

<b>Tab 1</b>		<b>CS/SB 48 by ED, Diaz (CO-INTRODUCERS) Brandes, Garcia, Baxley, Perry; Educational Scholarship Programs</b>				
308678	PCS	S	RCS	AED		02/19 02:19 PM
140650	A	S	UNFAV	AED, Cruz	Delete L.179:	02/19 02:19 PM
441606	A	S	UNFAV	AED, Cruz	Delete L.1664 - 1856:	02/19 02:19 PM
<del>109756</del>	<del>A</del>	S	WD	AED, Cruz	Delete L.275:	02/19 02:19 PM
<del>865802</del>	<del>A</del>	S	WD	AED, Cruz	Delete L.1936:	02/19 02:19 PM

The Florida Senate  
**COMMITTEE MEETING EXPANDED AGENDA**  
 APPROPRIATIONS SUBCOMMITTEE ON EDUCATION  
 Senator Broxson, Chair  
 Senator Diaz, Vice Chair

**MEETING DATE:** Wednesday, February 17, 2021  
**TIME:** 3:30—6:00 p.m.  
**PLACE:** Pat Thomas Committee Room, 412 Knott Building

**MEMBERS:** Senator Broxson, Chair; Senator Diaz, Vice Chair; Senators Cruz, Gibson, Gruters, Hutson, Passidomo, Polsky, and Wright

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TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
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PUBLIC TESTIMONY WILL BE RECEIVED FROM ROOM A3 AT THE DONALD L. TUCKER CIVIC CENTER, 505 W PENSACOLA STREET, TALLAHASSEE, FL 32301

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1	<b>CS/SB 48</b> Education / Diaz	Educational Scholarship Programs; Requiring the Auditor General to conduct certain audits at least every 3 years instead of annually; adding certain students to those whom district school boards must provide preferential treatment in the controlled open enrollment process; establishing the McKay-Gardiner Scholarship Program; prohibiting a student from participating in the program under certain circumstances; providing that program funding for specified children constitutes their full funding under part V of ch. 1002, F.S.; providing commissioner authority and obligations relating to suspending or revoking program participation, etc.  ED     02/03/2021 Fav/CS AED    02/17/2021 Fav/CS AP	Fav/CS Yeas 6 Nays 3
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Other Related Meeting Documents

**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.)

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Education

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BILL: PCS/CS/SB 48 (308678)

INTRODUCER: Recommended by Appropriations Subcommittee on Education; Education Committee and Senator Diaz and others

SUBJECT: Educational Scholarship Programs

DATE: February 16, 2021

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Sagues</u>	<u>Bouck</u>	<u>ED</u>	<u>Fav/CS</u>
2.	<u>Underhill</u>	<u>Elwell</u>	<u>AED</u>	<u>Pre-meeting</u>
3.	_____	_____	<u>AP</u>	_____

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Technical Changes

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**I. Summary:**

PCS/CS/SB 48 consolidates student scholarship programs and provides parents with more flexibility to meet the educational needs of their child. The bill merges the John M. McKay Scholarship Program for Students with Disabilities (McKay program) with the Gardiner Scholarship Program (Gardiner program) and creates a new scholarship program, the McKay-Gardiner Scholarship Program (McKay-Gardiner program). The bill incorporates the Florida Tax Credit Scholarship Program (FTC program) and Hope Scholarship Program (Hope) into the Family Empowerment Scholarship Program (FES program). In addition, the bill:

- Establishes both scholarship programs as education savings accounts.
- Provides that eligible families may receive an award for students enrolled in a public school, a private school, or a home education program.
- Specifies that recipients of a scholarship during the 2020-2021 school year are eligible for a scholarship under the appropriate consolidated program for the 2021-2022 school year.
- Increases the scholarship awards to 97.5 percent of the per-student-funding calculation and authorizes up to 2.5 percent for administrative costs incurred by nonprofit scholarship funding organizations (SFOs).
- Combines eligibility requirements from the McKay and Gardiner scholarship programs to establish the McKay-Gardiner program student eligibility requirements and award priorities.
- Modifies the FES program student eligibility requirements and award priorities to incorporate provisions of the FTC program and Hope program.

- Establishes the maximum number of McKay-Gardiner program awards at 50,000 full-time equivalent (FTE) students with an annual scholarship growth rate of one percent of the total exceptional student education student FTE, not including gifted.
- Establishes the maximum number of FES program awards at 175,000 full-time equivalent (FTE) students to incorporate the FTC program and Hope students and maintains the current FES program annual growth rate of one percent of the state's total public school student FTE enrollment.
- Establishes common accountability criteria across scholarship programs.
- Requires the Auditor General to conduct an operational audit of each nonprofit SFO at least once every three years.

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student FTE participating in the scholarship programs for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred to the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP during the appropriation process. See Section V.

The bill takes effect on July 1, 2021.

## II. Present Situation:

The present situation for the relevant portions of the bill is discussed under the Effect of Proposed Changes of this bill analysis.

## III. Effect of Proposed Changes:

### Scholarships for Students with Disabilities

#### Present Situation

#### *The John M. McKay Scholarship for Students with Disabilities Program*

The McKay program was established in 1999 and provides public school students with a defined disability<sup>1</sup> and an Individual Education Plan (IEP)<sup>2</sup> or a 504 accommodation plan issued under s.

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<sup>1</sup> Students with disabilities include K-12 students who are documented as having an intellectual disability; a speech impairment; a language impairment; a hearing impairment, including deafness; a visual impairment, including blindness; a dual sensory impairment; an orthopedic impairment; another health impairment; an emotional or behavioral disability; a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; a traumatic brain injury; a developmental delay; or autism spectrum disorder. Section 1002.39(1), F.S.

<sup>2</sup> All students who are between the ages of three to 21 and have a disability have the right to a free, appropriate public education. Section 1003.5716, F.S. The IEP is the primary vehicle for communicating the school district's commitment to addressing the unique educational needs of a student with a disability. Florida Department of Education, *Developing Quality Individual Education Plans* (2015), available at <http://www.fldoe.org/core/fileparse.php/7690/urlt/0070122-qualityieps.pdf>, at 9.

504 of the Rehabilitation Act of 1973<sup>3</sup> the option to attend a different public school or attend a private school using a state funded school voucher scholarship.<sup>4</sup>

### Student Eligibility

A student is eligible for an award under the McKay program if:

- The student has an Individual Education Plan (IEP), or a 504 accommodation plan;
- The student has spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and Blind; and
- The parent has obtained acceptance for admission of their child to a private school that is eligible to participate in the McKay Scholarship program.<sup>5</sup>

### Program Prohibitions

A student is not eligible for an award under the McKay program if the student:

- Is enrolled in a Department of Juvenile Justice (DJJ) program or the Florida School for the Deaf and Blind;
- Participates in a home education or private tutoring program, or a virtual school that receives state funding unless the student is enrolled in no more than two courses per year;
- Does not have regular or direct contact with teachers;
- Is issued a temporary 504 accommodation plan valid for 6 months or less; or
- Receives any other educational scholarship pursuant to law.<sup>6</sup>

### Eligibility Term

The term of the scholarship continues until the student returns to public school, graduates from high school, or reaches 22 years of age.<sup>7</sup>

### School District Obligations

School districts are required to comply with multiple obligations, including all of the following:

- Notifying parents of the scholarship.
- Providing IEP evaluation and student assessment services.
- Allowing the parent to enroll their child in a public school other than the one assigned and provide transportation if the school chosen is consistent with the district school board's choice plan.
- Allowing the parent to enroll their child in a public school in an adjacent school district.<sup>8</sup>

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<sup>3</sup> U.S. Department of Labor, Section 504, Rehabilitation Act of 1973 *available at* <https://www.dol.gov/agencies/oasam/centers-offices/civil-rights-center/statutes/section-504-rehabilitation-act-of-1973> (last visited Jan. 28, 2021). The Section 504 plan identifies the services and accommodations necessary for a student to access instruction and may include accommodations in the classroom and for local and state assessments. Florida Department of Education, *Accommodations, Assisting Students with Disabilities* (2018), *available at* <http://www.fldoe.org/core/fileparse.php/7567/urlt/0070069-accomm-educator.pdf>. at 3.

<sup>4</sup> Section 1002.39(1), F.S.

<sup>5</sup> Section 1002.39(2), F.S.

<sup>6</sup> Section 1002.39(3), F.S.

<sup>7</sup> Section 1002.39(4), F.S.

<sup>8</sup> Section 1002.39(5), F.S.

In addition, the school district is required to report all students to the Department of Education (DOE) who are attending a private school using a McKay Scholarship.<sup>9</sup>

#### Department of Education Obligations

The DOE is responsible for administering the program, including:

- Cross-checking the list of participating students against the public school enrollment prior to each scholarship payment to avoid duplication; and<sup>10</sup>
- Making quarterly scholarship payments to the private school of the parent's choice.<sup>11</sup>

#### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student's participation, including the student fee schedule.<sup>12</sup>

#### Parent and Student Obligations

A parent is exercising his or her parental choice to enroll his or her child in a private school, and is responsible for:

- Applying for admission to a private school;
- Remaining in attendance at the private school throughout the school year unless excused for illness or other good cause; and
- Restrictively endorsing the warrant to the private school.<sup>13</sup>

#### Transition-to-work Program

Students who are between the ages of 17 and 22 may participate in a transition-to-work program offered through their private school. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.<sup>14</sup>

#### Scholarship Funding and Payment

The McKay program is funded through the Florida Education Finance Program (FEFP) and administered by the DOE.<sup>15</sup> The calculation of the awards are based on the base student allocation, the student's grade level, matrix level of services cost factors, and district cost differential for the school district to which the student was assigned, and funding from selected categorical programs.

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<sup>9</sup> Section 1002.39(10)(c), F.S.

<sup>10</sup> Section 1002.39(6), F.S.

<sup>11</sup> Section 1002.39(10)(e), F.S.

<sup>12</sup> Section 1002.39(7), F.S.

<sup>13</sup> Section 1002.39(8), F.S.

<sup>14</sup> Section 1002.39(9), F.S.

<sup>15</sup> The Florida Education Finance Program (FEFP) is the mechanism that allocates the state appropriation to each school district throughout the year based on reported student enrollments.

During the 2019-2020 school year, \$221.5 million in scholarship payments were distributed to 1,547 private schools serving 30,185 students. The average scholarship for a student with an IEP was \$8,473. The average scholarship for a student with a 504 accommodation plan was \$4,676.<sup>16</sup>

### ***The Gardiner Scholarship Program***

The Gardiner program was established in 2014 to provide eligible students with a disability<sup>17</sup> a scholarship to meet the individual educational needs of the student through an education savings account.

#### Student Eligibility

In order to be eligible for a scholarship a student must:

- Be a Florida resident;
- Be at least three years of age before September 1 or eligible to enroll in kindergarten through grade 12,
- Have a defined disability; and
- Have an IEP written in accordance the rules of the State Board of Education (SBE)<sup>18</sup> or the rules of another state; or
- Have the diagnosis of a specified disability from a physician or psychologist who holds an active license.<sup>19</sup>

#### Program Prohibitions

A student is not eligible for an award under the Gardiner program if the student is:<sup>20</sup>

- Enrolled in a public school, including the Florida Virtual School;
- Enrolled in a DJJ program or the Florida School for the Deaf and Blind; or
- Receiving any other educational scholarship pursuant to law.<sup>21</sup>

A parent may not transfer any prepaid college plan or college savings account that contains funds contributed from the Gardiner Scholarship to another beneficiary. In addition, a parent may not receive a payment, refund or rebate from an approved provider of any services under the program.<sup>22</sup>

<sup>16</sup> Florida Department of Education, Office of Independent Education and Parental Choice, *McKay Scholarship Program* (2020), available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/McKay-Aug.pdf>.

<sup>17</sup> Disability means, for a 3- or 4-year-old child or for a student in kindergarten to grade 12, autism spectrum disorder, as defined in the Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition, published by the American Psychiatric Association; cerebral palsy; Down syndrome; an intellectual disability; Phelan-McDermid syndrome; Prader-Willi syndrome; spina bifida; being a high-risk child; muscular dystrophy; Williams syndrome; rare diseases which affect patient populations of fewer than 200,000 individuals in the United States, as defined by the National Organization for Rare Disorders; anaphylaxis; deaf; visually impaired; traumatic brain injured; hospital or homebound; or identification as dual sensory impaired. The term “hospital or homebound” includes a student who has a medically diagnosed physical or psychiatric condition or illness and who is confined to the home or hospital for more than 6 months. Section 1002.385(2), F.S.

<sup>18</sup> Rule 6A-6.0961, F.A.C. See also Rules 6A-6.03028, 6A-6.030281, 6A-6.03029, and 6A-6.03311, F.A.C.

<sup>19</sup> Florida Department of Education, Office of Independent Education and Parental Choice, *Gardiner Scholarship Program* (2020), available at <http://www.fldoe.org/core/fileparse.php/5606/urlt/Gardiner.pdf>. See s. 1002.385(3), F.S.

<sup>20</sup> Section 1002.385(4), F.S.

<sup>21</sup> Section 1002.385(4), F.S.

<sup>22</sup> Section 1002.385(11), F.S.

Authorized Uses of Funds

Scholarship funds provided through an education savings account must be used to meet the individual needs of an eligible student and may include:<sup>23</sup>

- Instructional materials;
- Curriculum;
- Specialized services, programs, and courses;<sup>24</sup>
- Tuition and fees;<sup>25</sup>
- Transition services provided by job coaches;<sup>26</sup> and
- Contributions to a college prepaid account.

Eligibility Term

The term of the scholarship continues until one of the following occurs:

- The parent does not renew scholarship eligibility;
- The nonprofit SFO determines that the student is ineligible;
- The Commissioner of Education (commissioner) suspends or revokes scholarship participation or use of funds;
- The student's parent fails to comply with parent and student responsibilities for scholarship participation;
- The student enrolls in a public school; or
- The student graduates from high school or attains 22 years of age.<sup>27</sup>

Any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after three consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.<sup>28</sup>

School District Obligations

Upon request, school districts are required to develop an IEP and a matrix of services evaluation, and provide student assessment services.<sup>29</sup>

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<sup>23</sup> Section 1002.385(5), F.S.

<sup>24</sup> *Id.* Specialized services may include applied behavior analysis, services provided by speech-language pathologists, occupational therapy services, services provided by physical therapists, and services provided by listening and spoken language specialists. Specialized programs and courses include summer and after-school education programs and music and art therapy.

<sup>25</sup> Tuition or fees may include full-time or part-time enrollment in a home education program, an eligible private school, an eligible postsecondary educational institution or a program offered by the postsecondary institution, a private tutoring program, a virtual program, part-time tutoring, assessments, specialized programs including Voluntary Prekindergarten Education programs. Section 1002.385(5), F.S.

<sup>26</sup> "Transition services" means a coordinated set of activities for a student, designed within an outcome-oriented process, that promote movement from school to post-school activities, including postsecondary education; vocational training; integrated employment; supported employment; continuing and adult education; adult services; independent living, or community participation. Section 413.20(26), F.S.

<sup>27</sup> Section 1002.385(6), F.S.

<sup>28</sup> *Id.*

<sup>29</sup> Section 1002.385(7), F.S.



### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.<sup>30</sup>

### Department of Education Obligations

The DOE has multiple obligations, including all of the following:

- Maintaining a list of approved providers on the DOE website.
- Requiring each nonprofit SFO to verify eligible expenditures.
- Investigating any written complaint.
- Requiring quarterly reports by nonprofit SFOs that would include information related to participants, awards, expenditures, and types of providers.
- Compare the list of participating students against the public school enrollment lists, Voluntary Prekindergarten Education (VPK) enrollment lists, and the list of students participating in school choice scholarship programs prior to each scholarship payment to avoid duplication.<sup>31</sup>

### Commissioner of Education Obligations

The commissioner may suspend or revoke the participation in the Gardiner program of students, parents, nonprofit SFOs, and approved providers.<sup>32</sup>

### Parent and Student Obligations

Parents must meet participation requirements for the Gardiner program, which include annually submitting a notarized, sworn compliance statement affirming:

- The student is enrolled in a program meeting attendance requirements;
- Funds are used as authorized;
- The parent is responsible for the child's education by meeting specified requirements; and
- The student remains in good standing with the provider or school.<sup>33</sup>

In addition, the parent is responsible for all of the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the Gardiner program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the Gardiner Scholarship.<sup>34</sup>

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<sup>30</sup> Section 1002.39(8), F.S.

<sup>31</sup> Section 1002.39(9), F.S.

<sup>32</sup> Section 1002.39(10), F.S.

<sup>33</sup> Section 1002.385(11), F.S.

<sup>34</sup> Section 1002.385(11), F.S.

### Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit scholarship funding organizations (SFOs), which have multiple obligations, including all of the following:

- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships based on established priorities.
- Maintaining separate accounts for each eligible student.
- Verifying qualifying educational expenditures.
- Returning any remaining program funds to the DOE.
- Notifying parents about the availability of requesting an IEP.
- Documenting each student's eligibility for a scholarship.<sup>35</sup>

The nonprofit SFO is required to award scholarship funds in the following priority order:

1. Renewing students from the previous school year.
2. Students retained on the previous school year's wait list.
3. Newly approved applicants.
4. Late-filed applicant.

### Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each nonprofit SFO that participates in the program.<sup>36</sup>

### Scholarship Funding and Payment

The funding amount is based on the student's matrix level of services. For a student without a matrix of services, the funding is calculated based on the amount to support Level III services. The amount of the scholarship award is equal to 90 percent of the calculated funding amount.<sup>37</sup> Once the scholarship has been verified and approved, the full amount of the award is deposited into the student's account. The nonprofit SFO may use up to three percent of the total amount of all program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program.<sup>38</sup>

The Gardiner program has grown significantly over the seven years since it was established. For the 2014-2015 school year, scholarships totaling \$15 million were awarded to 1,559 students.<sup>39</sup> For the 2020-2021 school year, \$184.1 million has been awarded to 17,508 students through scholarships. The average scholarship amount is approximately \$10,464 per student.<sup>40</sup>

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<sup>35</sup> See s. 1002.385(12), F.S.

<sup>36</sup> Section 1002.385(14), F.S.

<sup>37</sup> Section 1002.385(13), F.S.

<sup>38</sup> Section 1002.395(6)(j), F.S.

<sup>39</sup> Florida Department of Education, Office of Independent Education and Parental Choice, *Gardiner Scholarship Program* (2020), available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/Gardiner.pdf>.

<sup>40</sup> *Id.* Data for 2020-2021 is current as of Nov. 16, 2020.

## **Effect of Proposed Changes**

The bill repeals s. 1002.385, F.S., relating to the Gardiner Scholarship Program and s. 1002.39, F.S., relating to the John M. McKay Scholarships for Students with Disabilities Program, and creates a new education savings account scholarship program: s. 1002.381, F.S., relating to the McKay-Gardiner Scholarship Program (McKay-Gardiner).

### ***McKay-Gardiner Scholarship Program***

The bill merges the McKay and the Gardiner scholarship programs into a single scholarship program, the McKay-Gardiner Scholarship Program, with a common set of eligibility requirements and scholarship award funding structure.

### Student Eligibility

To be eligible for receipt of a scholarship, a student must be a Florida resident, be three or four years of age or eligible to enroll in kindergarten through grade 12, and have a disability as specified in law that is documented through one of the following:

- An IEP<sup>41</sup> written in accordance to the rules of the SBE<sup>42</sup> or the rules of another state;
- A diagnosis of a defined disability from a physician or psychologist who holds an active license; or
- A 504 accommodation plan issued under s. 504 of the Rehabilitation Act of 1973.<sup>43</sup>

The bill specifies the following priority order for awarding scholarships:

- A student who received a McKay or Gardiner program scholarship in the prior year;
- A student retained on the previous school year's wait list; and
- Other eligible students.

### Program Prohibitions

Similar to the Gardiner program,<sup>44</sup> the bill specifies that a student is not eligible for an award under the McKay-Gardiner program if he or she is enrolled in a public school or DJJ program, issued a temporary 504 accommodation plan, does not have regular or direct contact with teachers unless enrolled in a transition-to-work program, or is receiving any other educational scholarship pursuant to state law.

### Authorized Uses of Funds

The bill maintains that the scholarship is directly administered by state-approved nonprofit SFOs. Similar to the Gardiner program,<sup>45</sup> scholarship funds can be used to meet the education needs of students, which in addition to all authorized uses under the Gardiner program, include:

- School equipment and supplies
- Digital devices and internet access.
- Teacher's manuals.

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<sup>41</sup> *Supra* note 20.

<sup>42</sup> Rule 6A-6.0961, F.A.C. *See also* Rules 6A-6.03028, 6A-6.030281, 6A-6.03029, and 6A-6.03311, F.A.C.

<sup>43</sup> *Supra* note 21.

<sup>44</sup> *See* Section 1002.385(4), F.S.

<sup>45</sup> *See* Section 1002.385(5), F.S.

- Tuition and fees for a private virtual school.
- A part-time tutor approved by the DOE.
- Classes related to art, music, or theater.
- Fees for summer and after-school programs.
- Transition services provided by private schools or job coaches.
- Transportation expenses not to exceed \$750 per year.

#### Eligibility Term

The term of the scholarship under the bill remains similar to the conditions for termination under the Gardiner program.<sup>46</sup>

#### School District Obligations

School districts must also continue to notify parents about the scholarship and provide IEP evaluation and assessment services, upon request. In addition, school districts are required to accept the diagnosis from a licensed professional and consider the service plan recommended for a student requesting an IEP evaluation. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

#### Private School Obligations

Private schools participating in the scholarship program must continue to comply with current law,<sup>47</sup> and under the bill may discount tuition if the private school deems it necessary.

#### Department of Education Obligations

The bill requires the DOE to distribute scholarship funds on a quarterly basis, and adds requirements from the FES program and the FTC program to maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying assessment requirements, verify nonprofit SFO eligibility, and maintain scholarship information on the DOE website. Additionally, the bill maintains DOE obligations from the Gardiner program, including:

- Maintaining a list of approved providers.
- Requiring nonprofit SFOs to verify eligible educational expenses.
- Requiring quarterly reports of nonprofit SFOs.
- Cross-checking student participation to avoid duplicate payments to nonprofit SFOs.
- Investigating written complaints by a parent, student, private school, public school, school district, nonprofit SFO, provider, or other party.

#### Commissioner of Education Obligations

The bill maintains that the commissioner may suspend or revoke the participation in the program of students, parents, nonprofit SFOs, and approved providers.

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<sup>46</sup> See Section 1002.385(6), F.S.

<sup>47</sup> Section 1002.421, F.S.

Parent and Student Obligations

The bill requires parents to meet a number of requirements similar to the Gardiner program,<sup>48</sup> which include annually submitting a sworn compliance statement that affirms:

- The student is enrolled in a program meeting attendance requirements.
- Funds are used as authorized.
- The parent is responsible for the child's education by meeting specified requirements.
- The student remains in good standing with the provider or school.

In addition, the parent is responsible for the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually by a date set and in a format determined by the SFO.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the scholarship.

Scholarship-funding Organization Obligations

Under the bill, nonprofit SFOs participating in the McKay-Gardiner program may use up to 2.5 percent of the student generated funding for administrative purposes and must comply with a number of requirements to administer the program:

- From the FTC program:
  - Complying with federal antidiscrimination provisions.<sup>49</sup>
  - Complying with background check requirements.
  - Prohibiting an owner or operator from participating in the program or restricting scholarships.
  - Providing an annual financial audit conducted by an independent certified public accountant to the Auditor General.
  - Monitoring compliance of private schools.
  - Notifying the DOE of any violations of law.
  - Having operated for at least three years without any material audit finding in order to use specified funds for administrative purposes.
  - Maintaining a single surety bond.<sup>50</sup>
- From the Gardiner program:
  - Maintaining separate accounts for students.
  - Receiving applications, determining eligibility, and awarding scholarships.
  - Verifying qualifying educational expenditures.
  - Returning program funds as required.
  - Notifying parents of IEP evaluations and reevaluations.
  - Submitting timely reports to the DOE and Auditor General.<sup>51</sup>

<sup>48</sup> See Section 1002.385(11), F.S.

<sup>49</sup> 42 U.S.C. s. 2000d.

<sup>50</sup> Section 1002.395(4), F.S.

<sup>51</sup> Section 1002.385(12), F.S.

The bill clarifies that the SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill retains the nonprofit SFO application process from the FTC program,<sup>52</sup> and allows a child of a private school owner or operator to apply for a scholarship if he or she meets the eligibility requirements.

#### Auditor General Obligations

Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,<sup>53</sup> rather than annually as currently required under the Gardiner program.

#### Transition-to-work Program

The bill maintains the opportunity from the McKay program for students who are between the ages of 17 and 22 to participate in a transition-to-work program offered through their private school or job coach. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.

#### Scholarship Funding and Payment

The bill establishes the McKay-Gardiner program for up to 50,000 full-time equivalent (FTE) students with an increase equal to one percent of the total public school exceptional student education FTE, not including gifted students. The funding is calculated based on the FEFP grade level, the school district to which the student would have been assigned, and the matrix level of services generated by the students. The scholarship award is 97.5 percent of the calculated amount. However, unlike the Gardiner program where a student's full scholarship award is distributed at the beginning of the school year or upon program enrollment, scholarship awards under the new McKay-Gardiner program will be disbursed on a quarterly basis. The bill clarifies the responsibilities of both the SFO and the DOE in the eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student's account in four equal amounts by the established deadlines.

Similar to the Gardiner program, any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

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<sup>52</sup> See Section 1002.395(15), F.S.

<sup>53</sup> Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, *Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020* (2020) available at [https://flauditor.gov/pages/pdf\\_files/annual%20report%202020.pdf](https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf) at 7.. Section 11.45(2)(f), F.S.

## Other K-12 Education Scholarship Programs

### Present Situation

#### *Florida Tax Credit (FTC) Scholarship Program*

The FTC program was established in 2001<sup>54</sup> to authorize private, voluntary contributions from corporate donors to eligible nonprofit SFOs that award tax credit scholarships to eligible children from low-income families.<sup>55</sup> State law requires the nonprofit SFOs to use the contributions received to provide scholarships to eligible students for the cost of private school tuition or transportation to a public school that is different from the school to which the student was assigned.

#### Student Eligibility

To be eligible for an award under the FTC program, a student must meet at least one of the following criteria:

- The student is on the direct certification list<sup>56</sup> or the student's household income level does not exceed 260 percent of the federal poverty level; or
- The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in law.<sup>57</sup>

Priority is given to a student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care.

A sibling of a student who is participating in the scholarship program is eligible for a scholarship if the student resides in the same household as the sibling.

#### Program Prohibitions

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.<sup>58</sup>

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<sup>54</sup> Section 5, ch. 2001-225, L.O.F.

<sup>55</sup> The program allows a corporation to receive a dollar-for-dollar tax credit up to 100% of its state income tax liability. The program also includes credits against the insurance premium tax for contributions to eligible nonprofit SFOs, credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The maximum amount the state may award is \$873 million in credits for the 2020-21 fiscal year. Department of Education, *Florida Tax Credit Scholarship Program September 2020 Quarterly Report* (2020), available at: <http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-Sept-2020-Q-Report.pdf>

<sup>56</sup> Direct certification list means the certified list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families. Section 1002.395(2)(c), F.S.

<sup>57</sup> Section 1002.395(3), F.S.

<sup>58</sup> Section 1002.395(4), F.S.

### Eligibility Term

A student who initially receives a scholarship remains eligible to participate until the student graduates from high school or attains the age of 21 years, whichever occurs first, regardless of the student's household income level.<sup>59</sup>

### Scholarship Funding Tax Credits

A taxpayer may submit an application for a tax credit toward one or more contributions to an eligible nonprofit SFO that administers an educational scholarship program.<sup>60</sup>

### Scholarship-funding Organization Obligations

Nonprofit SFOs must comply with requirements relating to administration of the program, which include federal antidiscrimination laws, background checks, and private school choice. In addition, nonprofit SFOs must:

- Give first priority to eligible students who received an FTC program scholarship during the previous school year;
- Apply all funds available under the FTC program and the Hope program for renewal scholarship awards before awarding any initial scholarships;
- Provide a scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority established in law;
- Refer any student eligible for an FTC program scholarship who did not receive a renewal or initial scholarship based solely on the lack of available funds through the FTC program or Hope program to another eligible nonprofit SFO that may have funds available;
- Not restrict or reserve scholarships for use at a particular private school or provide scholarships to a child of an owner or operator;
- Allow a student in foster care or out-of-home care or a dependent child of a parent who is a member of the United States Armed forces to apply for a scholarship at any time;
- Allow a student to attend any private school and transfer school during the school year;
- Maintain separate accounts for scholarship funds and operating funds;
- Provide the annual financial audit report to the Auditor General and the DOE.
- Submit quarterly reports to the DOE; and
- Maintain a surety bond.<sup>61</sup>

The nonprofit SFO may use up to three percent of the total amount of all scholarships awarded for administrative expenses. No more than 25 percent of the eligible contributions can be carried forward to the following state fiscal year. Prior to granting a scholarship, the nonprofit SFO must document the student's eligibility each year.

An organization that intends to participate in the program must annually submit an application to the Office of Independent Education and Parental Choice. Within 30 days of receipt of the application, the commissioner shall recommend approval to the State Board of Education. If an

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<sup>59</sup> Section 1002.395(3), F.S.

<sup>60</sup> Section 1002.395(5), F.S.

