

STATE OF NEW YORK

37

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. WALCZYK, BORRELLO, OBERACKER -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

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:

1 Section 1. This act shall be known and may be cited as the "learning
2 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
6 college or career ready. This lack of preparedness has driven many high
7 school graduates into low-paying jobs, or college degree programs that
8 they are not interested in, fail to lead to careers and result in an
9 unreasonably high amount of student debt. For many current and future
10 high school students, the traditional pathway of a basic high school
11 education and then on to a four-year college may not be the correct
12 route to take. These students would benefit from a program that would
13 prepare them for employment immediately upon graduating high school.
14 Therefore, the legislature finds it necessary to establish this "learn-
15 ing for work" program in our high schools that will create a youth
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

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

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1 debt, and ensuring all students in the state of New York are prepared to
2 enter the twenty-first century workforce.

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

14 PART A

15 Section 1. The labor law is amended by adding a new article 23-C to
16 read as follows:

17 ARTICLE 23-C

18 YOUTH APPRENTICESHIP PROGRAM

19 Section 832. Definitions.

20 832-a. Youth apprenticeship program.

21 832-b. Local partnership duties and responsibilities.

22 832-c. Youth apprenticeship program outcome requirements.

23 832-d. Rules and regulations.

24 § 832. Definitions. For the purposes of this article, the following
25 terms shall have the following meanings:

26 1. "Local partnership" means any combination of one or more school
27 districts, other public agencies, community colleges, not-for-profit
28 organizations, individuals, businesses or other persons, who have agreed
29 to be responsible for implementing and coordinating a local youth
30 apprenticeship program and have received formal recognition from the
31 department.

32 2. "Public agency" means a county, city, village, town or school
33 district or an agency of this state or of a county, city, village, town
34 or school district.

35 § 832-a. Youth apprenticeship program. 1. The department shall estab-
36 lish a youth apprenticeship program. The youth apprenticeship program
37 shall be a one or two year program beginning in grade eleven or twelve
38 and combine academic classroom coursework with mentored on-the-job
39 training in a specified occupational area. Specific requirements for
40 each youth apprenticeship program shall be determined by the respective
41 local partnership responsible for implementing and coordinating a local
42 youth apprenticeship program.

43 2. The state apprenticeship and training council, the state workforce
44 investment board, the board of regents, and the state education depart-
45 ment shall assist the department in providing the youth apprenticeship
46 program under subdivision one of this section.

47 3. The department shall approve occupations and maintain a list of
48 approved occupations for the youth apprenticeship program.

49 4. The youth apprenticeship program created under subdivision one of
50 this section shall not affect any apprenticeship program that is
51 governed by article twenty-three of this chapter except that an appren-
52 ticeship program that is governed by article twenty-three of this chap-
53 ter may grant credit toward the completion of an apprenticeship for the

1 successful completion of a youth apprenticeship under subdivision one of
2 this section.

3 § 832-b. Local partnership duties and responsibilities. 1. From fund-
4 ing under the workforce investment act, Public Law 105-220, and the
5 workforce innovation and opportunity act, Public Law 113-128, the
6 department may award grants to applying local partnerships for the
7 implementation and coordination of local youth apprenticeship programs
8 that are approved by the commissioner. A local partnership that is
9 awarded a grant under this subdivision may use the grant moneys awarded
10 for any of the following implementation and coordination activities:

11 (a) Recruiting employers to provide on-the-job training and super-
12 vision for youth apprentices and providing technical assistance to those
13 employers.

14 (b) Recruiting students to participate in the local youth apprentice-
15 ship program and monitoring the progress of youth apprentices partic-
16 ipating in the program.

17 (c) Coordinating youth apprenticeship training activities within
18 participating school districts and among participating school districts,
19 postsecondary institutions and employers.

20 (d) Coordinating academic, vocational and occupational learning,
21 school-based and work-based learning and secondary and postsecondary
22 education for participants in the local youth apprenticeship program.

23 (e) Assisting employers in identifying and training workplace mentors
24 and matching youth apprentices and mentors.

25 (f) Any other implementation or coordination activity that the depart-
26 ment may direct or permit the local partnership to perform.

27 2. A local partnership that is awarded a grant under subdivision one
28 of this section shall not use any of the grant moneys awarded to provide
29 funding to a business that is operated for profit or to a nonprofit
30 organization that represents business interests, and shall only be used
31 for the implementation of subdivision one of this section.

32 3. The amount of a grant awarded under subdivision one of this section
33 shall not exceed one thousand dollars per youth apprentice. A local
34 partnership that is awarded a grant under subdivision one of this
35 section shall provide matching funds equal to at least twenty-five
36 percent of the grant amount awarded.

37 § 832-c. Youth apprenticeship program outcome requirements. 1. The
38 following outcomes are expected of a local youth apprenticeship program
39 that is funded pursuant to subdivision one of section eight hundred
40 thirty-two-b of this article:

41 (a) At least eighty percent of the youth apprentices who participate
42 in the program shall receive an enhanced regents professional diploma
43 pursuant to section two hundred eight-b of the education law on
44 completion of the youth apprenticeship.

