

**Lost  
AMENDMENT NO 1 TO COMMITTEE AMENDMENT NO 1 PROPOSED  
TO**

**Senate Bill No. 2710**

**BY: Representative Guice**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

9           **SECTION 1.** Section 57-73-25, Mississippi Code of 1972, is  
10 amended as follows:  
11           57-73-25. (1) A fifty percent (50%) income tax credit shall  
12 be granted to any employer (as defined in subsection (4) of this  
13 section) sponsoring \* \* \* skills training. The fifty percent  
14 (50%) credit shall be granted to employers that participate in  
15 employer-sponsored training programs through: (a) any  
16 community/junior college in the district within which the employer  
17 is located or training approved by such community/junior college,  
18 (b) the State Board of Contractors or training approved by the  
19 State Board of Contractors, and/or (c) the Mississippi  
20 Construction Education Foundation or training approved by the  
21 Mississippi Construction Education Foundation. The credit is  
22 applied to qualified training \* \* \* expenses, which are expenses  
23 related to instructors, instructional materials and equipment, and  
24 the construction and maintenance of facilities by such employer  
25 designated for training purposes which is attributable to  
26 training \* \* \* provided through: (a) such community/junior  
27 college or training approved by such community/junior college, (b)

28 the State Board of Contractors or training approved by the State  
29 Board of Contractors, and/or (c) the Mississippi Construction  
30 Education Foundation or training approved by the Mississippi  
31 Construction Education Foundation. The credits allowed under this  
32 section shall only be used by the actual employer qualifying for  
33 the credits. The credit shall not exceed fifty percent (50%) of  
34 the income tax liability in a tax year and may be carried forward  
35 for the five (5) successive years if the amount allowable as  
36 credit exceeds the income tax liability in a tax year; however,  
37 thereafter, if the amount allowable as a credit exceeds the tax  
38 liability, the amount of excess shall not be refundable or carried  
39 forward to any other taxable year. The credit authorized under  
40 this section shall not exceed Two Thousand Five Hundred Dollars  
41 (\$2,500.00) \* \* \* per employee during any one year. Nothing in  
42 this section shall be interpreted in any manner as to prevent the  
43 continuing operation of state-supported university programs.

44 (2) Employer-sponsored training shall include an evaluation  
45 by the local community or junior college that serves the employer,  
46 the State Board of Contractors or the Mississippi Construction  
47 Education Foundation, as the case may be, to ensure that the  
48 training provided is job related and conforms to the definition of  
49 "\* \* \* skills training" \* \* \* as hereinafter defined.

50 (3) Employers shall be certified as eligible for the tax  
51 credit by the local community or junior college that serves the  
52 employer, the State Board of Contractors or the Mississippi  
53 Construction Education Foundation, as the case may be, and the  
54 State Tax Commission.

55 (4) For the purposes of this section:

56 (a) "\* \* \* Skills training" means any  
57 employer-sponsored training by: (i) an appropriate  
58 community/junior college or training approved by such  
59 community/junior college, (ii) the State Board of Contractors or

60 training approved by the State Board of Contractors, and/or (iii)  
61 the Mississippi Construction Education Foundation or training  
62 approved by the Mississippi Construction Education Foundation,  
63 that enhances skills that improve job performance. If the  
64 employer provides preemployment training, the portion of the  
65 preemployment training that involves skills training shall be  
66 eligible for the credit.

67 \* \* \*

68 (b) "Employer-sponsored training" means training  
69 provided by: (i) the appropriate community/junior college in the  
70 district within which the employer is located or training approved  
71 by such community/junior college, (ii) the State Board of  
72 Contractors or training approved by the State Board of  
73 Contractors, and/or (iii) the Mississippi Construction Education  
74 Foundation or training approved by the Mississippi Construction  
75 Education Foundation.

76 (c) "Employer" means those permanent business  
77 enterprises as defined and set out in Section 57-73-21(2), (3),  
78 (4) and (5).

79 (5) The tax credits provided for in this section shall be in  
80 addition to all other tax credits heretofore granted by the laws  
81 of the state.

82 (6) A community/junior college may commit to provide  
83 employer-sponsored \* \* \* skills training \* \* \* programs for an  
84 employer for a multiple number of years, not to exceed five (5)  
85 years.

86 (7) The State Board for Community and Junior Colleges shall  
87 make a report to the Legislature by January 30 of each year  
88 summarizing the number of participants, the junior or community  
89 college through which the training was offered and the type  
90 training offered. The State Board of Contractors and the  
91 Mississippi Construction Education Foundation each shall make a

92 report to the Legislature by January 30 of each year summarizing  
93 the number of participants in each entity's programs and the type  
94 training offered.

95 \* \* \*

96 **SECTION 2.** This act shall take effect and be in force from  
97 and after June 30, 2004.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 57-73-25, MISSISSIPPI CODE OF 1972,  
2 TO INCREASE AND REDEFINE THE TAX CREDIT FOR EMPLOYERS PROVIDING  
3 CERTAIN SKILLS TRAINING; TO AUTHORIZE THE CREDIT TO APPLY TO  
4 CERTAIN TRAINING SPONSORED OR APPROVED BY THE STATE BOARD OF  
5 CONTRACTORS OR THE MISSISSIPPI CONSTRUCTION EDUCATION FOUNDATION;  
6 TO REMOVE THE JULY 1, 2004, REPEAL DATE ON THIS TAX CREDIT; AND  
7 FOR RELATED PURPOSES.