Fiscal Note State of Alaska Bill Version: HB 132 2021 Legislative Session Fiscal Note Number: () Publish Date: Identifier: HB132-DOLWD-WIB-03-12-21 Department: Department of Labor and Workforce Development Title: SCHOOL APPRENTICESHIP PROGS; TAX Appropriation: Commissioner and Administrative Services **CREDITS** Workforce Investment Board Allocation: Sponsor: LABOR & COMMERCE OMB Component Number: 2659 Requester: (H) L&C **Expenditures/Revenues** Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars) Included in FY2022 Governor's FY2022 Appropriation **Out-Year Cost Estimates** Requested Request **OPERATING EXPENDITURES** FY 2024 FY 2022 **FY 2022 FY 2023 FY 2025 FY 2026 FY 2027** Personal Services Travel Services Commodities Capital Outlay **Grants & Benefits** Miscellaneous 0.0 **Total Operating** 0.0 0.0 0.0 0.0 0.0 0.0 **Fund Source (Operating Only)** None **Total** 0.0 0.0 0.0 0.0 0.0 0.0 0.0 **Positions** Full-time Part-time Temporary Change in Revenues None Total 0.0 0.0 0.0 0.0 0.0 0.0 0.0 Estimated SUPPLEMENTAL (FY2021) cost: 0.0 (separate supplemental appropriation required) Estimated CAPITAL (FY2022) cost: 0.0 (separate capital appropriation required) Does the bill create or modify a new fund or account? No (Supplemental/Capital/New Fund - discuss reasons and fund source(s) in analysis section) **ASSOCIATED REGULATIONS** Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No If yes, by what date are the regulations to be adopted, amended or repealed? Why this fiscal note differs from previous version/comments: Not applicable. Initial version.

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FISCAL NOTE ANALYSIS

STATE OF ALASKA 2021 LEGISLATIVE SESSION

BILL NO. HB 132

Analysis

HB 132 encourages collaboration between the Departments of Labor and Workforce Development and Education and Early Development to provide financial and technical support to school districts creating or expanding school to apprenticeship programs. The Department of Labor currently works in collaboration with educational and community partners to establish USDOL approved apprenticeships which lead to credentials in many high demand professions. School to apprenticeship programs as presented in the bill require federally registered apprenticeships which are connected to employment. Federal eligibility for apprenticeship starts at the age of 16. The Alaska Workforce Development Board does not expect a direct fiscal impact from this legislation. The legislation also allows a \$1,000 tax credit for each qualifying registered apprenticeship recognized by the Department of Labor and Workforce Development, reflected in the Department of Revenue indeterminate fiscal note.

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