

**Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 24-1124.01 Josh Schultz x5486

**HOUSE BILL 24-1439**

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**HOUSE SPONSORSHIP**

**Willford and Weinberg**, Amabile, Bacon, Bird, Boesenecker, Daugherty, English, Froelich, Hamrick, Herod, Jodeh, Kipp, Lieder, Lindsay, Lukens, Mabrey, Marvin, Mauro, McCluskie, McLachlan, Ortiz, Ricks, Rutinel, Titone, Young

**SENATE SPONSORSHIP**

**Coleman and Baisley**,

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**House Committees**

Finance  
Appropriations

**Senate Committees**

Finance  
Appropriations

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**A BILL FOR AN ACT**

101      **CONCERNING FINANCIAL INCENTIVES RELATED TO APPRENTICESHIP**  
102                    **PROGRAMS, AND, IN CONNECTION THEREWITH, MAKING AN**  
103                    **APPROPRIATION.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

For income tax years commencing on or after January 1, 2025, but before January 1, 2035, **section 1** of the bill creates a refundable state income tax credit (tax credit) that an employer may claim if the employer employs an apprentice for at least 6 months during an income tax year and either has a registered apprenticeship program or is an

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.*  
*Dashes through the words or numbers indicate deletions from existing law.*

HOUSE  
3rd Reading Unamended  
May 1, 2024

HOUSE  
Amended 2nd Reading  
April 30, 2024

employer-partner of a registered apprenticeship program. The amount of the tax credit is up to \$6,300 for 6 months of employment plus up to \$1,050 for each consecutive additional month of employment, for a maximum of up to \$12,600 per apprentice per income tax year. An employer may not claim a credit for:

- More than 10 apprentices per income tax year;
- The same apprentice for more than 24 consecutive months; and
- An apprentice for months when the apprentice did not receive wages from the employer.

To claim a tax credit, an employer must submit an application for the reservation of the tax credit and an application to receive an income tax credit certificate to the state apprenticeship agency (SAA) in the department of labor and employment (department). The SAA shall review the applications for specified criteria to determine whether the employer qualifies for the tax credit and tax credit certificate.

**Section 2** ends the state income tax credit for qualified investments made in a qualified school-to-career program for income tax years after December 31, 2024.

**Section 4** creates the scale-up grant program in the department to start new registered apprenticeship programs or expand existing programs in Colorado. The scale-up grant program awards grants from the money in the scale-up grant fund, which is created in the bill. Eligible grant recipients include employers or entities operating an apprenticeship program and that:

- Plan to develop and register a new registered apprenticeship program; or
- Currently offer a registered apprenticeship program and plan to expand it.

The bill requires the department to collect specified data regarding the scale-up grant program and submit a report to specified committees of the general assembly.

**Section 5** creates the qualified apprenticeship intermediary grant program in the department to support entities that demonstrate expertise in connecting employers or apprenticeship program participants to registered apprenticeship programs or in convening stakeholders to develop registered apprenticeship programs. The qualified apprenticeship intermediary grant program awards grants from the money in the qualified apprenticeship intermediary grant fund, which is created in the bill. An eligible grant recipient must be a qualified apprenticeship intermediary.

The bill requires the department to collect specified data regarding the qualified apprenticeship intermediary grant program and submit a report to specified committees of the general assembly.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-560 as  
3 follows:

4 **39-22-560. Apprenticeship tax credit - tax preference**  
5 **performance statement - legislative declaration - definitions - rules -**  
6 **repeal.** (1) (a) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT:

7 (I) COLORADO IS COMMITTED TO ACCELERATING NEW  
8 APPRENTICESHIP PROGRAM GROWTH ON A DIVERSE BASIS, ESPECIALLY IN  
9 NEW AND EMERGING INDUSTRIES THAT HAVE BEEN TRADITIONALLY  
10 UNDERREPRESENTED IN REGISTERED APPRENTICESHIPS; AND

11 (II) MANY EMPLOYERS ARE INTERESTED IN PROVIDING  
12 HIGH-QUALITY REGISTERED APPRENTICESHIPS TO ADDRESS THEIR SKILLED  
13 WORKER SHORTAGES BUT FACE FINANCIAL BARRIERS, ESPECIALLY SMALL  
14 BUSINESSES.

15 (b) IN ACCORDANCE WITH SECTION 39-21-304 (1), WHICH  
16 REQUIRES EACH BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE  
17 A TAX PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY  
18 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY FINDS AND  
19 DECLARES THAT THE PURPOSE OF THE TAX CREDIT PROVIDED FOR IN THIS  
20 SECTION IS TO INDUCE CERTAIN DESIGNATED BEHAVIOR BY TAXPAYERS  
21 AND TO PROVIDE A REDUCTION IN INCOME TAX LIABILITY FOR CERTAIN  
22 BUSINESSES THAT HIRE APPRENTICES. SPECIFICALLY, THIS TAX  
23 EXPENDITURE IS INTENDED TO INCENTIVIZE THE HIRING OF APPRENTICES  
24 AND GROWTH OF REGISTERED APPRENTICESHIP PROGRAMS IN NEW AND  
25 EMERGING INDUSTRIES.

26 (c) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL  
27 MEASURE THE EFFECTIVENESS OF THE TAX CREDIT IN ACHIEVING THE

1 PURPOSES SPECIFIED IN SUBSECTION (1)(b) OF THIS SECTION BASED ON THE  
2 NUMBER AND VALUE OF THE CREDITS CLAIMED.

3 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE  
4 REQUIRES:

5 (a) "APPRENTICE" HAS THE SAME MEANING AS SET FORTH IN  
6 SECTION 8-15.7-101 (1).

