

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1461</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>2549</b>
<b>Author:</b>	<b>Sen. Standridge</b>
<b>Date:</b>	<b>01/15/2020</b>

**Bill Analysis**

SB 1461 modifies the term “qualified employee” as it relates to the income tax credit provided to the aerospace industry. A qualified employee must have been awarded an undergraduate or graduate degree from a qualified program by an institution or hold a Professional Engineer license issued by the State Board of Licensure for Professional Engineers and Land Surveyors. A qualified program shall qualify if only the undergraduate program is ABET accredited.

Prepared by: Kalen Taylor