<sup>61</sup> Section 1002.395(6), F.S.



existing nonprofit SFO is disapproved for renewal, all remaining funds held by the SFO must be transferred to other eligible nonprofit SFOs to provide scholarships for eligible students.<sup>62</sup>

### Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:<sup>63</sup>

- Selecting an eligible private school.
- Informing the child's school district when withdrawing their child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.<sup>64</sup>

### Department of Education Obligations

The DOE has multiple obligations, including all of the following:

- Verifying the eligibility of each nonprofit SFO.
- Verifying the eligibility of expenditures.
- Cross-checking the list of participating students against the public school enrollment to avoid duplication.
- Maintaining a list of nationally norm-referenced tests.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the nonprofit SFO of their eligible students and eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.<sup>65</sup>

### School District Obligations

School districts are required to comply with multiple obligations, including:

- Notifying households that receive a free or reduced-price meal of the scholarship, upon request of the nonprofit SFO; and
- Implementing test administration of statewide assessments at private schools.<sup>66</sup>

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<sup>62</sup> Section 1002.395(15), F.S.

<sup>63</sup> Section 1002.395(7), F.S.

<sup>64</sup> Section 1002.395(8), F.S.

<sup>65</sup> Section 1002.395(9), F.S.

<sup>66</sup> Section 1002.395(10), F.S.

### Scholarship Funding and Payment

During the 2019-20 school year, FTC program scholarships in the amount of \$670 million were awarded to a total of 111,219 students enrolled in 1,870 participating Florida private schools. The maximum scholarship amount per student in the 2019-2020 school year was \$7,408.<sup>67</sup> As of January 2021, 100,008 scholarships were awarded to students for the 2020-2021 school year.<sup>68</sup>

### ***Family Empowerment Scholarship (FES) Program***

The FES program was established in 2019<sup>69</sup> to provide educational options to eligible children of families with limited financial resources through a state funded school voucher scholarship. Similar to the McKay program,<sup>70</sup> the FES program is based on the FEFP allocation formula.

### Student Eligibility

To be eligible for an award under the FES program, a student must meet the following criteria:<sup>71</sup>

- The student is:
  - On the direct certification list pursuant to law or the student's household income level does not exceed 300 percent of the federal poverty level; or
  - Currently placed, or during the previous fiscal year was placed, in foster care or in out-of-home care as defined in law.
- The student is eligible to enroll in kindergarten or has spent the prior school year in attendance at a Florida public school. However, a dependent child of a member of the United States Armed Forces who transfers to a school in this state from out of state or from a foreign country due to a parent's permanent change of station orders or a foster child is exempt from the prior public school attendance requirement.
- The parent has obtained acceptance for admission of the student to a private school that is eligible for the program and the parent has requested a scholarship from the DOE at least 60 days before the date of the first scholarship payment.

A sibling of a student who is participating in the FES program is eligible for a scholarship if the student resides in the same household as the sibling.

The law specifies the following priority order for awarding FES scholarships:

1. An eligible student who received a FES program scholarship in the prior year.
2. An eligible student who is a renewal student from a different nonprofit SFO.
3. An eligible student who attended a public school the prior year and was on the direct certification list or the student was placed in foster care.
4. An eligible student who is eligible to enroll in kindergarten and was on the direct certification list or the student was placed in foster care.

<sup>67</sup> Florida Department of Education, *Fact Sheet, Florida Tax Credit Scholarship Program (2020)*, available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/FTC-Sept-2020-line.pdf>.

<sup>68</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

<sup>69</sup> Section 6, ch. 2019-21, L.O.F.

<sup>70</sup> See Section 1002.39(10), F.S.

<sup>71</sup> Section 1002.394(3), F.S.

5. An eligible student whose household income level does not exceed 300 percent of the federal poverty level and who attended a public school the prior year or is a renewal student from a different nonprofit SFO.<sup>72</sup>

The qualifying household income level of 300 percent may increase by 25 percent in any fiscal year in which more than five percent of the available scholarships authorized have not been awarded.

#### Eligibility Term

A student who receives a scholarship remains eligible to participate until the student graduates from high school or attains the age of 21 years, whichever occurs first, regardless of the student's household income level.<sup>73</sup>

#### Program Prohibitions

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, a virtual program that receives state funding pursuant to the student's participation, or enrolled in the Florida School for the Deaf and the Blind.<sup>74</sup>

#### School District Obligations

School districts must provide information on the district's website and inform all households within the district receiving free or reduced priced meals under the National School Lunch Act<sup>75</sup> of their eligibility to apply for the scholarship. School districts must also notify the student and parent about, and provide services for, statewide assessment participation.<sup>76</sup>

#### Department of Education Obligations

The DOE is required to:

- Publish information on the DOE website about the FES program, including student eligibility criteria, parental responsibilities, and relevant data;
- Cross-check the list of participating scholarship students with the public school enrollment lists before each scholarship payment is made to avoid duplication;
- Maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying the FES program testing requirement; and
- Establish and notify nonprofit SFO's of specified deadlines.<sup>77</sup>

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<sup>72</sup> Section 1002.394(3), F.S.

<sup>73</sup> Section 1002.394(4), F.S.

<sup>74</sup> Section 1002.394(5), F.S.

<sup>75</sup> 42 U.S.C s. 1751, et seq. The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946. USDA Food and Nutrition Service, *National School Lunch Program*, <https://www.fns.usda.gov/nslp> (last visited Jan. 29, 2021).

<sup>76</sup> Section 1002.394(6), F.S.

<sup>77</sup> Section 1002.394(7), F.S.

Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student's participation, including the student fee schedule. In addition, the private school must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments. A participating private school must report a student's scores to his or her parent and to a state university for the purpose of annual performance data reporting.<sup>78</sup>

Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:

- Selecting an eligible private school.
- Requesting a scholarship at least 60 days prior to first scholarship payment.
- Informing the child's school district when withdrawing child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Reviewing the private school's policies with the school principal or designee.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.<sup>79</sup>

Scholarship-funding Organization Obligations

An eligible nonprofit SFO:

- Must verify the household income level of students and submit the verified list of students and related documentation to the DOE;
- Must award scholarships in priority order as specified in law;
- May use up to one percent of the total amount of all FES program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program;<sup>80</sup>
- Must, in a timely manner, submit any information requested by the DOE relating to the scholarship; and
- Must notify the DOE of any violation by a parent or private school of FES program requirements.<sup>81</sup>

Scholarship Funding and Payment

The funding amount is based on the student's grade level and school district in which the student was assigned plus a share of most categorical programs.<sup>82</sup> The amount of the scholarship award

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<sup>78</sup> Section 1002.394(8), F.S.

<sup>79</sup> Section 1002.394(9), F.S.

<sup>80</sup> Section 1002.395(6)(j), F.S.

<sup>81</sup> Section 1002.394(10), F.S.

<sup>82</sup> In addition to the basic amount for current operations for the FEFP specified in law, the Legislature may appropriate categorical funding for specified programs, activities, or purposes. Section 1011.62(6), F.S.

is equal to 95 percent of the calculated amount. The amount of the award is deposited quarterly in the student's account once the scholarship has been verified and approved.<sup>83</sup>

The FES program was initially established for up to 18,000 eligible students annually beginning with the 2019-2020 school year, and served 17,823.<sup>84</sup> Beginning in the 2020-2021 school year, the number of students participating in the FES annually increases by one percent of the state's total public school student enrollment.<sup>85</sup> As of January 2021, 36,384 scholarships were awarded to students for the 2020-2021 school year.<sup>86</sup>

### ***Hope Scholarship Program (Hope)***

The Hope program was established in 2018<sup>87</sup> as a tax credit scholarship program to provide the parent of a public school student in kindergarten through grade 12 an opportunity to transfer the student to another public school or to request a scholarship for the student to enroll in and attend an eligible private school if that student has been subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.<sup>88</sup>

Once a parent or child submits a report of an incident, the school principal must provide a copy of the report to the parent and investigate the incident. Once the investigation is complete, or within 15 days after the incident was reported, whichever occurs first, the principal must notify the parent about the Hope program.<sup>89</sup>

### **Program Prohibitions**

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.<sup>90</sup>

### **Eligibility Term**

The term of the scholarship continues until the student returns to public school or graduates from high school.<sup>91</sup>

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<sup>83</sup> Section 1002.394(11), F.S.

<sup>84</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

<sup>85</sup> Section 1002.394(11)(a), F.S.

<sup>86</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

<sup>87</sup> Section 16, ch. 2018-6, L.O.F.

<sup>88</sup> Section 1002.40(1) and (6), F.S.

<sup>89</sup> Section 1002.40(6), F.S.

<sup>90</sup> Section 1002.40(4), F.S.

<sup>91</sup> Section 1002.40(5), F.S.

School District Obligations

A school district is required to notify parents of the scholarship upon conclusion of the investigation about the opportunity to enroll in a different public school or attend an eligible private school.<sup>92</sup>

Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S. and must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments.<sup>93</sup>

Department of Education Obligations

The DOE is required to:

- Cross-check the list of participating scholarship students with the public school enrollment lists to avoid duplication;
- Maintain a list of nationally norm-referenced;
- Require quarterly reports by the nonprofit SFOs regarding the number of students and private schools enrolled; and
- Contract with an independent entity to annually evaluate the program.<sup>94</sup>

Parent and Student Obligations

Parents must meet participation requirements for the Hope program, which include all of the following:<sup>95</sup>

- Selecting an eligible private school.
- Informing the child's school district when withdrawing child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit SFOs, which have multiple obligations, including.

- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships and giving priority to renewing students.
- Preparing quarterly reports to the DOE.
- Notifying the DOE of any violation.<sup>96</sup>

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<sup>92</sup> Section 1002.40(6), F.S.

<sup>93</sup> Section 1002.40(7), F.S.

<sup>94</sup> Section 1002.40(8), F.S.

<sup>95</sup> Section 1002.40(9), F.S.

<sup>96</sup> Section 1002.40(10), F.S.

### Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each organization that participates in the program.<sup>97</sup>

### Scholarship Funding Tax Credit

A tax credit<sup>98</sup> is available for use by a person who makes an eligible contribution.<sup>99</sup> Eligible contributions used to fund the Hope program may be used to fund FTC scholarships, with conditions. A nonprofit SFO may carry forward to the next state fiscal year no more than five percent of net eligible contributions to the Hope program.<sup>100</sup>

### Scholarship Funding and Payment

The Hope program served 388 students in the 2019-2020 school year. As of January 2021, 476 scholarships were awarded to students for the 2020-2021 school year.<sup>101</sup>

### **Effect of Proposed Changes**

The bill modifies s. 1002.394, F.S., relating to the Family Empowerment Scholarship Program, s. 1002.395, F.S., relating to the Florida Tax Credit Scholarship Program, s. 1002.40, F.S., relating to the Hope Program, and related statutes.

### ***Family Empowerment Scholarship Program***

The bill incorporates the FTC program and Hope program into the FES program with a common set of eligibility requirements and scholarship award funding structure, expands the option under which a student may qualify for the FES program, and changes the program from a state funded school voucher program to an education savings account program. In addition, the bill modifies the purpose of the FES program to offer educational options to more families in addition to those with limited financial resources.

### Student Eligibility

A student is eligible for an award under the FES program if the student is eligible to enroll in kindergarten through grade 12 and is:

- On the direct certification list or the student's household income does not exceed 300 percent of poverty; which is a higher maximum income level than the FTC program, which is 260% of the poverty level;
- Currently placed or placed during the previous fiscal year in foster or out-of-home care;

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<sup>97</sup> Section 1002.40(12), F.S.

<sup>98</sup> The purchaser of a motor vehicle is granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization for the Hope Scholarship Program against any tax imposed by the state and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle, except that a credit may not exceed the tax that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Section 212.1832(1), F.S.

<sup>99</sup> Section 1002.40(13), F.S.

<sup>100</sup> Section 1002.40(11)(i), F.S.

<sup>101</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

- A sibling of a participating student residing in the same household;
- Enrolled in a public school and reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, threat or intimidation; or fighting at school; or
- A sibling of a McKay-Gardiner scholarship recipient if the student resides in the same household and attends the same school as the qualifying sibling.

The bill removes the requirement that a student must spend the prior year in attendance at a Florida public school. Therefore, under the bill students participating in a home education or private tutoring program may be eligible to apply for a scholarship, which may likely increase the number of families eligible for an award under the FES program.

The bill establishes scholarship award priorities in the following order:

- A student who received an FTC, Hope, or FES program award in the 2020-2021 school year.
- A student who was retained on the previous school year's wait list.
- A student placed in foster care, a sibling of a participating student, or a student who reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.
- A student who's household income does not exceed 185 percent of the federal poverty level.
- A student who's household income does not exceed 300 percent of the federal poverty level.
- A student who is a sibling of a McKay-Gardiner scholarship recipient, who resides in the same household and attends the same school.

#### Eligibility Term

The bill adds to the FES program similar policies from the Gardiner program relating to scholarship terms.

#### Commissioner of Education Obligations

The bill adds to the FES program similar policies from the Gardiner program relating to commissioner responsibilities. The bill specifies that any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or two consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

#### Program Prohibitions

The bill removes the restriction that a student is ineligible if he or she is enrolled in a home education program or participate in a private tutoring program.

#### Authorized Use of Funds

The bill modifies the FES program from an award which covers tuition only for enrollment in a private school to an education savings account program and authorizes parents to use scholarship funds to meet the educational needs of their children. These authorized uses include all of the following:



- Instructional materials including school equipment and supplies, and digital devices and internet access.
- Curriculum including teacher's manuals.
- Tuition and fees, including tuition and fees for a private virtual school meeting certain requirements, fees for summer and after-school programs, a part-time tutor approved by DOE, and annual assessments and evaluations.
- Transportation expenses not to exceed \$750 per year.

#### School District Obligations

The bill maintains current FES requirements and adds that the district must notify the parents of the scholarship upon conclusion of the investigation for a student who was a victim of bullying or other qualified incident. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

#### Department of Education Obligations

The bill maintains the current FES requirements for the DOE and adds the following provisions:

- Contracting with an independent entity to annually evaluate the program.
- Verifying the eligibility of expenditures.
- Distributing scholarship funds to nonprofit SFOs on a quarterly basis.
- Maintaining a list of approved providers.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the SFO of its eligible students and the eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.
- Investigating any written complaint of a violation.

#### Parent and Student Obligations

The bill includes provisions that parents must meet to maintain eligibility, including annually submitting a sworn compliance statement similar to the McKay-Gardiner program. Additionally, parents must renew the scholarship by a date set and in a format determined by the nonprofit SFO. The bill modifies specific parent responsibilities relating to private schools by removing provisions requiring that the student must attend a private school, and modifying assessment provisions for parents who choose to send their child to a private school.

#### Scholarship-funding Organization Obligations

The bill specifies that nonprofit SFOs must comply with a number of requirements similar to the McKay-Gardiner program to administer the FES program, and allows for nonprofit SFOs to use up to 2.5 percent of the calculated funding for administrative purposes if the nonprofit SFO has operated as a nonprofit SFO for at least the preceding three fiscal years without any findings in its most recent annual financial audit. In addition, the bill maintains that nonprofit SFOs must:

- Verify household income;
- Allow specified eligible students to apply for a scholarship at any time; and
- Have an annual financial audit conducted by an independent certified public accountant.

The bill clarifies that the nonprofit SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill also retains the nonprofit SFO application process from the FTC program.<sup>102</sup>

#### Scholarship Funding and Payment

The bill establishes a new enrollment cap for the 2021-2022 school year of 175,000 student FTE which includes the prior year FES, FTC, and Hope program recipients and maintains the current annual growth of one percent of the public school student enrollment. The scholarship funding is calculated based on the FEFP and includes the grade level and the district school to which the student would have been assigned. The bill increases the scholarship award from 95 percent to 97.5 percent of the calculated amount. An eligible student may alternatively choose a transportation award of \$750 to attend a public school outside of their assigned school district. Students who receive a transportation awards are not counted against the 175,000 enrollment cap. The bill requires nonprofit SFOs to report student enrollment to the DOE at the time of each student membership survey and specifies that an FTE shall be equal to four quarterly scholarship payments. The bill clarifies the responsibilities of both the SFO and the DOE for the student eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student's account in four equal amounts by the established deadlines.

#### Private School Obligations

In addition, the bill:

- Requires private schools participating in the scholarship program to comply with current law,<sup>103</sup> and allows a private school to discount tuition if the private school deems it necessary; and

#### Auditor General Obligations

Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,<sup>104</sup> rather than annually as currently required under the Gardiner program.

#### ***Florida Tax Credit Scholarship Program***

The bill modifies the catchline of s. 1002.395, F.S. from the Florida Tax Credit Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers

<sup>102</sup> See Section 1002.395(15), F.S.

<sup>103</sup> Section 1002.421, F.S.

<sup>104</sup> Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, *Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020* (2020) available at [https://flauditor.gov/pages/pdf\\_files/annual%20report%202020.pdf](https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf) at 7.. Section 11.45(2)(f), F.S.

to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that contributions be deposited into a designated student fund and used for K-12 education funding.

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Obligations of eligible nonprofit SFO's;
- Obligations of the DOE; and
- Nonprofit SFO application requirements.

### ***Hope Scholarship Program***

The bill modifies the catchline of s. 1002.40, F.S., from the Hope Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that eligible contributions be deposited into a designated student fund and used for K-12 education funding.<sup>105</sup>

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Eligibility requirements; and
- Requiring an annual evaluation of public schools with ten or more students transferring to another public school or private school due to bullying or other qualifying incident.

### ***Other Bill Provisions***

The bill also:

- Modifies other tax credit-related statutes to conform to the bill.
- Requires tax credit contributions held by the SFO to be deposited into the designated fund for K-12 funding.
- Requiring a dealer who claims the tax credit to file returns and pay taxes by electronic means.
- Authorizes any unused tax credits approved before July 1, 2021 to continue in effect, but the remittance must be made to the designated fund for K-12 funding.
- Modifies controlled open enrollment preferential treatment<sup>106</sup> to include McKay-Gardiner program award recipients for students choosing to attend a public school other than the one assigned.
- Allows for a private virtual school with a least one administrative office located in the state to meet the physical location requirement for a private school participating in the state school

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<sup>105</sup> Under current law, a taxpayer makes an eligible contribution to a nonprofit SFO and receives a credit against any tax due as a result of buying a motor vehicle. Because the contribution is made directly to the nonprofit SFO, which also distributes scholarship funds, the law prohibits the taxpayer from designating funds to a particular student as a beneficiary of the contribution. However, under the bill contributions are no longer made directly to the nonprofit SFO. The taxpayer may designate a portion of the taxes paid to K-12 education funding, to be deposited into a specified state fund. Because contributions under the bill are not made directly to a nonprofit SFO this prohibition specified in law is no longer necessary.

<sup>106</sup> Section 1002.31(2)(c), F.S.

scholarship program and requires specified communication requirements to be posted on the private virtual school's website.

- Includes the teacher salary allocation in the per student scholarship amount calculation, which is currently excluded under s. 1011.62(18), F.S.
- Creates s. 1011.687, F.S., to provide a funding allocation to implement the McKay-Gardiner Scholarship and the Family Empowerment Scholarship, and defines an FTE for the purpose of the allocation to be equivalent to four quarterly scholarship payments.

#### **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:**

The tax impact for CS/SB 48 is indeterminate. The effect on taxes and tax credits will be determined by an impact conference conducted by the Revenue Estimating Conference.

##### **B. Private Sector Impact:**

Additional eligible families may have the opportunity to use scholarship funds for private school and educational services to meet the educational needs of their children. There may also be increased usage of private educational services as authorized in the bill. In addition, certain taxpayers may designate funding for education through authorized tax credits.

##### **C. Government Sector Impact:**

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student full-time equivalent (FTE) participation in the scholarship programs

for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred into the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP through the General Appropriations Act and implementing legislation.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes:

11.45, 211.0251, 212.099, 212.1831, 212.1832, 213.053, 220.1105, 220.13, 220.186, 220.1875, 561.1211, 624.51055, 1002.20, 1002.23, 1002.31, 1002.394, 1002.395, 1002.40, 1002.411, 1002.421, 1009.971, 1009.98, 1009.981, 1011.61, and 1011.62.

This bill creates the following sections of the Florida Statutes: 1002.381 and 1011.687.

This bill repeals the following sections of the Florida Statutes: 1002.385 and 1002.39.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

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

**Recommended PCS by the Appropriations Subcommittee on Education on February 17, 2021:**

The proposed committee substitute makes the following changes to the bill:

- Adds that the nonprofit scholarship funding organization (SFO) determines the format for annual scholarship renewal and clarifies that an SFO is only required to secure a single surety bond.
- Incorporates into the Family Empowerment Scholarship SFO qualifying language currently in the Florida Tax Credit Scholarship Program (FTC) requiring the SFO to have operated for at least 3 years and not have any material findings in order for the SFO to use specified funds for administrative purposes.
- Clarifies that an SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year or after.
- Adds teacher-parent and teacher-student communication requirements a private virtual school must post online.
- Establishes the Education Scholarship Program Allocation in statute to provide funds to implement the McKay-Gardiner and Family Empowerment Scholarship (FES) programs and specifies that scholarship amounts may not be revised during the fiscal year.

- Requires eligible tax credit contributions held by an SFO to be deposited into a designated fund for K-12 funding.
- Authorizes that any unused tax credit approved before July 1, 2021, continues in effect, but the remittance must be made to the designated fund for K-12 funding.
- Clarifies that instructional materials include school equipment and supplies.
- Adds that funds may be used to pay for tuition and fees at a private virtual school that meets specified requirements.
- Does not restrict a child of private school owner or operator from applying for a scholarship if he or she meets the eligibility requirements.
- Allows the DOE to approve a private tutor for part-time instruction.
- Removes the prior scholarship growth rate of 7% for McKay-Gardiner and revises it to a 1% increase of the state's total public school exceptional student education student enrollment, not including gifted students.
- Requires school districts to accept the diagnosis from a licensed professional and consider the service plan recommended for a McKay-Gardiner scholarship recipient requesting an IEP evaluation.
- Establishes a new cap for the 2021-2022 school year of 175,000 student FTE for FES which includes 2020-2021 FES, FTC and Hope scholarship recipients.
- Adds that a sibling of a McKay-Gardiner scholarship may receive an FES scholarship if the student resides in the same household and attends the same school as the sibling. Such students must be considered last in award priorities.
- Modifies the transportation award, limiting the award to only students traveling to a school outside of their zoned school district, and requires that a student who receives the transportation award does not count against the cap.

**CS by Education on February 3, 2021:**

The committee substitute makes a technical change to redesignate paragraphs in s. 1002.395, F.S.

**B. Amendments:**

None.



140650

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
02/19/2021	.	
	.	
	.	
	.	

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Appropriations Subcommittee on Education (Cruz) recommended the following:

**Senate Amendment (with title amendment)**

Delete line 179

and insert:

(1) Annually conduct operational

Delete line 1628

and insert:

(b) The Auditor General shall annually



140650

11 Delete line 2651  
12 and insert:  
13 (a) The Auditor General shall annually  
14 ===== T I T L E A M E N D M E N T =====  
15 And the title is amended as follows:  
16 Delete lines 3 - 5  
17 and insert:  
18 amending s. 11.45, F.S.; conforming provisions to  
19 changes  
20  
21 Delete line 77  
22 and insert:  
23 audits annually; providing that the  
24  
25 Delete line 123  
26 and insert:  
27 certain audits annually; providing





441606

LEGISLATIVE ACTION

Senate	.	House
Comm: UNFAV	.	
02/19/2021	.	
	.	
	.	
	.	

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Appropriations Subcommittee on Education (Cruz) recommended the following:

**Senate Amendment**

Delete lines 1664 - 1856  
and insert:  
established to provide children of families in this state which  
have limited financial resources with educational options to  
achieve success in their education.

(2) DEFINITIONS.—As used in this section, the term:

(a) “Approved provider” means a provider approved by the  
department ~~“Department”~~ means the Department of Education.



441606

11           (b) "Curriculum" means a complete course of study for a  
12 particular content area or grade level, including any required  
13 supplemental materials, teachers' manuals, and associated online  
14 instruction.

15           (c) "Department" means the Department of Education.

16           (d) "Direct certification list" means the certified list of  
17 children who qualify for the food assistance program, the  
18 Temporary Assistance for Needy Families Program, or the Food  
19 Distribution Program on Indian Reservations provided to the  
20 Department of Education by the Department of Children and  
21 Families.

22           (e) "Eligible nonprofit scholarship-funding organization"  
23 or "organization" means a state university, an independent  
24 college or university that is eligible to participate in the  
25 William L. Boyd, IV, Effective Access to Student Education Grant  
26 Program located and chartered in this state which is not for  
27 profit and is accredited by the Commission on Colleges of the  
28 Southern Association of Colleges and Schools, or is a charitable  
29 organization that: ~~has the same meaning as provided in s.~~  
30 ~~1002.395(2)(f).~~

31           1. Is exempt from federal income tax pursuant to s.  
32 501(c)(3) of the Internal Revenue Code;

33           2. Is a Florida entity formed under chapter 605, chapter  
34 607, or chapter 617 and whose principal office is located in  
35 this state; and

36           3. Complies with subsections (11) and (14).

37           (f) "Eligible postsecondary educational institution" means  
38 a Florida College System institution; a state university; a  
39 school district technical center; a school district adult



441606

40 general education center; an independent college or university  
41 that is eligible to participate in the William L. Boyd, IV,  
42 Effective Access to Student Education Grant Program under s.  
43 1009.89; or an accredited independent postsecondary educational  
44 institution, as defined in s. 1005.02, which is licensed to  
45 operate in this state under part III of chapter 1005.

46 (g)-(e) "Eligible private school" means a private school as  
47 defined in s. 1002.01 located in this state which offers an  
48 education to students in any grade from Kindergarten through  
49 grade 12 and:

- 50 1. Meets the requirements of ss. 1002.42 and 1002.421; and  
51 2. Meets the applicable requirements imposed under this  
52 chapter, if the private school participates in a scholarship  
53 program under this chapter ~~has the same meaning as provided in~~  
54 s. 1002.395(2)(g).

55 (h) "Household income" has the same meaning as the term  
56 "income" as defined in the Income Eligibility Guidelines for  
57 free and reduced price meals under the National School Lunch  
58 Program in 7 C.F.R. part 210 as published in the Federal  
59 Register by the United States Department of Agriculture.

60 (i) "Inactive" means that no eligible expenditures have  
61 been made from a student scholarship account funded pursuant to  
62 this section.

63 (j) "Incident" means battery; harassment; hazing; bullying;  
64 kidnapping; physical attack; robbery; sexual offenses,  
65 harassment, assault, or battery; threat or intimidation; or  
66 fighting at school, as defined by the department in accordance  
67 with s. 1006.147(4).

68 (k) "Owner or operator" includes:



441606

69 1. An owner, president, officer, or director of an eligible  
70 nonprofit scholarship-funding organization or a person with  
71 equivalent decisionmaking authority over an eligible nonprofit  
72 scholarship-funding organization.

73 2. An owner, operator, superintendent, or principal of an  
74 eligible private school or a person with equivalent  
75 decisionmaking authority over an eligible private school.

76 (1)~~(d)~~ "Parent" means a resident of this state who is a  
77 parent, as defined in s. 1000.21.

78 (m)~~(e)~~ "Program" means the Family Empowerment Scholarship  
79 Program.

80 (n) "School" means any educational program or activity  
81 conducted by a public K-12 educational institution, any school-  
82 related or school-sponsored program or activity, and riding on a  
83 school bus as defined in s. 1006.25(1), including waiting at a  
84 school bus stop.

85 (3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible  
86 for a Family Empowerment Scholarship under this section if the  
87 student meets the following criteria:

88 (a)1. The student is on the direct certification list  
89 ~~pursuant to s. 1002.395(2)(e)~~ or the student's household income  
90 level does not exceed 300 ~~185~~ percent of the federal poverty  
91 level or an adjusted maximum percent of the federal poverty  
92 level established pursuant to paragraph (e); or

93 2. The student is:

94 a. Currently placed, or during the previous state fiscal  
95 year was placed, in foster care or in out-of-home care as  
96 defined in s. 39.01;

97 b. A sibling of a student who is participating in the



441606

98 scholarship program under this subsection, if the student  
99 resides in the same household as the sibling;

100 c. A sibling of a student who is participating in the  
101 scholarship program under s. 1002.381, if the student resides in  
102 the same household as the sibling and attends the same school;

103 or

104 d. Enrolled in a Florida public school in kindergarten  
105 through grade 12 and reported an incident in accordance with  
106 paragraph (7) (b)

107 ~~3. The student's household income level does not exceed 300~~  
108 ~~percent of the federal poverty level or an adjusted maximum~~  
109 ~~percent of the federal poverty level as established pursuant to~~  
110 ~~paragraph (c).~~

111  
112 A student who initially receives a scholarship based on  
113 eligibility under this paragraph ~~subparagraph 2.~~ remains  
114 eligible to participate until the student graduates from high  
115 school or attains the age of 21 years, whichever occurs first,  
116 regardless of the student's household income level. ~~A sibling of~~  
117 ~~a student who is participating in the scholarship program under~~  
118 ~~this subsection is eligible for a scholarship if the student~~  
119 ~~resides in the same household as the sibling.~~

120 ~~(b)1.~~ The student is eligible to enroll in kindergarten  
121 through grade 12 in a public school in this state;

122 ~~2. The student has spent the prior school year in~~  
123 ~~attendance at a Florida public school; or~~

124 ~~3. Beginning with the 2020-2021 school year, the student~~  
125 ~~received a scholarship pursuant to s. 1002.395 during the~~  
126 ~~previous school year but did not receive a renewal scholarship~~



441606

127 ~~based solely on the eligible nonprofit scholarship funding~~  
128 ~~organization's lack of available funds after the organization~~  
129 ~~fully exhausts its efforts to use funds available for awards~~  
130 ~~under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit~~  
131 ~~scholarship-funding organizations with students who meet the~~  
132 ~~eligibility criterion of this subparagraph must annually notify~~  
133 ~~the department in a format and by a date established by the~~  
134 ~~department.~~

135  
136 ~~For purposes of this paragraph, the term "prior school year in~~  
137 ~~attendance" means that the student was enrolled full time and~~  
138 ~~reported by a school district for funding during the preceding~~  
139 ~~October and February Florida Education Finance Program surveys~~  
140 ~~in kindergarten through grade 12, which includes time spent in a~~  
141 ~~Department of Juvenile Justice commitment program if funded~~  
142 ~~under the Florida Education Finance Program. However, a~~  
143 ~~dependent child of a member of the United States Armed Forces~~  
144 ~~who transfers to a school in this state from out of state or~~  
145 ~~from a foreign country due to a parent's permanent change of~~  
146 ~~station orders or a foster child is exempt from the prior public~~  
147 ~~school attendance requirement under this paragraph, but must~~  
148 ~~meet the other eligibility requirements specified under this~~  
149 ~~section to participate in the program.~~

150 ~~(c) The parent has applied to an eligible nonprofit~~  
151 ~~scholarship-funding organization to participate in the program~~  
152 ~~by a date set by the organization ~~obtained acceptance for~~~~  
153 ~~admission of the student to a private school that is eligible~~  
154 ~~for the program under subsection (8), and the parent has~~  
155 ~~requested a scholarship from the Department of Education by a~~



441606

156 ~~date established by the department pursuant to paragraph (7)(c),~~  
157 ~~but no later than at least 60 days before the date of the first~~  
158 ~~scholarship payment. The application request must be~~  
159 ~~communicated directly to the organization department in a manner~~  
160 ~~that creates a written or electronic record of the application~~  
161 ~~request and the date of receipt of the application request. The~~  
162 ~~department must notify the school district of the parent's~~  
163 ~~intent upon receipt of the parent's request.~~

164 (d) The student is awarded a scholarship in accordance with  
165 the following priority order:

166 1. An eligible student who received a Family Empowerment  
167 Scholarship during the previous school year, or a Florida Tax  
168 Credit Scholarship or Hope Scholarship during the 2020-2021  
169 school year, and requested a renewal scholarship award.

