

By Senator Siplin

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1 A bill to be entitled

2 An act relating to job opportunities for youth; providing
3 legislative intent to support statewide vocational
4 training and placement provided to at-risk youth through
5 the Jobs for Florida's Graduates program; requiring that a
6 proposal for funding a statewide summer program for youth
7 employment be submitted to the Florida Endowment
8 Foundation for Florida's Graduates, doing business as the
9 Jobs for Florida's Graduates; providing criteria
10 concerning the proposal; requiring a report to the
11 Legislature; providing that the Florida Endowment
12 Foundation for Florida's Graduates is a fiscal agent;
13 amending s. 561.121, F.S.; revising the percentage of
14 monthly collections of the excise taxes on alcoholic
15 beverages to be deposited into the Alcoholic Beverage and
16 Tobacco Trust Fund; requiring a certain percentage of net
17 collections to be deposited into the Grants and Donations
18 Trust Fund within the Florida Endowment Foundation for
19 Florida's Graduates to operate the statewide summer
20 program for youth employment; amending s. 563.05, F.S.;
21 revising the excise tax amount payable by manufacturers,
22 distributors, and vendors of malt beverages; creating s.
23 563.09, F.S.; providing a tax credit against certain taxes
24 on alcoholic beverages for a business that employs youth
25 during the summer under an internship program; providing
26 an effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:
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30 Section 1. Jobs for Florida's Graduates; legislative
31 intent; statewide program; fiscal oversight.--

32 (1) It is the intent of the Legislature to provide support
33 and funding for programs conducted by Jobs for Florida's
34 Graduates (JFG). JFG provides paid internships, educational, and
35 developmental skills to youth between 16 and 18 years of age who
36 have significant family troubles; have significant school
37 troubles; have experienced drug or alcohol use, or both; or
38 exhibit predelinquent behavior.

39 (2) In order to receive funding, JFG shall submit to the
40 Florida Endowment Foundation for Florida's Graduates, by
41 September 1, 2008, a proposal for funding a statewide summer
42 program for youth employment. The program shall include a summer
43 internship of at least 8 weeks, student-selection criteria,
44 required parental involvement, and followup during the school
45 year. By January 1, 2009, and each January 1 thereafter, JFG
46 shall provide to the President of the Senate and the Speaker of
47 the House of Representatives a report that includes, but need not
48 be limited to, an itemized list of program costs, the number and
49 types of businesses or partnerships that provide summer
50 internships, and the following statistics concerning the youth
51 served by the program: high school retention and graduation
52 rates, postsecondary education or vocational training, job
53 placement, increase in basic skills, mastery of work and life
54 skills, and increase or decrease in juvenile crime.

55 (3) The Florida Endowment Foundation for Florida's
56 Graduates shall be the fiscal agent for the Jobs for Florida's
57 Graduates program.

58 Section 2. Subsection (1) of section 561.121, Florida

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59 Statutes, is amended to read:

60 561.121 Deposit of revenue.--

61 (1) All state funds collected pursuant to ss. 563.05,
62 564.06, and 565.12 shall be paid into the State Treasury and
63 disbursed in the following manner:

64 (a) 1. One and eight hundred fifty thousandths ~~Two~~ percent
65 of monthly collections of the excise taxes on alcoholic beverages
66 established in ss. 563.05, 564.06, and 565.12 shall be deposited
67 into the Alcoholic Beverage and Tobacco Trust Fund to meet the
68 division's appropriation for the state fiscal year.

69 2. Six and nine hundred fifty thousandths percent of net
70 collections shall be deposited into the Grants and Donations
71 Trust Fund within the Florida Endowment Foundation for Florida's
72 Graduates to operate the statewide youth summer employment
73 program.

74 (b) The remainder of the funds collected pursuant to ss.
75 563.05, 564.06, and 565.12 shall be credited to the General
76 Revenue Fund.

77 Section 3. Section 563.05, Florida Statutes, is amended to
78 read:

79 563.05 Excise taxes on malt beverages.--As to malt
80 beverages containing 0.5 percent or more of alcohol by volume,
81 there shall be paid by all manufacturers, distributors, and
82 vendors, as herein defined, a tax of 56 ~~48~~ cents per gallon upon
83 all such beverages in bulk or in kegs or barrels; and, when such
84 beverages are sold in containers of less than 1 gallon, the tax
85 will be 7 ~~6~~ cents on each pint or fraction thereof in the
86 container. However, the excise taxes required to be paid by this
87 section upon malt beverages are not required to be paid upon such

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88 beverages when they are sold to post exchanges, ship service
89 stores, and base exchanges located in military, naval, or air
90 force reservations within this state.

91 Section 4. Section 563.09, Florida Statutes, is created to
92 read:

93 563.09 Tax credit for youth summer employment.--The
94 following tax credits are allowed against the tax imposed under
95 this chapter:

96 (1) The sum of \$2,400 annually for each paid, qualified
97 internship provided during the summer by the taxpayer under the
98 statewide JFG program. An internship tax credit of \$200 shall be
99 taken against monthly excise taxes as remitted and reported
100 pursuant to s. 561.50. As used in this subsection, the term
101 "qualified internship" means employment as an intern in the
102 public, private, or not-for-profit employment sector. The
103 internship should align with this state's targeted industries or
104 with high skill or high wage jobs as well as the intern's
105 individual career goals and may not include contact with
106 alcoholic beverages.

107 (2) Up to \$5,000 annually for each academic or vocational
108 postsecondary education scholarship provided by the taxpayer to a
109 student who successfully completes a JFG internship. The tax
110 credit shall be taken in 12 equal installments against monthly
111 excise taxes as remitted and reported pursuant to s. 561.50.

112 Section 5. This act shall take effect July 1, 2008.