretary

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