7 (b) "CERTIFICATE OF REGISTRATION" HAS THE SAME MEANING AS  
8 SET FORTH IN SECTION 8-15.7-101 (6).

9 (c) "CREDIT" MEANS THE CREDIT AGAINST INCOME TAX CREATED  
10 IN THIS SECTION.

11 (d) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

12 (e) "EMPLOYEE" HAS THE SAME MEANING AS SET FORTH IN  
13 SECTION 39-22-604 (2)(a); EXCEPT THAT "EMPLOYEE" INCLUDES ONLY  
14 THOSE INDIVIDUALS WHO PERFORM SERVICES FOR THE TAXPAYER FOR AT  
15 LEAST ONE THOUSAND FORTY HOURS PER INCOME TAX YEAR.

16 (f) "NEW AND EMERGING INDUSTRY" DOES NOT INCLUDE THE  
17 BUILDING AND CONSTRUCTION TRADES AS DESCRIBED IN SECTION  
18 8-15.7-105 (4).

19 (g) "QUALIFIED TAXPAYER" OR "TAXPAYER" MEANS A PERSON  
20 SUBJECT TO TAX PURSUANT TO THIS ARTICLE 22 THAT IS DOING BUSINESS  
21 IN THIS STATE AND THAT EMPLOYS AN APPRENTICE IN THE RELEVANT TAX  
22 YEAR.

23 (h) "REGISTERED APPRENTICESHIP PROGRAM" HAS THE SAME  
24 MEANING AS SET FORTH IN SECTION 8-15.7-101 (13).

25 (i) "SMALL BUSINESS" MEANS A BUSINESS WITH FEWER THAN FIFTY  
26 EMPLOYEES.

27 (j) "STATE APPRENTICESHIP AGENCY" OR "SAA" HAS THE SAME

1 MEANING AS SET FORTH IN SECTION 8-15.7-101 (16).

2 (3) (a) SUBJECT TO THE LIMITATIONS SET FORTH IN SUBSECTION  
3 (3)(b) OF THIS SECTION, FOR INCOME TAX YEARS COMMENCING ON OR  
4 AFTER JANUARY 1, 2025, BUT BEFORE JANUARY 1, 2035, A QUALIFIED  
5 TAXPAYER IN A NEW AND EMERGING INDUSTRY IS ALLOWED AN  
6 APPRENTICESHIP TAX CREDIT AGAINST THE INCOME TAX IMPOSED BY THIS  
7 ARTICLE 22 FOR EACH APPRENTICE WHO IS AN EMPLOYEE OF THE  
8 TAXPAYER IN THIS STATE FOR NO LESS THAN SIX MONTHS DURING THE  
9 TAXPAYER'S INCOME TAX YEAR. THE CREDIT IS EQUAL TO UP TO SIX  
10 THOUSAND THREE HUNDRED DOLLARS FOR SIX MONTHS OF EMPLOYMENT  
11 PLUS UP TO ONE THOUSAND FIFTY DOLLARS FOR EACH ADDITIONAL MONTH  
12 OF EMPLOYMENT, FOR A MAXIMUM OF TWELVE THOUSAND SIX HUNDRED  
13 DOLLARS PER APPRENTICE PER INCOME TAX YEAR; EXCEPT THAT THE  
14 TAXPAYER SHALL NOT CLAIM A CREDIT FOR:

- 15 (I) MORE THAN TEN APPRENTICES PER INCOME TAX YEAR;
- 16 (II) THE SAME APPRENTICE FOR MORE THAN TWO CONSECUTIVE  
17 INCOME TAX YEARS; AND
- 18 (III) AN APPRENTICE FOR MONTHS WHEN THE APPRENTICE DID NOT  
19 RECEIVE WAGES FROM THE TAXPAYER.

- 20 (b) A QUALIFIED TAXPAYER MUST EITHER:
  - 21 (I) HAVE ESTABLISHED A REGISTERED APPRENTICESHIP PROGRAM  
22 IN GOOD STANDING WITH THE SAA AND RECEIVED A CERTIFICATE OF  
23 REGISTRATION FROM THE STATE APPRENTICESHIP AGENCY; OR
  - 24 (II) BE AN EMPLOYER-PARTNER OF A REGISTERED APPRENTICESHIP  
25 PROGRAM IN GOOD STANDING WITH THE SAA AS VERIFIED BY THE  
26 QUALIFIED TAXPAYER'S INCLUSION ON THE COLORADO STATE  
27 APPRENTICESHIP RESOURCE DIRECTORY PURSUANT TO SECTION 8-83-308.

1 (c) TO CLAIM THE CREDIT, THE TAXPAYER MUST RESERVE THE  
2 CREDIT AS SET FORTH IN SUBSECTION (4) OF THIS SECTION AND ANNUALLY  
3 APPLY FOR AND RECEIVE AN INCOME TAX CREDIT CERTIFICATE FROM THE  
4 STATE APPRENTICESHIP AGENCY PURSUANT TO SUBSECTION (5) OF THIS  
5 SECTION.

6 (4) (a) TO CLAIM A CREDIT PURSUANT TO THIS SECTION, A  
7 TAXPAYER MUST SUBMIT AN APPLICATION FOR THE RESERVATION OF A TAX  
8 CREDIT TO THE SAA IN THE FORM AND MANNER PRESCRIBED BY THE SAA.

