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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.**

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To amend the Internal Revenue Code of 1986 to establish a credit for workforce artificial intelligence training, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

Mr. GOTTHEIMER introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to establish a credit for workforce artificial intelligence training, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-  
2       tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “AI Workforce Training  
5       Act”.

6       **SEC. 2. TAX CREDIT FOR WORKFORCE ARTIFICIAL INTEL-  
7       LIGENCE TRAINING.**

8       (a) ESTABLISHMENT OF CREDIT.—

5       **“SEC. 45BB. CREDIT FOR WORKFORCE ARTIFICIAL INTEL-**  
6                   **LIGENCE TRAINING.**

7       “(a) IN GENERAL.—For purposes of section 38, the  
8 workforce artificial intelligence training credit determined  
9 under this section for any taxable year is an amount equal  
10 to 30 percent of the qualified artificial intelligence training  
11 expenses of the taxpayer for such taxable year.

12        "(b) DOLLAR LIMITATION.—

13       “(1) IN GENERAL.—The amount of the credit  
14       determined under subsection (a) for any taxpayer  
15       for any taxable year shall not exceed \$2,500 for each  
16       employee of such taxpayer with respect to whom  
17       qualified artificial intelligence training expenses are  
18       paid or incurred by such taxpayer during such tax-  
19       able year.

20       “(2) INFLATION ADJUSTMENT.—In the case of  
21       any taxable year beginning after 2026, the dollar  
22       amount specified in paragraph (1) shall be increased  
23       by an amount equal to—

1                   “(B) the cost-of-living adjustment deter-  
2                   mined under section 1(f)(3) for the calendar  
3                   year in which such taxable year begins, deter-  
4                   mined by substituting ‘calendar year 2025’ for  
5                   ‘calendar year 2016’ in subparagraph (A)(ii)  
6                   thereof.

7                   “(c) **QUALIFIED ARTIFICIAL INTELLIGENCE TRAIN-**  
8                   **ING EXPENSES.**—

9                   “(1) **IN GENERAL.**—For purposes of this sec-  
10                   tion, the term ‘qualified artificial intelligence train-  
11                   ing expenses’ means, with respect to any taxpayer,  
12                   amounts paid or incurred for—

13                   “(A) any expenses required for the enroll-  
14                   ment or attendance of any employee of such  
15                   taxpayer at an accredited artificial intelligence  
16                   training program, including workshops, certifi-  
17                   cate programs, and courses on prompt engi-  
18                   neering, data literacy, machine learning fun-  
19                   damentals, or artificial intelligence ethics,

20                   “(B) the wages of any such employee while  
21                   such employee attends a program, workshop, or  
22                   course described in paragraph (1), and

23                   “(C) any expenses related to developing or  
24                   providing in-house artificial intelligence training  
25                   for any such employee.

1           “(2) WAGES.—For purposes of paragraph (1),  
2           the term ‘wages’ has the meaning given to such term  
3           in section 3306(b) (determined without regard to  
4           any dollar limitation contained in such section).

5           “(d) DENIAL OF DOUBLE BENEFIT.—In the case of  
6           any qualified artificial intelligence training expenses with  
7           respect to which credit is allowed under subsection (a)—

8               “(1) no other credit or deduction shall be al-  
9               lowed for, or by reason of, any such expense to the  
10               extent of the amount of such credit, and

11               “(2) the basis of any property shall be reduced  
12               by the amount of such credit to the extent that such  
13               expenses were taken into account in determining  
14               such basis.

15               “(e) REGULATIONS.—The Secretary shall issue such  
16               regulations or other guidance as may be necessary or ap-  
17               propriate to carry out the purposes of this section, includ-  
18               ing regulations to prevent the abuse of the purposes of  
19               this section.”.

20               (2) CLERICAL AMENDMENT.—The table of sec-  
21               tions for subpart D of part IV of subchapter A of  
22               chapter 1 of such Code is amended by adding at the  
23               end the following new item:

“45BB. Credit for workforce artificial intelligence training.”.

24               (b) CREDIT MADE PART OF GENERAL BUSINESS  
25               CREDIT.—Section 38(b) of such Code is amended by strik-

1 ing “plus” at the end of paragraph (40), by striking the  
2 period at the end of paragraph (41) and inserting “, plus”,  
3 and by adding at the end the following new paragraph:

4           “(42) the workforce artificial intelligence train-  
5           ing credit determined under section 45BB.”.

6           (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2025.

9 **SEC. 3. PUBLIC OUTREACH CAMPAIGN; REPORT TO CON-**

10           **GRESS.**

11           (a) PUBLIC OUTREACH CAMPAIGN.—Not later than  
12 180 days after the date of the enactment of this Act, the  
13 Secretary of the Treasury, Secretary of Labor, and Sec-  
14 retary of Commerce (referred to in this section as the  
15 “Secretaries”) shall jointly develop and carry out a public  
16 outreach campaign to promote the availability of the work-  
17 force artificial intelligence training credit under section  
18 45BB of the Internal Revenue Code of 1986, as added  
19 by section 2. Such campaign shall include the publication  
20 of information on such credit, informational webinars for  
21 businesses, and distribution of multilingual informational  
22 materials through small business development centers,  
23 trade associations, and workforce boards.

24           (b) REPORT TO CONGRESS.—Not later than 360 days  
25 after the date of the enactment of this Act, and annually

1 thereafter, the Secretaries shall submit to Congress a re-  
2 port on the public outreach campaign carried out under  
3 subsection (a) and any measurable outcomes of such cam-  
4 paign.