9084

## IN ASSEMBLY

January 18, 2018

- Introduced by M. of A. RA -- Multi-Sponsored by -- M. of A. BARCLAY, BLANKENBUSH, BRABENEC, BUTLER, CROUCH, CURRAN, DiPIETRO, ERRIGO, FINCH, GARBARINO, GIGLIO, HARRIS, HAWLEY, KOLB, LAWRENCE, MALLIOTAKIS, McDONOUGH, B. MILLER, M. L. MILLER, MONTESANO, MORINELLO, MURRAY, OAKS, ORTIZ, PALMESANO, RAIA, RODRIGUEZ, THIELE, WALSH, WALTER -- read once and referred to the Committee on Education
- AN ACT to amend the labor law, in relation to establishing the youth apprenticeship program; and making an appropriation therefor (Part A); to amend the education law, in relation to establishing the enhanced regents professional diploma (Part B); and to amend the tax law, in relation to establishing a youth apprenticeship tax credit (Part C)

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

Section 1. This act shall be known and may be cited as the "learning for work act".

3 § 2. Legislative findings and intent. According to a recent college 4 and career readiness study released by the New York state education 5 department, only thirty-five percent of high school graduates are college or career ready. This lack of preparedness has driven many high 6 school graduates into low-paying jobs, or college degree programs that 7 they are not interested in, fail to lead to careers and result in an 8 9 unreasonably high amount of student debt. For many current and future 10 high school students, the traditional pathway of a basic high school education and then on to a four-year college may not be the correct 11 12 route to take. These students would benefit from a program that would prepare them for employment immediately upon graduating high school. 13 Therefore, the legislature finds it necessary to establish this "learn-14 ing for work" program in our high schools that will create a youth 15 16 apprenticeship program, an enhanced regents professional diploma with a 17 designation in a specified occupational area and a tax credit for 18 employers who take part in the youth apprenticeship program. This would 19 further the goals of limiting the accumulation of unsustainable student 20 debt, and ensuring all students in the state of New York are prepared to enter the twenty-first century workforce. 21

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

LBD02968-03-8

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§ 3. This act enacts into law major components of legislation which are necessary to implement the "learning for work act". Each component is wholly contained within a Part identified as Parts A through C. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any esection contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and prefer to the corresponding section of the Part in which it is found. Section five of this act sets forth the general effective date of this act.