9 (b) THE SAA SHALL REVIEW ALL SUBMITTED APPLICATIONS TO:

10 (I) DETERMINE WHETHER THE APPLICANT IS A QUALIFIED  
11 TAXPAYER;

12 (II) DETERMINE WHETHER THE APPLICANT HAS COMPLIED WITH  
13 THE REQUIREMENTS OF SUBSECTION (3)(b) OF THIS SECTION;

14 (III) DETERMINE WHETHER THE INDIVIDUAL FOR WHOM THE  
15 APPLICATION IS SUBMITTED IS AN APPRENTICE, IS AN EMPLOYEE, AND  
16 COMPLIES WITH ANY STANDARDS SET FORTH IN ARTICLE 15.7 OF TITLE 8;  
17 AND

18 (IV) CALCULATE THE NUMBER OF MONTHS EACH PROSPECTIVE  
19 APPRENTICE IS EXPECTED TO BE EMPLOYED.

20 (c) (I) BASED UPON THE NUMBER OF APPRENTICES THE QUALIFIED  
21 TAXPAYER EXPECTS TO EMPLOY, AND THE NUMBER OF MONTHS EACH  
22 APPRENTICE IS EXPECTED TO BE EMPLOYED, THE SAA MAY RESERVE FOR  
23 THE BENEFIT OF EACH QUALIFIED TAXPAYER ALL OR PART OF THE CREDIT  
24 AMOUNT REQUESTED BY THE QUALIFIED TAXPAYER; EXCEPT THAT THE  
25 SAA SHALL NOT RESERVE AN AMOUNT IN EXCESS OF THE CREDIT  
26 ALLOWED BY SUBSECTION (3)(a) OF THIS SECTION.

27 (II) THE AGGREGATE AMOUNT OF CREDITS RESERVED FOR ALL

1 QUALIFIED TAXPAYERS MUST NOT EXCEED FIFTEEN MILLION DOLLARS PER  
2 CALENDAR YEAR. THE SAA MAY RESERVE CREDITS FOR THE CURRENT OR  
3 ANY FUTURE CALENDAR YEAR BASED UPON THE EXPECTED EMPLOYMENT  
4 DATES INDICATED IN A QUALIFIED TAXPAYER'S APPLICATION. FOR A  
5 QUALIFIED TAXPAYER WHOSE INCOME TAX YEAR IS NOT A CALENDAR  
6 YEAR, THE RESERVATION IS EFFECTIVE FOR THE INCOME TAX YEAR THAT  
7 BEGINS DURING THE CALENDAR YEAR FOR THE RESERVATION.

8 (III) IF, FOR ANY CALENDAR YEAR, THE AGGREGATE AMOUNT OF  
9 RESERVATIONS FOR TAX CREDITS THE SAA HAS APPROVED IS EQUAL TO  
10 THE TOTAL AMOUNT OF TAX CREDITS AVAILABLE FOR RESERVATION FOR  
11 A CURRENT OR FUTURE CALENDAR YEAR, THE SAA SHALL NOTIFY ALL  
12 QUALIFIED TAXPAYERS THAT HAVE SUBMITTED APPLICATIONS THEN  
13 AWAITING APPROVAL OR THAT HAVE SUBMITTED APPLICATIONS FOR  
14 APPROVAL AFTER THE CALCULATION IS MADE THAT ADDITIONAL  
15 APPROVALS OF APPLICATIONS FOR RESERVATIONS OF TAX CREDITS SHALL  
16 NOT BE GRANTED FOR THE CALENDAR YEAR. THE PENDING APPLICATIONS  
17 MUST REMAIN PENDING IN THE ORDER RECEIVED FOR UP TO TWO YEARS  
18 AFTER THE DATE THE ORIGINAL APPLICATION IS RECEIVED BY THE SAA  
19 AND SHALL BE CONSIDERED FOR RESERVATIONS OF TAX CREDITS IN THE  
20 EVENT THAT ADDITIONAL CREDITS BECOME AVAILABLE PURSUANT TO  
21 SUBSECTION (5)(b) OF THIS SECTION.

22 (d) (I) IF THE SAA RESERVES CREDITS FOR THE BENEFIT OF A  
23 QUALIFIED TAXPAYER, THE SAA SHALL NOTIFY THE QUALIFIED TAXPAYER  
24 OF THE RESERVATION AND THE AMOUNT RESERVED. THE RESERVATION OF  
25 TAX CREDITS DOES NOT ENTITLE THE QUALIFIED TAXPAYER TO AN  
26 ISSUANCE OF A TAX CREDIT CERTIFICATE UNTIL THE QUALIFIED TAXPAYER  
27 COMPLIES WITH ALL OF THE REQUIREMENTS OF THIS SECTION OR

1 STANDARDS OF THE SAA FOR THE ISSUANCE OF A TAX CREDIT  
2 CERTIFICATE.

3 (II) THE SAA SHALL NOTIFY ANY QUALIFIED TAXPAYER FOR  
4 WHICH THE SAA DID NOT RESERVE A CREDIT UNDER SUBSECTION (4)(c) OF  
5 THIS SECTION OF ITS DECISION IN WRITING. IF THE SAA DETERMINES THAT  
6 A QUALIFIED TAXPAYER'S APPLICATION IS INCOMPLETE OR THAT THE  
7 APPLICATION DOES NOT COMPLY WITH THE REQUIREMENTS OF THIS  
8 SECTION OR THE STANDARDS ESTABLISHED BY THE SAA, THE SAA SHALL  
9 REMOVE THE APPLICATION FROM THE REVIEW PROCESS AND NOTIFY THE  
10 QUALIFIED TAXPAYER IN WRITING OF ITS DECISION.