170 2. An eligible student who meets the criteria for an  
171 initial award under both paragraphs paragraph (a) and (b) and  
172 was retained on the previous school year's wait list  
173 subparagraph (b)3.

174 3. An eligible student who meets the criteria for an  
175 initial award under sub-subparagraph (a)2.a., sub-subparagraph  
176 (a)2.b., sub-subparagraph (a)2.d., or paragraph (b) subparagraph  
177 (b)2. and either subparagraph (a)1. or subparagraph (a)2.

178 4. An eligible student who meets the criteria for an  
179 initial award under subparagraph (a)1. (b)1. and paragraph (b),  
180 and the student's household income level does not exceed 185  
181 percent of the federal poverty level either subparagraph (a)1.  
182 or subparagraph (a)2.

183 5. An eligible student who meets the criteria for an  
184 initial award under subparagraph (a)1. (a)3. and paragraph (b)



441606

185 ~~in priority order, either subparagraph (b)2. or subparagraph~~  
186 ~~(b)1.~~

187 6. An eligible student who meets the criteria for an  
188 initial award under sub-subparagraph (a)2.c. and paragraph (b).

189  
190 An approved student who does not receive a scholarship must be  
191 placed on the wait list in the order in which his or her  
192 application is approved. An eligible student who does not  
193 receive a scholarship within the fiscal year must be retained on  
194 the wait list for the subsequent year.

195 (e) The student's household income level does not exceed an  
196 adjusted maximum percent of the federal poverty level that is  
197 increased by 25 percentage points ~~percent~~ in the fiscal year  
198 following any fiscal





602-02098B-21

Proposed Committee Substitute by the Appropriations Subcommittee  
on Education

A bill to be entitled

An act relating to educational scholarship programs;  
amending s. 11.45, F.S.; requiring the Auditor General  
to conduct certain audits at least every 3 years  
instead of annually; conforming provisions to changes  
made by the act; amending s. 211.0251, F.S.;  
conforming provisions to changes made by the act;  
deleting a provision limiting a certain tax credit to  
no more than 50 percent of the tax due on the return  
the credit is taken; amending s. 212.099, F.S.;  
revising the definition of the term "eligible  
contribution"; deleting the definition of the term  
"eligible nonprofit scholarship-funding organization";  
requiring a dealer to identify on the dealer's return  
the amount of an eligible contribution; requiring the  
Department of Revenue to ensure that certain receipts  
are deposited into a specified fund; conforming  
provisions to changes made by the act; amending s.  
212.1831, F.S.; conforming provisions to changes made  
by the act; amending s. 212.1832, F.S.; requiring  
dealers claiming certain tax credits to file and pay  
returns electronically; conforming provisions to  
changes made by the act; amending s. 213.053, F.S.;  
deleting authorization for the Department of Revenue  
to provide specified information to certain entities;  
deleting definitions; amending ss. 220.1105, 220.13,  
220.186, 220.1875, 561.1211, 624.51055, and 1002.20,



602-02098B-21

F.S.; conforming provisions to changes made by the  
act; amending s. 1002.23, F.S.; correcting a reference  
to the Florida Virtual School; conforming a provision  
to changes made by the act; amending s. 1002.31, F.S.;  
adding certain students to those whom district school  
boards must provide preferential treatment in the  
controlled open enrollment process; creating s.  
1002.381, F.S.; establishing the McKay-Gardiner  
Scholarship Program; providing the purpose of the  
program; defining terms; specifying eligibility  
requirements; providing criteria for authorized uses  
of program funds; providing the terms of a program  
scholarship; requiring certain scholarship accounts to  
be closed and for specified funds to revert to the  
state under specified circumstances; providing school  
district obligations under the program; specifying  
obligations for eligible private schools; providing  
Department of Education obligations relating to the  
program; specifying Commissioner of Education  
authority and obligations; providing parent and  
student responsibilities for program participation;  
providing an application approval and renewal process  
for charitable organizations seeking to participate or  
remain in the program; establishing a procedure for  
when an organization is disapproved; providing that an  
organization is a renewing organization if it was  
approved by the state board for a certain fiscal year  
or after and maintains continuous approval and  
participation in the program; requiring the state



602-02098B-21

57 board to adopt specified rules; exempting specified  
58 entities from the initial or renewal application  
59 process; providing obligations for organizations  
60 relating to establishing program scholarships;  
61 providing eligibility and obligations for transition-  
62 to-work programs; specifying requirements for  
63 scholarship funding and payment; specifying the  
64 initial maximum number of students; providing for the  
65 annual increase of the maximum number of students;  
66 requiring the department to transfer certain funds to  
67 organizations in a specified manner; clarifying that  
68 accrued interest in student accounts is in addition  
69 to, and not part of, awarded funds; authorizing  
70 organizations to develop systems for payment of  
71 benefits by funds transfer; prohibiting organizations  
72 that develop such systems from reducing scholarship  
73 awards through certain fees; clarifying that  
74 scholarship funds do not constitute taxable income to  
75 the qualified student or to his or her parent;  
76 requiring the Auditor General to conduct certain  
77 audits at least once every 3 years; providing that the  
78 state is not liable for the award or use of program  
79 funds; requiring the State Board of Education to adopt  
80 rules; repealing ss. 1002.385 and 1002.39, F.S.,  
81 relating to the Gardiner Scholarship and the John M.  
82 McKay Scholarships for Students with Disabilities  
83 Program, respectively; amending s. 1002.394, F.S.;  
84 revising the Family Empowerment Scholarship Program;  
85 providing and revising definitions; specifying and



602-02098B-21

86 revising eligibility requirements; revising the  
87 priority order for awarding scholarships; providing  
88 and revising terms for scholarship payments to  
89 organizations; providing circumstances under which a  
90 student's account must be closed and remaining funds  
91 revert to the state; specifying the purposes for which  
92 such funds may be used; providing and revising  
93 department obligations relating to participating  
94 students; requiring the department to verify eligible  
95 expenditures before distributing funds; providing and  
96 revising obligations for eligible private schools;  
97 providing and revising parent and student obligations  
98 for initial and continued participation in the  
99 program; providing and revising nonprofit scholarship-  
100 funding organization obligations relating to  
101 participating in the program; expanding eligibility to  
102 specified students who received certain scholarships  
103 in a specified school year; clarifying that certain  
104 scholarships do not count toward the maximum number of  
105 eligible students; providing the manner in which funds  
106 will be allocated; requiring the department to verify  
107 that a student is not prohibited from receiving a  
108 scholarship upon notification from an organization  
109 that an application has been approved; requiring the  
110 organization to provide the department with the  
111 documentation necessary to verify the student's  
112 participation; requiring the department to release the  
113 student's scholarship funds to the organization to be  
114 deposited into the student's account upon



602-02098B-21

115 verification; clarifying that accrued interest is in  
116 addition to, and not part of, awarded funds;  
117 authorizing organizations to develop a system for  
118 payment of benefits by funds transfer; prohibiting  
119 scholarship awards from being reduced by certain fees;  
120 clarifying that scholarship funds do not constitute  
121 taxable income to the qualified student or to his or  
122 her parent; requiring the Auditor General to conduct  
123 certain audits at least once every 3 years; providing  
124 an application approval and renewal process for  
125 charitable organizations seeking to participate or  
126 remain in the program; establishing a procedure for  
127 when an organization is disapproved; providing that an  
128 organization is a renewing organization if it was  
129 approved by the state board for a certain fiscal year  
130 or after and maintains continuous approval and  
131 participation in the program; requiring the state  
132 board to adopt rules; exempting specified entities  
133 from the initial or renewal application process;  
134 deleting an obsolete implementation schedule; amending  
135 s. 1002.395, F.S.; repealing the Florida Tax Credit  
136 Scholarship Program; revising and deleting terms;  
137 deleting provisions made obsolete by the act;  
138 retaining the tax credits available under the former  
139 scholarship program; specifying the manner in which a  
140 taxpayer may elect to make eligible contributions;  
141 requiring all eligible contributions received by the  
142 department and the division to be deposited into a  
143 specified fund; amending s. 1002.40, F.S.; repealing



602-02098B-21

144 the Hope Scholarship Program; deleting provisions made  
145 obsolete by the act; revising and deleting terms;  
146 retaining the tax credits available under the former  
147 scholarship program; authorizing eligible  
148 contributions to be used for K-12 education funding;  
149 requiring the Department of Revenue to deposit all  
150 receipts of eligible contributions into a specified  
151 fund; requiring the Department of Revenue to adopt  
152 rules; amending s. 1002.411, F.S.; conforming a  
153 provision to changes made by the act; amending s.  
154 1002.421, F.S.; providing that private virtual schools  
155 meet the requirement to maintain a physical location  
156 in this state if such virtual schools maintain at  
157 least one administrative office in a specified manner;  
158 requiring certain private schools to provide reports  
159 from a specified public accountant; providing  
160 requirements for such reports; amending ss. 1009.971,  
161 1009.98, 1009.981, and 1011.61, F.S.; conforming  
162 provisions to changes made by the act; amending s.  
163 1011.62, F.S.; deleting a provision requiring that  
164 certain funds not be included in the calculated amount  
165 for certain scholarship awards; creating s. 1011.687,  
166 F.S.; establishing an allocation within the Florida  
167 Education Finance Program for certain scholarship  
168 programs; providing requirements for certain unused  
169 tax credits; clarifying that certain requirements  
170 apply to taxpayers who received tax credits before a  
171 certain date; providing an effective date.  
172



602-02098B-21

173 Be It Enacted by the Legislature of the State of Florida:

174  
175 Section 1. Paragraph (1) of subsection (2) and subsection  
176 (8) of section 11.45, Florida Statutes, are amended to read:

177 11.45 Definitions; duties; authorities; reports; rules.—

178 (2) DUTIES.—The Auditor General shall:

179 (1) At least every 3 years, Annually conduct operational  
180 audits of the accounts and records of eligible nonprofit  
181 scholarship-funding organizations ~~receiving eligible~~  
182 ~~contributions~~ under ss. 1002.381 and 1002.394 ~~s. 1002.395,~~  
183 including any contracts for services with related entities, to  
184 determine compliance with the provisions of those sections ~~that~~  
185 ~~section~~. Such audits must ~~shall~~ include, but not be limited to,  
186 a determination of the eligible nonprofit scholarship-funding  
187 organization's compliance with ss. 1002.381(13)(f) and  
188 1002.394(11)(k) ~~s. 1002.395(6)(j)~~. The Auditor General shall  
189 provide its report on the results of the audits to the Governor,  
190 the President of the Senate, the Speaker of the House of  
191 Representatives, the Chief Financial Officer, and the  
192 Legislative Auditing Committee, within 30 days of completion of  
193 the audit.

194  
195 The Auditor General shall perform his or her duties  
196 independently but under the general policies established by the  
197 Legislative Auditing Committee. This subsection does not limit  
198 the Auditor General's discretionary authority to conduct other  
199 audits or engagements of governmental entities as authorized in  
200 subsection (3).

201 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in



602-02098B-21

202 consultation with the Board of Accountancy, shall adopt rules  
203 for the form and conduct of all financial audits performed by  
204 independent certified public accountants pursuant to ss.  
205 215.981, 218.39, 1001.453, 1002.381, 1002.394 ~~1002.395,~~ 1004.28,  
206 and 1004.70. The rules for audits of local governmental  
207 entities, charter schools, charter technical career centers, and  
208 district school boards must include, but are not limited to,  
209 requirements for the reporting of information necessary to carry  
210 out the purposes of the Local Governmental Entity, Charter  
211 School, Charter Technical Career Center, and District School  
212 Board Financial Emergencies Act as stated in s. 218.501.

213 Section 2. Section 211.0251, Florida Statutes, is amended  
214 to read:

215 211.0251 Credit for contributions to K-12 education funding  
216 ~~eligible nonprofit scholarship-funding organizations~~.—There is  
217 allowed a credit of 100 percent of an eligible contribution  
218 directed made to K-12 education funding ~~an eligible nonprofit~~  
219 ~~scholarship-funding organization~~ under s. 1002.395 for ~~against~~  
220 any tax due under s. 211.02 or s. 211.025. ~~However, a credit~~  
221 ~~allowed under this section may not exceed 50 percent of the tax~~  
222 ~~due on the return the credit is taken~~. For purposes of the  
223 distributions of tax revenue under s. 211.06, the department  
224 shall disregard any tax credits allowed under this section to  
225 ensure that any reduction in tax revenue received which is  
226 attributable to the tax credits results only in a reduction in  
227 distributions to the General Revenue Fund. The provisions of s.  
228 1002.395 apply to the credit authorized by this section.

229 Section 3. Section 212.099, Florida Statutes, is amended to  
230 read:



602-02098B-21

231 212.099 Credit for contributions to K-12 education funding  
232 ~~eligible nonprofit scholarship funding organizations.-~~

233 (1) As used in this section, the term:

234 (a) "Eligible business" means a tenant or person actually  
235 occupying, using, or entitled to the use of any property from  
236 which the rental or license fee is subject to taxation under s.  
237 212.031.

238 (b) "Eligible contribution" or "contribution" means the  
239 amount of tax, or portion thereof, paid by a monetary  
240 contribution from an eligible business to a collecting dealer  
241 and designated for K-12 education funding by the eligible  
242 business an eligible nonprofit scholarship funding organization  
243 to be used pursuant to s. 1002.395. The eligible business making  
244 the contribution may not designate a specific student as the  
245 beneficiary of the contribution.

246 (c) ~~"Eligible nonprofit scholarship funding organization"~~  
247 ~~or "organization" has the same meaning as provided in s.~~  
248 ~~1002.395(2)(f).~~

249 (2) An eligible business shall be granted a credit against  
250 ~~the tax imposed under s. 212.031 and collected from the eligible~~  
251 ~~business by a dealer. The credit shall be in an amount equal to~~  
252 ~~100 percent of an eligible contribution made to an organization.~~

253 (3) A dealer shall take a credit ~~against the tax imposed~~  
254 ~~under s. 212.031~~ in an amount equal to the credit taken by the  
255 eligible business under subsection (2).

256 (4)(a) An eligible business must apply to the department  
257 for an allocation of tax credits under this section. The  
258 eligible business must specify in the application the state  
259 fiscal year during which the contribution will be made, ~~the~~



602-02098B-21

260 ~~organization that will receive the contribution,~~ the planned  
261 amount of the contribution, the address of the property from  
262 which the rental or license fee is subject to taxation under s.  
263 212.031, and the federal employer identification number of the  
264 dealer who collects the tax imposed under s. 212.031 from the  
265 eligible business ~~and who will reduce collection of taxes from~~  
266 ~~the eligible business pursuant to this section.~~ The department  
267 shall approve allocations of tax credits on a first-come, first-  
268 served basis and shall provide to the eligible business a  
269 separate approval or denial letter for each dealer for which the  
270 eligible business applied for an allocation of tax credits.  
271 ~~Within 10 days after approving or denying an application, the~~  
272 ~~department shall provide a copy of its approval or denial letter~~  
273 ~~to the organization specified by the eligible business in the~~  
274 ~~application.~~ An approval letter must include the name and  
275 federal employer identification number of the dealer from whom a  
276 credit under this section can be taken and the amount of tax  
277 credits approved for use with that dealer.

278 (b) ~~Upon receipt of an eligible contribution, the~~  
279 ~~organization shall provide the eligible business that made the~~  
280 ~~contribution with a separate certificate of contribution for~~  
281 ~~each dealer from whom a credit can be taken as approved under~~  
282 ~~paragraph (a). A certificate of contribution must include the~~  
283 ~~contributor's name and, if available, federal employer~~  
284 ~~identification number, the amount contributed, the date of~~  
285 ~~contribution, the name of the organization, and the name and~~  
286 ~~federal employer identification number of the dealer.~~

287 (5) Each dealer that receives from an eligible business a  
288 copy of the department's approval letter ~~and a certificate of~~



602-02098B-21

289 ~~contribution, both of which identify the dealer as the dealer~~  
290 ~~who collects the tax imposed under s. 212.031 from the eligible~~  
291 ~~business and who will reduce collection of taxes from the~~  
292 ~~eligible business pursuant to this section, shall identify on~~  
293 ~~the dealer's return the amount of the eligible contribution by~~  
294 ~~reduce the tax collected from the eligible business, which~~  
295 ~~amount under s. 212.031 by the total amount of contributions~~  
296 ~~indicated in the certificate of contribution. The reduction may~~  
297 not exceed the amount of credit allocation approved by the  
298 department and may not exceed the amount of tax that would  
299 otherwise be collected from the eligible business by a dealer  
300 when a payment is made under the rental or license fee  
301 arrangement. However, payments by an eligible business to a  
302 dealer may not be reduced before October 1, 2019.

303 (a) If the total amount of credits an eligible business may  
304 take cannot be fully used within any period that a payment is  
305 due under the rental or license fee arrangement because of an  
306 insufficient amount of tax that the dealer would collect from  
307 the eligible business during that period, the unused amount may  
308 be carried forward for a period not to exceed 10 years.

309 (b) A tax credit may not be claimed on an amended return or  
310 through a refund.

311 (c) A dealer that claims a tax credit must file returns and  
312 pay taxes by electronic means under s. 213.755.

313 (d) An eligible business may not convey, assign, or  
314 transfer an approved tax credit or a carryforward tax credit to  
315 another entity unless all of the assets of the eligible business  
316 are conveyed, assigned, or transferred in the same transaction  
317 and the successor business continues the same lease with the



602-02098B-21

318 dealer.

319 (e) Within any state fiscal year, an eligible business may  
320 rescind all or part of a tax credit approved under this section.  
321 The amount rescinded shall become available for that state  
322 fiscal year to another eligible business as approved by the  
323 department if the business receives notice from the department  
324 that the rescindment has been accepted by the department. Any  
325 amount rescinded under this subsection shall become available to  
326 an eligible business on a first-come, first-served basis based  
327 on tax credit applications received after the date the  
328 rescindment is accepted by the department.

329 ~~(f) Within 10 days after the rescindment of a tax credit~~  
330 ~~under paragraph (e) is accepted by the department, the~~  
331 ~~department shall notify the eligible nonprofit scholarship-~~  
332 ~~funding organization specified by the eligible business. The~~  
333 ~~department shall also include the eligible nonprofit~~  
334 ~~scholarship-funding organization specified by the eligible~~  
335 ~~business on all letters or correspondence of acknowledgment for~~  
336 ~~tax credits under this section.~~

337 ~~(6) An organization shall report to the department, on or~~  
338 ~~before the 20th day of each month, the total amount of~~  
339 ~~contributions received pursuant to subsection (4) in the~~  
340 ~~preceding calendar month on a form provided by the department.~~  
341 ~~Such report shall include the amount of contributions received~~  
342 ~~during that reporting period and the federal employer~~  
343 ~~identification number of each dealer associated with the~~  
344 ~~contribution.~~

345 ~~(7)(a) Eligible contributions may be used to fund the~~  
346 ~~purposes program established under s. 1002.395.~~



602-02098B-21

347 ~~(b) The organization shall separately account for each~~  
348 ~~scholarship funded pursuant to this section.~~  
349 ~~(c) The organization may, subject to the limitations of s.~~  
350 ~~1002.395(6)(j)1., use eligible contributions received during the~~  
351 ~~state fiscal year in which such contributions are collected for~~  
352 ~~administrative expenses.~~  
353 ~~(7)(8)~~ The sum of tax credits that may be approved by the  
354 department in any state fiscal year is \$57.5 million.  
355 ~~(8)(9)~~ The department shall ensure that receipts designated  
356 by a remitting dealer as eligible contributions under this  
357 section and eligible contributions transferred to the state by  
358 an organization are deposited into a designated student fund.  
359 For purposes of the distributions of tax revenue under s.  
360 212.20, the department shall disregard any tax credits allowed  
361 under this section to ensure that any reduction in tax revenue  
362 received that is attributable to the tax credits results only in  
363 a reduction in distributions to the General Revenue Fund.  
364 ~~(9)(10)~~ The department may adopt rules to administer this  
365 section.  
366 Section 4. Section 212.1831, Florida Statutes, is amended  
367 to read:  
368 212.1831 Credit for contributions to K-12 education funding  
369 ~~eligible nonprofit scholarship funding organizations.~~ There is  
370 allowed a credit of 100 percent of an eligible contribution made  
371 ~~to an eligible nonprofit scholarship funding organization~~ under  
372 s. 1002.395 ~~against any tax imposed by the state and due under~~  
373 ~~this chapter~~ from a direct pay permit holder as a result of the  
374 direct pay permit held pursuant to s. 212.183. For purposes of  
375 the dealer's credit granted for keeping prescribed records,



602-02098B-21

376 filing timely tax returns, and properly accounting and remitting  
377 taxes under s. 212.12, the amount of tax due used to calculate  
378 the credit shall include any eligible contribution ~~made to an~~  
379 ~~eligible nonprofit scholarship funding organization~~ from a  
380 direct pay permit holder. For purposes of the distributions of  
381 tax revenue under s. 212.20, the department shall disregard any  
382 tax credits allowed under this section to ensure that any  
383 reduction in tax revenue received that is attributable to the  
384 tax credits results only in a reduction in distributions to the  
385 General Revenue Fund. The provisions of s. 1002.395 apply to the  
386 credit authorized by this section.  
387 Section 5. Section 212.1832, Florida Statutes, is amended  
388 to read:  
389 212.1832 Credit for contributions to K-12 education funding  
390 ~~eligible nonprofit scholarship funding organizations.~~  
391 (1) The purchaser of a motor vehicle shall be granted a  
392 credit of 100 percent of an eligible contribution ~~made to an~~  
393 ~~eligible nonprofit scholarship funding organization~~ under s.  
394 1002.40 ~~against any tax imposed by the state under this chapter~~  
395 ~~and collected from the purchaser by a dealer, designated agent,~~  
396 ~~or private tag agent~~ as a result of the purchase or acquisition  
397 of a motor vehicle, except that a credit may not exceed the tax  
398 that would otherwise be collected from the purchaser by a  
399 dealer, designated agent, or private tag agent. For purposes of  
400 this subsection, the term "purchase" does not include the lease  
401 or rental of a motor vehicle.  
402 (2) A dealer shall take a credit against any tax imposed by  
403 the state under this chapter on the purchase of a motor vehicle  
404 in an amount equal to the credit granted to the purchaser under



602-02098B-21

405 subsection (1). A dealer that claims a tax credit must file  
406 returns and pay taxes by electronic means under s. 213.755.

407 (3) For purposes of the distributions of tax revenue under  
408 s. 212.20, the department shall disregard any tax credits  
409 allowed under this section to ensure that any reduction in tax  
410 revenue received that is attributable to the tax credits results  
411 only in a reduction in distributions to the General Revenue  
412 Fund. The provisions of s. 1002.40 apply to the credit  
413 authorized by this section.

414 Section 6. Paragraph (s) of subsection (8) and subsections  
415 (21) and (22) of section 213.053, Florida Statutes, are amended  
416 to read:

417 213.053 Confidentiality and information sharing.-

418 (8) Notwithstanding any other provision of this section,  
419 the department may provide:

420 ~~(s) Information relative to ss. 211.0251, 212.1831,~~  
421 ~~220.1875, 561.1211, 624.51055, and 1002.395 to the Department of~~  
422 ~~Education and the Division of Alcoholic Beverages and Tobacco in~~  
423 ~~the conduct of official business.~~

424  
425 Disclosure of information under this subsection shall be  
426 pursuant to a written agreement between the executive director  
427 and the agency. Such agencies, governmental or nongovernmental,  
428 shall be bound by the same requirements of confidentiality as  
429 the Department of Revenue. Breach of confidentiality is a  
430 misdemeanor of the first degree, punishable as provided by s.  
431 775.082 or s. 775.083.

432 ~~(21)(a) For purposes of this subsection, the term:~~

433 ~~1. "Eligible nonprofit scholarship-funding organization"~~



602-02098B-21

434 ~~means an eligible nonprofit scholarship-funding organization as~~  
435 ~~defined in s. 1002.395(2) that meets the criteria in s.~~  
436 ~~1002.395(6) to use up to 3 percent of eligible contributions for~~  
437 ~~administrative expenses.~~

438 ~~2. "Taxpayer" has the same meaning as in s. 220.03, unless~~  
439 ~~disclosure of the taxpayer's name and address would violate any~~  
440 ~~term of an information-sharing agreement between the department~~  
441 ~~and an agency of the Federal Government.~~

442 ~~(b) The department, upon request, shall provide to an~~  
443 ~~eligible nonprofit scholarship-funding organization that~~  
444 ~~provides scholarships under s. 1002.395 a list of the 200~~  
445 ~~taxpayers with the greatest total corporate income or franchise~~  
446 ~~tax due as reported on the taxpayer's return filed pursuant to~~  
447 ~~s. 220.22 during the previous calendar year. The list must be in~~  
448 ~~alphabetical order based on the taxpayer's name and shall~~  
449 ~~contain the taxpayer's address. The list may not disclose the~~  
450 ~~amount of tax owed by any taxpayer.~~

451 ~~(c) An eligible nonprofit scholarship-funding organization~~  
452 ~~may request the list once each calendar year. The department~~  
453 ~~shall provide the list within 45 days after the request is made.~~

454 ~~(d) Any taxpayer information contained in the list may be~~  
455 ~~used by the eligible nonprofit scholarship-funding organization~~  
456 ~~only to notify the taxpayer of the opportunity to make an~~  
457 ~~eligible contribution to the Florida Tax Credit Scholarship~~  
458 ~~Program under s. 1002.395. Any information furnished to an~~  
459 ~~eligible nonprofit scholarship-funding organization under this~~  
460 ~~subsection may not be further disclosed by the organization~~  
461 ~~except as provided in this paragraph.~~

462 ~~(e) An eligible nonprofit scholarship-funding organization,~~





602-02098B-21

463 ~~its officers, and employees are subject to the same requirements~~  
464 ~~of confidentiality and the same penalties for violating~~  
465 ~~confidentiality as the department and its employees. Breach of~~  
466 ~~confidentiality is a misdemeanor of the first degree, punishable~~  
467 ~~as provided by s. 775.082 or s. 775.083.~~

468 ~~(22)(a) The department may provide to an eligible nonprofit~~  
469 ~~scholarship funding organization, as defined in s. 1002.40, a~~  
470 ~~dealer's name, address, federal employer identification number,~~  
471 ~~and information related to differences between credits taken by~~  
472 ~~the dealer pursuant to s. 212.1832(2) and amounts remitted to~~  
473 ~~the eligible nonprofit scholarship funding organization under s.~~  
474 ~~1002.40(13)(b)3. The eligible nonprofit scholarship funding~~  
475 ~~organization may use the information for purposes of recovering~~  
476 ~~eligible contributions designated for that organization that~~  
477 ~~were collected by the dealer but never remitted to the~~  
478 ~~organization.~~

479 ~~(b) Nothing in this subsection authorizes the disclosure of~~  
480 ~~information if such disclosure is prohibited by federal law. An~~  
481 ~~eligible nonprofit scholarship funding organization is bound by~~  
482 ~~the same requirements of confidentiality and the same penalties~~  
483 ~~for a violation of the requirements as the department.~~

484 Section 7. Paragraph (a) of subsection (4) of section  
485 220.1105, Florida Statutes, is amended to read:

486 220.1105 Tax imposed; automatic refunds and downward  
487 adjustments to tax rates.—

488 (4) For fiscal years 2018-2019 through 2020-2021, any  
489 amount by which net collections for a fiscal year exceed  
490 adjusted forecasted collections for that fiscal year shall only  
491 be used to provide refunds to corporate income tax payers as



602-02098B-21

492 follows:

493 (a) For purposes of this subsection, the term:

494 1. "Eligible taxpayer" means:

495 a. For fiscal year 2018-2019, a taxpayer whose taxable year  
496 begins between April 1, 2017, and March 31, 2018, and whose  
497 final tax liability for such taxable year is greater than zero;

498 b. For fiscal year 2019-2020, a taxpayer whose taxable year  
499 begins between April 1, 2018, and March 31, 2019, and whose  
500 final tax liability for such taxable year is greater than zero;

501 or

502 c. For fiscal year 2020-2021, a taxpayer whose taxable year  
503 begins between April 1, 2019, and March 31, 2020, and whose  
504 final tax liability for such taxable year is greater than zero.

