(SUBSTITUTED FOR - SEE 2ND SUB)

Creates the opportunity internship program to provide incentives for opportunity internship consortia to use existing resources to build educational and employment pipelines to high-demand occupations in targeted industries for low-income high school students.

Directs the higher education coordinating board to work with institutions of higher education to assure that the institutions are aware of the eligibility of opportunity internship graduates for an award under chapter 28B.92 RCW.

Authorizes, under certain conditions, a credit against the tax otherwise due under chapter 82.04 RCW for persons participating in an opportunity internship consortium that offer paid internships to low-income high school students through an opportunity internship program.

Requires the workforce training and education coordinating board to conduct an outcome evaluation of opportunity internship programs.