
SENATE BILL NO. 265—SENATORS BUCK, HAMMOND, PICKARD,
HARDY; GOICOECHEA AND SETTELMAYER

MARCH 17, 2021

JOINT SPONSORS: ASSEMBLYMEN O’NEILL;
KASAMA AND WHEELER

Referred to Committee on Education

SUMMARY—Revises provisions relating to work-based learning programs. (BDR 34-624)

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

CONTAINS UNFUNDED MANDATE (§ 3)
(NOT REQUESTED BY AFFECTED LOCAL GOVERNMENT)

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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; requiring the board of trustees of certain school districts and the governing body of certain charter schools to encourage the development of work-based learning programs in certain industries; requiring the board of trustees of certain school districts and the governing body of certain charter schools to give priority for participation in a work-based learning program to certain pupils; requiring the board of trustees of certain school districts and the governing body of certain charter schools to post certain information on their Internet websites; providing that a pupil may only earn elective course credit for participation in a work-based learning program; providing for a credit against taxes imposed on certain taxpayers if a taxpayer employs certain persons; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

- 1 Existing law authorizes the board of trustees of a school district or the
- 2 governing body of a charter school to offer a work-based learning program.
- 3 Existing law authorizes a school district or charter school to allow a pupil who



4 successfully completes a work-based learning program to earn dual credit for
5 participation in the work-based learning program. (NRS 389.167) **Section 6** of this
6 bill provides that a pupil may earn only elective course credit for participation in a
7 work-based learning program. **Section 2** of this bill provides that a work-based
8 learning program includes, without limitation, an apprenticeship or internship
9 program. **Section 3** of this bill requires the board of trustees of a school district or
10 the governing body of a charter school that offers a work-based learning program to
11 encourage the development of work-based learning programs with a business or
12 organization that can provide certain work-based learning opportunities in certain
13 high-demand industries. **Section 4** of this bill requires the board of trustees of a
14 school district or the governing body of a charter school that offers a work-based
15 learning program to give priority for participation in the program to certain pupils
16 who are part of traditionally underserved populations. **Section 4** requires the State
17 Board of Education to adopt regulations that assign weight to the priority given to
18 such pupils. **Section 5** of this bill requires the board of trustees of a school district
19 or the governing body of a charter school that offers a work-based learning program
20 to post information relating to the program on its Internet website.

21 **Sections 8 and 9** of this bill authorize a tax credit for certain taxpayers who
22 employ participating pupils in work-based learning programs or adult apprentices.
23 **Sections 8 and 9** provide that the tax credit must not exceed \$25,000 for each pupil
24 participating in a work-based learning program who is supervised or employed by
25 the taxpayer for at least 6 months of the year, for not more than 2 years, or
26 \$100,000 per year, whichever is greater. **Section 7** of this bill requires the
27 Department of Taxation to adopt regulations relating to the tax credit provided by
28 **sections 8 and 9**.

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 the provisions set forth as sections 2, 3 and 4 of this act.

3 **Sec. 2.** *As used in NRS 389.167 and 389.169 and sections 2*
4 *to 5, inclusive, of this act, "work-based learning program"*
5 *includes, without limitation, an apprenticeship or internship*
6 *program.*

7 **Sec. 3.** *The board of trustees of a school district or the*
8 *governing body of a charter school that offers a work-based*
9 *learning program shall encourage the development of work-based*
10 *learning opportunities with a business, agency or organization*
11 *that can offer employment and supervision of a pupil participating*
12 *in the work-based learning program in a high-demand field, trade*
13 *or occupation, including, without limitation:*

- 14 1. *Engineering;*
- 15 2. *Heating, ventilation and air conditioning or refrigeration;*
- 16 3. *Mechanical and clinical laboratory technology;*
- 17 4. *Computer systems, information systems or computer*
18 *programming or software development;*
- 19 5. *Nursing; and*
- 20 6. *Teaching.*



1 **Sec. 4. 1.** *The board of trustees of a school district or the*
2 *governing body of a charter school that offers a work-based*
3 *learning program shall prioritize the participation in the work-*
4 *based learning program of pupils who are part of a traditionally*
5 *underserved population, including, without limitation, pupils who:*

6 *(a) Are eligible for free or reduced-price lunches pursuant to*
7 *42 U.S.C. §§ 1751 et seq.;*