11 (5) (a) (I) A QUALIFIED TAXPAYER SHALL SUBMIT AN APPLICATION  
12 TO THE SAA FOR AN INCOME TAX CREDIT CERTIFICATE TO CLAIM THE  
13 CREDIT ALLOWED BY THIS SECTION ON A FORM AND IN A MANNER  
14 PRESCRIBED BY THE SAA. THE APPLICATION MUST INCLUDE IDENTIFYING  
15 INFORMATION FOR EACH APPRENTICE EMPLOYED IN THE STATE FOR WHICH  
16 THE QUALIFIED TAXPAYER IS SUBMITTING AN APPLICATION FOR A TAX  
17 CREDIT, THE AMOUNT OF CREDIT REQUESTED, AND SUFFICIENT  
18 INFORMATION TO ALLOW THE SAA TO MAKE A DETERMINATION THAT:

19 (A) THE TAXPAYER MEETS THE REQUIREMENTS SET FORTH IN THIS  
20 SECTION;

21 (B) THE APPRENTICE FOR WHOM THE APPLICATION IS SUBMITTED  
22 MEETS THE STANDARDS SET FORTH IN ARTICLE 15.7 OF TITLE 8; AND

23 (C) THE APPRENTICE FOR WHOM THE APPLICATION IS SUBMITTED  
24 HAS NOT BEEN THE SUBJECT OF A TAXPAYER'S APPLICATION FOR MORE  
25 THAN TWO INCOME TAX YEARS.

26 (II) EXCEPT AS PROVIDED IN SUBSECTION (5)(b)(II) OF THIS  
27 SECTION, THE SAA:




1 (A) MAY ISSUE ONE INCOME TAX CREDIT CERTIFICATE PER INCOME  
2 TAX YEAR TO EACH QUALIFIED TAXPAYER THAT, AT A MINIMUM, SPECIFIES  
3 THE TAXPAYER'S IDENTIFYING INFORMATION AND THE TOTAL AMOUNT OF  
4 THE CREDIT ALLOWED; AND

5 (B) SHALL NOT ISSUE AN INCOME TAX CREDIT CERTIFICATE IN  
6 EXCESS OF THE AMOUNT RESERVED FOR THE QUALIFIED TAXPAYER FOR  
7 THE CALENDAR YEAR PURSUANT TO SUBSECTION (4) OF THIS SECTION.

8 (b) IF THE ACTUAL AGGREGATE AMOUNT OF INCOME TAX CREDIT  
9 CERTIFICATES ISSUED FOR A CALENDAR YEAR IS LESS THAN THE MAXIMUM  
10 AGGREGATE AMOUNT OF CREDITS ALLOWED TO BE RESERVED FOR ALL  
11 QUALIFIED TAXPAYERS, THE SAA SHALL APPLY THE REMAINING BALANCE  
12 IN THE FOLLOWING ORDER:

13 (I) RESERVE THE REMAINING BALANCE FOR ANY APPLICATIONS  
14 PENDING IN ORDER OF PRIORITY PURSUANT TO SUBSECTION (4)(c)(III) OF  
15 THIS SECTION; AND

16 (II) ISSUE AN ADDITIONAL TAX CREDIT CERTIFICATE UP TO THE  
17 AMOUNT ALLOWED PURSUANT TO SUBSECTION (3)(a) OF THIS SECTION TO  
18 ANY QUALIFIED TAXPAYER WHOSE ACTUAL CREDIT EARNED EXCEEDED THE  
19 AMOUNT RESERVED PURSUANT TO SUBSECTION (4) OF THIS SECTION.

20 

21 (c) (I) THE SAA SHALL MAINTAIN A DATABASE OF ANY  
22 INFORMATION DETERMINED NECESSARY BY THE SAA TO EVALUATE THE  
23 EFFECTIVENESS OF THE INCOME TAX CREDIT ALLOWED IN THIS SECTION IN  
24 MEETING THE PURPOSE SET FORTH IN SUBSECTION (1)(b) OF THIS SECTION  
25 AND SHALL PROVIDE SUCH INFORMATION, AND ANY OTHER INFORMATION  
26 THAT MAY BE NEEDED, IF AVAILABLE, TO THE STATE AUDITOR AS PART OF  
27 THE STATE AUDITOR'S EVALUATION OF THE TAX EXPENDITURE REQUIRED

1 BY SECTION 39-21-305.

2 (II) THE SAA SHALL, IN A SUFFICIENTLY TIMELY MANNER TO  
3 ALLOW THE DEPARTMENT TO PROCESS RETURNS CLAIMING THE INCOME  
4 TAX CREDIT ALLOWED IN THIS SECTION, PROVIDE THE DEPARTMENT WITH  
5 AN ELECTRONIC REPORT FOR THE PRECEDING TAX YEAR LISTING EACH  
6 QUALIFIED TAXPAYER TO WHICH THE SAA ISSUED AN INCOME TAX CREDIT  
7 CERTIFICATE AND THAT INCLUDES THE FOLLOWING INFORMATION:

8 (A) THE TAXPAYER'S NAME;

9 (B) THE AMOUNT OF THE INCOME TAX CREDIT THAT THE TAX  
10 CREDIT CERTIFICATE INDICATES THE TAXPAYER IS ELIGIBLE TO CLAIM; AND

11 (C) THE TAXPAYER'S SOCIAL SECURITY NUMBER OR THE  
12 TAXPAYER'S COLORADO ACCOUNT NUMBER AND FEDERAL EMPLOYER  
13 IDENTIFICATION NUMBER.

