

Agenda Order

Tab 1	CS/SB 182 by ED, Jones (CO-INTRODUCERS) Yarborough, Osgood, Massullo; Identical to CS/H 00157 School Teacher Training and Mentoring Program
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Tab 2	SB 1318 by Rodriguez; Identical to H 06025 Florida Tax Credit Scholarship Program
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By the Committee on Education Pre-K - 12; and Senators Jones and Yarborough

581-02723-26

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1 A bill to be entitled
2 An act relating to the School Teacher Training and
3 Mentoring Program; creating s. 1012.988, F.S.;
4 establishing the School Teacher Training and Mentoring
5 Program within the Department of Education; providing
6 the purpose of the program; authorizing school
7 districts and charter schools to place certain
8 classroom teachers as teacher mentors in specified
9 schools for specified purposes; providing requirements
10 for teacher mentors and mentees; authorizing teacher
11 mentors to receive a stipend and work with multiple
12 classroom teachers; providing department and teacher
13 mentor responsibilities; authorizing the State Board
14 of Education to adopt rules; amending s. 1011.62,
15 F.S.; authorizing specified funds to be used for the
16 School Teacher Training and Mentoring Program;
17 providing an effective date.

18
19 Be It Enacted by the Legislature of the State of Florida:

20
21 Section 1. Section 1012.988, Florida Statutes, is created
22 to read:

23 1012.988 School Teacher Training and Mentoring Program.—

24 (1) The School Teacher Training and Mentoring Program is
25 established within the Department of Education. The purpose of
26 the program is to increase the effectiveness and involvement of
27 classroom teachers and improve student achievement, classroom
28 management, and excellence in the state's public schools.

29 (2) (a) School districts and charter schools may place

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30 retired classroom teachers or current classroom teachers in
31 schools earning a grade of "D" or "F" to act as teacher mentors
32 to:

33 1. New classroom teachers;

34 2. Classroom teachers who are rated as needs improvement,
35 developing, or unsatisfactory on the prior year's performance
36 evaluation under s. 1012.34; or

37 3. Classroom teachers identified by the school
38 administrator as struggling with behavior management within the
39 classroom.

40 (b) Each teacher mentor selected by the school district,
41 charter school, or charter management organization must have:

42 1. At least 3 years of teaching experience in
43 prekindergarten through grade 12.

44 2. Earned a highly effective rating on his or her most
45 recent performance evaluation under s. 1012.34.

46 (c) Each teacher mentor may receive a stipend of up to
47 \$3,000. The teacher mentor may work with multiple classroom
48 teachers.

49 (3) The Department of Education shall establish program
50 standards and a standard contract template for the teacher
51 mentor and mentee which outlines the responsibilities of each
52 person and establishes the framework and goals of the program.

53 (4) Each teacher mentor must:

54 (a) Not have an official management relationship with his
55 or her mentee.

56 (b) Provide direction, advice, and a neutral sounding board
57 to his or her mentee.

58 (c) Maintain confidentiality, unless prohibited by law.

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59 (d) Not have a personal agenda other than assisting his or
60 her mentee in developing and reaching the mentee's goals.

61 (e) Help his or her mentee in developing skills and
62 expertise, including drawing upon the teacher mentor's own
63 personal experiences.

64 (5) The State Board of Education may adopt rules to
65 administer this section.

66 Section 2. Paragraph (a) of subsection (7) of section
67 1011.62, Florida Statutes, is amended to read:

68 1011.62 Funds for operation of schools.—If the annual
69 allocation from the Florida Education Finance Program to each
70 district for operation of schools is not determined in the
71 annual appropriations act or the substantive bill implementing
72 the annual appropriations act, it shall be determined as
73 follows:

74 (7) EDUCATIONAL ENRICHMENT ALLOCATION.—

75 (a) The educational enrichment allocation is created to
76 assist school districts in providing educational enrichment
77 activities and services that support and increase the academic
78 achievement of students in grades kindergarten through 12.
79 Educational enrichment activities and services may be provided
80 in a manner and at any time during or beyond the regular 180-day
81 term identified by the school district as being the most
82 effective and efficient way to best help the student progress
83 from grade to grade and graduate from high school. Funds from
84 the educational enrichment allocation may be used for the School
85 Teacher Training and Mentoring Program under s. 1012.988. For
86 fiscal year 2023-2024, the educational enrichment allocation
87 shall consist of a base amount as specified in the General

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88 Appropriations Act. Beginning in fiscal year 2024-2025, the
89 educational enrichment allocation shall consist of the base
90 amount that includes a workload adjustment based on changes in
91 the unweighted full-time equivalent membership. Beginning in
92 fiscal year 2025-2026, and each year thereafter, the statewide
93 average base amount as specified in the General Appropriations
94 Act shall be used for any new educational entity funded in the
95 Florida Education Finance Program.

