

Amendment No. 293

Senate Amendment to Senate Bill No. 305

(BDR 34-694)

Proposed by: Senate Committee on Education**Amends:** Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date	
Adopted	☐	Lost	☐	_____		Adopted	☐	Lost	☐	_____
Concurred In	☐	Not	☐	_____		Concurred In	☐	Not	☐	_____
Receded	☐	Not	☐	_____		Receded	☐	Not	☐	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) *green bold underlining* is newly added transitory language.

AAK/WLK



Date: 4/16/2013

S.B. No. 305—Revises provisions relating to education. (BDR 34-694)



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:

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

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

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

1. A pupil enrolled in grade 11 or 12 at a public school who is at least 16 years of age must be allowed to apply not more than one credit toward the total number of credits required for graduation from high school if the pupil successfully completes a public or private internship which has been approved pursuant to subsection 2 and which is of a duration of not less than 60 hours in a school year. The credit must be applied toward the pupil's elective course credits and not toward a course that is required for graduation from high school. ~~A pupil may not receive credit for the completion of an internship if the internship duplicates the requirements of a course of study in which the pupil has received instruction.~~

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

(a) Prescribe:

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

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

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

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

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

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

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

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

~~2. The Department shall adopt regulations prescribing:~~

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

~~(b) The requirements for providing proof satisfactory to the Department of the employment of a pupil and the completion of the internship.] (Deleted by amendment.)~~

Sec. 3. This act becomes effective:

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

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