14 (III) (A) THE SAA SHALL PRESCRIBE FORMS AND PROMULGATE  
15 RULES PURSUANT TO ARTICLE 4 OF TITLE 24 ESTABLISHING THE  
16 STANDARDS FOR WHICH AN INCOME TAX CREDIT CERTIFICATE UNDER THIS  
17 SUBSECTION (5) IS ISSUED.

18 (B) IN ESTABLISHING THE STANDARDS REQUIRED BY SECTION  
19 (5)(c)(III)(A) OF THIS SECTION, THE SAA SHALL OBTAIN INPUT FROM  
20 EMPLOYERS AND APPRENTICES ON ELEMENTS OF PROGRAM QUALITY FOR  
21 REGISTERED APPRENTICESHIP PROGRAMS IN NEW AND EMERGING  
22 INDUSTRIES.

23 (C) QUALIFIED TAXPAYERS THAT HAVE PREVIOUSLY CLAIMED THE  
24 INCOME TAX CREDIT AND SEEK TO CLAIM THE INCOME TAX CREDIT IN  
25 FUTURE TAX YEARS SHALL PROVIDE INFORMATION REGARDING HOW THEY  
26 HAVE SATISFIED THE STANDARDS ISSUED PURSUANT TO SECTION  
27 (5)(c)(III)(A) OF THIS SECTION RELATED TO PROGRAM QUALITY IN THEIR

1 REAPPLICATION FOR THE INCOME TAX CREDIT.

2 (IV) THE SAA SHALL CONDUCT OUTREACH TO SMALL BUSINESSES  
3 TO ENSURE THEY ARE AWARE OF THE TAX CREDIT AND PROVIDE  
4 TECHNICAL ASSISTANCE TO MINIMIZE THE ADMINISTRATIVE BURDEN OF  
5 SUBMITTING AN APPLICATION FOR THE RESERVATION OF A TAX CREDIT.

6 (6) TO CLAIM THE CREDIT AUTHORIZED BY THIS SECTION, A  
7 TAXPAYER SHALL FILE THE INCOME TAX CREDIT CERTIFICATE WITH THE  
8 TAXPAYER'S STATE INCOME TAX RETURN. THE AMOUNT OF THE CREDIT  
9 THAT THE TAXPAYER MAY CLAIM PURSUANT TO THIS SECTION IS THE  
10 AMOUNT STATED ON THE INCOME TAX CREDIT CERTIFICATE.

11 (7) IF A TAXPAYER CLAIMS THE CREDIT ALLOWED IN THIS SECTION,  
12 THE TAXPAYER SHALL NOT CLAIM A CREDIT FOR THE SAME APPRENTICE  
13 PURSUANT TO SECTION 39-22-531, 39-30-105.1, OR 39-30.5-105.

14 (8) IF AN INCOME TAX CREDIT AUTHORIZED IN THIS SECTION  
15 EXCEEDS THE INCOME TAX DUE ON THE INCOME OF THE TAXPAYER FOR  
16 THE TAXABLE YEAR, THE EXCESS CREDIT SHALL NOT BE CARRIED  
17 FORWARD AND MUST BE REFUNDED TO THE TAXPAYER.

18 (9) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2037.

19 **SECTION 2.** In Colorado Revised Statutes, 39-22-520, **amend**  
20 (2)(a); and **add** (4) as follows:

21 **39-22-520. Credit against tax - investment in school-to-career**  
22 **program - definitions - repeal.** (2) (a) For income tax years beginning  
23 on or after January 1, 1997, AND PRIOR TO JANUARY 1, 2025, there shall  
24 be allowed to any person as a credit against the tax imposed by this ~~article~~  
25 ARTICLE 22 an amount equal to ten percent of the total qualified  
26 investment made in a qualified school-to-career program.

27 (4) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2034.

1 SECTION 3. In Colorado Revised Statutes, 8-15.7-102, add  
2 (1)(s) as follows:

3 8-15.7-102. State apprenticeship agency - created - director -  
4 powers and duties - rules - repeal. (1) There is created in the  
5 department the state apprenticeship agency. The executive director shall  
6 appoint a director of the SAA. The SAA shall:

7 (s) (I) REVIEW APPLICATIONS FOR AND ISSUE INCOME TAX CREDIT  
8 CERTIFICATES AS SPECIFIED IN SECTION 39-22-560 AND PROMULGATE  
9 RULES TO ESTABLISH STANDARDS FOR THE CERTIFICATES.

10 (II) THIS SUBSECTION (1)(s) IS REPEALED, EFFECTIVE DECEMBER  
11 31, 2037.

12 SECTION 4. In Colorado Revised Statutes, add parts 2 and 3 to  
13 article 15.7 of title 8 as follows:

14 PART 2

15 SCALE-UP GRANT PROGRAM

16 8-15.7-201. Definitions. AS USED IN THIS PART 2:

17 (1) "APPLICANT" MEANS A PERSON THAT APPLIES TO RECEIVE A  
18 GRANT FROM THE SCALE-UP GRANT PROGRAM.

19 (2) "SCALE-UP GRANT FUND" OR "FUND" MEANS THE SCALE-UP  
20 GRANT FUND CREATED IN SECTION 8-15.7-205.