12	PART A
13	Section 1. The labor law is amended by adding a new article 23-C to
$14^{13}$	read as follows:
14 15	
15 16	<u>ARTICLE 23-C</u> <u>YOUTH APPRENTICESHIP Program</u>
17	Section 832. Definitions.
18	832-a. Youth apprenticeship program.
10 19	832-b. Local partnership duties and responsibilities.
20	832-c. Youth apprenticeship program outcome requirements.
20 21	832-d. Rules and regulations.
21 22	<u>8 832. Definitions. For the purposes of this article, the following</u>
	terms shall have the following meanings:
23	<u>1. "Local partnership" means any combination of one or more school</u>
24 25	districts, other public agencies, community colleges, not-for-profit
25 26	organizations, individuals, businesses or other persons, who have agreed
20 27	to be responsible for implementing and coordinating a local youth
27 28	apprenticeship program and have received formal recognition from the
	department.
29	<u>2. "Public agency" means a county, city, village, town or school</u>
30 21	
31 32	district or an agency of this state or of a county, city, village, town or school district.
33	§ 832-a. Youth apprenticeship program. 1. The department shall estab-
33 34	lish a youth apprenticeship program. The youth apprenticeship program
34 35	shall be a one or two year program beginning in grade eleven or twelve
35 36	and combine academic classroom coursework with mentored on-the-job
30 37	training in a specified occupational area. Specific requirements for
37 38	each youth apprenticeship program shall be determined by the respective
30 39	local partnership responsible for implementing and coordinating a local
40	youth apprenticeship program.
40 41	2. The state apprenticeship and training council, the state workforce
41 42	investment board, the board of regents, and the state education depart-
43	ment shall assist the department in providing the youth apprenticeship
43 44	program under subdivision one of this section.
45 46	<u>3. The department shall approve occupations and maintain a list of approved occupations for the youth apprenticeship program.</u>
40 47	4. The youth apprenticeship program created under subdivision one of
	this section shall not affect any apprenticeship program that is
48 40	governed by article twenty-three of this chapter except that an appren-
49 50	ticeship program that is governed by article twenty-three of this chap-
50 51	ter may grant credit toward the completion of an apprenticeship for the
51 52	successful completion of a youth apprenticeship under subdivision one of
5⊿ 53	this section.
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1	§ 832-b. Local partnership duties and responsibilities. 1. From fund-
2	ing under the workforce investment act, Public Law 105-220, and the
3	workforce innovation and opportunity act, Public Law 113-128, the
4	department may award grants to applying local partnerships for the
	implementation and coordination of local youth apprenticeship programs
5	that are approved by the commissioner. A local partnership that is
6	
7	awarded a grant under this subdivision may use the grant moneys awarded
8	for any of the following implementation and coordination activities:
9	(a) Recruiting employers to provide on-the-job training and super-
10	vision for youth apprentices and providing technical assistance to those
11	employers.
12	(b) Recruiting students to participate in the local youth apprentice-
13	ship program and monitoring the progress of youth apprentices partic-
14	ipating in the program.
15	(c) Coordinating youth apprenticeship training activities within
16	participating school districts and among participating school districts,
17	postsecondary institutions and employers.
18	(d) Coordinating academic, vocational and occupational learning,
19	school-based and work-based learning and secondary and postsecondary
20	education for participants in the local youth apprenticeship program.
21	(e) Assisting employers in identifying and training workplace mentors
22	and matching youth apprentices and mentors.
23	(f) Any other implementation or coordination activity that the depart-
24	ment may direct or permit the local partnership to perform.
25	2. A local partnership that is awarded a grant under subdivision one
26	of this section may not use any of the grant moneys awarded to provide
27	funding to a business that is operated for profit or to a nonprofit
28	organization that represents business interests, and may only be used
28 29	organization that represents business interests, and may only be used for the implementation of subdivision one of this section.
29	for the implementation of subdivision one of this section.
29 30	for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section
29 30 31	for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part-
29 30 31 32	for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section
29 30 31 32 33	for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of
29 30 31 32 33 34	for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.
29 30 31 32 33 34 35	for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded. § 832-c. Youth apprenticeship program outcome requirements. 1. The
29 30 31 32 33 34 35 36	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program</pre>
29 30 31 32 33 34 35 36 37	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred</pre>
29 30 31 32 33 34 35 36 37 38	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:</pre>
