

114TH CONGRESS
1ST SESSION

H. R. 3362

To allow employers a credit against income tax as an incentive to partner with community colleges or other educational institutions to improve workforce development and job training for students.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2015

Ms. KUSTER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To allow employers a credit against income tax as an incentive to partner with community colleges or other educational institutions to improve workforce development and job 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 “Workforce Develop-
5 ment Investment Act of 2015”.

1 **SEC. 2. CREDIT FOR EMPLOYERS WHICH PARTNER WITH**
2 **COMMUNITY COLLEGES OR OTHER EDU-**
3 **CATIONAL INSTITUTIONS TO IMPROVE**
4 **WORKFORCE DEVELOPMENT AND JOB TRAIN-**
5 **ING FOR STUDENTS.**

6 (a) IN GENERAL.—Subpart D of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 is amended by adding at the end the following new
9 section:

10 **“SEC. 45S. EMPLOYERS PARTNERING WITH COMMUNITY**
11 **COLLEGES OR OTHER EDUCATIONAL INSTI-**
12 **TUTIONS TO IMPROVE WORKFORCE DEVEL-**
13 **OPMENT AND JOB TRAINING FOR STUDENTS.**

14 “(a) GENERAL RULE.—For purposes of section 38,
15 the employer partnering credit determined under this sec-
16 tion for any taxable year is an amount equal to \$2,000
17 for each community college or other institution of higher
18 education engaged in a qualified partnership with the em-
19 ployer.

20 “(b) MAXIMUM CREDIT.—

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

24 “(2) CONTROLLED GROUPS.—For purposes of
25 paragraph (1), all persons treated as a single em-

1 ployer under subsection (b), (c), (m), or (o) of sec-
2 tion 414 shall be treated as a single taxpayer.

3 “(c) DEFINITIONS.—For purposes of this section—

4 “(1) COMMUNITY COLLEGE.—The term ‘com-
5 munity college’ means an institution of higher edu-
6 cation that—

7 “(A) admits as a regular student an indi-
8 vidual who is beyond the age of compulsory
9 school attendance in the State in which the in-
10 stitution is located and who has the ability to
11 benefit from the training offered by the institu-
12 tion, and

13 “(B) offers a 2-year program in engineer-
14 ing, mathematics, or the physical or biological
15 sciences designed to prepare a student to work
16 as a technician or at the semiprofessional level
17 in engineering, scientific, or other technological
18 fields requiring the understanding and applica-
19 tion of basic engineering, scientific, or mathe-
20 matical principles of knowledge.

21 “(2) INSTITUTION OF HIGHER EDUCATION.—

22 The term ‘institution of higher education’ has the
23 meaning given such term in section 102 of the High-
24 er Education Act of 1965 (20 U.S.C. 1002).

1 “(3) QUALIFIED PARTNERSHIP.—Not later
2 than six months after the date of the enactment of
3 this section, the Secretary of Education, in consulta-
4 tion with the Secretary of Labor, shall define the
5 term ‘qualified partnership’. Such term shall include
6 a partnership through which—

7 “(A) an employer collaborates with an edu-
8 cational institution to help develop curriculum
9 in order to improve workforce development and
10 job training for students,

11 “(B) an employer helps provide instruction
12 to students in the classroom, and

13 “(C) an employer provides internships, ap-
14 prenticeships, or other similar educational op-
15 portunities in the workplace for students.

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

19 (b) CREDIT TO BE PART OF GENERAL BUSINESS
20 CREDIT.—Section 38(b) of such Code is amended by strik-
21 ing “plus” at the end of paragraph (35), by striking the
22 period at the end of paragraph (36) and inserting “, plus”,
23 and by adding at the end the following new paragraph:

24 “(37) the employer partnering credit deter-
25 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 such Code is amended by adding at the end the fol-
4 lowing new item:

“Sec. 45S. Employers partnering with community colleges or other educational
institutions to improve workforce development and job 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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