

HB 2311 -1 STAFF MEASURE SUMMARY

House Committee On Revenue

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Meeting Dates: 3/18

WHAT THE MEASURE DOES:

Creates income tax credit for taxpayer that employs a community college student as an apprentice. Requires apprentice to be at least 16 years of age but not more than 30. Specifies credit equal to lesser of \$2,000 or 10 percent of all wages paid by the taxpayer to the qualifying apprentice. Applies to tax years 2020 through 2025.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

-1 Eliminates requirement of apprentice being under age 30.

BACKGROUND:

Per the Oregon Employment Department: An apprenticeship is training that combines on-the-job experience with classroom instruction. Individuals in apprenticeship programs get direct, relevant experience in their chosen career, and advance in the profession as they learn. Apprentices graduate fully trained in their field – and not as an entry-level worker.