29 30 31 32 33 34 35 36 37 38 39	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate</pre>
29 30 31 32 33 34 35 36 37 38 39 40	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma </pre>
29 30 31 32 33 34 35 36 37 38 39 40 41	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on</pre>
29 30 31 32 33 34 35 36 37 38 39 40 41 42	<pre>for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded. § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article: (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.</pre>
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in </pre>
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the </pre>
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	<pre>for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded. \$ 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the on-the-job training for the youth apprentice on completion of the youth</pre>
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the on-the-job training for the youth apprentice on completion of the youth apprenticeship. </pre>
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     § 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the on-the-job training for the youth apprentice on completion of the youth apprenticeship.     2. Any student taking part in a youth apprenticeship program who </pre>
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$\begin{array}{c} 29\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49 \end{array}$	<pre>for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded. \$ 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the on-the-job training for the youth apprentice on completion of the youth apprenticeship.     2. Any student taking part in a youth apprenticeship program who receives an enhanced regents professional diploma two hundred eight-b of the education for the youth apprenticeship program who receives an enhanced regents professional diploma to section the youth apprentice on completion of the youth apprenticeship. </pre>
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$\begin{array}{c} 29\\ 30\\ 31\\ 32\\ 33\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 42\\ 43\\ 45\\ 46\\ 47\\ 48\\ 9\\ 50\\ 51 \end{array}$	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     \$ 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprentices hip provided the on-the-job training for the youth apprentice on completion of the youth apprenticeship.     2. Any student taking part in a youth apprenticeship program who receives an enhanced regents professional to section two hundred eight-b of the education law and is either not offered, or chooses not to seek, employment in their specified occupational area, shall receive a minimum of fifteen credit hours to be applied in pursuit </pre>
$\begin{array}{c} 29\\ 30\\ 31\\ 32\\ 33\\ 35\\ 36\\ 37\\ 38\\ 39\\ 41\\ 42\\ 43\\ 45\\ 46\\ 47\\ 48\\ 9\\ 51\\ 52\\ \end{array}$	<pre>for the implementation of subdivision one of this section.     3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.     \$ 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:     (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.     (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the on-the-job training for the youth apprentice on completion of the youth apprenticeship.     2. Any student taking part in a youth apprenticeship program who receives an enhanced regents professional diploma pursuant to seck, employment in their specified occupational area, shall receive a minimum of fifteen credit hours to be applied in pursuit of a postsecondary degree at a state university of New York or city </pre>
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$\begin{array}{c} 29\\ 30\\ 31\\ 32\\ 33\\ 35\\ 36\\ 39\\ 41\\ 42\\ 44\\ 45\\ 47\\ 49\\ 51\\ 52\\ 53\\ 54\\ \end{array}$	<pre>for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.</pre>
$\begin{array}{c} 29\\ 30\\ 31\\ 32\\ 33\\ 35\\ 36\\ 37\\ 39\\ 41\\ 42\\ 43\\ 45\\ 46\\ 78\\ 90\\ 51\\ 52\\ 53\\ \end{array}$	<pre>for the implementation of subdivision one of this section. 3. The amount of a grant awarded under subdivision one of this section may not exceed one thousand dollars per youth apprentice. A local part- nership that is awarded a grant under subdivision one of this section shall provide matching funds equal to at least twenty-five percent of the grant amount awarded.         \$ 832-c. Youth apprenticeship program outcome requirements. 1. The following outcomes are expected of a local youth apprenticeship program that is funded pursuant to subdivision one of section eight hundred thirty-two-b of this article:         (a) At least eighty percent of the youth apprentices who participate in the program must receive an enhanced regents professional diploma pursuant to section two hundred eight-b of the education law on completion of the youth apprenticeship.         (b) At least fifty percent of the youth apprentices who participate in the program must be offered employment by the employer that provided the on-the-job training for the youth apprentice on completion of the youth apprenticeship.         2. Any student taking part in a youth apprenticeship program who receives an enhanced regents professional diploma pursuant to seek, employment in their specified occupational area, shall receive a minimum of fifteen credit hours to be applied in pursuit of a postsecondary degree at a state university of New York or city university of New York institution.</pre>

