

## **Historical Tax Law Changes Job Training Tax**

**Laws 2000, Chapter 383** established the Job Training Employer Tax. The legislation also provides for the repeal of the tax effective January 1, 2008.

**Laws 2003, Chapter 263** permitted the use of monies from the Job Training Fund to be used for Department of Economic Security's JOBS Program, which provides job training for welfare clients.

**Laws 2004, Chapter 251** exempted an employer from paying the job training employer tax if its quarterly Unemployment Insurance Trust Fund contribution amount is less than \$10. (Effective January 1, 2005)

**Laws 2007, Chapter 293** delayed the date of repeal of the Job Training Tax and Job Training Fund from December 31, 2007 to December 31, 2011. The law also eliminated the provisions that allowed unawarded monies from the minimum percentages set aside for rural and small business job training grants to be awarded to any qualified applicant after June 15 of each fiscal year. Furthermore, the law enumerates employer costs that are ineligible for reimbursement from the Job Training Fund, increases business representation on the Governor's Council on Workforce Policy from 51% to 55% of the membership, and requires the Department of Commerce to create an online application system for the Job Training Fund.