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Replace line 17 on page 1 with the following:

institutions or make donations to eligible educational institutions for curriculum advancement and supplementing salaries; and to establish a workforce teaching

Replace lines 53 through 55 on page 2 with the following:

of Trustees of the Alabama Community College System.
(2) COMMUNITY DEVELOPMENT FOUNDATION. An Alabama nonprofit corporation that is organized under 26 U.S.C. §501(c)(3) and functions as a community organization that provides, develops, and oversees workforce training curriculum in a particular community in the state or has an expertise in a designated CTE program.

(3) DEPARTMENT. The State Department of Education.

(4) DESIGNATED CTE PROGRAM. A career and technical

Replace lines 64 through 67 on page 3 with the following:

(5) ELIGIBLE EDUCATIONAL INSTITUTION. An Alabama community college, a local education agency, a public



25 high school, or a community development foundation.

26 (6) EMPLOYER. A corporation, partnership, limited

27

28 Replace line 71 on page 3 with the following:

29 (7) PUBLIC HIGH SCHOOL. A public secondary school

30

31 Replace line 76 on page 3 with the following:

32 (8) QUALIFIED EMPLOYEE. An individual employed by an

33

34 Replace line 91 on page 4 with the following:

35 (9) SALARY. The actual wages or compensation paid by
36 an

37

38 Replace line 93 on page 4 with the following:

39 (10) TEACHING ASSIGNMENT. The agreed-upon period
40 during

41

42 Replace line 101 on page 4 with the following:

43 (11) WORKFORCE TEACHING CERTIFICATE. A temporary

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45 Replace line 116 on page 5 with the following:

46 (b)(1) The amount of the tax credit shall equal the

47

48 Replace line 120 on page 5 with the following:



49 limitations provided in this section.

50 (2)a. Notwithstanding subdivision (1), a taxpayer may
51 claim a tax credit to offset eligible taxes for donations
52 to a community development foundation to support a
53 designated CTE program or to supplement the salaries of
54 instructors who teach a designated CTE program.

55 b. For any donation made to a community development
56 foundation to supplement the salary of an instructor to
57 teach a designated CTE program, the instructor must teach
58 a minimum number of hours in the classroom, as determined
59 by an Alabama community college, a local education
60 agency, or a public high school.

61
62 Replace line 175 on page 7 with the following:

63 of the qualified employee's salary or for donations
64 to an eligible educational institution. Credits may only
65 be

66
67 Replace line 182 on page 7 with the following:

68 (e) In no event shall the credit cause a taxpayer's

69
70 Replace line 196 on page 7 with the following:

71 2027.

72



73 Replace line 199 on page 8 with the following:
74 dollars (\$10,000,000), provided that credits claimed
75 by entities making donations to community development
76 foundations may not exceed four million dollars
77 (\$4,000,000) in any single calendar year.

78
79 Replace lines 202 through 205 on page 8 with the
80 following:
81 any single taxpayer shall not exceed two hundred
82 fifty thousand dollars (\$250,000) in a calendar year. The
83 department shall ensure that no credit reservation
84 certificate is issued that would cause a taxpayer to
85 exceed