

HB 1595

2010

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; providing criteria  
9           concerning the proposal; requiring a report to the  
10          Legislature; providing for the Florida Endowment  
11          Foundation for Florida's Graduates to be the fiscal agent  
12          for the Jobs for Florida's Graduates program; amending s.  
13          561.121, F.S.; revising the percentage of monthly  
14          collections of the excise taxes on alcoholic beverages to  
15          be deposited into the Alcoholic Beverage and Tobacco Trust  
16          Fund; requiring a certain percentage of net collections to  
17          be deposited into the Grants and Donations Trust Fund  
18          within the Florida Endowment Foundation for Florida's  
19          Graduates to operate the statewide summer program for  
20          youth employment; amending s. 563.05, F.S.; revising the  
21          excise tax amount payable by manufacturers, distributors,  
22          and vendors of malt beverages; creating s. 563.09, F.S.;  
23          providing a tax credit against certain taxes on alcoholic  
24          beverages for a business that employs youth during the  
25          summer under an internship program; providing an effective  
26          date.

27  
28   Be It Enacted by the Legislature of the State of Florida:

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29  
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 and educational  
35 and developmental skills to youth between 16 and 18 years of age  
36 who have significant family troubles, have significant school  
37 troubles, or have experienced drug or alcohol use, or both, or  
38 who 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, 2010, 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, 2011, 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  
48 not be limited to, an itemized list of program costs, the number  
49 and 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  
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~~  
65 | percent of monthly collections of the excise taxes on alcoholic  
66 | beverages established in ss. 563.05, 564.06, and 565.12 shall be  
67 | deposited into the Alcoholic Beverage and Tobacco Trust Fund to  
68 | meet the 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

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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  
88 such beverages when they are sold to post exchanges, ship  
89 service stores, and base exchanges located in military, naval,  
90 or air 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  
109 a 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, 2010.