96 Section 3. This act shall take effect July 1, 2026.

S00182

GENERAL BILL/CS by ED; Jones; (CO-INTRODUCERS) Yarborough; Osgood; Massullo; (Identical CS/H 00157)
School Teacher Training and Mentoring Program. EFFECTIVE DATE: 07/01/2026.

02/26/26 S Now in Fiscal Policy

02/26/26 S On Committee agenda-- Fiscal Policy, 03/02/26, 12:00 pm, 412 Knott Building

02/26/26 S CS/CS by Appropriations Committee on Pre-K - 12 Education read 1st time

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Committee on Pre-K - 12 Education

BILL: CS/CS/SB 182

INTRODUCER: Appropriations Committee on Pre-K -12 Education, Education Pre-K - 12 Committee and Senator Jones and others

SUBJECT: School Teacher Training and Mentoring Program

DATE: February 27, 2026 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Jahnke</u>	<u>Bouck</u>	<u>ED</u>	<u>Fav/CS</u>
2.	<u>Gray</u>	<u>Elwell</u>	<u>AED</u>	<u>Fav/CS</u>
3.	<u> </u>	<u> </u>	<u>FP</u>	<u> </u>

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 182 establishes the School Teacher Training and Mentoring Program within the Department of Education (DOE) to improve teacher effectiveness and student outcomes in Florida’s public schools. The bill authorizes school districts, charter schools, and charter management organizations to place retired or current classroom teachers as mentors in schools earning a grade of “D” or “F”, to support new classroom teachers, teachers rated as needs improvement, developing, or unsatisfactory on the prior year’s performance evaluation, and teachers identified by a school administrator as struggling with classroom behavior management.

The bill establishes eligibility requirements for teacher mentors, including a minimum of three years of teaching experience and a highly effective rating on the most recent performance evaluation. The bill adds limitations on the number of mentees a retired teacher mentor and a classroom teacher mentor may have. Mentor teachers may receive a stipend of up to \$3,000.

The bill requires the DOE to establish program standards and a standard mentor-mentee contract outlining responsibilities and program goals. The bill authorizes the State Board of Education to adopt rules to administer the program.

The bill also amends the Florida Education Finance Program (FEFP) to authorize the use of Educational Enrichment Allocation funds to support the program.

There may be a fiscal impact on school districts that elect to establish this program. **See Section V., Fiscal Impact Statement.**

The bill takes effect on July 1, 2026.

II. Present Situation:

Teacher Mentorship and Induction Programs

Professional Learning Certification Programs

Professional learning certification programs must include a teacher mentorship and induction component.¹ Such programs are cohesive, competency-based professional preparation certification programs offered by school districts, charter schools, and charter management organizations, through which instructional staff can demonstrate mastery of professional preparation and education competence requirements to earn a professional educator certificate.² In addition to completing the district program, candidates must demonstrate mastery of general knowledge³ and subject area knowledge.⁴ Professional learning certification programs may be developed by the Department of Education (DOE) or by a school district, charter school, or charter management organization and approved by the DOE.⁵

The teacher mentorship and induction component must, at a minimum, provide routine opportunities for mentoring and induction activities, including:

- Ongoing professional learning⁶ targeted to a teacher's needs;
- Opportunities for a teacher to observe other teachers;
- Co-teaching experiences; and
- Reflection and follow-up discussions.⁷

Mentorship and induction activities must be provided to an applicant during the applicant's first year in the program and may continue until the applicant attains his or her professional certificate.

To serve as a teacher mentor in a professional learning certification program, a mentor:

- Must hold a valid professional certificate;
- Must have at least 3 years of teaching experience in prekindergarten through grade 12;

¹ Section 1012.56(8)(a)1., F.S.

² Section 1012.56(8)(a), F.S.; Florida Department of Education, *Professional Learning Certification Programs*, <https://www.fldoe.org/teaching/preparation/plcp.shtml> (last visited Feb. 16, 2026). Participants must hold a state-issued temporary certificate. *See* s. 1012.56(8)(a), F.S.

