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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to provide a credit for businesses that contribute to educational and workforce training consortia programs.

IN THE HOUSE OF REPRESENTATIVES

Mr. LICCARDO introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide a credit for businesses that contribute to educational and workforce training consortia 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 “Supporting Knowledge
5 through Industry-Led Learning Act” or the “SKILL
6 Act”.

1 **SEC. 2. EDUCATIONAL AND WORKFORCE TRAINING CON-**
2 **SORTIA CREDIT.**

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. EDUCATIONAL AND WORKFORCE TRAINING**
8 **CONSORTIA CREDIT.**

9 “(a) IN GENERAL.—For purposes of section 38, in
10 the case of any qualifying employer, the educational and
11 workforce training consortia credit determined under this
12 section for any taxable year is an amount equal to the
13 lesser of—

14 “(1) the sum of—

15 “(A) \$2,500 for each student that earns a
16 degree, certificate, or credential from a quali-
17 fying program with respect to which such em-
18 ployer is a qualifying employer during such tax-
19 able year, and

20 “(B) \$2,500 for each student that earned
21 such a degree, certificate, or credential during
22 such taxable year or the preceding taxable year
23 and which such employer hired on a full-time
24 basis during such taxable year, or

25 “(2) the credit amount allocated to such em-
26 ployer by the designated state agency under sub-

1 section (d) for the calendar year in which such tax-
2 able year begins.

3 “(b) QUALIFYING EMPLOYER.—For purposes of this
4 section, the term ‘qualifying employer’ means, with respect
5 to any qualifying program, any employer that is certified
6 by the designated state agency as making contributions
7 to such qualifying program, including by—

8 “(1) participating in curricula development or
9 skills assessments,

10 “(2) providing internships, applied learning op-
11 portunities, registered apprenticeship programs, or
12 access to laboratories, or

13 “(3) donating cash, equipment, or services.

14 “(c) QUALIFYING PROGRAM.—For purposes of this
15 section, the term ‘qualifying program’ means any edu-
16 cational or training program, or registered apprenticeship,
17 which is—

18 “(1) operated in coordination with qualifying
19 employers,

20 “(2) certified by the designated state agency,

21 “(3) offered by a public college or university, or
22 a community or technical college, and

23 “(4) designed to be completed by participants
24 during a period of 2 years or less.

1 “(d) LIMITATION ON ALLOCATIONS.—The designated
2 state agency shall allocate credit amount to qualifying em-
3 ployers on a competitive basis. The maximum aggregate
4 credit amount that may be allocated by a designated state
5 agency to qualifying employers for any calendar year shall
6 not exceed the limitation amount allocated to such des-
7 ignated state agency by the Secretary for such calendar
8 year under subsection (e).

9 “(e) NATIONAL LIMITATION.—

10 “(1) IN GENERAL.—The national calendar year
11 credit limitation is—

12 “(A) \$500,000,000 for each of calendar
13 years 2027 through 2031, and

14 “(B) zero for each calendar year there-
15 after.

16 “(2) ALLOCATION OF LIMITATION.—The na-
17 tional calendar year credit limitation under para-
18 graph (1) for each calendar year shall be allocated
19 by the Secretary among designated state agencies in
20 the same proportion that the population of each
21 State bears to the aggregate population of the
22 States. For purposes of the preceding sentence, pop-
23 ulation shall be determined in accordance with sec-
24 tion 146(j).

1 “(3) CARRYOVER OF UNUSED LIMITATION.—If
2 the national calendar year credit limitation allocated
3 to any designated state agency for any calendar year
4 exceeds the aggregate amount allocated by such des-
5 ignated state agency to qualifying employers for
6 such year, the national calendar year credit limita-
7 tion for the succeeding calendar year shall be in-
8 creased by the amount of such excess.

9 “(f) DESIGNATED STATE AGENCY.—For purposes of
10 this section, the term ‘designated state agency’ means any
11 agency authorized by the State to carry out this section
12 with respect to such State.

13 “(g) REGULATIONS.—The Secretary may issue such
14 regulations or other guidance as may be necessary or ap-
15 propriate to carry out the purposes of this section.”.

16 (b) CREDIT PART OF GENERAL BUSINESS CREDIT.—
17 Section 38(b) of such Code is amended by striking “plus”
18 at the end of paragraph (40), by striking the period at
19 the end of paragraph (41) and inserting “, plus”, and by
20 adding at the end the following new paragraph:

21 “(42) the educational and workforce training
22 consortia credit determined under section
23 45BB(a).”.

24 (c) CLERICAL AMENDMENT.—The table of sections
25 for subpart D of part IV of subchapter A of chapter 1

1 of such Code is amended by adding at the end the fol-
2 lowing new item:

“Sec. 45BB. Educational and workforce training consortia credit.”.

3 (d) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to taxable years ending after De-
5 cember 31, 2026.