AMENDMENT TO
RULES COMMITTEE PRINT 115-85
OFFERED BY MR. BROWN OF MARYLAND

Add at the end of Division A the following:

TITLE VI—WORKER TRAINING

SEC. 601. TAX CREDIT FOR INCREASING WORKER TRAINING.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end of the following new section:

“SEC. 45T. CREDIT FOR INCREASING WORKER TRAINING.

“(a) IN GENERAL.—For purposes of section 38, the worker training credit determined under this section for a taxable year is an amount equal to the sum of—

“(1) 40 percent of the excess (if any) of—

“(A) the high-demand occupation training expenses for such taxable year, over

“(B) the average of the high-demand occupation training expenses for the 3 taxable years preceding such taxable year, plus

“(2) 20 percent of the excess (if any) of—

“(A) the low-demand occupation training expenses for such taxable year, over
“(B) the average of the low-demand occupation training expenses for the 3 taxable years preceding such taxable year, plus

“(b) DEFINITIONS.—For purposes of this section—

“(1) HIGH-DEMAND OCCUPATION TRAINING EXPENSE.—The term ‘high-demand occupation training expense’ means, for a taxable year, any qualified training expense for programming required for, or designed to lead to employment in, an occupation that the Secretary of Labor has determined is expected to experience not fewer than 20 percent occupational openings for the 10-year period beginning with calendar year beginning in such taxable year.

“(2) LOW-DEMAND OCCUPATION TRAINING EXPENSE.—The term ‘low-demand occupation training expense’ means any qualified training expense for programming required for, or designed to lead to employment in, an occupation other than an occupation described in paragraph (1).

“(3) QUALIFIED TRAINING EXPENSE.—

“(A) IN GENERAL.—The term ‘qualified training expense’ means amounts paid or incurred by an employer for a qualified training program for non-highly compensated employee.
“(B) EXCLUSION.—The term ‘qualified training expense’ shall not include any amounts paid for meals, lodging, transportation, or other services.

“(4) QUALIFIED TRAINING PROGRAM.—

“(A) IN GENERAL.—The term ‘qualified training program’ means any of the following:


“(ii) A program to obtain a recognized postsecondary credential (as such term is defined in section 3(52) of the Workforce Innovation and Opportunity).

“(iii) A program eligible to receive funds under the Carl D. Perkins Career and Technical Education Act of 2006.

“(iv) Any other program designated by the Secretary of Labor or the Secretary of Education for purposes of this section.

“(5) NON-HIGHLY COMPENSATED EMPLOYEE.—

The term ‘non-highly compensated employee’ means, with respect to a taxable year, an employee—
“(A) who is a full-time employee (as such term in defined in section 4980H(c)(4)), and

“(B) whose compensation does not exceed $82,000 for such taxable year.”.

(b) Credit To Be Part of General Business Credit.—Section 38(b) is amended by striking “plus” at the end of paragraph (31), by striking the period at the end of paragraph (32) and inserting “, plus”, and by adding at the end the following new paragraph:

“(33) the worker training credit determined under section 45T.”.

(c) Clerical Amendment.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

“Sec. 45T. Credit for increasing worker training.”.

(d) Effective Date.—The amendments made by this section shall apply to taxable years beginning after the date of enactment of this Act.