

HB 1161

2007

1 A bill to be entitled
2 An act relating to high school work experience; creating
3 s. 1003.496, F.S.; requiring each district school board to
4 adopt policies and procedures for a High School to
5 Business Career Enhancement Program through which student
6 internships shall be offered in each school district;
7 providing internship requirements; authorizing corporate
8 income tax credits for business partners providing paid
9 student internships; requiring the Department of Revenue
10 to adopt by rule procedures and forms for the receipt of
11 tax credits; providing an effective date.

12
13 WHEREAS, student learning outside of the classroom, as well
14 as student learning in the classroom, is critical to success
15 later in life, and

16 WHEREAS, students who have an interest in a particular
17 career path are often discouraged from pursuing such careers due
18 to the lack of high school classes in the career field, and

19 WHEREAS, high school student participation in an internship
20 may provide an experience that will cultivate a student's
21 interest or talent and may be used to supplement a student's
22 high school major, and

23 WHEREAS, participation in an internship can be a good
24 educational tool and provide employment opportunities after high
25 school or college graduation, and

26 WHEREAS, participation in an internship will increase the
27 connections of a high school student to business and the
28 community, and

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29 WHEREAS, participation in an internship may be the
 30 motivation to pursue higher education in a particular field, and

31 WHEREAS, partnerships between schools and businesses that
 32 offer internships to high school students will help employers
 33 find and train workers and help young people prepare for success
 34 in college, careers, and life, and

35 WHEREAS, businesses benefit by training student interns in
 36 their business methods and form a connection between the
 37 business and the student that may keep talented students in the
 38 state, and

39 WHEREAS, Florida seeks to be on the cutting edge of a trend
 40 among American businesses to offer internships to give high
 41 school students true career experience, and

42 WHEREAS, a business incentive through use of a tax credit
 43 for employers who provide internships for high school students
 44 will benefit both the students and the employers, NOW,

45 THEREFORE,

46

47 Be It Enacted by the Legislature of the State of Florida:

48

49 Section 1. Section 1003.496, Florida Statutes, is created
 50 to read:

51 1003.496 High School to Business Career Enhancement
 52 Program.--

53 (1) This section may be cited as the "High School to
 54 Business Career Enhancement Act."

55 (2) Each district school board shall adopt policies and
 56 procedures for a High School to Business Career Enhancement

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57 Program through which high school student internships shall be
58 offered in each school district based on partnerships developed
59 with businesses in the community. An internship shall be
60 coordinated with the career goals of each student participant
61 and shall include a student evaluation each semester by the
62 employer offering the internship to monitor the academic value
63 of the internship using criteria established by each district
64 school board.

65 (3) (a) Employers who partner with a school district to
66 provide paid internships shall receive tax credits as provided
67 in this subsection as an incentive to participate in the High
68 School to Business Career Enhancement Program. A student
69 participant may not be required to work more than 20 hours per
70 week at a business during the internship.

71 (b) Any employer who provides at least one internship at
72 the business for a high school student for one semester for
73 which the student is paid the Florida minimum wage is eligible
74 for a credit against any taxes imposed on the employer under
75 chapter 220 for the tax year in which the internship is provided
76 equal to 50 percent of the total wages paid to the student
77 during the internship. A business may claim credits under this
78 paragraph for up to four internships each year. The Department
79 of Revenue shall adopt by rule procedures and forms for granting
80 claims by businesses for the tax credit authorized by this
81 paragraph.

82 Section 2. This act shall take effect July 1, 2007.