

By Senator Siplin

19-00813-12

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

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

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

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

42 (2) In order to receive funding, JFG shall submit to the  
43 Florida Endowment Foundation for Florida's Graduates, by  
44 September 1, 2012, a proposal for funding a statewide summer  
45 program for youth employment. The program shall include a summer  
46 internship of at least 8 weeks, student-selection criteria,  
47 required parental involvement, and followup during the school  
48 year. By January 1, 2013, and each January 1 thereafter, JFG  
49 shall provide to the President of the Senate and the Speaker of  
50 the House of Representatives a report that includes, but need  
51 not be limited to, an itemized list of program costs, the number  
52 and types of businesses or partnerships that provide summer  
53 internships, and the following statistics concerning the youth  
54 served by the program: high school retention and graduation  
55 rates, postsecondary education or vocational training, job  
56 placement, increase in basic skills, mastery of work and life  
57 skills, and increase or decrease in juvenile crime.

58 (3) The Florida Endowment Foundation for Florida's

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59 Graduates shall be the fiscal agent for the Jobs for Florida's  
60 Graduates summer program for youth employment.

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

63 561.121 Deposit of revenue.—

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

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

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

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

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

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

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88 will be 7 ~~6~~ cents on each pint or fraction thereof in the  
89 container. However, the excise taxes required to be paid by this  
90 section upon malt beverages are not required to be paid upon  
91 such beverages when they are sold to post exchanges, ship  
92 service stores, and base exchanges located in military, naval,  
93 or air force reservations within this state.

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

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

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

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

115 Section 5. This act shall take effect July 1, 2012.