

113TH CONGRESS
1ST SESSION

H. R. 1271

To amend the Internal Revenue Code of 1986 to allow employers a credit against income tax as an incentive to partner with educational institutions to provide skills training for students.

IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 2013

Mr. TAKANO introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow employers a credit against income tax as an incentive to partner with educational institutions to provide skills training for students.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Job Skills for Amer-
5 ica’s Students Act of 2013”.

1 **SEC. 2. CREDIT FOR EMPLOYERS WHICH PARTNER WITH**
 2 **EDUCATIONAL INSTITUTIONS TO PROVIDE**
 3 **SKILLS TRAINING FOR STUDENTS.**

4 (a) IN GENERAL.—Subpart D of part IV of sub-
 5 chapter A of chapter 1 of the Internal Revenue Code of
 6 1986 (relating to business-related credits) is amended by
 7 adding at the end the following new section:

8 **“SEC. 45S. EMPLOYERS PARTNERING WITH EDUCATIONAL**
 9 **INSTITUTIONS TO PROVIDE SKILLS TRAINING**
 10 **FOR STUDENTS.**

11 “(a) GENERAL RULE.—For purposes of section 38,
 12 the employer partnering credit determined under this sec-
 13 tion for any taxable year is an amount equal to \$2,000
 14 for each student participating in a qualified partnering
 15 program with the employer.

16 “(b) MAXIMUM CREDIT.—

17 “(1) IN GENERAL.—The maximum credit deter-
 18 mined under this section for the taxable year shall
 19 not exceed \$10,000.

20 “(2) CONTROLLED GROUPS.—For purposes of
 21 paragraph (1), all persons treated as a single em-
 22 ployer under subsection (b), (c), (m), or (o) of sec-
 23 tion 414 shall be treated as a single employer.

24 “(c) QUALIFIED PARTNERING PROGRAM.—For pur-
 25 poses of this section, the term ‘qualified partnering pro-
 26 gram’ means—

1 “(1) any Community College and Career Train-
2 ing Grant awarded under section 278 of the Trade
3 Act of 1974 (19 U.S.C. 2372),

4 “(2) any grant awarded under section 414(c) of
5 the American Competitiveness and Workforce Im-
6 provement Act of 1998 (29 U.S.C. 2916a),

7 “(3) any program under section 834 of the
8 Higher Education Act of 1965 (20 U.S.C. 1161n-
9 3) with alternating or parallel periods of academic
10 study and of public or private employment, and

11 “(4) any other program which is approved by
12 the Secretary of Education or the Secretary of
13 Labor for purposes of this section.

14 “(d) CERTAIN RULES TO APPLY.—For purposes of
15 this section, rules similar to the rules of subsections (c),
16 (d), and (e) of section 52 shall apply.”.

17 (b) CREDIT TO BE PART OF GENERAL BUSINESS
18 CREDIT.—Section 38(b) of the Internal Revenue Code of
19 1986 is amended by striking “plus” at the end of para-
20 graph (35), by striking the period at the end of paragraph
21 (36) and inserting “, plus”, and by adding at the end the
22 following new paragraph:

23 “(37) the employer partnering credit deter-
24 mined under section 45S.”.

1 (c) CLERICAL AMENDMENT.—The table of sections
2 for subpart D of part IV of subchapter A of chapter 1
3 of the Internal Revenue Code of 1986 is amended by add-
4 ing at the end the following new item:

“Sec. 45S. Employers partnering with educational institutions to provide skills
training for students.”.

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 the date of the enactment of this Act.

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