21 (3) "SCALE-UP GRANT PROGRAM" OR "GRANT PROGRAM" MEANS  
22 THE SCALE-UP GRANT PROGRAM CREATED IN SECTION 8-15.7-202.

23 8-15.7-202. Scale-up grant program - creation - application  
24 process - data. (1) ON OR BEFORE JANUARY 1, 2025, THE DEPARTMENT  
25 SHALL ESTABLISH THE SCALE-UP GRANT PROGRAM TO ESTABLISH NEW  
26 REGISTERED APPRENTICESHIP PROGRAMS OR EXPAND EXISTING PROGRAMS  
27 IN COLORADO.

1           (2) THE DEPARTMENT SHALL:

2           (a) CREATE AN APPLICATION PROCESS THROUGH WHICH IT SELECTS

3 GRANT RECIPIENTS TO PARTICIPATE IN THE GRANT PROGRAM, WITH THE

4 GOAL OF ACCELERATING NEW APPRENTICESHIP PROGRAM GROWTH,

5 DIVERSIFYING PARTICIPANTS IN APPRENTICESHIP PROGRAMS, AND

6 DIVERSIFYING THE GEOGRAPHIC DISTRIBUTION OF APPRENTICESHIP

7 PROGRAMS, ESPECIALLY IN HIGH-PRIORITY, HIGH-DEMAND INDUSTRIES,

8 WHILE ENSURING QUALITY STANDARDS;

9           (b) SELECT GRANT RECIPIENTS THAT ARE EMPLOYERS OR SPONSORS

10 THAT:

11           (I) PLAN TO DEVELOP AND REGISTER A NEW REGISTERED

12 APPRENTICESHIP PROGRAM; OR

13           (II) CURRENTLY OFFER A REGISTERED APPRENTICESHIP PROGRAM

14 AND PLAN TO EXPAND IT;

15           (c) OUTLINE PERFORMANCE EXPECTATIONS FOR GRANT RECIPIENTS

16 PARTICIPATING IN THE GRANT PROGRAM, INCLUDING MAINTAINING

17 ACCURATE AND TIMELY DATA IN THE FEDERAL REGISTERED

18 APPRENTICESHIP PARTNERS INFORMATION DATABASE SYSTEM, OR A

19 SUCCESSOR DATABASE; AND

20           (d) COLLECT DATA CONCERNING THE GRANT PROGRAM,

21 INCLUDING:

22           (I) THE NUMBER OF EMPLOYERS BENEFITING FROM THE GRANT

23 PROGRAM;

24           (II) THE NUMBER OF APPRENTICES BENEFITING FROM THE GRANT

25 PROGRAM;

26           (III) THE WAGES FOR APPRENTICES BENEFITING FROM THE GRANT

27 PROGRAM;

1 (IV) THE DEMOGRAPHICS OF THE APPRENTICES SERVED BY THE  
2 GRANT RECIPIENTS; AND

3 (V) ANY OTHER INFORMATION DEEMED APPROPRIATE BY THE  
4 DEPARTMENT.

5 **8-15.7-203. Applicants.** (1) AN APPLICANT SHALL SUBMIT AN  
6 APPLICATION TO THE DEPARTMENT IN A FORM AND MANNER ESTABLISHED  
7 BY THE DEPARTMENT THAT IS DESIGNED TO MAXIMIZE PARTICIPATION. IN  
8 THE APPLICATION, THE APPLICANT SHALL:

9 (a) PROVIDE A DETAILED PROPOSAL AND OPERATIONS PLAN FOR  
10 THE GROWTH OR DEVELOPMENT OF A REGISTERED APPRENTICESHIP  
11 PROGRAM; AND

12 (b) SUBMIT ANY OTHER INFORMATION DEEMED APPROPRIATE BY  
13 THE DEPARTMENT.

14 (2) APPLICANTS MUST NOT HAVE RECEIVED OR HAVE BEEN  
15 SELECTED TO RECEIVE FUNDING FROM THE QUALIFIED APPRENTICESHIP  
16 INTERMEDIARY GRANT PROGRAM PURSUANT TO SECTION 8-15.7-302.

17 **8-15.7-204. Report.** ON OR BEFORE DECEMBER 31, 2026, THE  
18 DEPARTMENT SHALL SUBMIT A REPORT COMPILING THE INFORMATION  
19 COLLECTED PURSUANT TO SECTION 8-15.7-202 (2)(d) TO THE HOUSE OF  
20 REPRESENTATIVES BUSINESS AFFAIRS AND LABOR COMMITTEE AND THE  
21 SENATE BUSINESS, LABOR, AND TECHNOLOGY COMMITTEE, OR THEIR  
22 SUCCESSOR COMMITTEES.

23 **8-15.7-205. Scale-up grant fund - creation - gifts, grants, or**  
24 **donations - transfer.** (1) THERE IS CREATED IN THE STATE TREASURY  
25 THE SCALE-UP GRANT FUND. MONEY IN THE FUND IS ANNUALLY  
26 APPROPRIATED TO THE DEPARTMENT TO IMPLEMENT THE GRANT PROGRAM  
27 AND PAY FOR THE DEPARTMENT'S DIRECT AND INDIRECT COSTS IN

1 ADMINISTERING THE GRANT PROGRAM.

2 (2) ON JULY 1, 2024, THE STATE TREASURER SHALL TRANSFER TWO  
3 MILLION DOLLARS FROM THE GENERAL FUND TO THE SCALE-UP GRANT  
4 FUND.

