By Senator Crist

31

12-1195-07 See HB

1 A bill to be entitled 2 An act relating to high school work experience; creating s. 1003.496, F.S.; requiring each 3 4 district school board to adopt policies and 5 procedures for a High School to Business Career 6 Enhancement Program through which student 7 internships shall be offered in each school district; providing internship requirements; 8 9 authorizing corporate income tax credits for 10 business partners providing paid student internships; requiring the Department of 11 12 Revenue to adopt by rule procedures and forms 13 for the receipt of tax credits; providing an effective date. 14 15 WHEREAS, student learning outside of the classroom, as 16 17 well as student learning in the classroom, is critical to success later in life, and 18 WHEREAS, students who have an interest in a particular 19 career path are often discouraged from pursuing such careers 20 21 due to the lack of high school classes in the career field, 22 and 23 WHEREAS, high school student participation in an internship may provide an experience that will cultivate a 2.4 student's interest or talent and may be used to supplement a 25 student's high school major, and 26 27 WHEREAS, participation in an internship can be a good educational tool and provide employment opportunities after high school or college graduation, and 29 30

31

WHEREAS, participation in an internship will increase 2 the connections of a high school student to business and the 3 community, and WHEREAS, participation in an internship may be the 4 motivation to pursue higher education in a particular field, 5 6 and 7 WHEREAS, partnerships between schools and businesses 8 that offer internships to high school students will help employers find and train workers and help young people prepare 9 for success in college, careers, and life, and 10 WHEREAS, businesses benefit by training student interns 11 12 in their business methods and form a connection between the 13 business and the student that may keep talented students in the state, and 14 WHEREAS, Florida seeks to be on the cutting edge of a 15 trend among American businesses to offer internships to give 16 high school students true career experience, and 18 WHEREAS, a business incentive through use of a tax credit for employers who provide internships for high school 19 students will benefit both the students and the employers, 2.0 21 NOW, THEREFORE, 22 23 Be It Enacted by the Legislature of the State of Florida: 2.4 Section 1. Section 1003.496, Florida Statutes, is 2.5 created to read: 26 27 1003.496 High School to Business Career Enhancement 28 Program. --(1) This section may be cited as the "High School to 29 30 Business Career Enhancement Act."

31

(2) Each district school board shall adopt policies 2 and procedures for a High School to Business Career Enhancement Program through which high school student 3 4 internships shall be offered in each school district based on partnerships developed with businesses in the community. An 5 6 internship shall be coordinated with the career goals of each 7 student participant and shall include a student evaluation each semester by the employer offering the internship to 8 monitor the academic value of the internship using criteria 9 10 established by each district school board. (3)(a) Employers who partner with a school district to 11 12 provide paid internships shall receive tax credits as provided 13 in this subsection as an incentive to participate in the High School to Business Career Enhancement Program. A student 14 participant may not be required to work more than 20 hours per 15 week at a business during the internship. 16 17 (b) Any employer who provides at least one internship 18 at the business for a high school student for one semester for which the student is paid the Florida minimum wage is eligible 19 2.0 for a credit against any taxes imposed on the employer under 21 chapter 220 for the tax year in which the internship is provided equal to 50 percent of the total wages paid to the 2.2 23 student during the internship. A business may claim credits under this paragraph for up to four internships each year. The 2.4 Department of Revenue shall adopt by rule procedures and forms 2.5 for granting claims by businesses for the tax credit 2.6 2.7 authorized by this paragraph. 2.8 Section 2. This act shall take effect July 1, 2007. 29 30