HB 428 -- Tax Credit for Workplace Violence Safety and Education Programs

Sponsor: Chappelle-Nadal

This bill authorizes a tax credit to offset the employer's costs for participation in workplace violence safety and education programs. Effective January 1, 2006, employers are eligible to receive a tax credit in an amount equal to 40% of the costs paid or incurred during the tax year for program participation. Any amount of the tax credit exceeding the taxpayer's liability for the year cannot be carried forward or back to other tax years. Employer costs for implemented workplace violence safety and education programs must be certified by the Department of Labor and Industrial Relations in order to qualify for a tax credit. Eligible costs, subject to certification by the department, include additional safety equipment and personnel, personnel training, employee education, and implementation of employee leave and transfer policies for domestic violence related purposes.