



1           WHEREAS, participation in an internship will increase  
2 the connections of a high school student to business and the  
3 community, and

4           WHEREAS, participation in an internship may be the  
5 motivation to pursue higher education in a particular field,  
6 and

7           WHEREAS, partnerships between schools and businesses  
8 that offer internships to high school students will help  
9 employers find and train workers and help young people prepare  
10 for success in college, careers, and life, and

11           WHEREAS, businesses benefit by training student interns  
12 in their business methods and form a connection between the  
13 business and the student that may keep talented students in  
14 the state, and

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

18           WHEREAS, a business incentive through use of a tax  
19 credit for employers who provide internships for high school  
20 students will benefit both the students and the employers,  
21 NOW, THEREFORE,

22

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

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25           Section 1. Section 1003.496, Florida Statutes, is  
26 created to read:

27           1003.496 High School to Business Career Enhancement  
28 Program.--

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

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1           (2) Each district school board shall adopt policies  
2 and procedures for a High School to Business Career  
3 Enhancement Program through which high school student  
4 internships shall be offered in each school district based on  
5 partnerships developed with businesses in the community. An  
6 internship shall be coordinated with the career goals of each  
7 student participant and shall include a student evaluation  
8 each semester by the employer offering the internship to  
9 monitor the academic value of the internship using criteria  
10 established by each district school board.

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

17           (b) Any employer who provides at least one internship  
18 at the business for a high school student for one semester for  
19 which the student is paid the Florida minimum wage is eligible  
20 for a credit against any taxes imposed on the employer under  
21 chapter 220 for the tax year in which the internship is  
22 provided equal to 50 percent of the total wages paid to the  
23 student during the internship. A business may claim credits  
24 under this paragraph for up to four internships each year. The  
25 Department of Revenue shall adopt by rule procedures and forms  
26 for granting claims by businesses for the tax credit  
27 authorized by this paragraph.

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