505 2. "Excess collections" for a fiscal year means the amount  
506 by which net collections for a fiscal year exceeds adjusted  
507 forecasted collections for that fiscal year.

508 3. "Final tax liability" means the taxpayer's amount of tax  
509 due under this chapter for a taxable year, reported on a return  
510 filed with the department, ~~plus the amount of any credit taken~~  
511 ~~on such return under s. 220.1875.~~

512 4. "Total eligible tax liability" for a fiscal year means  
513 the sum of final tax liabilities of all eligible taxpayers for a  
514 fiscal year as such liabilities are shown on the latest return  
515 filed with the department as of February 1 immediately following  
516 that fiscal year.

517 5. "Taxpayer refund share" for a fiscal year means an  
518 eligible taxpayer's final tax liability as a percentage of the  
519 total eligible tax liability for that fiscal year.

520 6. "Taxpayer refund" for a fiscal year means the taxpayer



602-02098B-21

521 refund share for a fiscal year multiplied by the excess  
522 collections for a fiscal year.

523 Section 8. Paragraph (a) of subsection (1) of section  
524 220.13, Florida Statutes, is amended to read:

525 220.13 "Adjusted federal income" defined.—

526 (1) The term "adjusted federal income" means an amount  
527 equal to the taxpayer's taxable income as defined in subsection  
528 (2), or such taxable income of more than one taxpayer as  
529 provided in s. 220.131, for the taxable year, adjusted as  
530 follows:

531 (a) *Additions.*—There shall be added to such taxable income:

532 1. ~~a.~~ The amount of any tax upon or measured by income,  
533 excluding taxes based on gross receipts or revenues, paid or  
534 accrued as a liability to the District of Columbia or any state  
535 of the United States which is deductible from gross income in  
536 the computation of taxable income for the taxable year.

537 ~~b. Notwithstanding sub-subparagraph a., if a credit taken~~  
538 ~~under s. 220.1875 is added to taxable income in a previous~~  
539 ~~taxable year under subparagraph 11. and is taken as a deduction~~  
540 ~~for federal tax purposes in the current taxable year, the amount~~  
541 ~~of the deduction allowed shall not be added to taxable income in~~  
542 ~~the current year. The exception in this sub-subparagraph is~~  
543 ~~intended to ensure that the credit under s. 220.1875 is added in~~  
544 ~~the applicable taxable year and does not result in a duplicate~~  
545 ~~addition in a subsequent year.~~

546 2. The amount of interest which is excluded from taxable  
547 income under s. 103(a) of the Internal Revenue Code or any other  
548 federal law, less the associated expenses disallowed in the  
549 computation of taxable income under s. 265 of the Internal



602-02098B-21

550 Revenue Code or any other law, excluding 60 percent of any  
551 amounts included in alternative minimum taxable income, as  
552 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
553 taxpayer pays tax under s. 220.11(3).

554 3. In the case of a regulated investment company or real  
555 estate investment trust, an amount equal to the excess of the  
556 net long-term capital gain for the taxable year over the amount  
557 of the capital gain dividends attributable to the taxable year.

558 4. That portion of the wages or salaries paid or incurred  
559 for the taxable year which is equal to the amount of the credit  
560 allowable for the taxable year under s. 220.181. This  
561 subparagraph shall expire on the date specified in s. 290.016  
562 for the expiration of the Florida Enterprise Zone Act.

563 5. That portion of the ad valorem school taxes paid or  
564 incurred for the taxable year which is equal to the amount of  
565 the credit allowable for the taxable year under s. 220.182. This  
566 subparagraph shall expire on the date specified in s. 290.016  
567 for the expiration of the Florida Enterprise Zone Act.

568 6. The amount taken as a credit under s. 220.195 which is  
569 deductible from gross income in the computation of taxable  
570 income for the taxable year.

571 7. That portion of assessments to fund a guaranty  
572 association incurred for the taxable year which is equal to the  
573 amount of the credit allowable for the taxable year.

574 8. In the case of a nonprofit corporation which holds a  
575 pari-mutuel permit and which is exempt from federal income tax  
576 as a farmers' cooperative, an amount equal to the excess of the  
577 gross income attributable to the pari-mutuel operations over the  
578 attributable expenses for the taxable year.



602-02098B-21

579 9. The amount taken as a credit for the taxable year under  
580 s. 220.1895.

581 10. Up to nine percent of the eligible basis of any  
582 designated project which is equal to the credit allowable for  
583 the taxable year under s. 220.185.

584 ~~11. The amount taken as a credit for the taxable year under~~  
585 ~~s. 220.1875. The addition in this subparagraph is intended to~~  
586 ~~ensure that the same amount is not allowed for the tax purposes~~  
587 ~~of this state as both a deduction from income and a credit~~  
588 ~~against the tax. This addition is not intended to result in~~  
589 ~~adding the same expense back to income more than once.~~

590 ~~12.~~ The amount taken as a credit for the taxable year under  
591 s. 220.193.

592 ~~12.13.~~ Any portion of a qualified investment, as defined in  
593 s. 288.9913, which is claimed as a deduction by the taxpayer and  
594 taken as a credit against income tax pursuant to s. 288.9916.

595 ~~13.14.~~ The costs to acquire a tax credit pursuant to s.  
596 288.1254(5) that are deducted from or otherwise reduce federal  
597 taxable income for the taxable year.

598 ~~14.15.~~ The amount taken as a credit for the taxable year  
599 pursuant to s. 220.194.

600 ~~15.16.~~ The amount taken as a credit for the taxable year  
601 under s. 220.196. The addition in this subparagraph is intended  
602 to ensure that the same amount is not allowed for the tax  
603 purposes of this state as both a deduction from income and a  
604 credit against the tax. The addition is not intended to result  
605 in adding the same expense back to income more than once.

606 Section 9. Subsection (2) of section 220.186, Florida  
607 Statutes, is amended to read:



602-02098B-21

608 220.186 Credit for Florida alternative minimum tax.—

609 (2) The credit pursuant to this section shall be the amount  
610 of the excess, if any, of the tax paid based upon taxable income  
611 determined pursuant to s. 220.13(2)(k) over the amount of tax  
612 which would have been due based upon taxable income without  
613 application of s. 220.13(2)(k), before application of this  
614 credit without application of any credit under s. 220.1875.

615 Section 10. Section 220.1875, Florida Statutes, is amended  
616 to read:

617 220.1875 Credit for contributions to K-12 education funding  
618 eligible nonprofit scholarship funding organizations.—

619 (1) There is allowed a credit of 100 percent of an eligible  
620 contribution made to an eligible nonprofit scholarship funding  
621 organization under s. 1002.395 against any tax due for a taxable  
622 year under this chapter after the application of any other  
623 allowable credits by the taxpayer. An eligible contribution must  
624 be made when the taxpayer makes an estimated payment to an  
625 eligible nonprofit scholarship funding organization on or before  
626 the date the taxpayer is required to file a return pursuant to  
627 s. 220.222. The credit granted by this section shall be reduced  
628 by the difference between the amount of federal corporate income  
629 tax taking into account the credit granted by this section and  
630 the amount of federal corporate income tax without application  
631 of the credit granted by this section.

632 (2) A taxpayer who files a Florida consolidated return as a  
633 member of an affiliated group pursuant to s. 220.131(1) may be  
634 allowed the credit on a consolidated return basis; however, the  
635 total credit taken by the affiliated group is subject to the  
636 limitation established under subsection (1).



602-02098B-21

637 (3) The provisions of s. 1002.395 apply to the credit  
638 authorized by this section.

639 ~~(4) If a taxpayer applies and is approved for a credit~~  
640 ~~under s. 1002.395 after timely requesting an extension to file~~  
641 ~~under s. 220.222(2):~~

642 ~~(a) The credit does not reduce the amount of tax due for~~  
643 ~~purposes of the department's determination as to whether the~~  
644 ~~taxpayer was in compliance with the requirement to pay tentative~~  
645 ~~taxes under ss. 220.222 and 220.32.~~

646 ~~(b) The taxpayer's noncompliance with the requirement to~~  
647 ~~pay tentative taxes shall result in the revocation and~~  
648 ~~rescindment of any such credit.~~

649 ~~(c) The taxpayer shall be assessed for any taxes,~~  
650 ~~penalties, or interest due from the taxpayer's noncompliance~~  
651 ~~with the requirement to pay tentative taxes.~~

652 Section 11. Section 561.1211, Florida Statutes, is amended  
653 to read:

654 561.1211 Credit for contributions to K-12 education funding  
655 ~~eligible nonprofit scholarship funding organizations.~~—There is  
656 allowed a credit of 100 percent of an eligible contribution made  
657 ~~to an eligible nonprofit scholarship funding organization~~ under  
658 s. 1002.395 against any tax due under s. 563.05, s. 564.06, or  
659 s. 565.12, except excise taxes imposed on wine produced by  
660 manufacturers in this state from products grown in this state.  
661 ~~However, a credit allowed under this section may not exceed 90~~  
662 ~~percent of the tax due on the return the credit is taken. For~~  
663 purposes of the distributions of tax revenue under ss. 561.121  
664 and 564.06(10), the division shall disregard any tax credits  
665 allowed under this section to ensure that any reduction in tax



602-02098B-21

666 revenue received that is attributable to the tax credits results  
667 only in a reduction in distributions to the General Revenue  
668 Fund. The provisions of s. 1002.395 apply to the credit  
669 authorized by this section.

670 Section 12. Section 624.51055, Florida Statutes, is amended  
671 to read:

672 624.51055 Credit for contributions to K-12 education  
673 funding eligible nonprofit scholarship funding organizations.—

674 (1) There is allowed a credit of 100 percent of an eligible  
675 contribution made to an eligible nonprofit scholarship funding  
676 organization under s. 1002.395 ~~against any tax due for a taxable~~  
677 ~~year under s. 624.509(1) after deducting from such tax~~  
678 ~~deductions for assessments made pursuant to s. 440.51; credits~~  
679 ~~for taxes paid under ss. 175.101 and 185.08; credits for income~~  
680 ~~taxes paid under chapter 220; and the credit allowed under s.~~  
681 ~~624.509(5), as such credit is limited by s. 624.509(6). An~~  
682 ~~eligible contribution must be made to an eligible nonprofit~~  
683 ~~scholarship funding organization on or before the date the~~  
684 ~~taxpayer is required to file a return pursuant to ss. 624.509~~  
685 ~~and 624.5092. An insurer claiming a credit against premium tax~~  
686 liability under this section shall not be required to pay any  
687 additional retaliatory tax levied pursuant to s. 624.5091 as a  
688 result of claiming such credit. Section 624.5091 does not limit  
689 such credit in any manner.

690 (2) The provisions of s. 1002.395 apply to the credit  
691 authorized by this section.

692 Section 13. Paragraph (a) of subsection (6) of section  
693 1002.20, Florida Statutes, is amended to read:

694 1002.20 K-12 student and parent rights.—Parents of public



602-02098B-21

695 school students must receive accurate and timely information  
696 regarding their child's academic progress and must be informed  
697 of ways they can help their child to succeed in school. K-12  
698 students and their parents are afforded numerous statutory  
699 rights including, but not limited to, the following:

700 (6) EDUCATIONAL CHOICE.—

701 (a) *Public educational school choices.*—Parents of public  
702 school students may seek any public educational school choice  
703 options that are applicable and available to students throughout  
704 the state. These options may include controlled open enrollment,  
705 single-gender programs, lab schools, virtual instruction  
706 programs, charter schools, charter technical career centers,  
707 magnet schools, alternative schools, special programs, auditory-  
708 oral education programs, advanced placement, dual enrollment,  
709 International Baccalaureate, International General Certificate  
710 of Secondary Education (pre-AICE), CAPE digital tools, CAPE  
711 industry certifications, collegiate high school programs,  
712 Advanced International Certificate of Education, early  
713 admissions, credit by examination or demonstration of  
714 competency, the New World School of the Arts, the Florida School  
715 for the Deaf and the Blind, and the Florida Virtual School.  
716 These options may also include the public educational choice  
717 options of the Opportunity Scholarship Program and the Family  
718 Empowerment Scholarship McKay Scholarships for Students with  
719 Disabilities Program.

720 Section 14. Subsection (2) of section 1002.23, Florida  
721 Statutes, is amended to read:

722 1002.23 Family and School Partnership for Student  
723 Achievement Act.—



602-02098B-21

724 (2) To facilitate meaningful parent and family involvement,  
725 the Department of Education shall develop guidelines for a  
726 parent guide to successful student achievement which describes  
727 what parents need to know about their child's educational  
728 progress and how they can help their child to succeed in school.  
729 The guidelines shall include, but need not be limited to:

730 (a) Parental information regarding:

- 731 1. Requirements for their child to be promoted to the next  
732 grade, as provided for in s. 1008.25;
- 733 2. Progress of their child toward achieving state and  
734 district expectations for academic proficiency;
- 735 3. Assessment results, including report cards and progress  
736 reports;
- 737 4. Qualifications of their child's teachers; and
- 738 5. School entry requirements, including required  
739 immunizations and the recommended immunization schedule;

740 (b) Services available for parents and their children, such  
741 as family literacy services; mentoring, tutorial, and other  
742 academic reinforcement programs; college planning, academic  
743 advisement, and student counseling services; and after-school  
744 programs;

745 (c) Opportunities for parental participation, such as  
746 parenting classes, adult education, school advisory councils,  
747 and school volunteer programs;

748 (d) Opportunities for parents to learn about rigorous  
749 academic programs that may be available for their child, such as  
750 honors programs, dual enrollment, advanced placement,  
751 International Baccalaureate, International General Certificate  
752 of Secondary Education (pre-AICE), Advanced International



602-02098B-21

753 Certificate of Education, Florida Virtual ~~High~~ School courses,  
754 and accelerated access to postsecondary education;

755 (e) Educational choices, as provided for in s. 1002.20(6)~~r~~  
756 ~~and Florida tax credit scholarships, as provided for in s.~~  
757 ~~1002.395;~~

758 (f) Classroom and test accommodations available for  
759 students with disabilities;

760 (g) School board rules, policies, and procedures for  
761 student promotion and retention, academic standards, student  
762 assessment, courses of study, instructional materials, and  
763 contact information for school and district offices; and

764 (h) Resources for information on student health and other  
765 available resources for parents.

766 Section 15. Paragraph (c) of subsection (2) of section  
767 1002.31, Florida Statutes, is amended to read:

768 1002.31 Controlled open enrollment; Public school parental  
769 choice.—

770 (2)

771 (c) Each district school board must provide preferential  
772 treatment in its controlled open enrollment process to all of  
773 the following:

774 1. Dependent children of active duty military personnel  
775 whose move resulted from military orders.

776 2. Children who have been relocated due to a foster care  
777 placement in a different school zone.

778 3. Children who move due to a court-ordered change in  
779 custody due to separation or divorce, or the serious illness or  
780 death of a custodial parent.

781 4. Students with an individual education plan or a 504



602-02098B-21

782 accommodation plan under s. 504 of the Rehabilitation Act of  
783 1973 who are eligible for a McKay-Gardiner Scholarship pursuant  
784 to s. 1002.381.

785 5. Students residing in the school district.

786 Section 16. Section 1002.381, Florida Statutes, is created  
787 to read:

788 1002.381 The McKay-Gardiner Scholarship Program.—

789 (1) ESTABLISHMENT OF PROGRAM.—Beginning with the 2021-2022  
790 school year, the McKay-Gardiner Scholarship Program is  
791 established to provide the option for a parent to better meet  
792 the individual educational needs of his or her eligible child.  
793 All written explanatory materials, including state websites,  
794 scholarship organization materials, letters to parents,  
795 scholarship agreements, and any other written information  
796 describing the program to the public, must refer to a  
797 scholarship granted under this program as a “McKay-Gardiner  
798 Scholarship.”

799 (2) DEFINITIONS.—As used in this section, the term:

800 (a) “Approved provider” means a provider approved by the  
801 Agency for Persons with Disabilities, a health care practitioner  
802 as defined in s. 456.001(4), or a provider approved by the  
803 department pursuant to s. 1002.66.

804 (b) “Curriculum” has the same meaning as provided in s.  
805 1002.394(2)(b).

806 (c) “Department” means the Department of Education.

807 (d) “Disability” means:

808 1. For a 3-year-old or 4-year-old child or for a student in  
809 kindergarten through grade 12, that the child has been diagnosed  
810 with any of the following: autism spectrum disorder; cerebral



602-02098B-21

811 palsy; Down syndrome; an intellectual disability; Phelan-  
812 McDermid syndrome; Prader-Willi syndrome; spina bifida; being a  
813 high-risk child, as defined in s. 393.063(23)(a); muscular  
814 dystrophy; Williams syndrome; rare diseases which affect patient  
815 populations of fewer than 200,000 individuals in the United  
816 States, as defined by the National Organization for Rare  
817 Disorders; anaphylaxis; deaf; visually impaired; traumatic  
818 brain-injured; hospital or homebound; or dual sensory impaired,  
819 as defined by rules of the State Board of Education and  
820 evidenced by reports from local school districts. As used in  
821 this subparagraph, the term "hospital or homebound" includes a  
822 student who has a medically diagnosed physical or psychiatric  
823 condition or illness, as defined by state board rule, and who is  
824 confined to the home or hospital for more than 6 months.

825       2. For a student in kindergarten through grade 12, that the  
826 child has been diagnosed with any of the following: a speech  
827 impairment; a language impairment; a hearing impairment; an  
828 orthopedic impairment; an emotional or behavioral disability; a  
829 specific learning disability, including, but not limited to,  
830 dyslexia, dyscalculia, or developmental aphasia; or a  
831 developmental delay.

832       (e) "Eligible nonprofit scholarship-funding organization"  
833 or "organization" means a state university; or an independent  
834 college or university that is eligible to participate in the  
835 William L. Boyd, IV, Effective Access to Student Education Grant  
836 Program located and chartered in this state which is not for  
837 profit and is accredited by the Commission on Colleges of the  
838 Southern Association of Colleges and Schools; or is a charitable  
839 organization that:



602-02098B-21

840       1. Is exempt from federal income tax pursuant to s.  
841 501(c)(3) of the Internal Revenue Code;  
842       2. Is a Florida entity formed under chapter 605, chapter  
843 607, or chapter 617 and whose principal office is located in  
844 this state; and  
845       3. Complies with subsections (12) and (13).  
846       (f) "Eligible postsecondary educational institution" has  
847 the same meaning as s. 1002.394(2)(f).  
848       (g) "Eligible private school" has the same meaning as s.  
849 1002.394(2)(g).  
850       (h) "IEP" means an individual education plan, regardless of  
851 whether the plan has been reviewed or revised within the last 12  
852 months.  
853       (i) "Inactive" means that no eligible expenditures have  
854 been made from a student scholarship account funded pursuant to  
855 this section.  
856       (j) "Job coach" means an individual employed to help people  
857 with disabilities learn, accommodate, and perform their work  
858 duties.  
859       (k) "Parent" means a resident of this state who is a  
860 parent, as defined in s. 1000.21(5).  
861       (l) "Program" means the McKay-Gardiner Scholarship Program  
862 established in this section.  
863       (3) PROGRAM ELIGIBILITY.-A parent of a student with a  
864 disability may request and receive from the state a McKay-  
865 Gardiner Scholarship for the purposes specified in subsection  
866 (5) if:  
867       (a) The student:  
868       1. Is a resident of this state;



602-02098B-21

869 2. Is 3 or 4 years of age on or before September 1 of the  
870 year in which the student applies for program participation, or  
871 is eligible to enroll in kindergarten through grade 12 in a  
872 public school in this state; and

873 3. Meets at least one of the following criteria:

874 a. Has a diagnosis of a disability from a physician who is  
875 licensed under chapter 458 or chapter 459, a psychologist who is  
876 licensed under chapter 490, or a physician who holds an active  
877 license issued by another state or territory of the United  
878 States, the District of Columbia, or the Commonwealth of Puerto  
879 Rico;

880 b. Has an individual education plan that has been written  
881 in accordance with the rules of the State Board of Education; or

882 c. Has a 504 accommodation plan issued under s. 504 of the  
883 Rehabilitation Act of 1973.

884  
885 A student with a disability who meets the requirements of  
886 subparagraph 1. and sub-subparagraph 3.a., but who turns 3 years  
887 of age after September 1, may be determined to be eligible on or  
888 after his or her third birthday and may be awarded a scholarship  
889 if program funds are available.

890 (b) The parent has applied to an eligible nonprofit  
891 scholarship-funding organization to participate in the program  
892 by a date as set by the organization for any vacant slots. The  
893 request must be communicated directly to the organization in a  
894 manner that creates a written or electronic record of the  
895 request and the date of receipt of the request.

896 (4) PROGRAM PROHIBITIONS.—A student is not eligible for the  
897 program if he or she is:



602-02098B-21

898 (a) Enrolled in a public school, including, but not limited  
899 to, the Florida School for the Deaf and the Blind, the College-  
900 Preparatory Boarding Academy, a developmental research school  
901 authorized under s. 1002.32, or a charter school authorized  
902 under this chapter. For purposes of this paragraph, a 3- or 4-  
903 year-old child who receives services funded through the Florida  
904 Education Finance Program is considered to be a student enrolled  
905 in a public school.

906 (b) Enrolled in a school operating for the purpose of  
907 providing educational services to youth in Department of  
908 Juvenile Justice commitment programs.

909 (c) Issued a temporary 504 accommodation plan under s. 504  
910 of the Rehabilitation Act of 1973 which is valid for 6 months or  
911 less.

912 (d) Receiving any other educational scholarship pursuant to  
913 this chapter.

914 (e) Not having regular and direct contact with his or her  
915 private school teachers pursuant to s. 1002.421(1)(i), unless he  
916 or she is enrolled in the private school's transition-to-work  
917 program pursuant to subsection (14) or a home education program  
918 pursuant to s. 1002.41.

919 (f) Participating in a virtual school, correspondence  
920 school, or distance learning program that receives state funding  
921 pursuant to the student's participation.

922 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be  
923 used to meet the individual educational needs of an eligible  
924 student and may be spent only for the following purposes:

925 (a) Instructional materials, including school equipment and  
926 supplies, and digital devices, digital periphery devices, and





602-02098B-21

927 assistive technology devices that allow a student to access  
928 instruction or instructional content; training on the use of  
929 these devices and related maintenance agreements; and Internet  
930 access to digital instructional materials.

931 (b) Curriculum.

932 (c) Specialized services by approved providers or by a  
933 hospital in this state which are selected by the parent. These  
934 specialized services may include, but are not limited to:

935 1. Applied behavior analysis services as provided in ss.  
936 627.6686 and 641.31098.

937 2. Services provided by a speech-language pathologist as  
938 defined in s. 468.1125(8).

939 3. Occupational therapy services as specified in s.  
940 468.203.

941 4. Services provided by a physical therapist as defined in  
942 s. 486.021(5).

943 5. Services provided by listening and spoken language  
944 specialists and an appropriate acoustical environment for a  
945 child who is deaf or hard of hearing and who has received an  
946 implant or assistive hearing device.

947 (d) Tuition or fees associated with full-time or part-time  
948 enrollment in any of the following:

949 1. A home education program, an eligible private school, an  
950 eligible postsecondary educational institution, or a program  
951 offered by the postsecondary institution;

952 2. A private tutoring program authorized under s. 1002.43,  
953 a virtual program offered by a department-approved private  
954 online provider that meets the provider qualifications specified  
955 in s. 1002.45(2) (a), or a program offered by the Florida Virtual



602-02098B-21

956 School to a private paying student; or

957 3. An approved online course offered pursuant to s.  
958 1003.499 or s. 1004.0961 or a private virtual school that meets  
959 the requirements of s. 1002.421.

960 (e) Fees for nationally standardized, norm-referenced  
961 achievement tests, Advanced Placement examinations, industry  
962 certification examinations, assessments related to postsecondary  
963 education, or other such assessments.

964 (f) Contributions to the Stanley G. Tate Florida Prepaid  
965 College Program pursuant to s. 1009.98 or the Florida College  
966 Savings Program pursuant to s. 1009.981, for the benefit of the  
967 eligible student.

968 (g) Contracted services provided by a public school or a  
969 school district, including classes. A student who receives  
970 services under this paragraph is not considered enrolled in a  
971 public school for the purpose of eligibility as provided in  
972 subsection (4).

973 (h) Tuition and fees for part-time tutoring services  
974 provided by a person who holds a valid Florida educator's  
975 certificate issued pursuant to s. 1012.56; a person who holds an  
976 adjunct teaching certificate issued pursuant to s. 1012.57; a  
977 person who has a bachelor's degree or a graduate degree in the  
978 subject area in which instruction is given; or a person who has  
979 demonstrated a mastery of subject area knowledge as provided in  
980 s. 1012.56(5) or approved by the department. Any part-time  
981 tutoring undertaken pursuant to this paragraph does not qualify  
982 as regular school attendance as defined in s. 1003.01(13)(e).

983 (i) Fees for summer education programs.

984 (j) Fees for after-school education programs.



602-02098B-21

985 (k) Transition services, including a coordinated set of  
986 activities focused on improving the academic and functional  
987 achievement of the student to facilitate his or her movement  
988 from school to post-school activities and based on the  
989 individual student's needs. Transition services may be provided  
990 by job coaches or pursuant to subsection (14).

991 (l) Fees for an annual evaluation of educational progress  
992 by a state-certified teacher under s. 1002.41(1)(f), if this  
993 option is chosen for a home education student.

994 (m) Tuition and fees associated with programs offered by  
995 Voluntary Prekindergarten Education Program providers approved  
996 pursuant to s. 1002.55 and school readiness providers approved  
997 pursuant to s. 1002.88.

998 (n) Fees for services provided at a center that is a member  
999 of the Professional Association of Therapeutic Horsemanship  
1000 International.

1001 (o) Fees for services provided by a therapist who is  
1002 certified by the Certification Board for Music Therapists or  
1003 credentialed by the Art Therapy Credentials Board, Inc.

1004 (p) Tuition and fees associated with enrollment in a  
1005 nationally or internationally recognized research-based training  
1006 program, for a child with a neurological disorder or brain  
1007 damage.

1008 (q) Tuition and fees associated with a student's  
1009 participation in classes or lessons relating to art, music, or  
1010 theater. The instructor of the classes or lessons must:

1011 1. Hold a valid or expired Florida educator's certificate  
1012 issued under s. 1012.56 in art, music, or drama;

1013 2. Have 3 years of employment experience in art, music, or



602-02098B-21

1014 theater, as demonstrated by employment records;

1015 3. Hold a baccalaureate degree or higher from a  
1016 postsecondary educational institution with a major in music,  
1017 art, theater, or drama or related field; or

1018 4. Hold a certification or national accreditation in music,  
1019 art, theater, or drama.

1020 (r) Transportation expenses that may not exceed \$750  
1021 annually necessary to meet the student's educational needs under  
1022 this section.

1023  
1024 A service provider who receives payments pursuant to this  
1025 subsection may not share or refund any moneys from the McKay-  
1026 Gardiner Scholarship with the parent or participating student  
1027 and may not issue rebates to such persons. A parent, student, or  
1028 service provider may not bill an insurance company, Medicaid, or  
1029 any other agency for the same services that are paid for with  
1030 McKay-Gardiner Scholarship funds. Funding provided pursuant to  
1031 this subsection for a child eligible for enrollment in the  
1032 Voluntary Prekindergarten Education Program constitutes funding  
1033 for the child under part V of this chapter, and no additional  
1034 funding may be provided for the child under part V.

1035 (6) TERMS OF THE PROGRAM.—For purposes of continuity of  
1036 educational choice and program integrity:

1037 (a)1. Program payments made by the state to an organization  
1038 for a McKay-Gardiner Scholarship under this section must  
1039 continue until:

1040 a. A student's parent does not renew program eligibility;

1041 b. The organization determines that a student is not  
1042 eligible for program renewal;



602-02098B-21

1043 c. The Commissioner of Education suspends or revokes  
1044 program participation or use of funds pursuant to subparagraph  
1045 (b) (1);

1046 d. A student's parent has forfeited participation in the  
1047 program for failure to comply with subsection (11);

1048 e. A student enrolls in a public school; or

1049 f. A student graduates from high school or attains 22 years  
1050 of age, whichever occurs first.

1051 2. Reimbursements for program expenditures may continue  
1052 until the account balance is expended or the account is closed  
1053 pursuant to paragraph (b).

1054 (b)1. The commissioner must close a student's scholarship  
1055 account, and any remaining funds, including, but not limited to,  
1056 contributions made to the Stanley G. Tate Florida Prepaid  
1057 College Program or earnings from or contributions made to the  
1058 Florida College Savings Program using program funds pursuant to  
1059 paragraph (5) (f), revert to the state after:

1060 a. Denial or revocation of program eligibility by the  
1061 commissioner for fraud or abuse, including, but not limited to,  
1062 the student or student's parent accepting any payment, refund,  
1063 or rebate from a provider of services received pursuant to  
1064 subsection (5); however, a private school may discount tuition  
1065 if the private school deems it necessary;

1066 b. Any period of 3 consecutive years after high school  
1067 completion or graduation during which the student has not been  
1068 enrolled in an eligible postsecondary educational institution or  
1069 a program offered by such an institution; or

1070 c. Two consecutive fiscal years in which an account has  
1071 been inactive.