³ *See* Florida Department of Education, *General Knowledge*, <https://www.fldoe.org/teaching/certification/general-cert-requirements/general-knowledge.shtml> (last visited Feb. 16, 2026).

⁴ *See* Florida Department of Education, *Subject Area Knowledge*, <https://www.fldoe.org/teaching/certification/general-cert-requirements/subject-area-knowledge.shtml> (last visited Feb. 16, 2026).

⁵ Section 1012.56(8)(a) and (c), F.S.; *See* Rule 6A-5.066, F.A.C.

⁶ *See* s. 1012.98, F.S. Professional learning must meet the criteria established in s. 1012.98(3), F.S. *See* s. 1012.56(8)(a)3., F.S.

⁷ Section 1012.56(8)(a)1., F.S.

- Must have completed training in clinical supervision and participate in ongoing mentor training provided through the coordinated system of professional learning;
- Must have earned an effective or highly effective rating on the prior year's performance evaluation; and
- May be a peer evaluator under the district's evaluation system.⁸

Teacher Apprenticeship Program

In 2023, the Legislature created the Teacher Apprenticeship Program (TAP) as an alternative pathway for an individual to enter the teaching profession.⁹ As a condition of participating in the TAP, an apprentice teacher must be appointed by the district school board as an education paraprofessional and must commit to spending the first two years in the classroom of a mentor teacher using team teaching strategies as specified in law¹⁰ and fulfilling the on-the-job training component of the registered apprenticeship and its associated standards.¹¹

A teacher who serves as a mentor to an apprentice teacher in the TAP must:

- Have at least 5 years of teaching experience in this state.
- Be rated as highly effective in the three most recent value-added model (VAM) scores or on the three most recent available performance evaluations if the teacher does not generate a state VAM score.
- Satisfy any other requirements established by the DOE.¹²

Other Mentorship and Induction Supports

A person issued a temporary certificate must be assigned a teacher mentor for at least two school years after commencing employment. Each teacher mentor must hold a valid professional certificate, have earned at least three years of teaching experience in prekindergarten through grade 12, and have earned an effective or highly effective rating on the prior year's performance evaluation.¹³

As part of statewide efforts to recruit and retain qualified teachers, school boards are required to adopt policies relating to mentors and support for first-time teachers, which may include guidelines issued by the DOE.¹⁴

The DOE administers professional learning programs with mentoring components to support educators' development as leaders and mentors, including the Florida Teacher Lead Network¹⁵

⁸ *Id.*

⁹ Chapter 2023-38, s. 6, Laws of Fla., *codified at* s. 1012.555, F.S.; *see also* Rule 6A-5.067, F.A.C.

¹⁰ Section 1003.03(5)(c), F.S.

¹¹ Section 1012.555(2)(c) and (d), F.S.

¹² Section 1012.555(3), F.S.

¹³ Section 1012.56(7)(e), F.S.

¹⁴ Section 1012.05(3)(a), F.S.

¹⁵ Florida Department of Education, *Florida Teacher Lead Network*, <https://www.floridateacherslead.org/aboutftln> (last visited Feb. 16, 2026).

and the High Impact Teacher Corps,¹⁶ which is reserved for exceptional educators working at low-performing schools.

Educational Enrichment Allocation

The educational enrichment allocation is added to the base funding provided to districts through the Florida Education Finance Program (FEFP). This allocation helps school districts provide educational enrichment activities and services that support and improve students' academic achievement from kindergarten through grade 12. Activities and services may be provided in any manner and at any time, during or beyond the regular 180-day term, in the manner the school district identifies as the most effective and efficient way to best help the student progress from grade to grade and graduate from high school.¹⁷

An additional supplement of \$500 per full-time equivalent student, or as provided in the General Appropriations Act, is allocated to district-managed turnaround schools, schools that earn three consecutive grades below a “C,” and schools that have improved to a “C” and are no longer in turnaround status¹⁸ to implement intervention and support strategies. Services may include tutorial and after-school programs, student counseling, nutrition education, parental counseling, and an extended school day and year. Services may also include models that develop a culture that encourages students to complete high school and attend college or career training, sets high academic expectations, and inspires character development. A school district may partner with a nonprofit organization to implement an integrated student support service model that provides students and families with access to wrap-around services, including, but not limited to, health services, after-school programs, drug prevention programs, college and career readiness programs, and food and clothing banks.¹⁹

For Fiscal Year 2025-26, the educational enrichment allocation is \$848.2 million.²⁰

III. Effect of Proposed Changes:

This bill creates s. 1012.988, F.S., to establish the School Teacher Training and Mentoring Program within the Department of Education (DOE) to increase the effectiveness and involvement of classroom teachers and improve student achievement, classroom management, and excellence in the state’s public schools.

