

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1639</b>
<b>Version:</b>	<b>CS</b>
<b>Request No.:</b>	<b>3832</b>
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<b>Date:</b>	<b>02/19/2020</b>

**Committee Substitute (CS)**

The CS for SB 1639 provides an incomes tax credit to employers equal to \$1,000.00 per qualified apprentice employed by qualified employers beginning January 1, 2021, and ending December 31, 2025. Employers may only claim up to 10 apprentices per year for the credit. The total amount of credits authorized by the measure is \$3 million per year. The apprentice credit is not refundable or transferable. The Governor’s Council on Workforce and Economic Development is directed by the measure to establish standards for participation and eligibility to implement the apprentice tax credit program. The CS requires employers to ensure compliance with applicable Oklahoma state laws as well as demonstrate such compliance for their apprentices.

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