8 *(b) Are pupils with disabilities;*

9 *(c) Do not qualify to participate in a magnet school or*
10 *program or advanced study;*

11 *(d) Are credit deficient;*

12 *(e) Are in foster care;*

13 *(f) Have a parent or immediate family member who is a*
14 *veteran of the Armed Forces of the United States who:*

15 *(1) Is on active duty;*

16 *(2) Has been awarded the Purple Heart; or*

17 *(3) Is deceased; or*

18 *(g) Were incarcerated in a facility or institution operated by*
19 *the Department of Corrections and have returned to school.*

20 **2.** *The State Board shall adopt regulations assigning weight*
21 *to the priority given to the pupils identified in subsection 1 for*
22 *participation in a work-based learning program.*

23 **Sec. 5.** *The board of trustees of a school district or the*
24 *governing body of a charter school that offers a work-based*
25 *learning program shall post on the Internet website maintained by*
26 *the board of trustees or the governing body information relating to*
27 *work-based learning programs offered pursuant to NRS 389.167*
28 *and 389.169 and sections 2 to 5, inclusive, of this act.*

29 **Sec. 6.** NRS 389.167 is hereby amended to read as follows:

30 389.167 1. A pupil enrolled at a public school must be
31 allowed to apply one or more credits toward the total number of
32 credits required for graduation from high school if the pupil
33 successfully completes a work-based learning program which has
34 been approved pursuant to subsection 2. Any credits earned for
35 successful completion of a work-based learning program must be
36 applied toward the pupil's elective course credits and not toward a
37 course that is required for graduation from high school.

38 2. The board of trustees of a school district or the governing
39 body of a charter school may offer a work-based learning program
40 upon application to and with the approval of the State Board. An
41 application to offer a work-based learning program must include,
42 without limitation:

43 (a) The fields, trades or occupations in which a work-based
44 learning program will be offered.



1 (b) The qualifications of a pupil to participate in the work-based
2 learning program. Such qualifications must allow a majority of
3 pupils to be eligible to participate in the work-based learning
4 program.

5 (c) A description of the application that will be used by pupils to
6 apply to participate in a work-based learning program.

7 (d) A description of the manner in which participation in a
8 work-based learning program and completion of the requirements of
9 a work-based learning program will be verified.

10 3. Upon approval by the State Board of an application to offer
11 a work-based learning program submitted pursuant to subsection 2,
12 the board of trustees or the governing body:

13 (a) Shall designate an employee of the school district or charter
14 school, as applicable, to serve as a work-based learning coordinator
15 to coordinate and oversee work-based learning programs. Such an
16 employee must approve each business, agency or organization that
17 will offer employment and supervision of a pupil as part of the
18 work-based learning program.

19 (b) May authorize pupils enrolled in the school district or charter
20 school, as applicable, who satisfy the qualifications prescribed by
21 the school district or charter school to participate in a work-based
22 learning program for the purpose of obtaining credit pursuant to
23 subsection 1.

24 (c) Shall establish and maintain a list of businesses, agencies
25 and organizations that have been approved by the work-based
26 learning coordinator pursuant to paragraph (a).

27 4. To receive approval from the State Board to offer a work-
28 based learning program, the work-based learning program must
29 include, without limitation:

30 (a) A requirement that a business, agency or organization that
31 offers employment and supervision of a pupil participating in the
32 work-based learning program establish a detailed training agreement
33 and training plan with each pupil participating in the work-based
34 training program that identifies the specific tasks in which the pupil
35 will participate that will develop competency of the pupil in the
36 workplace;

37 (b) The required number of hours a pupil must complete in the
38 work-based learning program to qualify for credit for participation
39 in the work-based learning program;

40 (c) A requirement that a pupil participating in the work-based
41 learning program:

42 (1) Is allowed to leave the public school in which he or she is
43 enrolled during the school day to participate in such a program;

44 (2) Receives an on-site evaluation of his or her performance;
45 and



1 (3) Complete an assessment prescribed by the State Board
2 related to his or her chosen career pathway; and

3 (d) A requirement that participation by a pupil in the work-based
4 learning program will develop a broad range of skills and will allow
5 a pupil to focus on his or her chosen career pathway.

6 5. Participation by a pupil in a work-based learning program
7 must lead to the pupil receiving a high school diploma.