602-02098B-21

1072 2. The commissioner must notify the parent and the  
1073 organization when a McKay-Gardiner Scholarship account is closed  
1074 and program funds revert to the state.

1075 (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.-

1076 (a) By each April 1 and within 10 days after an individual  
1077 education plan meeting or a 504 accommodation plan is issued  
1078 under s. 504 of the Rehabilitation Act of 1973, a school  
1079 district shall notify the parent of the student of all options  
1080 available pursuant to this section, and shall inform the parent  
1081 of the availability of the department's website for additional  
1082 information on McKay-Gardiner Scholarships.

1083 (b)1. The parent of a student with a disability who does  
1084 not have an IEP or who seeks a reevaluation of an existing IEP  
1085 may request an IEP meeting and evaluation from the school  
1086 district in order to obtain or revise a matrix of services. The  
1087 district must accept the diagnosis, and consider the service  
1088 plan of the licensed professional providing the diagnosis  
1089 pursuant to sub-subparagraph (3) (a)3.a., during the development  
1090 of the IEP or provide in writing reasons for any changes or  
1091 disagreement with the licensed professional's diagnosis and  
1092 service plan. The school district shall notify a parent who has  
1093 made a request for an IEP that the district is required to  
1094 complete the IEP and matrix of services within 30 days after  
1095 receiving notice of the parent's request. The school district  
1096 shall conduct a meeting and develop an IEP and matrix of  
1097 services within 30 days after receipt of the parent's request in  
1098 accordance with State Board of Education rule.

1099 2.a. The school district must provide the student's parent  
1100 and the department with the student's matrix level within 10



602-02098B-21

1101 calendar days after its completion.

1102 b. A school district may change a matrix of services only  
1103 if the change is a result of an IEP reevaluation or to correct a  
1104 technical, typographical, or calculation error.

1105 (c) For each student participating in the program who  
1106 chooses to participate in statewide, standardized assessments  
1107 under s. 1008.22 or the Florida Alternate Assessment, the school  
1108 district in which the student resides must notify the student  
1109 and his or her parent about the locations and times of all  
1110 statewide, standardized assessments.

1111 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible  
1112 private school may be sectarian or nonsectarian and shall:

1113 (a) Comply with all requirements for private schools  
1114 participating in state school choice scholarship programs  
1115 pursuant to s. 1002.421.

1116 (b)1. Annually administer or make provision for students  
1117 participating in the program in grades 3 through 10 to take one  
1118 of the nationally norm-referenced tests identified by the  
1119 Department of Education or the statewide assessments  
1120 administered pursuant to s. 1008.22. This subparagraph does not  
1121 apply to students with disabilities for whom standardized  
1122 testing is not appropriate. A participating private school shall  
1123 report a student's scores to the parent.

1124 2. Administer the statewide assessments pursuant to s.  
1125 1008.22 if a private school chooses to offer the statewide  
1126 assessments. A participating private school may choose to offer  
1127 and administer the statewide assessments to all students who  
1128 attend the private school in grades 3 through 10 and must submit  
1129 a request in writing to the Department of Education by March 1



602-02098B-21

1130 of each year in order to administer the statewide assessments in  
1131 the subsequent school year.

1132  
1133 If a private school fails to meet the requirements of this  
1134 subsection or s. 1002.421, the commissioner may determine that  
1135 the private school is ineligible to participate in the  
1136 scholarship program.

1137 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
1138 shall:

1139 (a) Comply with s. 1002.394(8)(a)-(g).

1140 (b) Maintain on its website a list of approved providers as  
1141 required by s. 1002.66, eligible postsecondary educational  
1142 institutions, eligible private schools, and eligible  
1143 organizations and may identify or provide links to lists of  
1144 other approved providers.

1145 (c) Require each organization to verify eligible  
1146 expenditures before the distribution of funds for any  
1147 expenditures made pursuant to paragraphs (5)(a) and (b). Review  
1148 of expenditures made for services specified in paragraphs  
1149 (5)(c)-(r) may be completed after the purchase is made.

1150 (d) Investigate any written complaint of a violation of  
1151 this section by a parent, a student, a private school, a public  
1152 school, a school district, an organization, a provider, or  
1153 another appropriate party in accordance with the process  
1154 established under s. 1002.421.

1155 (e) Require quarterly reports by an organization, which  
1156 must include, at a minimum, the number of students participating  
1157 in the program; the demographics of program participants; the  
1158 disability category of program participants; the matrix level of



602-02098B-21

1159 services, if known; the program award amount per student; the  
1160 total expenditures for the purposes specified in subsection (5);  
1161 the types of providers of services to students; and any other  
1162 information deemed necessary by the department.

1163 (f) Compare the list of students participating in the  
1164 program with the public school student enrollment lists,  
1165 Voluntary Prekindergarten Education Program enrollment lists,  
1166 and the list of students participating in school choice  
1167 scholarship programs established pursuant to this chapter before  
1168 each scholarship award is provided to the organization, and  
1169 subsequently throughout the school year, to avoid duplicate  
1170 payments and confirm program eligibility.

1171 (g) Distribute each student's scholarship funds on a  
1172 quarterly basis to the eligible nonprofit scholarship-funding  
1173 organization, to be deposited into the student's account.

1174 (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

1175 (a) The Commissioner of Education:

1176 1. May suspend or revoke program participation or use of  
1177 program funds by the student or participation or eligibility of  
1178 an organization, eligible postsecondary educational institution,  
1179 approved provider, or other party for a violation of this  
1180 section.

1181 2. May determine the length of, and conditions for lifting,  
1182 a suspension or revocation specified in this subsection.

1183 3. May recover unexpended program funds or withhold payment  
1184 of an equal amount of program funds to recover program funds  
1185 that were not authorized for use.

1186 4. Shall deny or terminate program participation upon a  
1187 parent's forfeiture of a McKay-Gardiner Scholarship pursuant to



602-02098B-21

1188 subsection (11).

1189 (b) In determining whether to suspend or revoke  
1190 participation or lift a suspension or revocation in accordance  
1191 with this subsection, the commissioner may consider factors that  
1192 include, but are not limited to, acts or omissions that led to a  
1193 previous suspension or revocation of participation in a state or  
1194 federal program or an education scholarship program; failure to  
1195 reimburse the organization for funds improperly received or  
1196 retained; failure to reimburse government funds improperly  
1197 received or retained; imposition of a prior criminal sanction  
1198 related to the person or entity or its officers or employees;  
1199 imposition of a civil fine or administrative fine, license  
1200 revocation or suspension, or program eligibility suspension,  
1201 termination, or revocation related to a person's or entity's  
1202 management or operation; or other types of criminal proceedings  
1203 in which the person or entity or its officers or employees were  
1204 found guilty of, regardless of adjudication, or entered a plea  
1205 of nolo contendere or guilty to, any offense involving fraud,  
1206 deceit, dishonesty, or moral turpitude.

1207 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
1208 PARTICIPATION.—A parent who applies for program participation  
1209 under this section is exercising his or her parental option to  
1210 determine the appropriate placement or services that best meet  
1211 the needs of his or her child.

1212 (a) To satisfy or maintain program eligibility, including  
1213 eligibility to receive and spend program payments, the parent  
1214 must sign an agreement with the organization and annually submit  
1215 a sworn compliance statement to the organization to:

1216 1. Affirm that the student is enrolled in a program that



308678

602-02098B-21

1217 meets regular school attendance requirements as provided in s.  
1218 1003.01(13)(b), (c), or (d).

1219 2. Affirm that the program funds are used only for  
1220 authorized purposes serving the student's educational needs, as  
1221 described in subsection (5).

1222 3. Affirm that the parent is responsible for the education  
1223 of his or her student by, as applicable:

1224 a. Requiring the student to take an assessment in  
1225 accordance with paragraph (8)(b);

1226 b. Providing an annual evaluation in accordance with s.  
1227 1002.41(1)(f); or

1228 c. Requiring the child to take any preassessments and  
1229 postassessments selected by the provider if the child is 4 years  
1230 of age and is enrolled in a program provided by an eligible  
1231 Voluntary Prekindergarten Education Program provider. This sub-  
1232 paragraph does not apply to a student with disabilities for  
1233 whom a preassessment and postassessment are not appropriate. A  
1234 participating provider shall report a student's scores to the  
1235 parent.

1236 4. Affirm that the student remains in good standing with  
1237 the provider or school if one of those options is selected by  
1238 the parent.

1239 (b) The parent must file an application for initial program  
1240 participation with an organization by a date established by the  
1241 organization.

1242 (c) The parent must enroll his or her child in a program  
1243 from a Voluntary Prekindergarten Education Program provider  
1244 authorized under s. 1002.55, a school readiness provider  
1245 authorized under s. 1002.88, or an eligible private school if



308678

602-02098B-21

1246 either option is selected by the parent.

1247 (d) The parent must annually renew participation in the  
1248 program by a date set and format determined by the nonprofit  
1249 scholarship-funding organization in order for a student to be  
1250 eligible to receive funding. A student whose participation in  
1251 the program is not renewed may continue to spend scholarship  
1252 funds that are in his or her account from prior years unless the  
1253 account is closed pursuant to paragraph (6)(b). Notwithstanding  
1254 any changes to the student's IEP, a student who was previously  
1255 eligible for participation in the program remains eligible to  
1256 apply for renewal. However, for a high-risk child to continue to  
1257 participate in the program in the school year after he or she  
1258 reaches 6 years of age, the child's application for renewal of  
1259 program participation must contain documentation that the child  
1260 has a disability, other than high-risk status.

1261 (e) The parent is responsible for procuring the services  
1262 necessary to educate the student. If a parent does not procure  
1263 the necessary educational services for the student and the  
1264 student's account has been inactive for 2 consecutive fiscal  
1265 years, the student's account must be closed pursuant to  
1266 paragraph (6)(b). When the student receives a McKay-Gardiner  
1267 Scholarship, the district school board is not obligated to  
1268 provide the student with a free, appropriate public education.  
1269 For purposes of s. 1003.57 and the Individuals with Disabilities  
1270 in Education Act, a participating student has only those rights  
1271 that apply to all other unilaterally, parentally placed  
1272 students, except that, when requested by the parent, school  
1273 district personnel must develop an individual education plan or  
1274 matrix level of services.



602-02098B-21

1275 (f) The parent is responsible for all eligible expenses in  
 1276 excess of the amount of the McKay-Gardiner Scholarship.  
 1277 (g) The parent may not transfer any prepaid college plan or  
 1278 college savings plan funds contributed pursuant to paragraph  
 1279 (5) (f) to another beneficiary while the plan contains funds  
 1280 contributed pursuant to this section.  
 1281 (h) The parent may not receive a payment, refund, or rebate  
 1282 from an approved provider of any services under this program.  
 1283  
 1284 A participant who fails to comply with this subsection forfeits  
 1285 the McKay-Gardiner Scholarship.  
 1286 (12) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;  
 1287 APPLICATION.-In order to participate in the scholarship program  
 1288 created under this section, a charitable organization that seeks  
 1289 to be a nonprofit scholarship-funding organization must submit  
 1290 an application for initial approval or renewal to the Office of  
 1291 Independent Education and Parental Choice no later than  
 1292 September 1 of each year before the school year for which the  
 1293 organization intends to offer scholarships.  
 1294 (a) An application for initial approval must include:  
 1295 1. A copy of the organization's incorporation documents and  
 1296 registration with the Division of Corporations of the Department  
 1297 of State.  
 1298 2. A copy of the organization's Internal Revenue Service  
 1299 determination letter as a s. 501(c) (3) not-for-profit  
 1300 organization.  
 1301 3. A description of the organization's financial plan which  
 1302 demonstrates sufficient funds to operate throughout the school  
 1303 year.



602-02098B-21

1304 4. A description of the geographic region that the  
 1305 organization intends to serve and an analysis of the demand and  
 1306 unmet need for eligible students in that area.  
 1307 5. The organization's organizational chart.  
 1308 6. A description of the criteria and methodology that the  
 1309 organization will use to evaluate scholarship eligibility.  
 1310 7. A description of the application process, including  
 1311 deadlines and any associated fees.  
 1312 8. A description of the deadlines for attendance  
 1313 verification and scholarship payments.  
 1314 9. A copy of the organization's policies on conflict of  
 1315 interest and whistleblowers.  
 1316 10. A copy of a surety bond or letter of credit to secure  
 1317 the faithful performance of the obligations of the eligible  
 1318 nonprofit scholarship-funding organization in accordance with  
 1319 this section in an amount equal to 25 percent of the scholarship  
 1320 funds anticipated for each school year or \$100,000, whichever is  
 1321 greater. The surety bond or letter of credit must specify that  
 1322 any claim against the bond or letter of credit may be made only  
 1323 by an eligible nonprofit scholarship-funding organization to  
 1324 provide scholarships to and on behalf of students who would have  
 1325 had scholarships funded if it were not for the diversion of  
 1326 funds giving rise to the claim against the bond or letter of  
 1327 credit.  
 1328 (b) In addition to the information required under paragraph  
 1329 (a), an application for renewal must include:  
 1330 1. A single surety bond or letter of credit to secure the  
 1331 faithful performance of the obligations of the eligible  
 1332 nonprofit scholarship-funding organization in accordance with



602-02098B-21

1333 this chapter equal to the amount of undisbursed funds held by  
1334 the organization based on the annual report submitted pursuant  
1335 to paragraph (13)(l). The amount of the surety bond or letter of  
1336 credit must be at least \$100,000, but not more than \$25 million.  
1337 The surety bond or letter of credit must specify that any claim  
1338 against the bond or letter of credit may be made only by an  
1339 eligible nonprofit scholarship-funding organization to provide  
1340 scholarships to and on behalf of students who would have had  
1341 scholarships funded if it were not for the diversion of funds  
1342 giving rise to the claim against the bond or letter of credit.

1343 2. The organization's completed Internal Revenue Service  
1344 Form 990 submitted no later than November 30 of the year before  
1345 the school year for which the organization intends to offer the  
1346 scholarships, notwithstanding the September 1 application  
1347 deadline.

1348 3. A copy of any statutorily required audit which the  
1349 organization must provide to the Department of Education and  
1350 Auditor General.

1351 4. An annual report that includes:

1352 a. The number of students who completed applications, by  
1353 county and by grade.

1354 b. The number of students who were approved for  
1355 scholarships, by county and by grade.

1356 c. The number of students who received funding for  
1357 scholarships within each funding category, by county and by  
1358 grade.

1359 d. The amount of funds received, the amount of funds  
1360 distributed in scholarships, and an accounting of remaining  
1361 funds and the obligation of those funds.



602-02098B-21

1362 e. A detailed accounting of how the organization spent the  
1363 administrative funds allowable under paragraph (13)(f).

1364 (c) In consultation with the Department of Revenue and the  
1365 Chief Financial Officer, the Office of Independent Education and  
1366 Parental Choice shall review the application. The Department of  
1367 Education shall notify the organization in writing of any  
1368 deficiencies within 30 days after receipt of the application and  
1369 allow the organization 30 days to correct any deficiencies.

1370 (d) Within 30 days after receipt of the finalized  
1371 application by the Office of Independent Education and Parental  
1372 Choice, the Commissioner of Education shall recommend approval  
1373 or disapproval of the application to the State Board of  
1374 Education. The State Board of Education shall consider the  
1375 application and recommendation at the next scheduled meeting,  
1376 adhering to appropriate meeting notice requirements. If the  
1377 State Board of Education disapproves the organization's  
1378 application, it must provide the organization with a written  
1379 explanation of that determination. The State Board of  
1380 Education's action is not subject to chapter 120.

1381 (e) If the State Board of Education disapproves the renewal  
1382 of a nonprofit scholarship-funding organization, the  
1383 organization must notify the affected eligible students and  
1384 parents of the decision within 15 days after disapproval. An  
1385 eligible student affected by the disapproval of an  
1386 organization's participation remains eligible under this section  
1387 until the end of the school year in which the organization was  
1388 disapproved. The student must apply and be accepted by another  
1389 eligible nonprofit scholarship-funding organization for the  
1390 upcoming school year. The student must be given priority under





308678

602-02098B-21

1391 paragraph (13) (e).

1392 (f) All remaining student accounts with funds held by a  
1393 nonprofit scholarship-funding organization that is disapproved  
1394 for participation must be transferred to the student's account  
1395 established with the eligible nonprofit scholarship-funding  
1396 organization that accepts the student. All transferred funds  
1397 must be deposited by the eligible nonprofit scholarship-funding  
1398 organization receiving such funds into the student's scholarship  
1399 account. All other remaining funds must be transferred to the  
1400 department. All transferred amounts received by any eligible  
1401 nonprofit scholarship-funding organization must be separately  
1402 disclosed in the annual financial audit required under  
1403 subsection (13).

1404 (g) A nonprofit scholarship-funding organization is a  
1405 renewing organization if it was approved by the State Board of  
1406 Education for the 2021-2022 fiscal year or after and maintains  
1407 continuous approval and participation in the program. An  
1408 organization that chooses not to participate for 1 year or more  
1409 or is disapproved to participate for 1 year or more must submit  
1410 an application for initial approval in order to participate in  
1411 the program again.

1412 (h) The State Board of Education shall adopt rules  
1413 providing guidelines for receiving, reviewing, and approving  
1414 applications for new and renewing nonprofit scholarship-funding  
1415 organizations. The rules must include a process for compiling  
1416 input and recommendations from the Chief Financial Officer, the  
1417 Department of Revenue, and the Department of Education. The  
1418 rules also must require that the nonprofit scholarship-funding  
1419 organization make a brief presentation to assist the State Board



308678

602-02098B-21

1420 of Education in its decision.

1421 (i) A state university; or an independent nonprofit college  
1422 chartered in this state or independent nonprofit university  
1423 chartered in this state that are eligible to participate in the  
1424 William L. Boyd, IV, Effective Access to Student Education Grant  
1425 Program and are accredited by the Commission on Colleges of the  
1426 Southern Association of Colleges and Schools is exempt from the  
1427 initial or renewal application process, but must file a  
1428 registration notice with the Department of Education to be an  
1429 eligible nonprofit scholarship-funding organization. The State  
1430 Board of Education shall adopt rules that identify the procedure  
1431 for filing the registration notice with the department. The  
1432 rules must identify appropriate reporting requirements for  
1433 fiscal, programmatic, and performance accountability purposes  
1434 consistent with this section, but may not exceed the  
1435 requirements for eligible nonprofit scholarship-funding  
1436 organizations for charitable organizations.

1437 (13) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING  
1438 ORGANIZATIONS.—An organization may establish McKay-Gardiner  
1439 Scholarships for eligible students by:

1440 (a) Complying with the requirements of s. 1002.394(11) (a)–

1441 (h).

1442 (b) Receiving applications and determining student  
1443 eligibility in accordance with the requirements of this section.  
1444 When an application is approved, the organization must provide  
1445 the department with information on the student to enable the  
1446 department to determine student funding in accordance with  
1447 subsection (15).

1448 (c) Providing scholarships on a first-come, first-served



308678

602-02098B-21

1449 basis, based upon the funds provided, and notifying parents of  
1450 their respective student's receipt of a scholarship.

1451 (d) Establishing a date by which a parent must confirm  
1452 initial or continuing participation in the program.

1453 (e) Reviewing applications and awarding scholarship funds  
1454 to approved applicants using the following order of priority:

1455 1.a. For the 2021-2022 school year, a student who received  
1456 a John M. McKay Scholarship for Students with Disabilities or a  
1457 Gardiner Scholarship in the 2020-2021 school year and meets the  
1458 eligibility requirements in subsection (3) is eligible for a  
1459 McKay-Gardiner Scholarship in the 2021-2022 school year.

1460 b. For the 2022-2023 school year and thereafter, renewing  
1461 students from the previous school year under this section.

1462 2. Students retained on the previous school year's wait  
1463 list.

1464 3. An eligible student who meets the criteria for an  
1465 initial award pursuant to subsection (3).

1466 An approved student who does not receive a scholarship must be  
1467 placed on the wait list in the order in which his or her  
1468 application is approved. An eligible student who does not  
1469 receive a scholarship within the fiscal year shall be retained  
1470 on the wait list for the subsequent year.

1471 (f) Using an amount not to exceed 2.5 percent of the total  
1472 calculated amount of all scholarships awarded under this section  
1473 for administrative expenses associated with performing functions  
1474 authorized under this section.

1475 (g) Verifying qualifying educational expenditures pursuant  
1476 to paragraph (9) (c) and requesting the return of any funds used  
1477



308678

602-02098B-21

1478 for unauthorized purposes.

1479 (h) Returning any remaining program funds to the department  
1480 pursuant to paragraph (6) (b).

1481 (i) Notifying the parent about the availability of, and the  
1482 requirements associated with requesting, an initial IEP or IEP  
1483 reevaluation every 3 years for each student participating in the  
1484 program.

1485 (j) Documenting each student's eligibility for a fiscal  
1486 year before granting a scholarship for that fiscal year pursuant  
1487 to paragraph (3) (b). A student is ineligible for a scholarship  
1488 if the student's account has been inactive for 2 consecutive  
1489 fiscal years and the student's account has been closed pursuant  
1490 to paragraph (6) (b).

1491 (k) Submitting in a timely fashion any information  
1492 requested by the department relating to the program.

1493 (l) Preparing and submitting quarterly reports to the  
1494 department pursuant to paragraph (9) (e).

1495 (m) Notifying the department of any violation of this  
1496 section.

1497 (14) TRANSITION-TO-WORK PROGRAM.—A student participating in  
1498 the McKay-Gardiner Scholarship Program who is at least 17 years  
1499 of age, but not older than 22 years of age, and who has not  
1500 received a high school diploma or certificate of completion is  
1501 eligible for enrollment in a transition-to-work program provided  
1502 by a private school or job coach. A transition-to-work program  
1503 must consist of academic instruction, work skills training, and  
1504 a volunteer or paid work experience.

1505 (a) To offer a transition-to-work program, a participating  
1506 private school or job coach must:



602-02098B-21

- 1507 1. Develop a transition-to-work program plan, which must  
1508 include a written description of the academic instruction and  
1509 work skills training students will receive and the goals for  
1510 students in the program.
- 1511 2. Submit the transition-to-work program plan to the Office  
1512 of Independent Education and Parental Choice.
- 1513 3. Develop a personalized transition-to-work program plan  
1514 for each student enrolled in the program. The student's parent,  
1515 the student, and the school principal or job coach must sign the  
1516 personalized plan. The personalized plan must be submitted to  
1517 the Office of Independent Education and Parental Choice upon  
1518 request by the office.
- 1519 4. Provide a release of liability form that must be signed  
1520 by the student's parent, the student, and a representative of  
1521 the business offering the volunteer or paid work experience.
- 1522 5. Assign a case manager or job coach to visit the  
1523 student's job site on a weekly basis to observe the student and,  
1524 if necessary, provide support and guidance to the student.
- 1525 6. Provide to the parent and student a quarterly report  
1526 that documents and explains the student's progress and  
1527 performance in the program.
- 1528 7. Maintain accurate attendance and performance records for  
1529 the student.
- 1530 (b) A student enrolled in a transition-to-work program  
1531 must, at a minimum:
- 1532 1. Receive 15 instructional hours that must include  
1533 academic instruction and work skills training.
- 1534 2. Participate in 10 hours of work at the student's  
1535 volunteer or paid work experience.



602-02098B-21

- 1536 (c) To participate in a transition-to-work program, a  
1537 business must:
- 1538 1. Maintain an accurate record of the student's performance  
1539 and hours worked and provide the information to the private  
1540 school.
- 1541 2. Comply with all state and federal child labor laws.
- 1542 (15) FUNDING AND PAYMENT.—For the purposes of this  
1543 subsection, the term "student FTE" refers to how participating  
1544 students are calculated for the purposes of the scholarship  
1545 program allocation, which is equal to four quarterly scholarship  
1546 payments.
- 1547 (a) The McKay-Gardiner scholarship is established for up to  
1548 50,000 student FTE for the 2021-2022 school year. For the 2022-  
1549 2023 school year, and each year thereafter, the maximum number  
1550 of student FTE shall increase by 1.0 percent of the state's  
1551 total public school exceptional student education student  
1552 enrollment, not including gifted students.
- 1553 1. For a student who has a Level I to Level III matrix of  
1554 services or a doctor's diagnosis, the calculated scholarship  
1555 amount for a student participating in the program must be based  
1556 upon the grade level and school district in which the student  
1557 would have been enrolled as 97.5 percent of the funds per  
1558 unweighted full-time equivalent in the Florida Education Finance  
1559 Program for a student in the basic exceptional student education  
1560 program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-  
1561 full-time equivalent share of funds for all categorical  
1562 programs, as funded in the General Appropriations Act, except  
1563 that for the exceptional student education guaranteed allocation  
1564 as provided in s. 1011.62(1)(e)1.c. and 2., the funds must be



602-02098B-21

1565 allocated based on the school district's average exceptional  
1566 student education guaranteed allocation funds per exceptional  
1567 student education full-time equivalent student.

1568 2. For a student with a Level IV or Level V matrix of  
1569 services, the calculated scholarship amount must be based upon  
1570 the school district to which the student would have been  
1571 assigned as 97.5 percent of the funds per full-time equivalent  
1572 for the Level IV or Level V Exceptional Student Education  
1573 program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-  
1574 time equivalent share of funds for all categorical programs, as  
1575 funded in the General Appropriations Act.

1576 3. For a student with a 504 plan, the calculated  
1577 scholarship amount must be based upon the grade level and school  
1578 district to which the student would have been assigned as 97.5  
1579 percent of the funds per unweighted full-time equivalent in the  
1580 Florida Education Finance Program for a student in the basic  
1581 education program established pursuant to s. 1011.62(1)(c)1.,  
1582 plus a per-full-time equivalent share of funds for all  
1583 categorical programs, as funded in the General Appropriations  
1584 Act.

1585 (b) At the time of each Florida Education Finance Program  
1586 student membership survey, the scholarship funding organization  
1587 shall report to the department student enrollment, student FTE,  
1588 and total award amounts by county, delineated by FEFP program,  
1589 and grade and matrix level for all students who are  
1590 participating in the McKay-Gardiner Scholarship Program.  
1591 Students with a 504 plan must be separately identified.

1592 (c) Upon notification from an organization on July 1,  
1593 September 1, December 1, and February 1 that an application has



602-02098B-21

1594 been approved for the program, the department shall verify that  
1595 the student is not prohibited from receiving a scholarship  
1596 pursuant to subsection (4). The organization must provide the  
1597 department with the documentation necessary to verify the  
1598 student's participation.

1599 (d) Upon verification, the department shall release the  
1600 student's scholarship funds to the organization, to be deposited  
1601 into the student's account in four equal amounts no later than  
1602 September 1, November 1, February 1, and April 1 of each school  
1603 year in which the scholarship is in force.

1604 (e) Accrued interest in the student's account is in  
1605 addition to, and not part of, the awarded funds. Program funds  
1606 include both the awarded funds and accrued interest.

1607 (f) The organization may develop a system for payment of  
1608 benefits by funds transfer, including, but not limited to, debit  
1609 cards, electronic payment cards, or any other means of payment  
1610 which the department deems to be commercially viable or cost-  
1611 effective. A student's scholarship award may not be reduced for  
1612 debit card or electronic payment fees. Commodities or services  
1613 related to the development of such a system must be procured by  
1614 competitive solicitation unless they are purchased from a state  
1615 term contract pursuant to s. 287.056.

1616 (g) Moneys received pursuant to this section do not  
1617 constitute taxable income to the qualified student or the parent  
1618 of the qualified student.

1619 (16) OBLIGATIONS OF THE AUDITOR GENERAL.-

1620 (a) The Auditor General shall review all audit reports  
1621 submitted pursuant to subsection (13). The Auditor General shall  
1622 request any significant items that were omitted in violation of



308678

602-02098B-21

1623 a rule adopted by the Auditor General. The organization shall  
1624 provide such items within 45 days after the date of the request.  
1625 If the scholarship-funding organization does not comply with the  
1626 Auditor General's request, the Auditor General must notify the  
1627 Legislative Auditing Committee.

1628 (b) At least once every 3 years, the Auditor General shall  
1629 conduct an operational audit of accounts and records of each  
1630 organization that participates in the program. As part of this  
1631 audit, the Auditor General, at a minimum, shall verify the total  
1632 number of students served and the eligibility of reimbursements  
1633 made by the organization and transmit that information to the  
1634 department. The Auditor General shall provide the commissioner  
1635 with a copy of each annual operational audit performed pursuant  
1636 to this subsection within 10 days after the audit is finalized.

1637 (c) The Auditor General shall notify the department of any  
1638 organization that fails to comply with a request for  
1639 information.

1640 (17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The  
1641 Department of Health, the Agency for Persons with Disabilities,  
1642 and the Department of Education shall coordinate with an  
1643 organization to provide easy or automated access to lists of  
1644 licensed providers of services specified in paragraph (5)(c) to  
1645 ensure efficient administration of the program.

1646 (18) LIABILITY.—The state is not liable for the awarding of  
1647 funds or for any use of funds awarded under this section.

1648 (19) SCOPE OF AUTHORITY.—This section does not expand the  
1649 authority of the state, its officers, or any school district to  
1650 impose additional regulation on participating private schools,  
1651 independent postsecondary educational institutions, and private



308678

602-02098B-21

1652 providers beyond that reasonably necessary to enforce  
1653 requirements expressly set forth in this section.

1654 (20) RULES.—The State Board of Education shall adopt rules  
1655 pursuant to ss. 120.536(1) and 120.54 to administer this  
1656 section.