The bill authorizes school districts, charter schools, and charter management organizations to place retired or current classroom teachers in schools earning a grade of “D” or “F” to act as teacher mentors to support new classroom teachers; classroom teachers rated as needs

¹⁶ Florida Department of Education, *High Impact Teacher Corps*, <https://www.floridateacherslead.org/high-impact-teacher-corps> (last visited Feb. 16, 2026).

¹⁷ Section 1011.62(7), F.S. In 2023, the Supplemental Academic Instruction and Turnaround Supplemental Services allocation were combined and renamed the Educational Enrichment Allocation.

¹⁸ See s. 1008.33(4), F.S.

¹⁹ Section 1011.62(7), F.S.

²⁰ Florida Department of Education, Office of Funding and Financial Reporting, School Business Services, Florida Education Finance Program (FEFP), *Fiscal Year 2025-2026, First Calculation* (June 13, 2025), at 29, available at [https://www.flsenate.gov/PublishedContent/Session/2025/Conference/9/RelatedDocument/Florida%20Education%20Finance%20Program%20\(FEFP\)%206-13-25_1582.pdf](https://www.flsenate.gov/PublishedContent/Session/2025/Conference/9/RelatedDocument/Florida%20Education%20Finance%20Program%20(FEFP)%206-13-25_1582.pdf) (last visited Feb. 16, 2026).

improvement, developing, or unsatisfactory on the prior year's performance evaluation; or classroom teachers identified by the school administrator as struggling with classroom behavior management.

The bill requires mentors to have at least three years of teaching experience in prekindergarten through grade 12 and must have earned a highly effective rating on the most recent performance evaluation. The allows a teacher mentor to receive a stipend of up to \$3,000. The bill specifies that each teacher mentor and mentee relationship through the program be for one grading system.

The bill provides limitations on the number of mentees a teacher mentor may have. Specifically, a retired classroom teacher serving as a teacher mentor may not have more than five mentees at a time and a classroom teacher serving as a teacher mentor may not have more than one mentee at a time.

The bill requires the DOE to establish program standards and a standard contract for the teacher mentor and mentee that outlines each person's responsibilities and establishes the program's framework and goals.

The bill requires that each teacher mentor:

- Present significant historical events with accuracy and integrity, grounded in verifiable evidence and scholarly rigor.
- If a curriculum is used, use a curriculum that affirms the principles of fairness and equal opportunity reflected in the Florida Educational Equity Act and encourages respectful dialogue across diverse perspectives.
- Maintain confidentiality, unless prohibited by law.
- Have no personal agenda other than assisting his or her mentee in developing and reaching the mentee's goals.
- Help his or her mentee in developing skills and expertise, including by drawing upon the mentor's own personal experiences.

The bill authorizes the State Board of Education to adopt rules to administer the program.

The bill amends s. 1011.62, F.S., to authorize the use of Educational Enrichment Allocation funds under the Florida Education Finance Program (FEFP), if funds are available, to support the School Teacher Training and Mentoring Program.

The bill takes effect on July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

There may be a fiscal impact on school districts that elect to establish this program. The bill allows funds to be used from the educational enrichment allocation in the Florida Education Finance Program (FEFP) and, if used, will reduce the funds available to school districts for other purposes.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 1012.988 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS by Appropriations Committee on Pre-K – 12 Education on February 25, 2026:

The committee substitute maintains the bill's provisions and adds additional requirements. Specifically, the committee substitute:

- Adds the requirement that each mentor and mentee relationship through the program is for one grading period.
- Adds limitations on the number of mentees a retired teacher mentor and a classroom teacher mentor may have at a time.
- Modifies the teacher mentor requirements to specify that each teacher mentor:
 - Present historical events with accuracy and integrity, grounded in verifiable evidence and scholarly rigor.
 - If using curriculum, use a curriculum that affirms the principles of fairness and equal opportunity reflected in the Florida Educational Equity Act and encourages respectful dialogue across diverse perspectives.
 - Maintains confidentiality unless prohibited by law.
 - Not have a personal agenda other than assisting his or her mentee.
 - Help his or her mentee in developing skills and expertise.

