

# STATE OF NEW YORK

3950

2025-2026 Regular Sessions

## IN SENATE

January 30, 2025

Introduced by Sen. RAMOS -- read twice and ordered printed, and when printed to be committed to the Committee on Labor

AN ACT to amend the labor law, in relation to expanding the empire state apprenticeship tax credit to include additional credit for people with disabilities

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. This act shall be known and may be cited as the "disability  
2 apprenticeship expansion tax credit act".

3 § 2. Subdivision (b) of section 25-c of the labor law is amended by  
4 adding a new paragraph 9 to read as follows:

5 (9) The term "disability" shall have the same meaning as defined in  
6 subdivision twenty-one of section two hundred ninety-two of the execu-  
7 tive law.

8 § 3. Subparagraph (A) of paragraph 1 of subdivision (c) of section  
9 25-c of the labor law, as added by section 1 of subpart B of part N of  
10 chapter 59 of the laws of 2017, is amended to read as follows:

11 (A) (1) two thousand dollars for each first year apprentice; (2) three  
12 thousand dollars for each second year apprentice; (3) four thousand  
13 dollars for each third year apprentice; (4) five thousand dollars for  
14 each fourth year apprentice; and (5) six thousand dollars for each fifth  
15 year apprentice. The apprentice's status as a first, second, third,  
16 fourth or fifth year apprentice will be determined on the last day of  
17 the calendar year, or if the apprentice is no longer employed by the  
18 participating employer on the last day of the calendar year, on the last  
19 day of the apprentice's employment with the participating employer; or  
20 (6) five hundred dollars for each person with a disability hired; or

21 § 4. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08519-01-5