1657 Section 17. Section 1002.385, Florida Statutes, is  
1658 repealed.

1659 Section 18. Section 1002.39, Florida Statutes, is repealed.

1660 Section 19. Section 1002.394, Florida Statutes, is amended  
1661 to read:

1662 1002.394 The Family Empowerment Scholarship Program.—

1663 (1) PURPOSE.—The Family Empowerment Scholarship Program is  
1664 established to provide children of families in this state,  
1665 including those with ~~which have~~ limited financial resources,  
1666 with educational options to achieve success in their education.

1667 (2) DEFINITIONS.—As used in this section, the term:

1668 (a) "Approved provider" means a provider approved by the  
1669 department ~~"Department" means the Department of Education.~~

1670 (b) "Curriculum" means a complete course of study for a  
1671 particular content area or grade level, including any required  
1672 supplemental materials, teachers' manuals, and associated online  
1673 instruction.

1674 (c) "Department" means the Department of Education.

1675 (d) "Direct certification list" means the certified list of  
1676 children who qualify for the food assistance program, the  
1677 Temporary Assistance for Needy Families Program, or the Food  
1678 Distribution Program on Indian Reservations provided to the  
1679 Department of Education by the Department of Children and  
1680 Families.



602-02098B-21

1681 (e) "Eligible nonprofit scholarship-funding organization"  
1682 or "organization" means a state university, an independent  
1683 college or university that is eligible to participate in the  
1684 William L. Boyd, IV, Effective Access to Student Education Grant  
1685 Program located and chartered in this state which is not for  
1686 profit and is accredited by the Commission on Colleges of the  
1687 Southern Association of Colleges and Schools, or is a charitable  
1688 organization that: ~~has the same meaning as provided in s.~~  
1689 ~~1002.395(2) (f).~~

1690 1. Is exempt from federal income tax pursuant to s.  
1691 501(c)(3) of the Internal Revenue Code;

1692 2. Is a Florida entity formed under chapter 605, chapter  
1693 607, or chapter 617 and whose principal office is located in  
1694 this state; and

1695 3. Complies with subsections (11) and (14).

1696 (f) "Eligible postsecondary educational institution" means  
1697 a Florida College System institution; a state university; a  
1698 school district technical center; a school district adult  
1699 general education center; an independent college or university  
1700 that is eligible to participate in the William L. Boyd, IV,  
1701 Effective Access to Student Education Grant Program under s.  
1702 1009.89; or an accredited independent postsecondary educational  
1703 institution, as defined in s. 1005.02, which is licensed to  
1704 operate in this state under part III of chapter 1005.

1705 (g)(e) "Eligible private school" means a private school as  
1706 defined in s. 1002.01 located in this state which offers an  
1707 education to students in any grade from Kindergarten through  
1708 grade 12 and:

1709 1. Meets the requirements of ss. 1002.42 and 1002.421; and



602-02098B-21

1710 2. Meets the applicable requirements imposed under this  
1711 chapter, if the private school participates in a scholarship  
1712 program under this chapter ~~has the same meaning as provided in~~  
1713 ~~s. 1002.395(2) (g).~~

1714 (h) "Household income" has the same meaning as the term  
1715 "income" as defined in the Income Eligibility Guidelines for  
1716 free and reduced price meals under the National School Lunch  
1717 Program in 7 C.F.R. part 210 as published in the Federal  
1718 Register by the United States Department of Agriculture.

1719 (i) "Inactive" means that no eligible expenditures have  
1720 been made from a student scholarship account funded pursuant to  
1721 this section.

1722 (j) "Incident" means battery; harassment; hazing; bullying;  
1723 kidnapping; physical attack; robbery; sexual offenses,  
1724 harassment, assault, or battery; threat or intimidation; or  
1725 fighting at school, as defined by the department in accordance  
1726 with s. 1006.147(4).

1727 (k) "Owner or operator" includes:

1728 1. An owner, president, officer, or director of an eligible  
1729 nonprofit scholarship-funding organization or a person with  
1730 equivalent decisionmaking authority over an eligible nonprofit  
1731 scholarship-funding organization.

1732 2. An owner, operator, superintendent, or principal of an  
1733 eligible private school or a person with equivalent  
1734 decisionmaking authority over an eligible private school.

1735 (l)(d) "Parent" means a resident of this state who is a  
1736 parent, as defined in s. 1000.21.

1737 (m)(e) "Program" means the Family Empowerment Scholarship  
1738 Program.



602-02098B-21

1739 (n) "School" means any educational program or activity  
1740 conducted by a public K-12 educational institution, any school-  
1741 related or school-sponsored program or activity, and riding on a  
1742 school bus as defined in s. 1006.25(1), including waiting at a  
1743 school bus stop.

1744 (3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible  
1745 for a Family Empowerment Scholarship under this section if the  
1746 student meets the following criteria:

1747 (a)1. The student is on the direct certification list  
1748 pursuant to s. 1002.395(2)(e) or the student's household income  
1749 level does not exceed 300 ~~185~~ percent of the federal poverty  
1750 level or an adjusted maximum percent of the federal poverty  
1751 level established pursuant to paragraph (e); or

1752 2. The student is:

1753 a. Currently placed, or during the previous state fiscal  
1754 year was placed, in foster care or in out-of-home care as  
1755 defined in s. 39.01;

1756 b. A sibling of a student who is participating in the  
1757 scholarship program under this subsection, if the student  
1758 resides in the same household as the sibling;

1759 c. A sibling of a student who is participating in the  
1760 scholarship program under s. 1002.381, if the student resides in  
1761 the same household as the sibling and attends the same school;

1762 or

1763 d. Enrolled in a Florida public school in kindergarten  
1764 through grade 12 and reported an incident in accordance with  
1765 paragraph (7) (b).

1766 3. ~~The student's household income level does not exceed 300~~  
1767 ~~percent of the federal poverty level or an adjusted maximum~~



602-02098B-21

1768 ~~percent of the federal poverty level as established pursuant to~~  
1769 ~~paragraph (e).~~

1770  
1771 A student who initially receives a scholarship based on  
1772 eligibility under this paragraph ~~subparagraph 2~~, remains  
1773 eligible to participate until the student graduates from high  
1774 school or attains the age of 21 years, whichever occurs first,  
1775 regardless of the student's household income level. ~~A sibling of~~  
1776 ~~a student who is participating in the scholarship program under~~  
1777 ~~this subsection is eligible for a scholarship if the student~~  
1778 ~~resides in the same household as the sibling.~~

1779 (b)1. The student is eligible to enroll in kindergarten  
1780 through grade 12 in a public school in this state;

1781 2. ~~The student has spent the prior school year in~~  
1782 ~~attendance at a Florida public school; or~~

1783 3. ~~Beginning with the 2020-2021 school year, the student~~  
1784 ~~received a scholarship pursuant to s. 1002.395 during the~~  
1785 ~~previous school year but did not receive a renewal scholarship~~  
1786 ~~based solely on the eligible nonprofit scholarship funding~~  
1787 ~~organization's lack of available funds after the organization~~  
1788 ~~fully exhausts its efforts to use funds available for awards~~  
1789 ~~under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit~~  
1790 ~~scholarship funding organizations with students who meet the~~  
1791 ~~eligibility criterion of this subparagraph must annually notify~~  
1792 ~~the department in a format and by a date established by the~~  
1793 ~~department.~~

1794  
1795 For purposes of this paragraph, the term "prior school year in  
1796 attendance" means that the student was enrolled full time and



308678

602-02098B-21

1797 ~~reported by a school district for funding during the preceding~~  
1798 ~~October and February Florida Education Finance Program surveys~~  
1799 ~~in kindergarten through grade 12, which includes time spent in a~~  
1800 ~~Department of Juvenile Justice commitment program if funded~~  
1801 ~~under the Florida Education Finance Program. However, a~~  
1802 ~~dependent child of a member of the United States Armed Forces~~  
1803 ~~who transfers to a school in this state from out of state or~~  
1804 ~~from a foreign country due to a parent's permanent change of~~  
1805 ~~station orders or a foster child is exempt from the prior public~~  
1806 ~~school attendance requirement under this paragraph, but must~~  
1807 ~~meet the other eligibility requirements specified under this~~  
1808 ~~section to participate in the program.~~

1809 (c) The parent has applied to an eligible nonprofit  
1810 scholarship-funding organization to participate in the program  
1811 by a date set by the organization obtained acceptance for  
1812 admission of the student to a private school that is eligible  
1813 for the program under subsection (8), and the parent has  
1814 requested a scholarship from the Department of Education by a  
1815 date established by the department pursuant to paragraph (7)(c),  
1816 but no later than at least 60 days before the date of the first  
1817 scholarship payment. The application request must be  
1818 communicated directly to the organization department in a manner  
1819 that creates a written or electronic record of the application  
1820 request and the date of receipt of the application request. The  
1821 department must notify the school district of the parent's  
1822 intent upon receipt of the parent's request.

1823 (d) The student is awarded a scholarship in accordance with  
1824 the following priority order:

1825 1. An eligible student who received a Family Empowerment



308678

602-02098B-21

1826 Scholarship during the previous school year, or a Florida Tax  
1827 Credit Scholarship or Hope Scholarship during the 2020-2021  
1828 school year, and requested a renewal scholarship award.

1829 2. An eligible student who meets the criteria for an  
1830 initial award under both ~~paragraphs~~ paragraph (a) and (b) and  
1831 was retained on the previous school year's wait list  
1832 subparagraph (b)3.

1833 3. An eligible student who meets the criteria for an  
1834 initial award under sub-subparagraph (a)2.a., sub-subparagraph  
1835 (a)2.b., sub-subparagraph (a)2.d., or paragraph (b) subparagraph  
1836 (b)2. and either subparagraph (a)1. or subparagraph (a)2.

1837 4. An eligible student who meets the criteria for an  
1838 initial award under subparagraph (a)1. ~~(b)1.~~ and paragraph (b),  
1839 and the student's household income level does not exceed 185  
1840 percent of the federal poverty level either subparagraph (a)1.  
1841 or subparagraph (a)2.

1842 5. An eligible student who meets the criteria for an  
1843 initial award under subparagraph (a)1. ~~(a)3.~~ and, paragraph (b)  
1844 in priority order, either subparagraph (b)2. or subparagraph  
1845 (b)1.

1846 6. An eligible student who meets the criteria for an  
1847 initial award under sub-subparagraph (a)2.c. and paragraph (b).

1848  
1849 An approved student who does not receive a scholarship must be  
1850 placed on the wait list in the order in which his or her  
1851 application is approved. An eligible student who does not  
1852 receive a scholarship within the fiscal year must be retained on  
1853 the wait list for the subsequent year.

1854 (e) The student's household income level does not exceed an





602-02098B-21

1855 adjusted maximum percent of the federal poverty level that is  
1856 increased by 25 percent in the fiscal year following any fiscal  
1857 year in which more than 5 percent of the available scholarships  
1858 authorized under subsection (12)~~(11)~~ have not been awarded.

1859 (4) TERM OF SCHOLARSHIP.~~For purposes of continuity of~~  
1860 educational choice and program integrity:

1861 (a)1. Program payments made by the state to an organization  
1862 for a Family Empowerment Scholarship under this section must  
1863 continue until:

1864 a. The parent does not renew program eligibility;

1865 b. The organization determines that the student is not  
1866 eligible for program renewal;

1867 c. The Commissioner of Education suspends or revokes  
1868 program participation or use of funds pursuant to subparagraph

1869 (b) (1);

1870 d. The student's parent has forfeited participation in the  
1871 program for failure to comply with subsection (10);

1872 e. The student enrolls in a public school; or

1873 f. The student graduates from high school or attains 21  
1874 years of age, whichever occurs first. However, if a student  
1875 enters a Department of Juvenile Justice detention center for a  
1876 period of no more than 21 days, the student is not considered to  
1877 have returned to a public school for that purpose.

1878 2. Reimbursements for program expenditures may continue  
1879 until the account balance is expended or the account is closed  
1880 pursuant to paragraph (b) ~~For purposes of continuity of~~  
1881 educational choice, a Family Empowerment Scholarship shall  
1882 remain in force until the student returns to a public school,  
1883 graduates from high school, or reaches the age of 21, whichever



602-02098B-21

1884 ~~occurs first. A scholarship student who enrolls in a public~~  
1885 ~~school or public school program is considered to have returned~~  
1886 ~~to a public school for the purpose of determining the end of the~~  
1887 ~~scholarship's term. However, if a student enters a Department of~~  
1888 ~~Juvenile Justice detention center for a period of no more than~~  
1889 ~~21 days, the student is not considered to have returned to a~~  
1890 ~~public school for that purpose.~~

1891 (b)1. The commissioner shall close a student's scholarship  
1892 account, and any remaining funds, including, but not limited to,  
1893 contributions made to the Stanley G. Tate Florida Prepaid  
1894 College Program or earnings from or contributions made to the  
1895 Florida College Savings Program using program funds pursuant to  
1896 paragraph (6) (e), revert to the state after:

1897 a. Denial or revocation of program eligibility by the  
1898 commissioner for fraud or abuse, including, but not limited to,  
1899 the student or the student's parent accepting any payment,  
1900 refund, or rebate in any manner from a provider of any services  
1901 received pursuant to subsection (6); however, a private school  
1902 may discount tuition if the private school deems it necessary;

1903 b. Any period of 2 consecutive years after high school  
1904 completion or graduation during which the student has not been  
1905 enrolled in an eligible postsecondary educational institution or  
1906 a program offered by the institution; or

1907 c. The account has been inactive for 2 consecutive fiscal  
1908 years prior to high school completion or graduation ~~Upon~~  
1909 reasonable notice to the department and the school district, the  
1910 student's parent may remove the student from the private school  
1911 and place the student in a public school in accordance with this  
1912 section.



602-02098B-21

1913 2. The commissioner must notify the parent and the  
1914 organization when a Family Empowerment Scholarship account is  
1915 closed and program funds revert to the state

1916 ~~(c) Upon reasonable notice to the department, the student's~~  
1917 ~~parent may move the student from one participating private~~  
1918 ~~school to another participating private school.~~

1919 (5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for  
1920 a Family Empowerment Scholarship while he or she is:

1921 (a) Enrolled in a public school, including, but not limited  
1922 to, the Florida School for the Deaf and the Blind, the College-  
1923 Preparatory Boarding Academy, a developmental research school  
1924 authorized under s. 1002.32, or a charter school authorized  
1925 under this chapter;

1926 (b) Enrolled in a school operating for the purpose of  
1927 providing educational services to youth in a Department of  
1928 Juvenile Justice commitment program;

1929 (c) Receiving any other educational scholarship pursuant to  
1930 this chapter; or

1931 ~~(d) Participating in a home education program as defined in~~  
1932 ~~s. 1002.01(1);~~

1933 ~~(e) Participating in a private tutoring program pursuant to~~  
1934 ~~s. 1002.43; or~~

1935 ~~(f) Participating in a virtual school, correspondence~~  
1936 ~~school, or distance learning program that receives state funding~~  
1937 ~~pursuant to the student's participation.~~

1938 (6) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be  
1939 used to meet the individual educational needs of an eligible  
1940 student and may be spent for the following purposes:

1941 (a) Instructional materials, including school equipment and



602-02098B-21

1942 supplies, and digital devices and Internet access to access  
1943 digital instructional materials.

1944 (b) Curriculum.

1945 (c) Tuition or fees associated with full-time or part-time  
1946 enrollment in any of the following:

1947 1. A home education program, an eligible private school, an  
1948 eligible postsecondary educational institution, or a program  
1949 offered by the postsecondary institution;

1950 2. A private tutoring program authorized under s. 1002.43,  
1951 a virtual program offered by a department-approved private  
1952 online provider that meets the provider qualifications specified  
1953 in s. 1002.45(2)(a), or a program offered by the Florida Virtual  
1954 School to a private paying student; or

1955 3. An approved online course offered pursuant to s.  
1956 1003.499 or s. 1004.0961 or a private virtual school that meets  
1957 the requirements of s. 1002.421.

1958 (d) Fees for nationally standardized, norm-referenced  
1959 achievement tests, Advanced Placement examinations, industry  
1960 certification examinations, assessments related to postsecondary  
1961 education, or other assessments.

1962 (e) Contributions to the Stanley G. Tate Florida Prepaid  
1963 College Program pursuant to s. 1009.98 or the Florida College  
1964 Savings Program pursuant to s. 1009.981, for the benefit of the  
1965 eligible student.

1966 (f) Contracted services provided by a public school or  
1967 school district, including classes. A student who receives  
1968 services under a contract under this paragraph is not considered  
1969 enrolled in a public school for eligibility purposes as  
1970 specified in subsection (5).



602-02098B-21

1971 (g) Tuition and fees for part-time tutoring services  
 1972 provided by a person who holds a valid Florida educator's  
 1973 certificate pursuant to s. 1012.56; a person who holds an  
 1974 adjunct teaching certificate pursuant to s. 1012.57; a person  
 1975 who has a bachelor's degree or a graduate degree in the subject  
 1976 area in which instruction is given; or a person who has  
 1977 demonstrated a mastery of subject area knowledge pursuant to s.  
 1978 1012.56(5) or as approved by the department. As used in this  
 1979 paragraph, the term "part-time tutoring services" does not  
 1980 qualify as regular school attendance as defined in s.  
 1981 1003.01(13)(e).

1982 (h) Fees for summer education programs.  
 1983 (i) Fees for after-school education programs.  
 1984 (j) Fees for an annual evaluation of educational progress  
 1985 by a state-certified teacher under s. 1002.41(1)(f), if this  
 1986 option is chosen for a home education student.

1987 (k) Transportation expenses that may not exceed \$750  
 1988 annually necessary to meet the student's educational needs under  
 1989 this section.

1991 A provider of any services receiving payments pursuant to this  
 1992 subsection may not share, refund, or rebate any moneys from the  
 1993 Family Empowerment Scholarship with the parent or participating  
 1994 student in any manner.

1995 (7)(6) SCHOOL DISTRICT OBLIGATIONS.-  
 1996 (a) By July 15, 2019, and by April 1 of each year  
 1997 thereafter, a school district shall inform all households within  
 1998 the district receiving free or reduced-priced meals under the  
 1999 National School Lunch Act of their eligibility to apply to the



602-02098B-21

2000 ~~department~~ for a Family Empowerment Scholarship. The form of  
 2001 such notice shall be provided by the department, and the school  
 2002 district shall include the provided form in any normal  
 2003 correspondence with eligible households. Such notice is limited  
 2004 to once a year.

2005 (b) Upon receipt of a report of an incident, the school  
 2006 principal, or his or her designee, shall provide a copy of the  
 2007 report to the parent and investigate the incident to determine  
 2008 if the incident must be reported as required by s. 1006.147(4).  
 2009 Within 24 hours after receipt of the report, the principal or  
 2010 his or her designee shall provide a copy of the report to the  
 2011 parent of the alleged offender and to the superintendent. Upon  
 2012 conclusion of the investigation or within 15 days after the  
 2013 incident was reported, whichever occurs first, the school  
 2014 district shall notify the parent of the program and offer the  
 2015 parent an opportunity to request and receive a Family  
 2016 Empowerment Scholarship.

2017 (c) The school district in which a participating student  
 2018 resides must notify the student and his or her parent about the  
 2019 locations and times to take all statewide assessments under s.  
 2020 1008.22 if the student chooses to participate in such  
 2021 assessments. Upon the request of the department, a school  
 2022 district shall coordinate with the department to provide to a  
 2023 participating private school the statewide assessments  
 2024 administered under s. 1008.22 and any related materials for  
 2025 administering the assessments. For a student who participates in  
 2026 the Family Empowerment Scholarship Program whose parent requests  
 2027 that the student take the statewide assessments under s.  
 2028 1008.22, the district in which the student attends a private



602-02098B-21

2029 school shall provide locations and times to take all statewide  
2030 assessments. A school district is responsible for implementing  
2031 test administrations at a participating private school,  
2032 including the:

2033 1. Provision of training for private school staff on test  
2034 security and assessment administration procedures;

2035 2. Distribution of testing materials to a private school;

2036 3. Retrieval of testing materials from a private school;

2037 4. Provision of the required format for a private school to  
2038 submit information to the district for test administration and  
2039 enrollment purposes; and

2040 5. Provision of any required assistance, monitoring, or  
2041 investigation at a private school.

2042 (d) (e) Each school district must publish information about  
2043 the Family Empowerment Scholarship Program on the district's  
2044 website homepage, ~~which, at a minimum, the published~~  
2045 ~~information~~ must include a website link to the Family  
2046 Empowerment Scholarship Program published on the Department of  
2047 Education website as well as a telephone number and e-mail that  
2048 ~~students and parents may use to contact relevant personnel in~~  
2049 ~~the school district to obtain information about the scholarship.~~

2050 ~~(8) (7)~~ DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
2051 shall:

2052 (a) Annually verify the eligibility of nonprofit  
2053 scholarship-funding organizations that meet the requirements of  
2054 paragraph (2) (e).

2055 (b) (a) Publish and update, as necessary, information on the  
2056 department website about the scholarship programs under this  
2057 chapter Family Empowerment Scholarship Program, including, but



602-02098B-21

2058 not limited to, student eligibility criteria, parental  
2059 responsibilities, and relevant data.

2060 (c) (b) Cross-check prior to each distribution of funds the  
2061 list of participating scholarship students with the public  
2062 school enrollment lists before each scholarship payment to avoid  
2063 duplication.

2064 (d) (e) Maintain and publish a list of nationally norm-  
2065 referenced tests identified for purposes of satisfying the  
2066 testing requirement in subparagraph (9) (c) 1. ~~(8) (e) 1.~~ The tests  
2067 must meet industry standards of quality in accordance with state  
2068 board rule.

2069 (e) (d) Notify eligible nonprofit scholarship-funding  
2070 organizations of the deadlines for submitting the verified list  
2071 of students determined to be eligible for an initial or renewal  
2072 scholarship.

2073 (f) (e) Distribute each student's scholarship funds on a  
2074 quarterly basis to the eligible nonprofit scholarship-funding  
2075 organization, to be deposited into the student's account  
2076 ~~Establish deadlines for the receipt of initial applications and~~  
2077 ~~renewal notifications in order to implement the priority order~~  
2078 ~~for scholarship awards pursuant to paragraph (3) (d).~~

2079 (g) Notify an eligible nonprofit scholarship-funding  
2080 organization of any of the organization's or other eligible  
2081 nonprofit scholarship-funding organization's identified students  
2082 who are receiving educational scholarships under this chapter.

2083 (h) Issue a project grant award to a state university, to  
2084 which participating private schools must report the scores of  
2085 participating students on the nationally norm-referenced tests  
2086 or the statewide assessments administered by the private school



602-02098B-21

2087 in grades 3 through 10. The project term is 2 years, and the  
2088 amount of the project is up to \$250,000 per year. The project  
2089 grant award must be reissued in 2-year intervals in accordance  
2090 with this paragraph.

2091 1. The state university must annually report to the  
2092 Department of Education on the student performance of  
2093 participating students:

2094 a. On a statewide basis. The report shall also include, to  
2095 the extent possible, a comparison of scholarship students'  
2096 performance to the statewide student performance of public  
2097 school students with socioeconomic backgrounds similar to those  
2098 of students participating in the scholarship program. To  
2099 minimize costs and reduce time required for the state  
2100 university's analysis and evaluation, the Department of  
2101 Education shall coordinate with the state university to provide  
2102 data in order to conduct analyses of matched students from  
2103 public school assessment data and calculate control group  
2104 student performance using an agreed-upon methodology; and

2105 b. On an individual school basis. For the 2020-2021 school  
2106 year, the annual report must include student performance for  
2107 each participating private school in which at least 51 percent  
2108 of the total enrolled students in the private school  
2109 participated in the Florida Tax Credit Scholarship Program or  
2110 the Family Empowerment Scholarship Program. Beginning with the  
2111 2021-2022 school year, the annual report must include student  
2112 performance for each participating private school in which at  
2113 least 51 percent of the total enrolled students in the private  
2114 school participated in the Family Empowerment Scholarship  
2115 Program. The report shall be according to each participating



602-02098B-21

2116 private school, and for participating students, in which there  
2117 are at least 30 participating students who have scores for tests  
2118 administered. If the state university determines that the 30-  
2119 participating-student cell size may be reduced without  
2120 disclosing personally identifiable information, as described in  
2121 34 C.F.R. s. 99.12, of a participating student, the state  
2122 university may reduce the participating-student cell size, but  
2123 the cell size may not be reduced to less than 10 participating  
2124 students. The department shall provide each private school's  
2125 prior school year student enrollment information to the state  
2126 university no later than June 15 of each year, or as requested  
2127 by the state university.

2128 2. The sharing and reporting of student performance data  
2129 under this paragraph must be in accordance with the requirements  
2130 of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family  
2131 Educational Rights and Privacy Act, and the applicable rules and  
2132 regulations issued pursuant thereto, and must be for the sole  
2133 purpose of creating the annual report required by subparagraph  
2134 1. All parties must preserve the confidentiality of such  
2135 information as required by law. The annual report may not  
2136 disaggregate data to a level that will identify individual  
2137 participating schools, except as required under sub-subparagraph  
2138 1.b., or disclose the academic level of individual students.

2139 3. The annual report required by subparagraph 1. must be  
2140 published by the Department of Education on its website.

2141 (i) Maintain on its website a list of approved providers,  
2142 including eligible postsecondary educational institutions,  
2143 eligible private schools, and organizations. The department may  
2144 identify or provide links to lists of other approved providers.



602-02098B-21

2145 (j) Require each organization to verify eligible  
2146 expenditures before the distribution of funds for any  
2147 expenditures made pursuant to paragraphs (6) (a) and (b). Review  
2148 of expenditures made for services specified in paragraphs  
2149 (6) (c)-(k) may be completed after the purchase is made.

2150 (k) Require quarterly reports by an eligible nonprofit  
2151 scholarship-funding organization regarding the overall number of  
2152 students participating in the scholarship program, the number of  
2153 home education students participating in the scholarship  
2154 program, the number of students attending a private school  
2155 participating in the scholarship program, the private schools at  
2156 which the students are enrolled, and other information the  
2157 department deems necessary.

2158 (l) Provide a process to match the direct certification  
2159 list with the scholarship application data submitted by any  
2160 nonprofit scholarship-funding organization eligible to receive  
2161 the 2.5 percent administrative allowance under paragraph  
2162 (11) (k).

2163 (m) Contract with an independent entity to provide an  
2164 annual evaluation of the program by:

2165 1. Reviewing the school bullying prevention education  
2166 program, school climate, and code of student conduct of each  
2167 public school from which 10 or more students transferred to  
2168 another public school or private school using the Hope  
2169 Scholarship or Family Empowerment Scholarship to determine areas  
2170 in the school or school district procedures involving reporting,  
2171 investigating, and communicating a parent's and student's rights  
2172 which are in need of improvement. At a minimum, the review must  
2173 include:



602-02098B-21

2174 a. An assessment of the investigation time and quality of  
2175 the response of the school and the school district.

2176 b. An assessment of the effectiveness of communication  
2177 procedures with the students involved in an incident, the  
2178 students' parents, and the school and school district personnel.

2179 c. An analysis of school incident and discipline data.

2180 d. The challenges and obstacles relating to implementing  
2181 recommendations from the review.

2182 2. Reviewing the school bullying prevention education  
2183 program, school climate, and code of student conduct of each  
2184 public school to which a student transferred if the student was  
2185 from a school identified in subparagraph 1. in order to identify  
2186 best practices and make recommendations to the public school at  
2187 which the incidents occurred.

2188 3. Surveying the parents of participating students to  
2189 determine academic, safety, and school climate satisfaction and  
2190 to identify any challenges to or obstacles in addressing an  
2191 incident or relating to the use of the scholarship.

2192 (n) Investigate any written complaint of a violation of  
2193 this section by a parent, a student, a private school, a public  
2194 school, a school district, an organization, a provider, or  
2195 another appropriate party in accordance with the process  
2196 established under s. 1002.421.

2197 (9)-(8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.-To be  
2198 eligible to participate in the Family Empowerment Scholarship  
2199 Program, a private school may be sectarian or nonsectarian and  
2200 must:

2201 (a) Comply with all requirements for private schools  
2202 participating in state school choice scholarship programs



602-02098B-21

2203 pursuant to s. 1002.421.

2204 (b) Provide to the organization department all  
2205 documentation required for a student's participation, including  
2206 the private school's and student's fee schedules, at least 30  
2207 days before any quarterly scholarship payment is made for the  
2208 student pursuant to paragraph (12) (f) (11) (f). ~~A student is not~~  
2209 ~~eligible to receive a quarterly scholarship payment if the~~  
2210 ~~private school fails to meet this deadline.~~

2211 (c)1. Annually administer or make provision for students  
2212 participating in the program in grades 3 through 10 to take one  
2213 of the nationally norm-referenced tests that are identified by  
2214 the department pursuant to paragraph (8) (d) (7) (e) or to take  
2215 the statewide assessments pursuant to s. 1008.22. Students with  
2216 disabilities for whom standardized testing is not appropriate  
2217 are exempt from this requirement. A participating private school  
2218 shall report a student's scores to his or her parent. By August  
2219 15 of each year, a participating private school must report the  
2220 scores of all participating students to a state university as  
2221 described in paragraph (8) (h) s. 1002.395(9) (f).

2222 2. Administer the statewide assessments pursuant to s.  
2223 1008.22 if the private school chooses to offer the statewide  
2224 assessments. A participating private school may choose to offer  
2225 and administer the statewide assessments to all students who  
2226 attend the private school in grades 3 through 10 and must submit  
2227 a request in writing to the department by March 1 of each year  
2228 in order to administer the statewide assessments in the  
2229 subsequent school year.

2230  
2231 If a private school fails to meet the requirements of this



602-02098B-21

2232 subsection or s. 1002.421, the commissioner may determine that  
2233 the private school is ineligible to participate in the  
2234 scholarship program.