8 6. ~~[A school district or charter school may allow a pupil who
9 successfully completes a work-based learning program to earn dual
10 credit for participation in the work-based learning program.~~

11 ~~—7.]~~ On or before January 15 of each odd-numbered year, the
12 board of trustees of a school district and the governing body of a
13 charter school that offers a work-based learning program shall
14 prepare a report concerning the manner in which the work-based
15 learning program has been carried out and submit the report to the
16 State Board and the Legislature.

17 **Sec. 7.** Chapter 360 of NRS is hereby amended by adding
18 thereto a new section to read as follows:

19 *The Department shall adopt regulations to carry out the
20 provisions of sections 8 and 9 of this act, which must include,
21 without limitation, procedures for claiming a credit provided for
22 by sections 8 and 9 of this act.*

23 **Sec. 8.** Chapter 363A of NRS is hereby amended by adding
24 thereto a new section to read as follows:

25 1. *A taxpayer is entitled to a credit against the excise tax
26 imposed on the taxpayer pursuant to NRS 363A.130 if the
27 taxpayer employs and supervises a pupil participating in a work-
28 based learning program pursuant to NRS 389.167 and 389.169
29 and sections 2 to 5, inclusive, of this act or employs an adult
30 apprentice.*

31 2. *A credit described in subsection 1 must not exceed \$25,000
32 for each pupil participating in a work-based learning program
33 who is employed and supervised by the taxpayer for at least 6
34 months of the year, for not more than 2 years, or \$100,000 per
35 year, whichever is greater.*

36 3. *A credit described in subsection 1 may not be applied
37 retroactively. If the amount of a credit exceeds the tax liability of a
38 taxpayer for a year, the excess may be applied to the tax liability of
39 the taxpayer for 5 years after the year in which credit was first
40 applied. A credit applied pursuant to this subsection must be
41 applied during the earliest year for which the taxpayer has a tax
42 liability. If credits for more than 1 year are available to a taxpayer
43 pursuant to this subsection, the credit from the earliest year must
44 be applied first.*



1 4. A taxpayer claiming a credit pursuant to this section shall
2 maintain any record required by the Department regarding the
3 work-based learning program for which the credit is claimed.

4 5. As used in this section, "work-based learning program"
5 has the meaning ascribed to it in section 2 of this act.

6 **Sec. 9.** Chapter 363B of NRS is hereby amended by adding
7 thereto a new section to read as follows:

8 1. A taxpayer is entitled to a credit against the excise tax
9 imposed on the taxpayer pursuant to NRS 363B.110 if the
10 taxpayer employs and supervises a pupil participating in a work-
11 based learning program pursuant to NRS 389.167 and 389.169
12 and sections 2 to 5, inclusive, of this act or employs an adult
13 apprentice.

14 2. A credit described in subsection 1 must not exceed \$25,000
15 for each pupil participating in a work-based learning program
16 who is employed and supervised by the taxpayer for at least 6
17 months of the year, for not more than 2 years, or \$100,000 per
18 year, whichever is greater.

19 3. A credit described in subsection 1 may not be applied
20 retroactively. If the amount of a credit exceeds the tax liability of a
21 taxpayer for a year, the excess may be applied to the tax liability of
22 the taxpayer for 5 years after the year in which credit was first
23 applied. A credit applied pursuant to this subsection must be
24 applied during the earliest year for which the taxpayer has a tax
25 liability. If credits for more than 1 year are available to a taxpayer
26 pursuant to this subsection, the credit from the earliest year must
27 be applied first.

28 4. A taxpayer claiming a credit pursuant to this section shall
29 maintain any record required by the Department regarding the
30 work-based learning program for which the credit is claimed.

31 5. As used in this section, "work-based learning program"
32 has the meaning ascribed to it in section 2 of this act.

33 **Sec. 10.** The provisions of NRS 354.599 do not apply to any
34 additional expenses of a local government that are related to the
35 provisions of this act.

36 **Sec. 11.** 1. This section becomes effective upon passage and
37 approval.

38 2. Sections 1 to 10, inclusive, of this act become effective:

39 (a) Upon passage and approval for the purpose of adopting any
40 regulations and performing any other preparatory administrative
41 tasks that are necessary to carry out the provisions of this act; and

42 (b) On July 1, 2022, for all other purposes.