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§ 2. The sum of up to five million dollars (\$5,000,000), is hereby 1 2 appropriated to the department of labor for the purpose of carrying out the provisions of this act to be funded by grants under the workforce 3 investment act, Public Law 105-220, and the workforce innovation and 4 5 opportunity act, Public Law 113-128. Such moneys shall be payable on the б audit and warrant of the comptroller on vouchers certified or approved 7 by the commissioner of the department of labor in the manner prescribed 8 by law.

9 § 3. This act shall take effect immediately.

10

PART B

11 Section 1. The education law is amended by adding a new section 208-b 12 to read as follows: § 208-b. Enhanced regents professional diploma. 1. The board of 13 14 regents shall create an enhanced regents professional diploma to 15 acknowledge the professional skills and specific occupational training students obtain in the course of their study. Such degree will include 16 designations as determined by the commissioner that denote the profes-17 sional skills and specific occupational training obtained by a student. 18 19 The commissioner shall promulgate regulations regarding the requirements 20 for an enhanced regents professional degree to include the: a. completion of a technical assessment; 21 22 b. completion of a work-skills employability profile; 23 c. completion of a work-based learning experience; and 24 d. meeting all requirements necessary to receive a regents diploma. 25 2. The commissioner, in conjunction with the state apprenticeship and training council, the state workforce investment board, and the depart-26 27 ment of labor shall establish professional skill and occupational train-28 ing designations that may be attached to an enhanced regents profes-29 sional diploma that will denote the professional skills a student has obtained throughout the course of his or her studies. 30 31 3. The commissioner, in conjunction with the state apprenticeship and 32 training council, the state workforce investment board, and the department of labor shall design a series of technical assessments to test the 33 34 skills and knowledge students have obtained in their work-based learning experience. The commissioner is authorized to include any person or 35 36 entity that is part of a local partnership of the youth apprenticeship program, as defined in section eight hundred thirty-two of the labor 37 law, in any and all efforts to design technical assessments. 38 39 4. The commissioner, in conjunction with the state apprenticeship and 40 training council, the state workforce investment board, and the depart-41 ment of labor shall create a work-skill employability profile for use by 42 employers and/or educators to document a student's professional skills 43 and specific occupational training. 44 5. The board of regents shall promulgate such regulations of the 45 commissioner as may be necessary to establish an enhanced regents professional diploma, implement the requirements herein, and establish 46 standards for work-based learning experiences including requirements for 47 48 verification and eligibility. 49 6. The youth apprenticeship program as defined in article twenty-three-C of the labor law shall be considered an eliqible work-50 51 based learning experience. 52 7. Students first entering ninth grade in the two thousand eighteen -two thousand nineteen school year and thereafter shall be eligible to 53

54 <u>earn an enhanced regents professional diploma.</u>

1	§ 2. This act shall take effect immediately.
2	PART C
3 4	Section 1. Section 210-B of the tax law is amended by adding a new subdivision 53 to read as follows:
5	53. Youth apprenticeship tax credit. (a) Allowance of credit. A
б	taxpayer shall be allowed a credit against the tax imposed by this arti-
7	cle provided that such taxpayer takes part in the youth apprenticeship
8	program, pursuant to article twenty-three-C of the labor law.
9	(b) Amount of credit. The amount of the credit shall be equal to one
10	thousand five hundred dollars for each apprentice the participating
11	employer sponsors.
12	(c) Application of credit. The credit allowed under this subdivision
13	for any taxable year shall not reduce the tax due for that year to less
14	than the higher of the amounts prescribed in paragraph (d) of subdivi-
15	sion one of section two hundred ten of this article.
16	§ 2. Section 606 of the tax law is amended by adding a new subsection
17	(iii) to read as follows:
18	(iii) Youth apprenticeship tax credit. (1) Allowance of credit. A
19	taxpayer shall be allowed a credit against the tax imposed by this arti-
20	cle provided that such taxpayer takes part in the youth apprenticeship
21	program, pursuant to article twenty-three-C of the labor law.
22	(2) Amount of credit. The amount of the credit shall be equal to one
23	thousand five hundred dollars for each apprentice the participating
24	employer sponsors.
25	(3) Application of credit. If the amount of credit allowed under this
26	subsection for any taxable year exceeds the taxpayer's tax for such
27	year, the excess will not be treated as an overpayment of tax and will
28	not be credited or refunded in accordance with the provisions of section
29	six hundred eighty-six of this article.
30 31	§ 3. This act shall take effect immediately and shall apply to taxable
	<pre>years beginning on and after January 1, 2018. § 4. Severability clause. If any clause, sentence, paragraph, subdivi-</pre>
32 33	sion, section or part of this act shall be adjudged by any court of
33 34	competent jurisdiction to be invalid, such judgment shall not affect,
35	impair, or invalidate the remainder thereof, but shall be confined in
36	its operation to the clause, sentence, paragraph, subdivision, section
37	or part thereof directly involved in the controversy in which such judg-
38	ment shall have been rendered. It is hereby declared to be the intent of
39	the legislature that this act would have been enacted even if such
40	invalid provisions had not been included herein.
41	§ 5. This act shall take effect immediately; provided, however, that
42	the applicable effective dates of Parts A through C of this act shall be
43	as specifically set forth in the last section of such Parts.