

## Amendment A

**7.02.880 Youth Employment Credit Programs**

A. For tax years beginning on or after January 1, 2011, any youth employment credit authorized by City Council will use the terms defined below or as defined by written policy adopted under Section 7.02.210 unless the context requires otherwise.

1. **“Local Business”** means a business operating in the pursuit of profit, gain or the production of income that:

a. has at least one physical location (such as an office, warehouse, store or restaurant) within the geographic boundaries of the State of Oregon and/or Clark County, Washington ; and

b. is registered to do business in the State of Oregon and said registration has not expired or otherwise been dissolved; or is a sole proprietorship that is not legally required to register to do business in the State of Oregon ; and

c. has a current account with the City of Portland and has complied with all filing and payment requirements of Portland ’s Business License Law and the Multnomah County’s Business Income Tax Law.

2. **“Non-exempt”** means the local business has not claimed an exemption from the requirements of the Business License Law as defined and provided for in 7.02.400.

3. **“Tax Year”** means any tax year allowed by the Internal Revenue Service and/or State of Oregon and used by the business to file their income taxes and begins during the year identified as the tax year of the credit.

4. **“Youth Certifying Agency”** means the agency that is responsible for determining youth that qualify for one or more Youth Employment Credit programs.

B. Credits issued under a Youth Employment Credit program will have the following features:

1. Credits will be non-refundable;

2. There will be a maximum number of credits per tax year per program;

3. There will be a maximum number of credits that can be claimed by a Local Business in any given tax year;

4. No individual credit will exceed \$500; and

5. Credit certificates or letters will be provided by the Revenue Bureau to be attached to the tax return claiming the credit(s).

C. Each Youth Employment Credit program will outline any youth qualifications and business obligations to qualify for the credit, including but not limited to the number of hours and the length of time that the youth must be employed to qualify for the credit, the definitions of a qualifying youth, the certifying agencies for either the youth qualifications for the program or obligations of the business to obtain the credit, and any program goals and results that should be attained for renewal if the program is a pilot program.

**7.02.881 Foster Youth Employment Opportunity Credit**

**A.** A Youth Employment Credit, known as the Foster Youth Employment Opportunity Credit, is available for tax years 2011 and 2012 to local businesses that employ foster youth certified by the State of Oregon Department of Human Services (DHS).

**B.** For each tax year, 25 non-refundable \$500 credits are available on a first-come, first-served basis. An individual business can claim one credit for each separate foster youth employed for the minimum required hours, up to a maximum of four (4) credits in one tax year.

**C.** To qualify for the credit, a business must:

**1.** Employ a certified foster youth.

**a.** If the foster youth is enrolled in an educational program, the youth must average 12 hours per week and must have worked at least 200 hours in a six month period; or

**b.** If the foster youth is not enrolled in an educational program, the youth must average 25 hours per week and must have worked at least 400 hours in a six month period.

**2.** Submit the following documentation no later than one month following the close of the tax year in which the credit is to be claimed. The documentation can be submitted at any time once the youth has worked sufficient hours to qualify for the credit.

**a.** A copy of the youth's DHS certification;

**b.** Sufficient summary payroll records that supports the average hours per week and total minimum hours required; and

**c.** Sufficient documentation of the school or other educational program where the youth was enrolled if claiming the credit based on subsection 1.a. above.

**3.** The Revenue Bureau will issue either a credit certificate or credit letter authorizing the maximum credit(s) for the tax year.

#### **7.02.882 Youth Career Readiness Credit**

**A.** A Youth Employment Credit, known as the Youth Career Readiness Credit, is available for tax years 2011 and 2012 as a pilot program with the goal to increase the number of students who graduate from high school "career-ready" by expanding the number of meaningful career-related learning experiences between the private sector and schools.

**B.** For purposes of the Youth Career Readiness Credit:

**1. "Career-Readiness"** involves three major skill areas: core academic skills and the ability to apply those skills to concrete situations in order to function in the workplace and in routine daily activities; employability skills (such as critical thinking and responsibility) that are essential in any career area; and technical, job-specific skills related to a specific career pathway. These skills have been emphasized across numerous pieces of research and allow students to enter true career pathways that offer family-sustaining wages and opportunities for advancement.

**2. "Career-Related Learning Experiences" (CRLEs)** are structured student activities in the community, the workplace or in the school that connect academic content and career-related learning to real life applications. These experiences extend, reinforce and support classroom learning and also help students to clarify career goals and usually take form as "Career Awareness Activities", "Career Exploration Activities" and "Career Preparation Activities".

**3. "Career Awareness Activities"** include workplace tours and field trips, career and job fairs and guest speakers.

**4. "Career Exploration Activities"** include job shadowing, informational and mock interviews, career mentoring and enterprise and community-based projects.

5. **“Career Preparation Activities”** include work experience, internships and apprenticeships.

6. **“CRLE Certifying Agency”** means the partner agency that has entered into an agreement or other memorandum of understanding with the City to act as the certifying agency for CRLE programs and will issue the credit certificate to each qualifying business program.

C. For each tax year, 75 non-refundable \$500 credits are available on a first-come, first-served basis, to Local Businesses that provide substantial career-readiness activities to high school students. An individual business can claim credits for each separate career readiness activity, up to a maximum of four (4) credits. However, no more than two (2) credits can be claimed for Career Awareness Activities.

D. To qualify for the credit, a business must:

1. Provide a Career Awareness, Career Exploration or Career Preparation activities program with direct costs of more than \$2,500 or in-kind value of more than \$5,000.
2. The CRLE program being provided by the business must be certified by the CRLE Certifying Agency.
3. Complete the certified program as agreed to obtain the credit certificate from the CRLE Certifying Agency.