5 (3) THE DEPARTMENT MAY SEEK, ACCEPT, AND EXPEND GIFTS,  
6 GRANTS, AND DONATIONS FROM PRIVATE OR PUBLIC SOURCES FOR THE  
7 PURPOSES OF THIS PART 2.

8 (4) THE STATE TREASURER SHALL TRANSFER ALL UNEXPENDED  
9 AND UNENCUMBERED MONEY REMAINING IN THE FUND AT THE END OF  
10 STATE FISCAL YEAR 2026-27 TO THE GENERAL FUND.

11 **8-15.7-206. Repeal of part.** THIS PART 2 IS REPEALED, EFFECTIVE  
12 JULY 1, 2027.

13 PART 3

14 QUALIFIED APPRENTICESHIP INTERMEDIARY  
15 GRANT PROGRAM

16 **8-15.7-301. Definitions.** AS USED IN THIS PART 3:

17 (1) "APPLICANT" MEANS A PERSON THAT APPLIES TO RECEIVE A  
18 GRANT FROM THE QUALIFIED APPRENTICESHIP INTERMEDIARY GRANT  
19 PROGRAM.

20 (2) "QUALIFIED APPRENTICESHIP INTERMEDIARY" HAS THE SAME  
21 MEANING AS "QUALIFIED INTERMEDIARY" AS SET FORTH IN SECTION  
22 8-15.7-101 (11).

23 (3) "QUALIFIED APPRENTICESHIP INTERMEDIARY GRANT FUND" OR  
24 "FUND" MEANS THE QUALIFIED APPRENTICESHIP INTERMEDIARY GRANT  
25 FUND CREATED IN SECTION 8-15.7-305.

26 (4) "QUALIFIED APPRENTICESHIP INTERMEDIARY GRANT PROGRAM"  
27 OR "GRANT PROGRAM" MEANS THE QUALIFIED APPRENTICESHIP

1 INTERMEDIARY GRANT PROGRAM CREATED IN SECTION 8-15.7-302.

2 **8-15.7-302. Qualified apprenticeship intermediary grant**  
3 **program - creation - application process - data.** (1) ON OR BEFORE  
4 JANUARY 1, 2025, THE DEPARTMENT SHALL ESTABLISH THE QUALIFIED  
5 APPRENTICESHIP INTERMEDIARY GRANT PROGRAM TO SUPPORT ENTITIES  
6 THAT DEMONSTRATE EXPERTISE IN CONNECTING EMPLOYERS OR  
7 APPRENTICESHIP PROGRAM PARTICIPANTS TO REGISTERED APPRENTICESHIP  
8 PROGRAMS OR IN CONVENING STAKEHOLDERS TO DEVELOP REGISTERED  
9 APPRENTICESHIP PROGRAMS.

10 (2) THE DEPARTMENT SHALL:

11 (a) CREATE AN APPLICATION PROCESS THROUGH WHICH IT SELECTS  
12 GRANT RECIPIENTS TO PARTICIPATE IN THE GRANT PROGRAM, WITH THE  
13 GOAL OF EXPANDING APPRENTICESHIP PROGRAMS, DIVERSIFYING  
14 PARTICIPANTS IN APPRENTICESHIP PROGRAMS, AND DIVERSIFYING  
15 GEOGRAPHIC DISTRIBUTION OF APPRENTICESHIP PROGRAMS, ESPECIALLY  
16 IN HIGH-PRIORITY, HIGH-DEMAND INDUSTRIES, WHILE ENSURING QUALITY  
17 STANDARDS;

18 (b) SELECT AND PRIORITIZE GRANT PROGRAM RECIPIENTS BASED  
19 ON:

20 (I) AN APPLICANT'S RECORD OF SUCCESS IN SUPPORTING JOB  
21 SEEKERS, APPRENTICES, EMPLOYERS, AND SPONSORS;

22 (II) THE REGIONAL DIVERSITY OF THE AREAS SERVED BY AN  
23 APPLICANT;

24 (III) THE DIVERSITY OF POPULATIONS SERVED BY AN APPLICANT;  
25 AND

26 (IV) HOW THE REGISTERED APPRENTICESHIP PROGRAMS SERVED  
27 BY THE APPLICANT MEET TALENT NEEDS IN HIGH-PRIORITY, HIGH-DEMAND



1 INDUSTRIES;

2 (c) OUTLINE PERFORMANCE EXPECTATIONS FOR GRANT RECIPIENTS  
3 PARTICIPATING IN THE GRANT PROGRAM; AND

4 (d) COLLECT DATA CONCERNING THE GRANT PROGRAM THAT  
5 INCLUDES:

6 (I) THE NUMBER OF EMPLOYERS BENEFITING FROM THE GRANT  
7 PROGRAM;

8 (II) THE NUMBER OF APPRENTICES BENEFITING FROM THE GRANT  
9 PROGRAM;

10 (III) THE DEMOGRAPHICS OF THE APPRENTICES SERVED BY THE  
11 GRANT RECIPIENTS;

12 (IV) A DESCRIPTION OF THE SERVICES PROVIDED BY THE GRANT  
13 RECIPIENT;

14 (V) THE NAMES OF THE REGISTERED APPRENTICESHIP PROGRAMS  
15 AND OCCUPATIONS IMPACTED BY THE SERVICES PROVIDED BY THE GRANT  
16 RECIPIENT; AND

17 (VI) ANY OTHER INFORMATION DEEMED APPROPRIATE BY THE  
18 DEPARTMENT.