2235 (10) (9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
2236 PARTICIPATION.—A parent who applies for a Family Empowerment  
2237 Scholarship is exercising his or her parental option to  
2238 determine the appropriate placement or the services that best  
2239 meets the needs of his or her child place his or her child in a  
2240 private school.

2241 (a) To satisfy or maintain program eligibility, including  
2242 eligibility to receive and spend program payments, the parent  
2243 must sign an agreement with the organization and annually submit  
2244 a sworn compliance statement to the organization to:

2245 1. Affirm that the student is enrolled in a program that  
2246 meets regular school attendance requirements as provided in s.  
2247 1003.01(13) (b)-(e).

2248 2. Affirm that the program funds are used only for  
2249 authorized purposes serving the student's educational needs, as  
2250 described in subsection (6).

2251 3. Affirm that the parent is responsible for the education  
2252 of his or her student by, as applicable:

2253 a. Requiring the student to take an assessment in  
2254 accordance with paragraph (9) (c); or

2255 b. Providing an annual evaluation in accordance with s.  
2256 1002.41(1) (f).

2257 4. Affirm that the student remains in good standing with  
2258 the provider or school if those options are selected by the  
2259 parent The parent must select the private school and apply for  
2260 the admission of his or her student.



602-02098B-21

2261 (b) ~~The parent must request the scholarship at least 60~~  
 2262 ~~days before the date of the first scholarship payment.~~

2263 ~~(c) The parent must inform the applicable school district~~  
 2264 ~~when the parent withdraws his or her student from a public~~  
 2265 ~~school to attend an eligible private school.~~

2266 ~~(d) Any student participating in the program must remain in~~  
 2267 ~~attendance throughout the school year unless excused by the~~  
 2268 ~~school for illness or other good cause.~~

2269 ~~(c)(e) If Before~~ enrolling in a private school, a student  
 2270 and his or her parent or guardian must meet with the private  
 2271 school's principal or the principal's designee to review the  
 2272 school's academic programs and policies, customized educational  
 2273 programs, code of student conduct, and attendance policies.

2274 ~~(d)(f)~~ The parent shall ensure that a ~~the~~ student  
 2275 participating in the scholarship program and enrolled in a  
 2276 private school takes the norm-referenced assessment offered by  
 2277 the private school. The parent may also choose to have the  
 2278 student participate in the statewide assessments pursuant to  
 2279 paragraph ~~(9)(c)~~ ~~(6)(b)~~.

2280 ~~(e)(g)~~ If the parent requests that the student  
 2281 participating in the program take all statewide assessments  
 2282 required pursuant to s. 1008.22, the parent is responsible for  
 2283 transporting the student to the assessment site designated by  
 2284 the school district.

2285 ~~(h) Upon receipt of a scholarship warrant, the parent to~~  
 2286 ~~whom the warrant is issued must restrictively endorse the~~  
 2287 ~~warrant to the private school for deposit into the private~~  
 2288 ~~school's account. The parent may not designate any entity or~~  
 2289 ~~individual associated with the participating private school as~~



602-02098B-21

2290 ~~the parent's attorney in fact to endorse a scholarship warrant.~~  
 2291 ~~A participant who fails to comply with this paragraph forfeits~~  
 2292 ~~the scholarship.~~

2293 ~~(f)(i)~~ The parent must annually renew participation in the  
 2294 program by the date established and in a format determined by  
 2295 the organization department pursuant to paragraph (7)(e). A  
 2296 student whose participation in the program is not renewed may  
 2297 continue to spend scholarship funds that are in his or her  
 2298 account from prior years unless the account must be closed  
 2299 pursuant to paragraph (4)(b).

2300 ~~(g)~~ The parent is responsible for procuring the services  
 2301 necessary to educate the student. If a parent does not procure  
 2302 the necessary educational services for the student and the  
 2303 student's account has been inactive for 2 consecutive fiscal  
 2304 years, the student is ineligible and the student's account must  
 2305 be closed pursuant to paragraph (4)(b).

2306 ~~(h)~~ The parent is responsible for all eligible expenses in  
 2307 excess of the Family Empowerment Scholarship.

2308 ~~(i)~~ The parent may not transfer any prepaid college plan or  
 2309 college savings plan funds contributed pursuant to paragraph  
 2310 (6)(e) to another beneficiary while the plan contains funds  
 2311 contributed pursuant to this section.

2312 ~~(j)~~ The parent may not receive a payment, refund, or rebate  
 2313 from an approved provider of any services under this program.

2314

2315 ~~A participant who fails to comply with this subsection forfeits~~  
 2316 ~~the Family Empowerment Scholarship.~~

2317 ~~(11)(10)~~ OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING  
 2318 ORGANIZATIONS.-An eligible nonprofit scholarship-funding





308678

602-02098B-21

2319 organization:

2320 (a) Must comply with the antidiscrimination provisions of  
2321 42 U.S.C. s. 2000d.

2322 (b) Must comply with the following background check  
2323 requirements:

2324 1. All owners and operators as defined in subparagraph  
2325 (2)(k)1., before employment or engagement to provide services,  
2326 are subject to a level 2 background screening as provided under  
2327 chapter 435. The fingerprints for the background screening must  
2328 be electronically submitted to the Department of Law Enforcement  
2329 and can be taken by an authorized law enforcement agency or by  
2330 an employee of the eligible nonprofit scholarship-funding  
2331 organization or a private company who is trained to take  
2332 fingerprints. However, the complete set of fingerprints of an  
2333 owner or operator may not be taken by the owner or operator. The  
2334 results of the state and national criminal history check must be  
2335 provided to the Department of Education for screening under  
2336 chapter 435. The cost of the background screening may be borne  
2337 by the eligible nonprofit scholarship-funding organization or  
2338 the owner or operator.

2339 2. Every 5 years following employment or engagement to  
2340 provide services or association with an eligible nonprofit  
2341 scholarship-funding organization, each owner or operator must  
2342 meet level 2 screening standards as described in s. 435.04, at  
2343 which time the nonprofit scholarship-funding organization shall  
2344 request the Department of Law Enforcement to forward the  
2345 fingerprints to the Federal Bureau of Investigation for level 2  
2346 screening. If the fingerprints of an owner or operator are not  
2347 retained by the Department of Law Enforcement under subparagraph



308678

602-02098B-21

2348 3., the owner or operator must electronically file a complete  
2349 set of fingerprints with the Department of Law Enforcement. Upon  
2350 submission of fingerprints for this purpose, the eligible  
2351 nonprofit scholarship-funding organization shall request that  
2352 the Department of Law Enforcement forward the fingerprints to  
2353 the Federal Bureau of Investigation for level 2 screening, and  
2354 the fingerprints must be retained by the Department of Law  
2355 Enforcement under subparagraph 3.

2356 3. Fingerprints submitted to the Department of Law  
2357 Enforcement as required by this paragraph must be retained by  
2358 the Department of Law Enforcement in a manner approved by rule  
2359 and entered in the statewide automated biometric identification  
2360 system authorized by s. 943.05(2)(b). The fingerprints must  
2361 continue to be available for all purposes and uses authorized  
2362 for arrest fingerprints entered in the statewide automated  
2363 biometric identification system pursuant to s. 943.051.

2364 4. The Department of Law Enforcement shall search all  
2365 arrest fingerprints received under s. 943.051 against the  
2366 fingerprints retained in the statewide automated biometric  
2367 identification system under subparagraph 3. Any arrest record  
2368 that is identified with an owner's or operator's fingerprints  
2369 must be reported to the Department of Education. The Department  
2370 of Education shall participate in this search process by paying  
2371 an annual fee to the Department of Law Enforcement and by  
2372 informing the Department of Law Enforcement of any change in the  
2373 employment, engagement, or association status of the owners or  
2374 operators whose fingerprints are retained under subparagraph 3.  
2375 The Department of Law Enforcement shall adopt a rule setting the  
2376 amount of the annual fee to be imposed upon the Department of



602-02098B-21

2377 Education for performing these services and establishing the  
2378 procedures for the retention of owner or operator fingerprints  
2379 and the dissemination of search results. The fee may be borne by  
2380 the owner or operator of the nonprofit scholarship-funding  
2381 organization.

2382 5. A nonprofit scholarship-funding organization whose owner  
2383 or operator fails the level 2 background screening is not  
2384 eligible to provide scholarships under this section.

2385 6. A nonprofit scholarship-funding organization whose owner  
2386 or operator in the last 7 years has filed for personal  
2387 bankruptcy or corporate bankruptcy in a corporation of which he  
2388 or she owned more than 20 percent is not eligible to provide  
2389 scholarships under this section.

2390 7. In addition to the offenses listed in s. 435.04, a  
2391 person required to undergo background screening pursuant to this  
2392 part or authorizing statutes may not have an arrest awaiting  
2393 final disposition for, must not have been found guilty of, or  
2394 entered a plea of nolo contendere to, regardless of  
2395 adjudication, and must not have been adjudicated delinquent, and  
2396 the record must not have been sealed or expunged for, any of the  
2397 following offenses or any similar offense of another  
2398 jurisdiction:

- 2399 a. Any authorizing statutes, if the offense was a felony.
- 2400 b. This chapter, if the offense was a felony.
- 2401 c. Section 409.920, relating to Medicaid provider fraud.
- 2402 d. Section 409.9201, relating to Medicaid fraud.
- 2403 e. Section 741.28, relating to domestic violence.
- 2404 f. Section 817.034, relating to fraudulent acts through
- 2405 mail, wire, radio, electromagnetic, photoelectronic, or



602-02098B-21

2406 photooptical systems.

2407 g. Section 817.234, relating to false and fraudulent  
2408 insurance claims.

2409 h. Section 817.505, relating to patient brokering.

2410 i. Section 817.568, relating to criminal use of personal  
2411 identification information.

2412 j. Section 817.60, relating to obtaining a credit card  
2413 through fraudulent means.

2414 k. Section 817.61, relating to fraudulent use of credit  
2415 cards, if the offense was a felony.

2416 l. Section 831.01, relating to forgery.

2417 m. Section 831.02, relating to uttering forged instruments.

2418 n. Section 831.07, relating to forging bank bills, checks,  
2419 drafts, or promissory notes.

2420 o. Section 831.09, relating to uttering forged bank bills,  
2421 checks, drafts, or promissory notes.

2422 p. Section 831.30, relating to fraud in obtaining medicinal  
2423 drugs.

2424 g. Section 831.31, relating to the sale, manufacture,  
2425 delivery, or possession with the intent to sell, manufacture, or  
2426 deliver any counterfeit controlled substance, if the offense was  
2427 a felony.

2428 (c) May not have an owner or operator who owns or operates  
2429 an eligible private school that is participating in the  
2430 scholarship program.

2431 (d) Shall establish and maintain separate accounts for each  
2432 eligible student. For each account, the organization must  
2433 maintain a record of accrued interest that is retained in the  
2434 student's account and available only for authorized program



308678

602-02098B-21

2435 expenditures.

2436 (e) May not restrict or reserve scholarships for use at a  
2437 particular private school.

2438 (f) Must provide to the Auditor General and the Department  
2439 of Education a report on the results of an annual financial  
2440 audit of its accounts and records conducted by an independent  
2441 certified public accountant in accordance with auditing  
2442 standards generally accepted in the United States, government  
2443 auditing standards, and rules promulgated by the Auditor  
2444 General. The audit report must include a report on financial  
2445 statements presented in accordance with generally accepted  
2446 accounting principles. Audit reports must be provided to the  
2447 Auditor General and the Department of Education within 180 days  
2448 after completion of the eligible nonprofit scholarship-funding  
2449 organization's fiscal year. The Auditor General shall review all  
2450 audit reports submitted pursuant to this paragraph. The Auditor  
2451 General shall request any significant items that were omitted in  
2452 violation of a rule adopted by the Auditor General. The items  
2453 must be provided within 45 days after the date of the request.  
2454 If the scholarship-funding organization does not comply with the  
2455 Auditor General's request, the Auditor General shall notify the  
2456 Legislative Auditing Committee.

2457 (g)1.a. Must use agreed-upon procedures that uniformly  
2458 apply to all private schools and determine, at a minimum,  
2459 whether the private school has been verified as eligible by the  
2460 Department of Education under s. 1002.421; has an adequate  
2461 accounting system, system of financial controls, and process for  
2462 deposit and classification of scholarship funds; and has  
2463 properly expended scholarship funds for education-related



308678

602-02098B-21

2464 expenses.

2465 b. Must participate in a joint review of the agreed-upon  
2466 procedures and guidelines under sub-subparagraph a., by February  
2467 of each biennium, if the scholarship-funding organization  
2468 provided more than \$250,000 in scholarship funds to an eligible  
2469 private school under this chapter during the state fiscal year  
2470 preceding the biennial review. If the procedures and guidelines  
2471 are revised, the revisions must be provided to private schools  
2472 and the Commissioner of Education by March 15 of the year in  
2473 which the revisions were completed. The revised agreed-upon  
2474 procedures take effect the subsequent school year.

2475 c. Must monitor the compliance of a private school with s.  
2476 1002.421(1)(q) if the scholarship-funding organization provided  
2477 the majority of the scholarship funding to the school. For each  
2478 private school subject to s. 1002.421(1)(q), the appropriate  
2479 scholarship-funding organization shall annually notify the  
2480 Commissioner of Education by October 30 of:

2481 (I) A private school's failure to submit a report required  
2482 under s. 1002.421(1)(q); or

2483 (II) Any material exceptions set forth in the report  
2484 required under s. 1002.421(1)(q).

2485 2. Must seek input from the accrediting associations that  
2486 are members of the Florida Association of Academic Nonpublic  
2487 Schools and the Department of Education when conducting a joint  
2488 review of the procedures and guidelines under sub-subparagraph  
2489 1.b.

2490 (h) Must establish a date by which the parent of a  
2491 participating student must confirm continuing participation in  
2492 the program.



602-02098B-21

2493 (i) (a) Shall verify the household income level of students  
2494 pursuant to subparagraph (3) (a)1. and submit the verified list  
2495 of students and related documentation to the department.  
2496 (j) (b) Shall award initial and renewal scholarships to  
2497 eligible students in priority order pursuant to subsection (3)  
2498 and notify parents of their receipt of a scholarship paragraph  
2499 (3) (d). The eligible nonprofit scholarship-funding organization  
2500 shall implement the deadlines established by the department  
2501 pursuant to paragraphs (7) (d) and (e).  
2502 (k) (e) May, from eligible contributions received pursuant  
2503 to s. 1002.395(6) (j)1., use an amount not to exceed 2.5 ±  
2504 percent of the total amount of all scholarships awarded under  
2505 this section for administrative expenses associated with  
2506 performing functions under this section, if the organization has  
2507 operated as an eligible nonprofit scholarship-funding  
2508 organization for at least the preceding 3 fiscal years and did  
2509 not have any findings of material weakness or material  
2510 noncompliance in its most recent audit performed pursuant to  
2511 paragraph (f). Such administrative expense amount is considered  
2512 within the 3 percent limit on the total amount an organization  
2513 may use to administer scholarships under this chapter.  
2514 (l) Must verify qualifying educational expenditures  
2515 pursuant to the requirement of paragraph (8) (j) and must request  
2516 the return of any funds used for unauthorized purposes.  
2517 (m) Must return any remaining program funds to the  
2518 department pursuant to paragraph (4) (b).  
2519 (n) Must document each scholarship student's eligibility  
2520 pursuant to subsection (3) for a fiscal year before granting a  
2521 scholarship for that fiscal year. A student is ineligible for a



602-02098B-21

2522 scholarship if the student's account has been inactive for 2  
2523 fiscal years and the student's account has been closed pursuant  
2524 to paragraph (4) (b).  
2525 (o) Must allow a student who meets the requirements of  
2526 subparagraph (3) (a)2. or a dependent child of a parent who is a  
2527 member of the United States Armed Forces to apply for a  
2528 scholarship at any time.  
2529 (p) (d) Must, in a timely manner, submit any information  
2530 requested by the department relating to the scholarship under  
2531 this section.  
2532 (q) Must establish a date by which the parent of a  
2533 participating student must confirm continuing participation in  
2534 the program.  
2535 (r) Must prepare and submit quarterly reports to the  
2536 department pursuant to paragraph (8) (k).  
2537 (s) (e) Must notify the department about any violation of  
2538 this section by a parent or a private school.  
2539 (12) (11) SCHOLARSHIP FUNDING AND PAYMENT.—For the purposes  
2540 of this subsection, the term "student FTE" refers to how  
2541 participating students are calculated for the purposes of the  
2542 scholarship program allocation, which is equal to four quarterly  
2543 scholarship payments.  
2544 (a) The scholarship is established for up to 175,000 ~~18,000~~  
2545 student FTE for students annually beginning in the 2021-2022  
2546 2019-2020 school year. A student who received a Florida Tax  
2547 Credit Scholarship or a Hope Scholarship in the 2020-2021 school  
2548 year and who meets the eligibility requirements in subsection  
2549 (3) for the 2021-2022 school year is eligible for a Family  
2550 Empowerment Scholarship in the 2021-2022 school year. Beginning



602-02098B-21

2551 in the ~~2022-2023~~ 2020-2021 school year, and each year  
2552 thereafter, the maximum number of student FTE students  
2553 participating in the scholarship program under this section  
2554 shall annually increase by 1.0 percent of the state's total  
2555 public school student enrollment.

2556 (b) ~~The scholarship amount provided to a student for any~~  
2557 ~~single school year shall be for tuition and fees for an eligible~~  
2558 ~~private school, not to exceed annual limits, which shall be~~  
2559 ~~determined in accordance with this paragraph. The calculated~~  
2560 ~~scholarship amount for a student participating in the program~~  
2561 ~~must to attend an eligible private school shall be based upon~~  
2562 ~~the grade level and school district in which the student was~~  
2563 ~~assigned as 97.5 ~~95~~ percent of the funds per unweighted full-~~  
2564 ~~time equivalent in the Florida Education Finance Program for a~~  
2565 ~~student in the basic program established pursuant to s.~~  
2566 ~~1011.62(1)(c)1., plus a per-full-time equivalent share of funds~~  
2567 ~~for all categorical programs, as provided in the General~~  
2568 ~~Appropriations Act except for the Exceptional Student Education~~  
2569 ~~Guaranteed Allocation.~~

2570 (c) As an alternative, a student who is eligible for a  
2571 Family Empowerment Scholarship is eligible for a transportation  
2572 award limited to \$750 annually necessary to meet the student's  
2573 educational needs under this section, if the student enrolls in  
2574 a Florida public school that is outside the school district in  
2575 which the student resides or is enrolled in a lab school as  
2576 defined in s. 1002.32. These students do not count against the  
2577 175,000 student FTE cap established in paragraph (a) ~~The amount~~  
2578 ~~of the Family Empowerment Scholarship shall be the calculated~~  
2579 ~~amount or the amount of the private school's tuition and fees,~~



602-02098B-21

2580 ~~whichever is less. The amount of any assessment fee required by~~  
2581 ~~the participating private school may be paid from the total~~  
2582 ~~amount of the scholarship.~~

2583 (d) At the time of each Florida Education Finance Program  
2584 student membership survey, the scholarship-funding organization  
2585 shall report to the department student enrollment, student FTE,  
2586 and total award amounts by county, delineated by the FEFP  
2587 program, and grade for ~~The school district shall report all~~  
2588 ~~students who are participating in attending a private school~~  
2589 ~~under this program. The students attending private schools on~~  
2590 ~~Family Empowerment Scholarships shall be reported separately~~  
2591 ~~from other students reported for purposes of the Florida~~  
2592 ~~Education Finance Program.~~

2593 (e) Upon following notification from the organization on  
2594 July 1, September 1, December 1, and ~~or~~ February 1 that an  
2595 application has been approved for the program of the number of  
2596 program participants, the department shall verify that the  
2597 student is not prohibited from receiving a scholarship pursuant  
2598 to subsection (5). The organization must provide the department  
2599 with the documentation necessary to verify the student's  
2600 participation transfer, from general revenue funds only, the  
2601 amount calculated pursuant to paragraph (b) to a separate  
2602 account for the scholarship program for quarterly disbursement  
2603 to parents of participating students. For a student exiting a  
2604 Department of Juvenile Justice commitment program who chooses to  
2605 participate in the scholarship program, the amount of the Family  
2606 Empowerment Scholarship calculated pursuant to paragraph (b)  
2607 must be transferred from the school district in which the  
2608 student last attended a public school before commitment to the



602-02098B-21

2609 ~~Department of Juvenile Justice.~~ When a student enters the  
2610 scholarship program, the department must receive all  
2611 documentation required for the student's participation,  
2612 including the private school's and the student's fee schedules,  
2613 at least 30 days before the first quarterly scholarship payment  
2614 is made for the student.

2615 (f) Upon verification, the department shall release the  
2616 student's scholarship funds to the organization, to be deposited  
2617 into the student's account notification by the department that  
2618 it has received the documentation required under paragraph (c),  
2619 the Chief Financial Officer shall make scholarship payments in  
2620 four equal amounts no later than September 1, November 1,  
2621 February 1, and April 1 of each school year in which the  
2622 scholarship is in force. The initial payment shall be made after  
2623 department verification of admission acceptance, and subsequent  
2624 payments shall be made upon verification of continued enrollment  
2625 and attendance at the private school. Payment must be by  
2626 individual warrant made payable to the student's parent and  
2627 mailed by the department to the private school of the parent's  
2628 choice, and the parent shall restrictively endorse the warrant  
2629 to the private school for deposit into the account of the  
2630 private school.

2631 (g) Accrued interest in the student's account is in  
2632 addition to, and not part of, the awarded funds. Program funds  
2633 include both the awarded funds and accrued interest. Subsequent  
2634 to each scholarship payment, the department shall request from  
2635 the Department of Financial Services a sample of endorsed  
2636 warrants to review and confirm compliance with endorsement  
2637 requirements.



602-02098B-21

2638 (h) The organization may develop a system for payment of  
2639 benefits by funds transfer, including, but not limited to, debit  
2640 cards, electronic payment cards, or any other means of payment  
2641 that the department deems to be commercially viable or cost-  
2642 effective. A student's scholarship award may not be reduced for  
2643 debit card or electronic payment fees. Commodities or services  
2644 related to the development of such a system must be procured by  
2645 competitive solicitation unless they are purchased from a state  
2646 term contract pursuant to s. 287.056.

2647 (i) Moneys received pursuant to this section do not  
2648 constitute taxable income to the qualified student or parent of  
2649 the qualified student.

2650 (13) OBLIGATIONS OF THE AUDITOR GENERAL.-

2651 (a) At least once every 3 years, the Auditor General shall  
2652 conduct an operational audit of accounts and records of each  
2653 organization that participates in the program. As part of this  
2654 audit, the Auditor General shall verify, at a minimum, the total  
2655 number of students served and the eligibility of reimbursements  
2656 made by the organization and transmit that information to the  
2657 department. The Auditor General shall provide the commissioner  
2658 with a copy of each annual operational audit performed pursuant  
2659 to this subsection within 10 days after the audit is finalized.

2660 (b) The Auditor General shall notify the department of any  
2661 organization that fails to comply with a request for  
2662 information.

2663 (14) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;  
2664 APPLICATION.-In order to participate in the scholarship program  
2665 created under this section, a charitable organization that seeks  
2666 to be a nonprofit scholarship-funding organization shall submit



602-02098B-21

2667 an application for initial approval or renewal to the Office of  
2668 Independent Education and Parental Choice no later than  
2669 September 1 of each year before the school year for which the  
2670 organization intends to offer scholarships.  
2671 (a) An application for initial approval must include:  
2672 1. A copy of the organization's incorporation documents and  
2673 registration with the Division of Corporations of the Department  
2674 of State.  
2675 2. A copy of the organization's Internal Revenue Service  
2676 determination letter as an s. 501(c) (3) not-for-profit  
2677 organization.  
2678 3. A description of the organization's financial plan that  
2679 demonstrates sufficient funds to operate throughout the school  
2680 year.  
2681 4. A description of the geographic region that the  
2682 organization intends to serve and an analysis of the demand and  
2683 unmet need for eligible students in that area.  
2684 5. The organization's organizational chart.  
2685 6. A description of the criteria and methodology that the  
2686 organization will use to evaluate scholarship eligibility.  
2687 7. A description of the application process, including  
2688 deadlines and any associated fees.  
2689 8. A description of the deadlines for attendance  
2690 verification and scholarship payments.  
2691 9. A copy of the organization's policies on conflict of  
2692 interest and whistleblowers.  
2693 10. A copy of a surety bond or letter of credit to secure  
2694 the faithful performance of the obligations of the eligible  
2695 nonprofit scholarship-funding organization in accordance with



602-02098B-21

2696 this section in an amount equal to 25 percent of the scholarship  
2697 funds anticipated for each school year or \$100,000, whichever is  
2698 greater. The surety bond or letter of credit must specify that  
2699 any claim against the bond or letter of credit may be made only  
2700 by an eligible nonprofit scholarship-funding organization to  
2701 provide scholarships to and on behalf of students who would have  
2702 had scholarships funded if it were not for the diversion of  
2703 funds giving rise to the claim against the bond or letter of  
2704 credit.  
2705 (b) In addition to the information required by  
2706 subparagraphs (a)1.-10., an application for renewal must  
2707 include:  
2708 1. A single surety bond or letter of credit to secure the  
2709 faithful performance of the obligations of the eligible  
2710 nonprofit scholarship-funding organization in accordance with  
2711 this chapter equal to the amount of undisbursed funds held by  
2712 the organization based on the annual report submitted pursuant  
2713 to paragraph (11) (r). The amount of the surety bond or letter of  
2714 credit must be at least \$100,000, but not more than \$25 million.  
2715 The surety bond or letter of credit must specify that any claim  
2716 against the bond or letter of credit may be made only by an  
2717 eligible nonprofit scholarship-funding organization to provide  
2718 scholarships to and on behalf of students who would have had  
2719 scholarships funded if it were not for the diversion of funds  
2720 giving rise to the claim against the bond or letter of credit.  
2721 2. The organization's completed Internal Revenue Service  
2722 Form 990 submitted no later than November 30 of the year before  
2723 the school year that the organization intends to offer the  
2724 scholarships, notwithstanding the September 1 application



308678

602-02098B-21

2725 deadline.  
2726 3. A copy of the statutorily required audit to the  
2727 Department of Education and Auditor General.  
2728 4. An annual report that includes:  
2729 a. The number of students who completed applications, by  
2730 county and by grade.  
2731 b. The number of students who were approved for  
2732 scholarships, by county and by grade.  
2733 c. The number of students who received funding for  
2734 scholarships within each funding category, by county and by  
2735 grade.  
2736 d. The amount of funds received, the amount of funds  
2737 distributed in scholarships, and an accounting of remaining  
2738 funds and the obligation of those funds.  
2739 e. A detailed accounting of how the organization spent the  
2740 administrative funds allowable under paragraph (11)(k).  
2741 (c) In consultation with the Department of Revenue and the  
2742 Chief Financial Officer, the Office of Independent Education and  
2743 Parental Choice shall review the application. The Department of  
2744 Education shall notify the organization in writing of any  
2745 deficiencies within 30 days after receipt of the application and  
2746 allow the organization 30 days to correct any deficiencies.  
2747 (d) Within 30 days after receipt of the finalized  
2748 application by the Office of Independent Education and Parental  
2749 Choice, the Commissioner of Education shall recommend approval  
2750 or disapproval of the application to the State Board of  
2751 Education. The State Board of Education shall consider the  
2752 application and recommendation at the next scheduled meeting,  
2753 adhering to appropriate meeting notice requirements. If the



308678

602-02098B-21

2754 State Board of Education disapproves the organization's  
2755 application, it shall provide the organization with a written  
2756 explanation of that determination. The State Board of  
2757 Education's action is not subject to chapter 120.  
2758 (e) If the State Board of Education disapproves the renewal  
2759 of a nonprofit scholarship-funding organization, the  
2760 organization must notify the affected eligible students and  
2761 parents of the decision within 15 days after disapproval. An  
2762 eligible student affected by the disapproval of an  
2763 organization's participation remains eligible under this section  
2764 until the end of the school year in which the organization was  
2765 disapproved. The student must apply and be accepted by another  
2766 eligible nonprofit scholarship-funding organization for the  
2767 upcoming school year. The student must be given priority in  
2768 accordance with paragraph (3)(d).  
2769 (f) All remaining eligible student accounts with funds held  
2770 by a nonprofit scholarship-funding organization that is  
2771 disapproved for participation must be transferred to the  
2772 student's account established at the eligible nonprofit  
2773 scholarship-funding organization accepting the student. All  
2774 transferred funds must be deposited by each eligible nonprofit  
2775 scholarship-funding organization receiving such funds into the  
2776 student's scholarship account. All other remaining funds must be  
2777 transferred to the department. All transferred amounts received  
2778 by any eligible nonprofit scholarship-funding organization must  
2779 be separately disclosed in the annual financial audit required  
2780 under subsection (11).  
2781 (g) A nonprofit scholarship-funding organization is a  
2782 renewing organization if it was approved by the State Board of





602-02098B-21

2783 Education for the 2021-2022 fiscal year or after and maintains  
2784 continuous approval and participation in the program. An  
2785 organization that chooses not to participate for 1 year or more  
2786 or is disapproved to participate for 1 year or more must submit  
2787 an application for initial approval in order to participate in  
2788 the program again.

2789 (h) The State Board of Education shall adopt rules  
2790 providing guidelines for receiving, reviewing, and approving  
2791 applications for new and renewing nonprofit scholarship-funding  
2792 organizations. The rules must include a process for compiling  
2793 input and recommendations from the Chief Financial Officer, the  
2794 Department of Revenue, and the Department of Education. The  
2795 rules must also require that the nonprofit scholarship-funding  
2796 organization make a brief presentation to assist the State Board  
2797 of Education in its decision.