CS by Education Pre-K – 12 on February 3, 2026:

The committee substitute retains the program title and general purpose while removing and replacing provisions relating to mentor stipends, program structure, and implementation requirements. Specifically, the committee substitute:

- Authorizes school districts, charter schools, and charter management organizations to place retired or current classroom teachers as mentors, but specifies placement in schools earning a grade of “D” or “F”;
- Maintains from the bill the purpose for mentors to support new classroom teachers, teachers rated as needs improvement, developing, or unsatisfactory, and teachers identified by a school administrator as struggling with classroom behavior management;
- Establishes eligibility requirements for mentors, including a minimum of three years of teaching experience and a most recent performance evaluation rating of highly effective;
- Authorizes mentors to work with multiple classroom teachers and to receive a stipend of up to \$3,000, rather than \$2,000;
- Directs the Department of Education to establish program standards and a standard mentor–mentee contract outlining responsibilities and program goals, without requiring the use of the University College London Mentoring Handbook.
- Removes prescriptive statutory requirements relating to program duration, meeting frequency, and session content; and
- Authorizes the use of Educational Enrichment Allocation funds under the Florida Education Finance Program to support the program.

B. Amendments:

None.

By Senator Rodriguez

40-00284A-26

20261318__

1 A bill to be entitled
2 An act relating to the Florida Tax Credit Scholarship
3 Program; amending s. 1002.395, F.S.; removing language
4 requiring certain program funds to revert to the
5 state; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:

8
9 Section 1. Paragraphs (g) and (h) of subsection (11) of
10 section 1002.395, Florida Statutes, are amended to read:

11 1002.395 Florida Tax Credit Scholarship Program.—

12 (11) SCHOLARSHIP AMOUNT AND PAYMENT.—

13 (g) Reimbursements for program expenditures may continue
14 until the account balance is expended or remaining funds have
15 reverted ~~to the state~~.

16 (h) A student's scholarship account must be closed and any
17 remaining funds shall revert ~~to the state~~ after:

18 1. Denial or revocation of program eligibility by the
19 commissioner for fraud or abuse, including, but not limited to,
20 the student or student's parent accepting any payment, refund,
21 or rebate, in any manner, from a provider of any services
22 received pursuant to paragraph (6) (d);

23 2. Two consecutive fiscal years in which an account has
24 been inactive; or

25 3. The student remains unenrolled in an eligible private
26 school for 30 days while receiving a scholarship that requires
27 full-time enrollment.

28 Section 2. This act shall take effect July 1, 2026.

S01318

GENERAL BILL by Rodriguez; (Identical H 06025)

Florida Tax Credit Scholarship Program. EFFECTIVE DATE: 07/01/2026.

02/25/26 S Favorable by Appropriations Committee on Pre-K - 12 Education; YEAS 8 NAYS 0; Now in Fiscal Policy; On Committee agenda-- Fiscal Policy, 03/02/26, 12:00 pm, 412 Knott Building

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Committee on Pre-K - 12 Education

BILL: SB 1318

INTRODUCER: Senator Rodriguez

SUBJECT: Florida Tax Credit Scholarship Program

DATE: February 25, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Palazesi</u>	<u>Bouck</u>	<u>ED</u>	Favorable
2.	<u>Gray</u>	<u>Elwell</u>	<u>AED</u>	Favorable
3.	_____	_____	<u>FP</u>	_____

I. Summary:

SB 1318 makes a technical change to clarify that when a student’s Florida Tax Credit scholarship account has been closed the remaining funds in the scholarship account must revert, but do not revert to the state.

This bill does not have an impact on state revenues or expenditures. **See Section V., Fiscal Impact Statement.**

The bill takes effect on July 1, 2026.

II. Present Situation:

Florida’s K-12 Scholarship Program

Florida offers several scholarship programs that allow parents of an eligible student to register their child to attend a private school that may better serve the student’s particular needs, provide educational options for their student with a disability, or direct the education of their child. The three scholarship programs include:

- The Family Empowerment Scholarship (FES), which includes:
 - The Family Empowerment Scholarship for students attending a private school (FES-EO).
 - The Family Empowerment Scholarship for students with disabilities (FES-UA).¹
- The Florida Tax Credit (FTC) Scholarship Program,² for students attending a private school or for students in a personalized education program (PEP).³
- The Hope Scholarship Program (HSP).⁴

¹ Section 1002.394, F.S.; *see also* Rule 6A-6.0952, F.A.C.