45 (b) At least fifty percent of the youth apprentices who participate in
46 the program shall be offered employment by the employer that provided
47 the on-the-job training for the youth apprentice on completion of the
48 youth apprenticeship.

49 2. Any student taking part in a youth apprenticeship program who
50 receives an enhanced regents professional diploma pursuant to section
51 two hundred eight-b of the education law and is either not offered, or
52 chooses not to seek, employment in their specified occupational area,
53 shall receive a minimum of fifteen credit hours to be applied in pursuit
54 of a postsecondary degree at a state university of New York or city
55 university of New York institution.

1 § 832-d. Rules and regulations. The department shall promulgate all
2 rules and regulations as shall be necessary to administer this article.

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

11 § 3. This act shall take effect immediately.

12 PART B

13 Section 1. The education law is amended by adding a new section 208-b
14 to read as follows:

15 § 208-b. Enhanced regents professional diploma. 1. The board of
16 regents shall create an enhanced regents professional diploma to
17 acknowledge the professional skills and specific occupational training
18 students obtain in the course of their study. Such degree will include
19 designations as determined by the commissioner that denote the profes-
20 sional skills and specific occupational training obtained by a student.
21 The commissioner shall promulgate regulations regarding the requirements
22 for an enhanced regents professional degree to include:

- 23 a. completion of a technical assessment;
- 24 b. completion of a work-skills employability profile;
- 25 c. completion of a work-based learning experience; and
- 26 d. meeting all requirements necessary to receive a regents diploma.

27 2. The commissioner, in conjunction with the state apprenticeship and
28 training council, the state workforce investment board, and the depart-
29 ment of labor shall establish professional skill and occupational train-
30 ing designations that may be attached to an enhanced regents profes-
31 sional diploma that shall denote the professional skills a student has
32 obtained throughout the course of such student's studies.

33 3. The commissioner, in conjunction with the state apprenticeship and
34 training council, the state workforce investment board, and the depart-
35 ment of labor shall design a series of technical assessments to test the
36 skills and knowledge students have obtained in their work-based learning
37 experience. The commissioner shall be authorized to include any person
38 or entity that is part of a local partnership of the youth apprentice-
39 ship program, as defined in section eight hundred thirty-two of the
40 labor law, in any and all efforts to design technical assessments.

41 4. The commissioner, in conjunction with the state apprenticeship and
42 training council, the state workforce investment board, and the depart-
43 ment of labor shall create a work-skill employability profile for use by
44 employers and/or educators to document a student's professional skills
45 and specific occupational training.

46 5. The board of regents shall promulgate such regulations of the
47 commissioner as may be necessary to establish an enhanced regents
48 professional diploma, implement the requirements herein, and establish
49 standards for work-based learning experiences including requirements for
50 verification and eligibility.

51 6. The youth apprenticeship program as defined in article
52 twenty-three-C of the labor law shall be considered an eligible work-
53 based learning experience.

7. Students first entering ninth grade in the two thousand twenty-five--two thousand twenty-six school year and thereafter shall be eligible to earn an enhanced regents professional diploma.

§ 2. This act shall take effect immediately.

PART C

Section 1. Section 210-B of the tax law is amended by adding a new subdivision 61 to read as follows:

61. Youth apprenticeship tax credit. (a) Allowance of credit. A taxpayer shall be allowed a credit against the tax imposed by this article provided that such taxpayer takes part in the youth apprenticeship program, pursuant to article twenty-three-C of the labor law.

(b) Amount of credit. The amount of the credit shall be equal to one thousand five hundred dollars for each apprentice the participating employer sponsors.

(c) Application of credit. The credit allowed under this subdivision for any taxable year shall not reduce the tax due for that year to less than the higher of the amounts prescribed in paragraph (d) of subdivision one of section two hundred ten of this article.

§ 2. Section 606 of the tax law is amended by adding a new subsection (qqq) to read as follows:

(qqq) Youth apprenticeship tax credit. (1) Allowance of credit. A taxpayer shall be allowed a credit against the tax imposed by this article provided that such taxpayer takes part in the youth apprenticeship program, pursuant to article twenty-three-C of the labor law.

(2) Amount of credit. The amount of the credit shall be equal to one thousand five hundred dollars for each apprentice the participating employer sponsors.

(3) Application of credit. If the amount of credit allowed under this subsection for any taxable year exceeds the taxpayer's tax for such year, the excess will not be treated as an overpayment of tax and will not be credited or refunded in accordance with the provisions of section six hundred eighty-six of this article.

§ 3. This act shall take effect immediately and shall apply to taxable years beginning on and after January 1, 2025.

§ 4. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

§ 5. This act shall take effect immediately; provided, however, that the applicable effective dates of Parts A through C of this act shall be as specifically set forth in the last section of such Parts.