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:

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

§ 2. Legislative findings and intent. According to a recent college and career readiness study released by the New York state education department, only thirty-five percent of high school graduates are college or career ready. This lack of preparedness has driven many high school graduates into low-paying jobs, or college degree programs that they are not interested in, fail to lead to careers and result in an unreasonably high amount of student debt. For many current and future 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 route to take. These students would benefit from a program that would prepare them for employment immediately upon graduating high school. Therefore, the legislature finds it necessary to establish this "learning for work" program in our high schools that will create a youth apprenticeship program, an enhanced regents professional diploma with a designation in a specified occupational area and a tax credit for employers who take part in the youth apprenticeship program. This would 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.

LBD00068-01-5

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

§ 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 section 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 refer 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.

PART A

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

ARTICLE 23-C
YOUTH APPRENTICESHIP PROGRAM

Section 832. Definitions.
832-a. Youth apprenticeship program.
832-b. Local partnership duties and responsibilities.
832-c. Youth apprenticeship program outcome requirements.
832-d. Rules and regulations.

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

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

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

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

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

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

4. The youth apprenticeship program created under subdivision one of this section shall not affect any apprenticeship program that is governed by article twenty-three of this chapter except that an apprenticeship program that is governed by article twenty-three of this chapter may grant credit toward the completion of an apprenticeship for the

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

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

(a) Recruiting employers to provide on-the-job training and supervision for youth apprentices and providing technical assistance to those employers.

(b) Recruiting students to participate in the local youth apprenticeship program and monitoring the progress of youth apprentices participating in the program.

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

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

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

(f) Any other implementation or coordination activity that the department may direct or permit the local partnership to perform.

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

3. The amount of a grant awarded under subdivision one of this section shall not exceed one thousand dollars per youth apprentice. A local partnership 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 shall 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 shall 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 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 of a postsecondary degree at a state university of New York or city university of New York institution.

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

§ 2. The sum of up to five million dollars ($5,000,000), is hereby 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 investment act, Public Law 105-220, and the workforce innovation and opportunity act, Public Law 113-128. Such moneys shall be payable on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of the department of labor in the manner prescribed by law.

§ 3. This act shall take effect immediately.

PART B

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

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

a. completion of a technical assessment;

b. completion of a work-skills employability profile;

c. completion of a work-based learning experience; and

d. meeting all requirements necessary to receive a regents diploma.

2. The commissioner, in conjunction with the state apprenticeship and training council, the state workforce investment board, and the department of labor shall establish professional skill and occupational training designations that may be attached to an enhanced regents professional diploma that shall denote the professional skills a student has obtained throughout the course of such student's studies.

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

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

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

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