



ABC SUPPORTS SENATE BILL 103

Bill Summary

Senate Bill 103 amends the Tax Reform Code adding a tax credit for businesses that participate in work-based learning programs such as co-op, part-time employment for students, and out-of-school programs. The bill allows businesses to become eligible for tax credits by developing or participating in an established job-training educational program. In turn, students will receive valuable career training and earn credits toward postsecondary accreditation.

ABC Position

ABC supports Senate Bill 103 for the reasons listed below. We ask that you vote in support of the legislation.

- **Incentivizes businesses to make stronger investments in high-demand workforce.** This legislation will provide a direct financial incentive to businesses that choose to play a stronger active role in career development for in-demand industries. SB 103 not only provides Pennsylvania's businesses tax relief, but will give secondary education students the opportunity to learn critical skills for high-paying, targeted employment opportunities.
- **Addresses significant deficiencies in skilled trade employees.** Skilled trades positions have ranked at the top of in-demand staffing needs nationally for nearly a decade and Pennsylvania is rapidly heading toward a critical shortfall of employees in skilled trades and manufacturing. SB 103 ensures that business owners will be incentivized to train and hire secondary education students and encourage career in the trades via apprenticeship or postsecondary certifications.