

119TH CONGRESS
2^D SESSION

H. R. 7576

To amend the Internal Revenue Code of 1986 to establish a credit for workforce artificial intelligence training, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2026

Mr. GOTTHEIMER (for himself and Mr. LAWLER) 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 establish a credit for workforce artificial intelligence training, and for other purposes.

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 “AI Workforce Training
5 Act”.

6 **SEC. 2. TAX CREDIT FOR WORKFORCE ARTIFICIAL INTEL-**
7 **LIGENCE TRAINING.**

8 (a) ESTABLISHMENT OF CREDIT.—

9 (1) IN GENERAL.—Subpart D of part IV of
10 subchapter A of chapter 1 of the Internal Revenue

1 Code of 1986 is amended by adding at the end the
2 following new section:

3 **“SEC. 45BB. CREDIT FOR WORKFORCE ARTIFICIAL INTEL-**
4 **LIGENCE TRAINING.**

5 “(a) IN GENERAL.—For purposes of section 38, the
6 workforce artificial intelligence training credit determined
7 under this section for any taxable year is an amount equal
8 to 30 percent of the qualified artificial intelligence training
9 expenses of the taxpayer for such taxable year.

10 “(b) DOLLAR LIMITATION.—

11 “(1) IN GENERAL.—The amount of the credit
12 determined under subsection (a) for any taxpayer
13 for any taxable year shall not exceed \$2,500 for each
14 employee of such taxpayer with respect to whom
15 qualified artificial intelligence training expenses are
16 paid or incurred by such taxpayer during such tax-
17 able year.

18 “(2) INFLATION ADJUSTMENT.—In the case of
19 any taxable year beginning after 2026, the dollar
20 amount specified in paragraph (1) shall be increased
21 by an amount equal to—

22 “(A) such dollar amount, multiplied by

23 “(B) the cost-of-living adjustment deter-
24 mined under section 1(f)(3) for the calendar
25 year in which such taxable year begins, deter-

1 mined by substituting ‘calendar year 2025’ for
2 ‘calendar year 2016’ in subparagraph (A)(ii)
3 thereof.

4 “(c) QUALIFIED ARTIFICIAL INTELLIGENCE TRAIN-
5 ING EXPENSES.—

6 “(1) IN GENERAL.—For purposes of this sec-
7 tion, the term ‘qualified artificial intelligence train-
8 ing expenses’ means, with respect to any taxpayer,
9 amounts paid or incurred for—

10 “(A) any expenses required for the enroll-
11 ment or attendance of any employee of such
12 taxpayer at an accredited artificial intelligence
13 training program, including workshops, certifi-
14 cate programs, and courses on prompt engi-
15 neering, data literacy, machine learning fun-
16 damentals, or artificial intelligence ethics,

17 “(B) the wages of any such employee while
18 such employee attends a program, workshop, or
19 course described in paragraph (1), and

20 “(C) any expenses related to developing or
21 providing in-house artificial intelligence training
22 for any such employee.

23 “(2) WAGES.—For purposes of paragraph (1),
24 the term ‘wages’ has the meaning given to such term

1 in section 3306(b) (determined without regard to
2 any dollar limitation contained in such section).

3 “(d) DENIAL OF DOUBLE BENEFIT.—In the case of
4 any qualified artificial intelligence training expenses with
5 respect to which credit is allowed under subsection (a)—

6 “(1) no other credit or deduction shall be al-
7 lowed for, or by reason of, any such expense to the
8 extent of the amount of such credit, and

9 “(2) the basis of any property shall be reduced
10 by the amount of such credit to the extent that such
11 expenses were taken into account in determining
12 such basis.

13 “(e) REGULATIONS.—The Secretary shall issue such
14 regulations or other guidance as may be necessary or ap-
15 propriate to carry out the purposes of this section, includ-
16 ing regulations to prevent the abuse of the purposes of
17 this section.”.

18 (2) CLERICAL AMENDMENT.—The table of sec-
19 tions for subpart D of part IV of subchapter A of
20 chapter 1 of such Code is amended by adding at the
21 end the following new item:

“45BB. Credit for workforce artificial intelligence training.”.

22 (b) CREDIT MADE PART OF GENERAL BUSINESS
23 CREDIT.—Section 38(b) of such Code is amended by strik-
24 ing “plus” at the end of paragraph (40), by striking the

1 period at the end of paragraph (41) and inserting “, plus”,
2 and by adding at the end the following new paragraph:

3 “(42) the workforce artificial intelligence train-
4 ing credit determined under section 45BB.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2025.

8 **SEC. 3. PUBLIC OUTREACH CAMPAIGN; REPORT TO CON-**
9 **GRESS.**

10 (a) PUBLIC OUTREACH CAMPAIGN.—Not later than
11 180 days after the date of the enactment of this Act, the
12 Secretary of the Treasury, Secretary of Labor, and Sec-
13 retary of Commerce (referred to in this section as the
14 “Secretaries”) shall jointly develop and carry out a public
15 outreach campaign to promote the availability of the work-
16 force artificial intelligence training credit under section
17 45BB of the Internal Revenue Code of 1986, as added
18 by section 2. Such campaign shall include the publication
19 of information on such credit, informational webinars for
20 businesses, and distribution of multilingual informational
21 materials through small business development centers,
22 trade associations, and workforce boards.

23 (b) REPORT TO CONGRESS.—Not later than 360 days
24 after the date of the enactment of this Act, and annually
25 thereafter, the Secretaries shall submit to Congress a re-

1 port on the public outreach campaign carried out under
2 subsection (a) and any measurable outcomes of such cam-
3 paign.

○