

# The American Manufacturing Workforce Act

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**Purpose:** The American Manufacturing Workforce Act seeks (1) to meet the growing need for a workforce that is trained and prepared to fill manufacturing jobs; (2) to provide incentives for employers to play a role in the training, preparation and development of their workforce; and (3) to provide unemployed workers with incentives to obtain manufacturing skills training.

## **Section 1. Short Title**

- This Act may be cited as the ‘American Manufacturing Workforce Act’.

## **Sec. 2. Refundable Tax Credit for Unemployed Workers Obtaining Manufacturing Job Training**

- Amends the Internal Revenue Code to provide for a refundable tax credit of no more than \$1,000 for unemployed taxpayers who receive training to work in manufacturing industries.
- Requires the IRS to provide notice of the availability of this credit on its website and recommends that Congress encourage other job training and unemployment compensation entities to follow suit.
- Limits the availability of this refundable credit to those residing in the 15 states that currently produce the highest number of opportunities in the manufacturing industry.
- Authorizes the availability of this refundable tax credit for the period of 2015-2020.

## **Sec. 3. Credit for Employer Provided Adult Education and Manufacturing Job Training Programs**

- Amends the Internal Revenue Code to provide for a tax credit of up to 20 percent of expenses or no more than \$1,000 per employee for qualified education expenses for employers who provide basic education and manufacturing job training.
- Provides that education expenses may only be provided to employees working in a manufacturing job and allows the credit to apply to new hires and current employees.
- Defines a qualified education as basic education and manufacturing job training provided by a provider under the Workforce Investment Act or a curriculum approved by the Employment and Training Administration.
- Authorizes the availability of this tax credit for the period of 2015-2020.

## **Sec. 4. Presidential Award for Business Leadership in Preparing Workers for the Manufacturing Economy**

- Establishes a presidential award for leadership in Manufacturing Job Training.
- Requires the Secretary of Labor to collect and disseminate best practices for manufacturing job training.

## **Sec. 5. Best Practices for Manufacturing Job Training**

- The Secretary shall collect and disseminate best practices for manufacturing job training.