

2SHB 1795 - H AMD TO H AMD (H-2744.2/11) 763

By Representative Anderson

FAILED 05/09/2011

1 On page 23, after line 13, insert the following:

2 "NEW SECTION. **Sec. 12.** It is the intent of the legislature to  
3 support a robust and diversified economy with a well-trained and  
4 educated workforce. It is also the intent of the legislature to help  
5 enable individuals who receive their postsecondary education in  
6 Washington to find employment and remain in the state upon graduation.  
7 Further, in order for Washington business to prosper in a highly  
8 competitive global economy, business must have the necessary employee  
9 talent, and it is the intent of the legislature to help business meet  
10 its employment needs through the Washington higher education  
11 internship program.

12  
13 NEW SECTION. **Sec. 13.** A qualifying internship must meet the  
14 following requirements:

15 (1) A written plan for the internship experience must be developed  
16 and approved jointly by the intern, a representative on behalf of the  
17 institution of higher education, and a representative of the  
18 participating employer.

19 (2) The intern must be:

20 (a) An undergraduate with at least ninety quarter credits, or the  
21 equivalent semester credits, or a graduate student; and

22 (b) Currently enrolled in an institution of higher education in  
23 the state of Washington.

24 (3) The plan must:

25 (a) Provide the intern with the opportunity to learn current  
26 practices in business, industry, or government;

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1 (b) Identify the skills and knowledge that will be enhanced and  
2 any practical applications of those skills and knowledge in the  
3 intern's major or career field; and

4 (c) Indicate that the internship is directly related to the  
5 intern's major or career field.

6 (4) Upon completion of the internship, the intern shall submit to  
7 the institution of higher education a report that includes the  
8 following information:

9 (a) A summary evaluation of the internship experience, prepared  
10 and signed by the intern; and

11 (b) A summary evaluation of the intern's experience, prepared and  
12 signed by a representative of the participating employer.

13 (5) Upon receipt of the report in subsection (4) of this section,  
14 the institution of higher education must provide written certification  
15 to the department of revenue and the participating employer as to  
16 whether the internship meets the qualifying requirements.

17  
18 NEW SECTION. **Sec. 14.** A new section is added to chapter 82.04  
19 RCW to read as follows:

20 (1) In computing the tax imposed under this chapter, a credit is  
21 allowed to participants in the Washington higher education internship  
22 program created in section 16 of this act for wages and benefits paid  
23 to interns in qualifying internships.

24 (2) The credit allowed under this section is equal to eighty-five  
25 percent of the value of a participant's payments of wages and benefits  
26 to interns in qualifying internships. Internship wage and benefit  
27 calculations shall not exceed the state median entry level wage as  
28 determined by the employment security department. If an internship  
29 does not meet the requirements of section 202 of this act, the  
30 participant must remit to the department the value of any credits  
31 taken plus interest. The credit earned by a participant in one  
32 calendar year may be carried over to be credited against taxes  
33 incurred in the subsequent six calendar years.

1 (3) A person claiming the credit provided in this section must  
2 file a complete annual survey with the department under RCW  
3 82.32.585."

4  
5 Renumber the remaining sections consecutively and correct any  
6 internal references accordingly.

7  
8 On page 45, after line 28, insert the following:  
9 "NEW SECTION. **Sec. 29.** Sections 12 and 13 of this act constitute  
10 a new chapter in Title 28B RCW."

11  
12 Renumber the remaining sections consecutively and correct any  
13 internal references accordingly.

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EFFECT: Creates an internship program for which businesses may  
get a business and occupation tax credit equal to 85 percent of the  
value of payments of wages and benefits paid to interns in  
qualifying internships.

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