

By Senator Siplin

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20102224

1 A bill to be entitled
2 An act relating to job opportunities for youth;
3 providing legislative intent to support statewide
4 vocational training and placement provided to at-risk
5 youth through the Jobs for Florida's Graduates
6 program; requiring that a proposal for funding a
7 statewide summer program for youth employment be
8 submitted to the Florida Endowment Foundation for
9 Florida's Graduates; providing criteria concerning the
10 proposal; requiring a report to the Legislature;
11 providing for the Florida Endowment Foundation for
12 Florida's Graduates to be the fiscal agent for the
13 Jobs for Florida's Graduates program; amending s.
14 561.121, F.S.; revising the percentage of monthly
15 collections of the excise taxes on alcoholic beverages
16 to be deposited into the Alcoholic Beverage and
17 Tobacco Trust Fund; requiring a certain percentage of
18 net collections to be deposited into the Grants and
19 Donations Trust Fund within the Florida Endowment
20 Foundation for Florida's Graduates to operate the
21 statewide summer program for youth employment;
22 amending s. 563.05, F.S.; revising the excise tax
23 amount payable by manufacturers, distributors, and
24 vendors of malt beverages; creating s. 563.09, F.S.;
25 providing a tax credit against certain taxes on
26 alcoholic beverages for a business that employs youth
27 during the summer under an internship program;
28 providing an effective date.
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19-00302A-10

20102224

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

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32 Section 1. Jobs for Florida's Graduates; legislative
33 intent; statewide program; fiscal oversight.-

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

41 (2) In order to receive funding, JFG shall submit to the
42 Florida Endowment Foundation for Florida's Graduates, by
43 September 1, 2010, a proposal for funding a statewide summer
44 program for youth employment. The program shall include a summer
45 internship of at least 8 weeks, student-selection criteria,
46 required parental involvement, and followup during the school
47 year. By January 1, 2011, and each January 1 thereafter, JFG
48 shall provide to the President of the Senate and the Speaker of
49 the House of Representatives a report that includes, but need
50 not be limited to, an itemized list of program costs, the number
51 and types of businesses or partnerships that provide summer
52 internships, and the following statistics concerning the youth
53 served by the program: high school retention and graduation
54 rates, postsecondary education or vocational training, job
55 placement, increase in basic skills, mastery of work and life
56 skills, and increase or decrease in juvenile crime.

57 (3) The Florida Endowment Foundation for Florida's
58 Graduates shall be the fiscal agent for the Jobs for Florida's

19-00302A-10

20102224

59 Graduates program.

60 Section 2. Subsection (1) of section 561.121, Florida
61 Statutes, is amended to read:

62 561.121 Deposit of revenue.—

63 (1) All state funds collected pursuant to ss. 563.05,
64 564.06, and 565.12 shall be paid into the State Treasury and
65 disbursed in the following manner:

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

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

76 (b) The remainder of the funds collected pursuant to ss.
77 563.05, 564.06, and 565.12 shall be credited to the General
78 Revenue Fund.

79 Section 3. Section 563.05, Florida Statutes, is amended to
80 read:

81 563.05 Excise taxes on malt beverages.—As to malt beverages
82 containing 0.5 percent or more of alcohol by volume, there shall
83 be paid by all manufacturers, distributors, and vendors, as
84 herein defined, a tax of 56 ~~48~~ cents per gallon upon all such
85 beverages in bulk or in kegs or barrels; and, when such
86 beverages are sold in containers of less than 1 gallon, the tax
87 will be 7 ~~6~~ cents on each pint or fraction thereof in the

19-00302A-10

20102224

88 container. However, the excise taxes required to be paid by this
89 section upon malt beverages are not required to be paid upon
90 such beverages when they are sold to post exchanges, ship
91 service stores, and base exchanges located in military, naval,
92 or air force reservations within this state.

93 Section 4. Section 563.09, Florida Statutes, is created to
94 read:

95 563.09 Tax credit for youth summer employment.—The
96 following tax credits are allowed against the tax imposed under
97 this chapter:

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

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

114 Section 5. This act shall take effect July 1, 2010.