

SENATE BILL NO. 305—SENATOR SETTELMAYER (BY REQUEST)

MARCH 18, 2013

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions relating to education.
(BDR 34-694)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to education; authorizing a qualified high school pupil who completes a public or private internship to receive credit toward his or her academic requirements for graduation from high school; authorizing certain employers under whose employ and supervision such an internship is completed to receive a business tax credit; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law establishes the academic subjects and courses of study which are
2 required to receive a standard high school diploma in this State. (NRS 389.018-
3 389.180) **Section 1** of this bill authorizes a qualified high school pupil who is
4 enrolled in grade 11 or 12 to receive one elective credit toward his or her academic
5 requirements for graduation by completing a public or private internship of not less
6 than 60 hours. **Section 2** of this bill authorizes a qualified employer to receive a
7 business tax credit of \$250 for each pupil who completes such an internship under
8 the employ and supervision of the employer.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 389 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *1. A pupil enrolled in grade 11 or 12 at a public school who is*
4 *at least 16 years of age must be allowed to apply not more than*
5 *one credit toward the total number of credits required for*



1 graduation from high school if the pupil successfully completes a
2 public or private internship which has been approved pursuant to
3 subsection 2 and which is of a duration of not less than 60 hours
4 in a school year. The credit must be applied toward the pupil's
5 elective course credits and not toward a course that is required for
6 graduation from high school. A pupil may not receive credit for
7 the completion of an internship if the internship duplicates the
8 requirements of a course of study in which the pupil has received
9 instruction.

10 2. With the approval of the State Board, the board of trustees
11 of a school district or the governing body of a charter school may
12 authorize a qualified pupil to participate in a public or private
13 internship for the purpose of obtaining credit pursuant to
14 subsection 1. If a board of trustees or governing body of a charter
15 school authorizes the participation in a public or private
16 internship, the board of trustees or governing body shall:

17 (a) Prescribe:

18 (1) The fields, trades or occupations in which a pupil may
19 complete a public or private internship, including, without
20 limitation, agriculture, manufacturing and construction;

21 (2) The qualifications of a pupil for participation in a
22 public or private internship;

23 (3) The manner in which a qualified pupil must apply for
24 participation in a public or private internship; and

25 (4) The manner for verifying that a pupil has completed the
26 requisite number of hours to qualify for credit; and

27 (b) Establish and maintain a nonexclusive list of participating
28 businesses, agencies and organizations which offer the
29 employment and supervision of pupils for the purposes of
30 obtaining academic credit in a public or private internship
31 pursuant to this section.

32 3. An employer, as defined in NRS 363B.030, in this State
33 that employs a pupil as part of an internship pursuant to this
34 section may apply for and receive a tax credit in the manner set
35 forth in section 2 of this act.

36 **Sec. 2.** Chapter 363B of NRS is hereby amended by adding
37 thereto a new section to read as follows:

38 1. For each pupil who completes an internship pursuant to
39 section 1 of this act under the employ and supervision of an
40 employer, the employer is entitled to a credit in the amount of
41 \$250 against any excise tax paid by the employer pursuant to NRS
42 363B.110 for the calendar quarter in which the pupil completes
43 the internship. An employer may not receive for any calendar
44 quarter credit against the excise tax imposed pursuant to NRS



1 *363B.110 in an amount which exceeds the amount of the excise*
2 *tax paid by the employer.*

3 *2. The Department shall adopt regulations prescribing:*

4 *(a) The manner in which an employer may apply for and*
5 *receive such credit; and*

6 *(b) The requirements for providing proof satisfactory to the*
7 *Department of the employment of a pupil and the completion of*
8 *the internship.*

9 **Sec. 3.** This act becomes effective:

10 1. Upon passage and approval for the purpose of adopting
11 regulations and performing any other preparatory administrative
12 tasks that are necessary to carry out the provisions of this act; and

13 2. On July 1, 2013, for all other purposes.

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