

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

A N A C T

RELATING TO TAXATION - THE RHODE ISLAND COLLEGE INTERNSHIP TAX
CREDIT ACT

Introduced By: Senators Gallo, and Lynch

Date Introduced: February 12, 2014

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 44 of the General Laws entitled "TAXATION" is hereby amended by
2 adding thereto the following chapter:

3 CHAPTER 69

4 THE RHODE ISLAND COLLEGE INTERNSHIP TAX CREDIT ACT

5 **44-69-1. Legislative purpose.** -- The department of labor and training, in consultation
6 with the board of education, shall develop a statewide program for certified career-related
7 internship programs to be available to resident college-enrolled students and for residents who
8 have graduated from college in the preceding twenty-four (24) months. The department of labor
9 and training shall collaborate with the board of education to identify new and existing funding
10 sources that may be allocated to a "Rhode Island College Internship Tax Credit Program". Funds
11 allocated to this program may consist of federal, state and private grants and the availability of
12 these funds shall determine the amount of the tax credit for certified internships and shall be
13 capped at a level of funding available in the first year of the program. The department of labor
14 and training shall administer the Rhode Island College Internship Tax Credit Program, and
15 promulgate rules and regulations in connection therewith.

16 **44-69-2. Definitions.** -- Whenever used in this chapter, unless the context requires
17 otherwise:

18 (1) "Internship" means a learning experience working with an employer where the intern

1 may, but does not necessarily, receive academic credit, financial remuneration, a stipend or a
2 combination of the foregoing.

3 **44-69-3. Tax credit. --** (a) Tax credits hereunder may only be made to internships that do
4 the following:

5 (1) Does not replace or supplant existing positions or violate union contracts;

6 (2) Create workplace expectations and consequences;

7 (3) Provide a process that measures progress towards mastery of skills, attitude, behavior
8 and a sense of responsibility required for success in the workplace;

9 (4) Motivate and educate post-secondary students and recent graduates through work-
10 based opportunities with Rhode Island employers that are likely to lead to employment;

11 (5) Include mechanisms that promote employer involvement with post-secondary
12 students and recent graduates, and reflect the curriculum and delivery of education at the
13 participating institution; and

14 (6) Offer students a continuum of learning experiences and relationships with employers
15 that will make it financially possible and attractive for graduates to continue to work and live in
16 the state of Rhode Island.

17 **44-69-4. Department of labor and training responsibility. --** The department of labor
18 and training, in collaboration with the board of education, shall:

19 (1) Collect data and establish program goals and quantifiable performance measures for
20 internship programs to be certified by the department of labor;

21 (2) Engage appropriate state agencies and departments in the program in order to expand
22 internship opportunities with both government and entities that have been awarded state
23 contracts; and

24 (3) Work with public and private entities to develop and enhance internship programs and
25 opportunities throughout the state.

26 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION - THE RHODE ISLAND COLLEGE INTERNSHIP TAX
CREDIT ACT

- 1 This act would create the Rhode Island College Internship Tax Credit Act.
- 2 This act would take effect upon passage.

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