

HOUSE BILL NO. HB0303

Wyoming skills upgrade training tax credit.

Sponsored by: Representative(s) Henderson

A BILL

for

1 AN ACT relating to economic development; providing a tax
2 credit for certain expenditures on skills upgrade training as
3 specified; specifying duties of the Wyoming business council;
4 authorizing rulemaking; and providing for an effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 9-12-1601 and 9-12-1602 are created to
9 read:

10

11

ARTICLE 16

12

WYOMING SKILLS UPGRADE TRAINING CREDIT

13

14 **9-12-1601. Definitions.**

15

16 (a) As used in this article:

1

2 (i) "Council" means the Wyoming business council;

3

4 (ii) "Qualifying costs" means:

5

6 (A) Fees or salaries required to be paid to
7 instructors who provide skills upgrade training;

8

9 (B) The cost of supplies and materials used
10 exclusively to provide skills upgrade training.

11

12 (iii) "Qualified employer" means any person or
13 entity that has been actively engaged in any of the following
14 sectors in Wyoming for not less than three (3) consecutive
15 years:

16

17 (A) Health care;

18

19 (B) Energy production;

20

21 (C) Manufacturing, including the processing,
22 assembling, production or warehousing of any property;

23

1 (D) Mining and mineral production;

2

3 (E) Processing of agricultural and forestry
4 products;

5

6 (F) Product research and engineering;

7

8 (G) Telecommunications;

9

10 (H) Tourism and recreation.

11

12 (iv) "Skills upgrade training" means employee
13 training sponsored by a qualified employer that is designed
14 to provide employees with new skills necessary to enhance
15 productivity, improve performance, retain employment or train
16 employees for new jobs. "Skills upgrade training" may
17 include:

18

19 (A) Classroom instruction;

20

21 (B) Field, shop, factory, office or
22 laboratory work;

23

1 (C) Basic skills, entry level training, job
2 upgrading, retraining and advance training.

3

4 **9-12-1602. Wyoming skills upgrade training credit;**
5 **rulemaking.**

6

7 (a) A qualifying employer shall be eligible for a tax
8 credit as provided in W.S. 39-13-109(d)(ii) in an amount not
9 to exceed fifty percent (50%) of the amount expended on
10 qualifying costs by the employer on skills upgrade training.

11

12 (b) Prior to being eligible for any tax credit under
13 subsection (a) of this section, the qualifying employer shall
14 submit an application for approval to the council before
15 commencing skills upgrade training. Each application shall
16 contain information the council requires, including:

17

18 (i) A proposal for skills upgrade training;

19

20 (ii) A description of each component of the
21 proposed skills upgrade training program;

22

1 (iii) A statement of the total anticipated costs
2 and expenses of the program, including a breakdown of the
3 costs associated with equipment, personnel, facilities and
4 materials.

5

6 (c) The council shall submit any approved qualifying
7 costs to the department of revenue as provided in W.S.
8 39-13-109(d)(ii).

9

10 (d) The council shall promulgate rules necessary to
11 implement this article.

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13 **Section 2.** W.S. 39-13-109(d) by creating a new
14 paragraph (ii) is amended to read:

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16 **39-13-109. Taxpayer remedies.**

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18 (d) Credits. The following shall apply:

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20 (ii) The following shall apply to the skills
21 upgrade training tax credit:

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1 (A) A qualifying employer who provides skills
2 upgrade training as provided in W.S. 9-12-1602 may apply for
3 a tax credit in the amount provided by subparagraph (B) of
4 this paragraph. The credit shall be applicable only to the
5 property that is owned by the qualifying employer;

6
7 (B) The credit under this paragraph shall not
8 exceed fifty percent (50%) of the amount qualifying costs
9 expended by the qualifying employer on skills upgrade
10 training that are approved by the Wyoming business council
11 and submitted to the department as provided in W.S. 9-12-1602;

12
13 (C) A qualifying employer claiming a credit
14 under this paragraph may reserve a credit to use in a later
15 tax year, provided that the qualifying employer shall not be
16 entitled to use any credit more than ten (10) years after the
17 qualified employer is first eligible for the tax credit under
18 W.S. 9-12-1602;

19
20 (D) No qualifying employer shall claim or
21 receive more than one (1) credit under this paragraph in any
22 ten (10) year period.

23

1 **Section 3.** This act is effective July 1, 2019.

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3

(END)