² Section 1002.395, F.S.; *see also* Rule 6A-6.0960, F.A.C.

³ Section 1002.395(2), F.S.

⁴ Section 1002.40, F.S.; *see also* Rule 6A-6.0951, F.A.C.

The Department of Education (DOE) and Commissioner of Education⁵ are tasked with implementation and oversight responsibilities. Florida's scholarship programs are administered by scholarship funding organizations (SFOs) approved by the DOE.⁶

As of November 2025, a total of 560,935 students were funded in the scholarship program in the 2025-2026 school year:

- 307,993 students were funded through the FES-EO scholarship;
- 163,242 students were funded through the FES-UA scholarship;
- 7,560 students were funded through the FTC scholarship; and
- 84,140 students were funded through the PEP scholarship.⁷

Florida Tax Credit Scholarship Program

The Florida Tax Credit scholarship program (FTC) was established in 2001 to provide an income tax credit for corporations that contribute money to nonprofit Scholarship-Funding Organizations (SFOs) that award scholarships to students from families with limited financial resources.⁸ The FTC scholarship program allows taxpayers to make private, voluntary contributions to eligible nonprofit scholarship-funding organizations and receive a dollar-for-dollar credit against the following Florida taxes:

- Corporate income tax;
- Excise tax on liquor, wine, and malt beverages;
- Gas and oil production tax;
- Insurance premium tax; and
- Use tax due under a direct pay permit.⁹

In any state fiscal year when the annual tax credit amount for the prior state fiscal year is equal to or greater than 90 percent of the tax credit cap amount applicable to that state fiscal year, the tax credit cap amount increases by 25 percent. In the 2012-2013 state fiscal year the tax credit cap was \$229 million,¹⁰ for the 2024-2025 fiscal year the tax credit cap was \$1,091,957,093.¹¹

The FTC Scholarship program consists of two types of scholarships, the FTC scholarship for low-income students to attend an eligible private school and students who elected a PEP scholarship. The purpose of the FTC scholarship program is to:

- Enable taxpayers to make private, voluntary contributions to nonprofit scholarship-funding organizations in order to promote the general welfare.

⁵ Section 1002.421, F.S.

⁶ See ss. 1002.394(11) and 1002.395(6) and (15), F.S.

⁷ Email, Florida Department of Education (Dec. 1, 2025) (on file with the Senate Committee on Education Pre-K-12).

⁸ Florida Department of Education, *Florida Tax Credit FAQs*, available at <https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/ftc/ftc-faqs.stml>, (last visited Feb. 16, 2026).

⁹ Florida Department of Revenue, *Florida Tax Credit Scholarship Program*, available at https://floridarevenue.com/taxes/taxesfees/Pages/sfo_taxes.aspx, last visited (Feb. 16, 2026).

¹⁰ Section 1002.395(5)(a), F.S.

¹¹ Florida Department of Education, *Florida Tax Credit Scholarships*, available at <https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/ftc/>, last visited (Feb. 16, 2026).

- Provide taxpayers who wish to help parents with limited resources exercise their basic right to educate their children as they see fit with a means to do so.
- Promote the general welfare by expanding educational opportunities for children of families that have limited financial resources.
- Enable children in this state to achieve a greater level of excellence in their education.
- Improve the quality of education in this state, both by expanding educational opportunities for children and by creating incentives for schools to achieve excellence.¹²

In 2023, the legislature passed HB 1,¹³ which incorrectly required SFOs to revert remaining funds from tax credits to the state when certain conditions were met. The law should direct reverted funds back to the SFO which received the donations. The SFO is required to revert funds from the FTC scholarship program when a student's scholarship account is closed for one of the following reasons:

- Denial or revocation of program eligibility by the commissioner for fraud or abuse, including, but not limited to, the student or student's parent accepting any payment, refund, or rebate, in any manner, from a provider.
- Two consecutive fiscal years in which an account has been inactive; or
- The student remains unenrolled in an eligible private school for 30 days while receiving a scholarship that requires full-time enrollment.¹⁴

III. Effect of Proposed Changes:

This bill amends s. 1002.395, F.S., to make a technical change to clarify that when a student's Florida Tax Credit Scholarship Program account has been closed the remaining funds in the scholarship account must revert, but do not revert to the state.