19 (3) GRANT RECIPIENTS SHALL NOT USE MONEY FROM THE GRANT  
20 PROGRAM FOR APPRENTICE WAGES.

21 **8-15.7-303. Application.** (1) AN APPLICANT SHALL SUBMIT AN  
22 APPLICATION TO THE DEPARTMENT IN A FORM AND MANNER ESTABLISHED  
23 BY THE DEPARTMENT THAT IS DESIGNED TO MAXIMIZE PARTICIPATION. IN  
24 THE APPLICATION, THE APPLICANT SHALL:

25 (a) DESCRIBE HOW THE GRANT WILL BE USED TO EXPAND OR  
26 DIVERSIFY REGISTERED APPRENTICESHIP PROGRAMS IN COLORADO; AND

27 (b) SUBMIT ANY OTHER INFORMATION DEEMED APPROPRIATE BY

1 THE DEPARTMENT.

2 (2) AN APPLICANT MUST:

3 (a) BE A QUALIFIED APPRENTICESHIP INTERMEDIARY; AND

4 (b) APPLICANTS MUST NOT HAVE RECEIVED OR HAVE BEEN  
5 SELECTED TO RECEIVE FUNDING FROM THE SCALE-UP GRANT PROGRAM  
6 PURSUANT TO SECTION 8-15.7-202.

7 (3) THE SAA SHALL POST A LIST OF THE TYPES OF ENTITIES  
8 ELIGIBLE TO APPLY TO THE GRANT PROGRAM ON THE SAA'S WEBSITE,  
9 INCLUDING LABOR MANAGEMENT TRAINING PARTNERSHIPS,  
10 MULTIEMPLOYER APPRENTICESHIP SPONSORS, ECONOMIC DEVELOPMENT  
11 ORGANIZATIONS, APPRENTICESHIP TRAINING COMMITTEES, LOCAL  
12 WORKFORCE BOARDS, LOCAL SCHOOL DISTRICTS OR BOARDS OF  
13 COOPERATIVE SERVICES, INDUSTRY OR TRADE ASSOCIATIONS, NONPROFIT  
14 ORGANIZATIONS, AND COMMUNITY COLLEGES.

15 **8-15.7-304. Report.** ON OR BEFORE DECEMBER 31, 2026, THE  
16 DEPARTMENT SHALL SUBMIT A REPORT COMPILING THE INFORMATION  
17 COLLECTED PURSUANT TO SECTION 8-15.7-302 (2)(d) TO THE HOUSE OF  
18 REPRESENTATIVES BUSINESS AFFAIRS AND LABOR COMMITTEE AND THE  
19 SENATE BUSINESS, LABOR, AND TECHNOLOGY COMMITTEE, OR THEIR  
20 SUCCESSOR COMMITTEES.

21 **8-15.7-305. Qualified apprenticeship intermediary grant fund**  
22 **- creation - transfer - gifts, grants, or donations.** (1) THERE IS  
23 CREATED IN THE STATE TREASURY THE QUALIFIED APPRENTICESHIP  
24 INTERMEDIARY GRANT FUND. MONEY IN THE FUND IS CONTINUOUSLY  
25 APPROPRIATED TO THE DEPARTMENT TO IMPLEMENT THE GRANT PROGRAM  
26 AND PAY FOR THE DEPARTMENT'S DIRECT AND INDIRECT COSTS IN  
27 ADMINISTERING THE GRANT PROGRAM.

1 (2) ON JULY 1, 2024, THE STATE TREASURER SHALL TRANSFER TWO  
2 MILLION DOLLARS FROM THE GENERAL FUND TO THE FUND.

3 (3) THE DEPARTMENT MAY SEEK, ACCEPT, AND EXPEND GIFTS,  
4 GRANTS, AND DONATIONS FROM PRIVATE OR PUBLIC SOURCES FOR THE  
5 PURPOSES OF THIS PART 3.

6 (4) THE STATE TREASURER SHALL TRANSFER ALL UNEXPENDED  
7 AND UNENCUMBERED MONEY REMAINING IN THE FUND AT THE END OF  
8 STATE FISCAL YEAR 2026-27 TO THE GENERAL FUND.

9 **8-15.7-306. Repeal of part.** THIS PART 3 IS REPEALED, EFFECTIVE  
10 JULY 1, 2027.

11 **SECTION 5. Appropriation.** (1) For the 2024-25 state fiscal  
12 year, \$103,515 is appropriated to the department of labor and employment  
13 for use by the office of future of work. This appropriation is from the  
14 general fund and is based on an assumption that the office will require an  
15 additional 0.8 FTE. To implement this act, the office may use this  
16 appropriation for program costs.

17 (2) For the 2024-25 state fiscal year, \$1,333,333 is appropriated  
18 to the department of labor and employment for use by the office of future  
19 of work. Of this appropriation, \$666,666 is from the scale-up grant fund  
20 created in section 8-15.7-205 (1), C.R.S., and \$666,667 is from the  
21 qualified apprenticeship intermediary grant fund created in section  
22 8-15.7-305 (1), C.R.S, and is based on an assumption that the office will  
23 require an additional 2.5 FTE. To implement this act, the office may use  
24 this appropriation for program costs.

25 **SECTION 6. Safety clause.** The general assembly finds,  
26 determines, and declares that this act is necessary for the immediate  
27 preservation of the public peace, health, or safety or for appropriations for

- 1 the support and maintenance of the departments of the state and state
- 2 institutions.