

119TH CONGRESS
1ST SESSION

H. R. 1662

To amend the Internal Revenue Code of 1986 to allow employers a credit against income tax for employees who participate in qualified apprenticeship programs.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2025

Ms. BUDZINSKI (for herself, Mr. CAREY, Ms. HOYLE of Oregon, and Mr. KRISHNAMOORTHY) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow employers a credit against income tax for employees who participate in qualified apprenticeship programs.

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 “Leveraging and Ener-
5 gizing America’s Apprenticeship Programs Act” or the
6 “LEAP Act”.

1 **SEC. 2. CREDIT FOR EMPLOYEES PARTICIPATING IN QUALI-**
2 **FIED APPRENTICESHIP PROGRAMS.**

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

7 **“SEC. 45BB. EMPLOYEES PARTICIPATING IN QUALIFIED AP-**
8 **PRENTICESHIP PROGRAMS.**

9 “(a) IN GENERAL.—For purposes of section 38, the
10 apprenticeship credit determined under this section for the
11 taxable year is an amount equal to \$1,500 for each of the
12 apprenticeship employees of the employer that exceeds the
13 applicable apprenticeship level (as determined under sub-
14 section (d)) during such taxable year.

15 “(b) LIMITATION ON NUMBER OF YEARS WITH RE-
16 SPECT TO WHICH CREDIT MAY BE TAKEN INTO AC-
17 COUNT.—The apprenticeship credit shall not be allowed
18 for more than 2 taxable years with respect to any appren-
19 ticeship employee.

20 “(c) APPRENTICESHIP EMPLOYEE.—For purposes of
21 this section—

22 “(1) IN GENERAL.—The term ‘apprenticeship
23 employee’ means any employee who is—

24 “(A) employed by the employer in an offi-
25 cially recognized apprenticeable occupation, as
26 determined by the Office of Apprenticeship of

1 the Employment and Training Administration
2 of the Department of Labor, and

3 “(B) currently enrolled in an apprentice-
4 ship program.

5 “(2) APPRENTICESHIP PROGRAM.—The term
6 ‘apprenticeship program’ means a registered appren-
7 ticeship program defined in section 3131(e)(3)(B).

8 “(d) APPLICABLE APPRENTICESHIP LEVEL.—

9 “(1) IN GENERAL.—For purposes of this sec-
10 tion, the applicable apprenticeship level shall be
11 equal to the amount equal to 80 percent of the aver-
12 age number of such apprenticeship employees of the
13 employer for the 3 taxable years preceding the tax-
14 able year for which the credit is being determined,
15 rounded to the next lower whole number.

16 “(2) FIRST YEAR OF NEW APPRENTICESHIP
17 PROGRAMS.—In the case of an employer which did
18 not have any apprenticeship employees during any
19 taxable year in the 3 taxable years preceding the
20 taxable year for which the credit is being deter-
21 mined, the applicable apprenticeship level shall be
22 equal to zero.

23 “(e) EXCLUSION FOR CERTAIN INDUSTRIES.—

24 “(1) IN GENERAL.—No credit may be allowed
25 under this section with respect to an individual em-

1 employed by an employer in any sector described in the
2 North American Industry Classification System code
3 beginning with 23 unless—

4 “(A) such individual is a pre-apprentice-
5 ship graduate currently enrolled in an appren-
6 ticeship program, and

7 “(B) such employer participates in or
8 sponsors an apprenticeship program.

9 “(2) PRE-APPRENTICESHIP GRADUATE.—For
10 purposes of this subsection, the term ‘pre-appren-
11 ticeship graduate’ means any individual who has
12 completed a pre-apprenticeship program.

13 “(3) PRE-APPRENTICESHIP PROGRAM.—For
14 purposes of this subsection, the term ‘pre-appren-
15 ticeship program’ means a program that—

16 “(A) is designed to prepare participants to
17 enter an apprenticeship program,

18 “(B) is carried out by a sponsor that has
19 a documented partnership with 1 or more spon-
20 sors of apprenticeship programs, and

21 “(C) includes each of the following:

22 “(i) Training (including a curriculum
23 for the training) and theoretical education
24 for participants that—

1 “(I) is aligned with industry
2 standards related to an apprenticeship
3 program and reviewed and approved
4 annually by sponsors of the appren-
5 ticeship program within the docu-
6 mented partnership that will prepare
7 participants by teaching the skills and
8 competencies needed to enter 1 or
9 more apprenticeship programs, and

10 “(II) does not displace a paid
11 employee.

12 “(ii) A formal agreement with a spon-
13 sor of an apprenticeship program that will
14 facilitate or expedite entry of pre-appren-
15 ticeship graduates into the apprenticeship
16 program, provided that a place in the ap-
17 prenticeship program is available and that
18 the pre-apprenticeship graduate meets the
19 qualifications of such program.

20 “(f) COORDINATION WITH OTHER CREDITS.—The
21 amount of credit otherwise allowable under sections 45A,
22 51(a), and 1396(a) with respect to any employee shall be
23 reduced by the credit allowed by this section with respect
24 to such employee.

1 “(g) CERTAIN RULES TO APPLY.—Rules similar to
2 the rules of subsections (i)(1) and (k) of section 51 shall
3 apply for purposes of this section.”.

4 (b) CREDIT MADE PART OF GENERAL BUSINESS
5 CREDIT.—Subsection (b) of section 38 of such Code is
6 amended by striking the period at the end of paragraph
7 (40) and inserting a comma, by striking the period at the
8 end of paragraph (41) and inserting “, plus”, and by add-
9 ing at the end the following new paragraph:

10 “(42) the apprenticeship credit determined
11 under section 45BB(a).”.

12 (c) DENIAL OF DOUBLE BENEFIT.—Subsection (a)
13 of section 280C of such Code is amended by inserting
14 “45BB(a),” after “45S(a),”.

15 (d) CLERICAL AMENDMENT.—The table of sections
16 for subpart D of part IV of subchapter A of chapter 1
17 of such Code is amended by adding at the end the fol-
18 lowing new item:

“Sec. 45BB. Employees participating in qualified apprenticeship programs.”.

19 (e) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to individuals commencing appren-
21 ticeship programs after the date of the enactment of this
22 Act.

23 **SEC. 3. LIMITATION ON GOVERNMENT PRINTING COSTS.**

24 Not later than 90 days after the date of enactment
25 of this Act, the Director of the Office of Management and

1 Budget shall coordinate with the heads of Federal depart-
2 ments and independent agencies to—

3 (1) determine which Government publications
4 could be available on Government websites and no
5 longer printed and to devise a strategy to reduce
6 overall Government printing costs over the 10-year
7 period beginning with fiscal year 2026, except that
8 the Director shall ensure that essential printed docu-
9 ments prepared for social security recipients, Medi-
10 care beneficiaries, and other populations in areas
11 with limited internet access or use continue to re-
12 main available;

13 (2) establish government-wide Federal guide-
14 lines on employee printing; and

15 (3) issue guidelines requiring every department,
16 agency, commission, or office to list at a prominent
17 place near the beginning of each publication distrib-
18 uted to the public and issued or paid for by the Fed-
19 eral Government—

20 (A) the name of the issuing agency, de-
21 partment, commission, or office;

22 (B) the total number of copies of the docu-
23 ment printed;

24 (C) the collective cost of producing and
25 printing all of the copies of the document; and

1 (D) the name of the entity publishing the
2 document.

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