The bill takes effect on July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

¹² Section 1002.395, F.S.

¹³ Chapter 2013-16, Laws of Fla.

¹⁴ Section 1002.395(11)(h), F.S.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 1002.395 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

THE FLORIDA SENATE

SENATOR JASON W.B. PIZZO

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COMMITTEES:

Appropriations Committee
on Pre-K-12 Education,
Vice Chair

Regulated Industries,
Vice Chair

Appropriations

Appropriations Committee
on Agriculture,
Environment, and General
Government

Banking and Insurance

Community Affairs

Criminal Justice

Rules

Joint Legislative Auditing
Committee

BEN ALBRITTON

President of the Senate

JASON BRODEUR

President Pro Tempore

February 25, 2026

The Honorable Senator Burgess
Chairman, Approps Pre-K - 12
201 The Capitol
404 South Monroe
Tallahassee, FL 32399

Chair Burgess,

I respectfully request to be excused from today's Appropriations Committee on Pre-K – 12 Education meeting. Thank you for your cooperation.

Sincerely,

Jason Pizzo



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Fiscal Policy, *Vice Chair*
Appropriations Committee on Criminal and
Civil Justice
Appropriations Committee on Pre-K - 12 Education
Banking and Insurance
Education Pre-K - 12
Health Policy
Judiciary
Rules

JOINT COMMITTEE:

Joint Committee on Public Counsel Oversight

SENATOR ROSALIND OSGOOD

32nd District

February 24th, 2026

Dear Chair Burgess,

I hope you are doing well. I am writing to formally request that I be excused from the **Appropriations Committee on Pre-K - 12 Education** meeting scheduled for Wednesday, February 25th, 2026, due to a commitment with the Governor. While I regret missing the discussions and any important matters on the agenda, this commitment requires my attention.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in blue ink that reads "Rosalind Osgood".

Senator Rosalind Osgood

REPLY TO:

- 8491 West Commercial Boulevard, Tamarac, Florida 33351 (954) 321-2705
- 213 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5032

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

CourtSmart Tag Report

Room: SB 37

Case No.:

Type:

Caption: Senate Appropriations Committee on Pre-K - 12 Education

Judge:

Started: 2/25/2026 9:31:43 AM

Ends: 2/25/2026 9:53:17 AM

Length: 00:21:35

9:31:48 AM Called to Order
9:31:52 AM Roll Call
9:32:33 AM Tab 2 - SB1318
9:32:41 AM Sen. Rodriguez
9:33:59 AM Roll Call on SB1318
9:34:31 AM Tab 1 - SB182
9:34:43 AM Sen. Jones
9:36:20 AM Late Filed Amendment 756360
9:36:22 AM Sen. Jones
9:36:59 AM Vote on Amendment 756360
9:37:06 AM SB182 (Cont.)
9:37:09 AM Sen. Osgood
9:37:30 AM Sen. Jones
9:37:40 AM Sen. Massullo
9:38:03 AM Sen. Jones
9:38:31 AM Sen. Massullo
9:38:51 AM Sen. Jones
9:39:32 AM Kyler Nixon
9:40:09 AM Chair Burgess
9:40:13 AM Mr. Nixon
9:40:24 AM Sen. Simon
9:40:27 AM Mr. Nixon
9:40:30 AM Sen. Simon
9:40:42 AM Chair Burgess
9:40:45 AM Mr. Nixon
9:41:09 AM Kiara Nixon, Equal Ground Action Fund
9:41:25 AM Chair Burgess
9:41:29 AM Ms. Nixon
9:41:33 AM Karen Muzzula, Florida Parent Teacher Association (Waives In Support)
9:41:59 AM Sen. Osgood
9:44:24 AM Sen. Simon
9:45:44 AM Sen. Massullo
9:46:46 AM Sen. Osgood
9:46:51 AM Chair Burgess
9:46:56 AM Sen. Osgood
9:47:05 AM Sen. Jones
9:47:20 AM Chair Burgess
9:48:11 AM Sen. Jones
9:48:21 AM Roll Call on SB182
9:48:43 AM Chair Burgess
9:51:23 AM Sen. Jones
9:52:00 AM Chair Burgess
9:52:14 AM Sen. Simon
9:52:35 AM Sen. Osgood
9:52:43 AM Chair Burgess
9:53:11 AM Adjournment on Motion by Sen. Gaetz