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**HOUSE BILL NO. 2241**

Offered January 9, 2019

Prefiled January 8, 2019

*A BILL to amend the Code of Virginia by adding in Article 13 of Chapter 3 of Title 58.1 a section numbered 58.1-439.12:13, relating to green job training tax credit.*

Patron—Delaney

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding in Article 13 of Chapter 3 of Title 58.1 a section numbered § 58.1-439.12:13 as follows:**

**§ 58.1-439.12:13. Green job training tax credit.**

*A. For the purposes of this section:*

*"Fossil fuel worker" means an individual who currently is, or during the last 24 months was, employed in a job involved in the extraction, processing, combustion, or distribution of coal, petroleum, or natural gas.*

*"Green job" means a job in an industry relating to the field of renewable, alternative energies, including the manufacture and operation of products used to generate electricity and other forms of energy from alternative sources that include hydrogen and fuel cell technology, landfill gas, geothermal heating systems, solar heating systems, hydropower systems, wind systems, and biomass and biofuel systems. The Secretary of Commerce and Trade shall develop a detailed definition and list of jobs that qualify for the credit provided in this section and shall post them on his website.*

*"Job" means employment of an indefinite duration of an individual requiring a minimum of either (i) 35 hours of an employee's time per week for the entire normal year of such taxpayer's operations, which "normal year" must consist of at least 48 weeks, or (ii) 1,680 hours per year. "Job" shall not include seasonal or temporary positions.*

*B. For taxable years beginning on and after January 1, 2019, but before January 1, 2024, a taxpayer shall be allowed a credit against the tax levied pursuant to § 58.1-320 or § 58.1-400 for the direct costs incurred in the training and transitioning of fossil fuel workers into green jobs. The credit shall equal \$1,000 per fossil fuel worker that is transitioned to a green job. In order to qualify for the credit, the fossil fuel worker shall be employed by the taxpayer in a green job during the taxable year.*

*C. The amount of the credit allowed under this section shall not exceed the taxpayer's liability for taxes imposed by this chapter for the taxable year in which the green job training occurred. If the amount of credit allowed exceeds the taxpayer's tax liability for such taxable year, the amount that exceeds the tax liability may be carried over for credit against the income taxes of the taxpayer in the next five taxable years or until the total amount of the tax credit has been taken, whichever is sooner.*

*D. Credits granted to a partnership, limited liability company, or electing small business corporation (S corporation) shall be allocated to the individual partners, members, or shareholders, respectively, in proportion to their ownership or interest in such business entities.*

*E. The Tax Commissioner shall develop guidelines for claiming the credit provided by this section. Such guidelines shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.).*