2798 (i) A state university or an independent college or  
2799 university that is eligible to participate in the William L.  
2800 Boyd, IV, Effective Access to Student Education Grant Program,  
2801 is located and chartered in this state, is not for profit, and  
2802 is accredited by the Commission on Colleges of the Southern  
2803 Association of Colleges and Schools is exempt from the initial  
2804 or renewal application process, but must file a registration  
2805 notice with the Department of Education to be an eligible  
2806 nonprofit scholarship-funding organization. The State Board of  
2807 Education shall adopt rules that identify the procedure for  
2808 filing the registration notice with the department. The rules  
2809 must identify appropriate reporting requirements for fiscal,  
2810 programmatic, and performance accountability purposes consistent  
2811 with this section, but may not exceed the requirements for



602-02098B-21

2812 eligible nonprofit scholarship-funding organizations for  
2813 charitable organizations.

2814 ~~(15)(12)~~ LIABILITY.—No liability shall arise on the part of  
2815 the state based on the award or use of a Family Empowerment  
2816 Scholarship.

2817 ~~(16)(13)~~ SCOPE OF AUTHORITY.—The inclusion of eligible  
2818 private schools and private providers within the options  
2819 available to Florida public school students does not expand the  
2820 regulatory authority of the state, its officers, or any school  
2821 district to impose any additional regulation of private schools  
2822 beyond those reasonably necessary to enforce requirements  
2823 expressly set forth in this section.

2824 ~~(17)(14)~~ RULES.—The State Board of Education shall adopt  
2825 rules pursuant to ss. 120.536(1) and 120.54 to administer this  
2826 section. The state board rules must include a requirement that  
2827 the department work collaboratively with an approved  
2828 scholarship-funding organization to expedite the process for the  
2829 verification and reporting obligations specified under  
2830 subsection ~~(11)~~ ~~(10)~~.

2831 ~~(15) IMPLEMENTATION SCHEDULE FOR THE 2019-2020 SCHOOL~~  
2832 ~~YEAR. Notwithstanding the provisions of this section related to~~  
2833 ~~notification requirements and eligibility timelines, for the~~  
2834 ~~2019-2020 school year:~~

2835 ~~(a) A student is eligible for a Family Empowerment~~  
2836 ~~Scholarship under this section if the student's parent has~~  
2837 ~~obtained acceptance of the student's admission to a private~~  
2838 ~~school that is eligible for the program under subsection (8),~~  
2839 ~~and the parent has requested a scholarship from the Department~~  
2840 ~~of Education no later than August 15, 2019. The request must be~~



602-02098B-21

2841 ~~communicated directly to the department in a manner that creates~~  
2842 ~~a written or electronic record of the request and the date of~~  
2843 ~~receipt of the request.~~

2844 ~~(b) The department shall expedite the publication of~~  
2845 ~~information relevant to the Family Empowerment Scholarship~~  
2846 ~~Program on the department's website, including, but not limited~~  
2847 ~~to, the eligibility criteria for students to qualify for the~~  
2848 ~~scholarship under this section and how parents may request the~~  
2849 ~~scholarship. The department must immediately notify the school~~  
2850 ~~district of the parent's intent upon receipt of the parent's~~  
2851 ~~request.~~

2852 ~~(c) Upon notification by the department that it has~~  
2853 ~~received the documentation required under paragraph (10)(a), the~~  
2854 ~~Chief Financial Officer shall make the first quarter payment of~~  
2855 ~~scholarships no later than October 1, 2019.~~

2856 ~~This subsection shall expire June 30, 2020.~~

2858 Section 20. Section 1002.395, Florida Statutes, is amended  
2859 to read:

2860 1002.395 Florida K-12 Education Funding Tax Credit  
2861 Scholarship Program.-

2862 (1) FINDINGS AND PURPOSE.-

2863 (a) The Legislature finds that:

2864 1. It has the inherent power to determine subjects of  
2865 taxation for general or particular public purposes.

2866 2. Expanding educational opportunities and improving the  
2867 quality of educational services within the state are valid  
2868 public purposes that the Legislature may promote using its  
2869 sovereign power to determine subjects of taxation and exemptions



602-02098B-21

2870 from taxation.

2871 3. Ensuring that all parents, regardless of means, may  
2872 exercise and enjoy their basic right to educate their children  
2873 as they see fit is a valid public purpose that the Legislature  
2874 may promote using its sovereign power to determine subjects of  
2875 taxation and exemptions from taxation.

2876 4. Expanding educational opportunities and the healthy  
2877 competition they promote are critical to improving the quality  
2878 of education in the state and to ensuring that all children  
2879 receive the high-quality education to which they are entitled.

2880 (b) The purpose of this section is to:

2881 1. Enable taxpayers to designate portions of certain tax  
2882 payments as make private, voluntary contributions to K-12  
2883 education funding to nonprofit scholarship-funding organizations  
2884 in order to promote the general welfare.

2885 2. ~~Provide taxpayers who wish to help parents with limited~~  
2886 ~~resources exercise their basic right to educate their children~~  
2887 ~~as they see fit with a means to do so.~~

2888 3. ~~Promote the general welfare by expanding educational~~  
2889 ~~opportunities for children of families that have limited~~  
2890 ~~financial resources.~~

2891 4. Enable children in this state to achieve a greater level  
2892 of excellence in their education.

2893 3.5- Improve the quality of education in this state, both  
2894 by expanding educational opportunities for children and by  
2895 creating incentives for schools to achieve excellence.

2896 ~~(c) The purpose of this section is not to prescribe the~~  
2897 ~~standards or curriculum for private schools. A private school~~  
2898 ~~retains the authority to determine its own standards and~~



602-02098B-21

2899 ~~curriculum.~~

2900 (2) DEFINITIONS.—As used in this section, the term:

2901 (a) ~~“Annual tax credit amount” means, for any state fiscal~~  
2902 ~~year, the sum of the amount of tax credits approved under~~  
2903 ~~paragraph (5)(b), including tax credits to be taken under s.~~  
2904 ~~220.1875 or s. 624.51055, which are approved for a taxpayer~~  
2905 ~~whose taxable year begins on or after January 1 of the calendar~~  
2906 ~~year preceding the start of the applicable state fiscal year.~~

2907 ~~(b) “Department” means the Department of Revenue.~~

2908 ~~(c) “Direct certification list” means the certified list of~~  
2909 ~~children who qualify for the food assistance program, the~~  
2910 ~~Temporary Assistance to Needy Families Program, or the Food~~  
2911 ~~Distribution Program on Indian Reservations provided to the~~  
2912 ~~Department of Education by the Department of Children and~~  
2913 ~~Families.~~

2914 ~~(b)(d) “Division” means the Division of Alcoholic Beverages~~  
2915 ~~and Tobacco of the Department of Business and Professional~~  
2916 ~~Regulation.~~

2917 ~~(c)(e) “Eligible contribution” means the taxes, or a~~  
2918 ~~portion thereof, remitted by the taxpayer to the department or~~  
2919 ~~the division which the taxpayer elects to designate for K-12~~  
2920 ~~education funding a monetary contribution from a taxpayer,~~  
2921 ~~subject to the restrictions provided in this section, to an~~  
2922 ~~eligible nonprofit scholarship funding organization. The~~  
2923 ~~taxpayer making the contribution may not designate a specific~~  
2924 ~~child as the beneficiary of the contribution.~~

2925 ~~(f) “Eligible nonprofit scholarship funding organization”~~  
2926 ~~means a state university; or an independent college or~~  
2927 ~~university that is eligible to participate in the William I.~~



602-02098B-21

2928 ~~Byrd, IV, Effective Access to Student Education Grant Program,~~  
2929 ~~located and chartered in this state, is not for profit, and is~~  
2930 ~~accredited by the Commission on Colleges of the Southern~~  
2931 ~~Association of Colleges and Schools; or is a charitable~~  
2932 ~~organization that:~~

2933 ~~1. Is exempt from federal income tax pursuant to s.~~  
2934 ~~501(e)(3) of the Internal Revenue Code;~~

2935 ~~2. Is a Florida entity formed under chapter 605, chapter~~  
2936 ~~607, or chapter 617 and whose principal office is located in the~~  
2937 ~~state; and~~

2938 ~~3. Complies with subsections (6) and (15).~~

2939 ~~(g) “Eligible private school” means a private school, as~~  
2940 ~~defined in s. 1002.01(2), located in Florida which offers an~~  
2941 ~~education to students in any grades K-12 and that meets the~~  
2942 ~~requirements in subsection (8).~~

2943 ~~(h) “Household income” has the same meaning as the term~~  
2944 ~~“income” as defined in the Income Eligibility Guidelines for~~  
2945 ~~free and reduced price meals under the National School Lunch~~  
2946 ~~Program in 7 C.F.R. part 210 as published in the Federal~~  
2947 ~~Register by the United States Department of Agriculture.~~

2948 ~~(i) “Owner or operator” includes:~~

2949 ~~1. An owner, president, officer, or director of an eligible~~  
2950 ~~nonprofit scholarship funding organization or a person with~~  
2951 ~~equivalent decisionmaking authority over an eligible nonprofit~~  
2952 ~~scholarship funding organization.~~

2953 ~~2. An owner, operator, superintendent, or principal of an~~  
2954 ~~eligible private school or a person with equivalent~~  
2955 ~~decisionmaking authority over an eligible private school.~~

2956 ~~(j) “Tax credit cap amount” means the maximum annual tax~~



602-02098B-21

2957 ~~credit amount that the department may approve for a state fiscal~~  
2958 ~~year.~~

2959 ~~(k) "Unweighted FTE funding amount" means the statewide~~  
2960 ~~average total funds per unweighted full-time equivalent funding~~  
2961 ~~amount that is incorporated by reference in the General~~  
2962 ~~Appropriations Act, or any subsequent special appropriations~~  
2963 ~~act, for the applicable state fiscal year.~~

2964 ~~(3) PROGRAM; INITIAL SCHOLARSHIP ELICIBILITY.-~~

2965 ~~(a) The Florida Tax Credit Scholarship Program is~~  
2966 ~~established.~~

2967 ~~(b) A student is eligible for a Florida tax credit~~  
2968 ~~scholarship under this section if the student meets one or more~~  
2969 ~~of the following criteria:~~

2970 ~~1. The student is on the direct certification list or the~~  
2971 ~~student's household income level does not exceed 260 percent of~~  
2972 ~~the federal poverty level; or~~

2973 ~~2. The student is currently placed, or during the previous~~  
2974 ~~state fiscal year was placed, in foster care or in out of home~~  
2975 ~~care as defined in s. 39.01.~~

2976  
2977 ~~Priority must be given to a student whose household income level~~  
2978 ~~does not exceed 185 percent of the federal poverty level or who~~  
2979 ~~is in foster care or out of home care. A student who initially~~  
2980 ~~receives a scholarship based on eligibility under this paragraph~~  
2981 ~~remains eligible to participate until he or she graduates from~~  
2982 ~~high school or attains the age of 21 years, whichever occurs~~  
2983 ~~first, regardless of the student's household income level. A~~  
2984 ~~sibling of a student who is participating in the scholarship~~  
2985 ~~program under this subsection is eligible for a scholarship if~~



602-02098B-21

2986 ~~the student resides in the same household as the sibling.~~

2987 ~~(4) SCHOLARSHIP PROHIBITIONS. A student is not eligible for~~  
2988 ~~a scholarship while he or she is:~~

2989 ~~(a) Enrolled in a school operating for the purpose of~~  
2990 ~~providing educational services to youth in Department of~~  
2991 ~~Juvenile Justice commitment programs;~~

2992 ~~(b) Receiving a scholarship from another eligible nonprofit~~  
2993 ~~scholarship funding organization under this section;~~

2994 ~~(c) Receiving an educational scholarship pursuant to~~  
2995 ~~chapter 1002;~~

2996 ~~(d) Participating in a home education program as defined in~~  
2997 ~~s. 1002.01(1);~~

2998 ~~(e) Participating in a private tutoring program pursuant to~~  
2999 ~~s. 1002.43;~~

3000 ~~(f) Participating in a virtual school, correspondence~~  
3001 ~~school, or distance learning program that receives state funding~~  
3002 ~~pursuant to the student's participation unless the participation~~  
3003 ~~is limited to no more than two courses per school year; or~~

3004 ~~(g) Enrolled in the Florida School for the Deaf and the~~  
3005 ~~Blind.~~

3006 ~~(5) K-12 EDUCATION SCHOLARSHIP FUNDING TAX CREDITS;~~  
3007 ~~LIMITATIONS.-~~

3008 ~~(a)1. The tax credit cap amount is \$229 million in the~~  
3009 ~~2012-2013 state fiscal year.~~

3010 ~~2. In the 2013-2014 state fiscal year and each state fiscal~~  
3011 ~~year thereafter, the tax credit cap amount is the tax credit cap~~  
3012 ~~amount in the prior state fiscal year. However, in any state~~  
3013 ~~fiscal year when the annual tax credit amount for the prior~~  
3014 ~~state fiscal year is equal to or greater than 90 percent of the~~



602-02098B-21

3015 ~~tax credit cap amount applicable to that state fiscal year, the~~  
3016 ~~tax credit cap amount shall increase by 25 percent. The~~  
3017 ~~Department of Education and Department of Revenue shall publish~~  
3018 ~~on their websites information identifying the tax credit cap~~  
3019 ~~amount when it is increased pursuant to this subparagraph.~~

3020 (a) (b) A taxpayer may elect to make eligible contributions  
3021 submit an application to the department or the division for a  
3022 tax credit or credits under one or more of s. 211.0251, s.  
3023 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055. For  
3024 elections related to taxes imposed under chapter 211, chapter  
3025 212, or chapter 561, the taxpayer shall make the election on a  
3026 return filed with the department or the division. For elections  
3027 related to taxes imposed under chapter 220 or chapter 624, the  
3028 taxpayer shall make the election when making the estimated  
3029 payment.

3030 (b) The taxpayer shall specify the amount of the eligible  
3031 contribution, which amount may not exceed:

3032 1. For elections under s. 211.0251, 50 percent of the tax  
3033 due on the return on which the election is made.

3034 2. For elections under s. 212.1831, 100 percent of the tax  
3035 due on the return on which the election is made.

3036 3. For elections under s. 220.1875, 25 percent of the final  
3037 tax liability shown on the taxpayer's Florida Corporate Income  
3038 Tax Return for the prior taxable year.

3039 4. For elections under s. 561.1211, 90 percent of the tax  
3040 due on the return on which the election is made.

3041 5. For elections under s. 624.51055, 33 percent of the tax  
3042 due for the prior taxable year under s. 624.509(1) after  
3043 deducting from such tax the prior year's deductions for



602-02098B-21

3044 assessments made pursuant to s. 440.51; credits for taxes paid  
3045 under ss. 175.101 and 185.08; credits for income taxes paid  
3046 under chapter 220; and the credit allowed under s. 624.509(5),  
3047 as such credit is limited by s. 624.509(6).

3048 ~~1. The taxpayer shall specify in the application each tax~~  
3049 ~~for which the taxpayer requests a credit and the applicable~~  
3050 ~~taxable year for a credit under s. 220.1875 or s. 624.51055 or~~  
3051 ~~the applicable state fiscal year for a credit under s. 211.0251,~~  
3052 ~~s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a~~  
3053 ~~taxpayer may apply for a credit to be used for a prior taxable~~  
3054 ~~year before the date the taxpayer is required to file a return~~  
3055 ~~for that year pursuant to s. 220.222. For purposes of s.~~  
3056 ~~624.51055, a taxpayer may apply for a credit to be used for a~~  
3057 ~~prior taxable year before the date the taxpayer is required to~~  
3058 ~~file a return for that prior taxable year pursuant to ss.~~  
3059 ~~624.509 and 624.5092. The department shall approve tax credits~~  
3060 ~~on a first-come, first-served basis and must obtain the~~  
3061 ~~division's approval before approving a tax credit under s.~~  
3062 ~~561.1211.~~

3063 ~~2. Within 10 days after approving or denying an~~  
3064 ~~application, the department shall provide a copy of its approval~~  
3065 ~~or denial letter to the eligible nonprofit scholarship-funding~~  
3066 ~~organization specified by the taxpayer in the application.~~

3067 ~~(c) If a tax credit approved under paragraph (b) is not~~  
3068 ~~fully used within the specified state fiscal year for credits~~  
3069 ~~under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes~~  
3070 ~~due for the specified taxable year for credits under s. 220.1875~~  
3071 ~~or s. 624.51055 because of insufficient tax liability on the~~  
3072 ~~part of the taxpayer, the unused amount shall be carried forward~~



602-02098B-21

3073 ~~for a period not to exceed 10 years. For purposes of s.~~  
3074 ~~220.1875, a credit carried forward may be used in a subsequent~~  
3075 ~~year after applying the other credits and unused carryovers in~~  
3076 ~~the order provided in s. 220.02(8).~~

3077 ~~(d) A taxpayer may not convey, assign, or transfer an~~  
3078 ~~approved tax credit or a carryforward tax credit to another~~  
3079 ~~entity unless all of the assets of the taxpayer are conveyed,~~  
3080 ~~assigned, or transferred in the same transaction. However, a tax~~  
3081 ~~credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,~~  
3082 ~~or s. 624.51055 may be conveyed, transferred, or assigned~~  
3083 ~~between members of an affiliated group of corporations if the~~  
3084 ~~type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875,~~  
3085 ~~s. 561.1211, or s. 624.51055 remains the same. A taxpayer shall~~  
3086 ~~notify the department of its intent to convey, transfer, or~~  
3087 ~~assign a tax credit to another member within an affiliated group~~  
3088 ~~of corporations. The amount conveyed, transferred, or assigned~~  
3089 ~~is available to another member of the affiliated group of~~  
3090 ~~corporations upon approval by the department. The department~~  
3091 ~~shall obtain the division's approval before approving a~~  
3092 ~~conveyance, transfer, or assignment of a tax credit under s.~~  
3093 ~~561.1211.~~

3094 ~~(e) Within any state fiscal year, a taxpayer may rescind~~  
3095 ~~all or part of a tax credit approved under paragraph (b). The~~  
3096 ~~amount rescinded shall become available for that state fiscal~~  
3097 ~~year to another eligible taxpayer as approved by the department~~  
3098 ~~if the taxpayer receives notice from the department that the~~  
3099 ~~rescindment has been accepted by the department. The department~~  
3100 ~~must obtain the division's approval prior to accepting the~~  
3101 ~~rescindment of a tax credit under s. 561.1211. Any amount~~



602-02098B-21

3102 ~~rescinded under this paragraph shall become available to an~~  
3103 ~~eligible taxpayer on a first-come, first-served basis based on~~  
3104 ~~tax credit applications received after the date the rescindment~~  
3105 ~~is accepted by the department.~~

3106 ~~(f) Within 10 days after approving or denying the~~  
3107 ~~conveyance, transfer, or assignment of a tax credit under~~  
3108 ~~paragraph (d), or the rescindment of a tax credit under~~  
3109 ~~paragraph (e), the department shall provide a copy of its~~  
3110 ~~approval or denial letter to the eligible nonprofit scholarship-~~  
3111 ~~funding organization specified by the taxpayer. The department~~  
3112 ~~shall also include the eligible nonprofit scholarship funding~~  
3113 ~~organization specified by the taxpayer on all letters or~~  
3114 ~~correspondence of acknowledgment for tax credits under s.~~  
3115 ~~212.1831.~~

3116 ~~(g) For purposes of calculating the underpayment of~~  
3117 ~~estimated corporate income taxes pursuant to s. 220.34 and tax~~  
3118 ~~installment payments for taxes on insurance premiums or~~  
3119 ~~assessments under s. 624.5092, the final amount due is the~~  
3120 ~~amount after credits earned under s. 220.1875 or s. 624.51055~~  
3121 ~~for contributions to eligible nonprofit scholarship funding~~  
3122 ~~organizations are deducted.~~

3123 ~~1. For purposes of determining if a penalty or interest~~  
3124 ~~shall be imposed for underpayment of estimated corporate income~~  
3125 ~~tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning~~  
3126 ~~a credit under s. 220.1875, reduce any estimated payment in that~~  
3127 ~~taxable year by the amount of the credit. This subparagraph~~  
3128 ~~applies to contributions made on or after July 1, 2014.~~

3129 ~~2. For purposes of determining if a penalty under s.~~  
3130 ~~624.5092 shall be imposed, an insurer, after earning a credit~~



308678

602-02098B-21

3131 ~~under s. 624.51055 for a taxable year, may reduce any~~  
3132 ~~installment payment for such taxable year of 27 percent of the~~  
3133 ~~amount of the net tax due as reported on the return for the~~  
3134 ~~preceding year under s. 624.5092(2)(b) by the amount of the~~  
3135 ~~credit. This subparagraph applies to contributions made on or~~  
3136 ~~after July 1, 2014.~~

3137 ~~(6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING~~  
3138 ~~ORGANIZATIONS. An eligible nonprofit scholarship-funding~~  
3139 ~~organization:~~

3140 ~~(a) Must comply with the antidiscrimination provisions of~~  
3141 ~~42 U.S.C. s. 2000d.~~

3142 ~~(b) Must comply with the following background check~~  
3143 ~~requirements:~~

3144 ~~1. All owners and operators as defined in subparagraph~~  
3145 ~~(2)(i)1. are, before employment or engagement to provide~~  
3146 ~~services, subject to level 2 background screening as provided~~  
3147 ~~under chapter 435. The fingerprints for the background screening~~  
3148 ~~must be electronically submitted to the Department of Law~~  
3149 ~~Enforcement and can be taken by an authorized law enforcement~~  
3150 ~~agency or by an employee of the eligible nonprofit scholarship-~~  
3151 ~~funding organization or a private company who is trained to take~~  
3152 ~~fingerprints. However, the complete set of fingerprints of an~~  
3153 ~~owner or operator may not be taken by the owner or operator. The~~  
3154 ~~results of the state and national criminal history check shall~~  
3155 ~~be provided to the Department of Education for screening under~~  
3156 ~~chapter 435. The cost of the background screening may be borne~~  
3157 ~~by the eligible nonprofit scholarship-funding organization or~~  
3158 ~~the owner or operator.~~

3159 ~~2. Every 5 years following employment or engagement to~~



308678

602-02098B-21

3160 ~~provide services or association with an eligible nonprofit~~  
3161 ~~scholarship-funding organization, each owner or operator must~~  
3162 ~~meet level 2 screening standards as described in s. 435.04, at~~  
3163 ~~which time the nonprofit scholarship-funding organization shall~~  
3164 ~~request the Department of Law Enforcement to forward the~~  
3165 ~~fingerprints to the Federal Bureau of Investigation for level 2~~  
3166 ~~screening. If the fingerprints of an owner or operator are not~~  
3167 ~~retained by the Department of Law Enforcement under subparagraph~~  
3168 ~~3., the owner or operator must electronically file a complete~~  
3169 ~~set of fingerprints with the Department of Law Enforcement. Upon~~  
3170 ~~submission of fingerprints for this purpose, the eligible~~  
3171 ~~nonprofit scholarship-funding organization shall request that~~  
3172 ~~the Department of Law Enforcement forward the fingerprints to~~  
3173 ~~the Federal Bureau of Investigation for level 2 screening, and~~  
3174 ~~the fingerprints shall be retained by the Department of Law~~  
3175 ~~Enforcement under subparagraph 3.~~

3176 ~~3. Fingerprints submitted to the Department of Law~~  
3177 ~~Enforcement as required by this paragraph must be retained by~~  
3178 ~~the Department of Law Enforcement in a manner approved by rule~~  
3179 ~~and entered in the statewide automated biometric identification~~  
3180 ~~system authorized by s. 943.05(2)(b). The fingerprints must~~  
3181 ~~thereafter be available for all purposes and uses authorized for~~  
3182 ~~arrest fingerprints entered in the statewide automated biometric~~  
3183 ~~identification system pursuant to s. 943.051.~~

3184 ~~4. The Department of Law Enforcement shall search all~~  
3185 ~~arrest fingerprints received under s. 943.051 against the~~  
3186 ~~fingerprints retained in the statewide automated biometric~~  
3187 ~~identification system under subparagraph 3. Any arrest record~~  
3188 ~~that is identified with an owner's or operator's fingerprints~~



602-02098B-21

3189 ~~must be reported to the Department of Education. The Department~~  
3190 ~~of Education shall participate in this search process by paying~~  
3191 ~~an annual fee to the Department of Law Enforcement and by~~  
3192 ~~informing the Department of Law Enforcement of any change in the~~  
3193 ~~employment, engagement, or association status of the owners or~~  
3194 ~~operators whose fingerprints are retained under subparagraph 3.~~  
3195 ~~The Department of Law Enforcement shall adopt a rule setting the~~  
3196 ~~amount of the annual fee to be imposed upon the Department of~~  
3197 ~~Education for performing these services and establishing the~~  
3198 ~~procedures for the retention of owner and operator fingerprints~~  
3199 ~~and the dissemination of search results. The fee may be borne by~~  
3200 ~~the owner or operator of the nonprofit scholarship funding~~  
3201 ~~organization.~~

3202 ~~5. A nonprofit scholarship funding organization whose owner~~  
3203 ~~or operator fails the level 2 background screening is not~~  
3204 ~~eligible to provide scholarships under this section.~~

3205 ~~6. A nonprofit scholarship funding organization whose owner~~  
3206 ~~or operator in the last 7 years has filed for personal~~  
3207 ~~bankruptcy or corporate bankruptcy in a corporation of which he~~  
3208 ~~or she owned more than 20 percent shall not be eligible to~~  
3209 ~~provide scholarships under this section.~~

3210 ~~7. In addition to the offenses listed in s. 435.04, a~~  
3211 ~~person required to undergo background screening pursuant to this~~  
3212 ~~part or authorizing statutes must not have an arrest awaiting~~  
3213 ~~final disposition for, must not have been found guilty of, or~~  
3214 ~~entered a plea of nolo contendere to, regardless of~~  
3215 ~~adjudication, and must not have been adjudicated delinquent, and~~  
3216 ~~the record must not have been sealed or expunged for, any of the~~  
3217 ~~following offenses or any similar offense of another~~



602-02098B-21

3218 ~~jurisdiction.~~  
3219 ~~a. Any authorizing statutes, if the offense was a felony.~~  
3220 ~~b. This chapter, if the offense was a felony.~~  
3221 ~~c. Section 409.920, relating to Medicaid provider fraud.~~  
3222 ~~d. Section 409.9201, relating to Medicaid fraud.~~  
3223 ~~e. Section 741.28, relating to domestic violence.~~  
3224 ~~f. Section 817.034, relating to fraudulent acts through~~  
3225 ~~mail, wire, radio, electromagnetic, photoelectronic, or~~  
3226 ~~photooptical systems.~~  
3227 ~~g. Section 817.234, relating to false and fraudulent~~  
3228 ~~insurance claims.~~  
3229 ~~h. Section 817.505, relating to patient brokering.~~  
3230 ~~i. Section 817.568, relating to criminal use of personal~~  
3231 ~~identification information.~~  
3232 ~~j. Section 817.60, relating to obtaining a credit card~~  
3233 ~~through fraudulent means.~~  
3234 ~~k. Section 817.61, relating to fraudulent use of credit~~  
3235 ~~cards, if the offense was a felony.~~  
3236 ~~l. Section 831.01, relating to forgery.~~  
3237 ~~m. Section 831.02, relating to uttering forged instruments.~~  
3238 ~~n. Section 831.07, relating to forging bank bills, checks,~~  
3239 ~~drafts, or promissory notes.~~  
3240 ~~o. Section 831.09, relating to uttering forged bank bills,~~  
3241 ~~checks, drafts, or promissory notes.~~  
3242 ~~p. Section 831.30, relating to fraud in obtaining medicinal~~  
3243 ~~drugs.~~  
3244 ~~q. Section 831.31, relating to the sale, manufacture,~~  
3245 ~~delivery, or possession with the intent to sell, manufacture, or~~  
3246 ~~deliver any counterfeit controlled substance, if the offense was~~





602-02098B-21

3247 ~~a felony.~~  
3248 ~~(e) Must not have an owner or operator who owns or operates~~  
3249 ~~an eligible private school that is participating in the~~  
3250 ~~scholarship program.~~  
3251 ~~(d) Must provide scholarships, from eligible contributions,~~  
3252 ~~to eligible students for the cost of:~~  
3253 ~~1. Tuition and fees for an eligible private school; or~~  
3254 ~~2. Transportation to a Florida public school in which a~~  
3255 ~~student is enrolled and that is different from the school to~~  
3256 ~~which the student was assigned or to a lab school as defined in~~  
3257 ~~s. 1002.32.~~  
3258 ~~(e) Must give first priority to eligible renewal students~~  
3259 ~~who received a scholarship from an eligible nonprofit~~  
3260 ~~scholarship funding organization or from the State of Florida~~  
3261 ~~during the previous school year. The eligible nonprofit~~  
3262 ~~scholarship funding organization must fully apply and exhaust~~  
3263 ~~all funds available under this section and s. 1002.40(11)(i) for~~  
3264 ~~renewal scholarship awards before awarding any initial~~  
3265 ~~scholarships.~~  
3266 ~~(f) Must provide a renewal or initial scholarship to an~~  
3267 ~~eligible student on a first-come, first-served basis unless the~~  
3268 ~~student qualifies for priority pursuant to paragraph (e). Each~~  
3269 ~~eligible nonprofit scholarship funding organization must refer~~  
3270 ~~any student eligible for a scholarship pursuant to this section~~  
3271 ~~who did not receive a renewal or initial scholarship based~~  
3272 ~~solely on the lack of available funds under this section and s.~~  
3273 ~~1002.40(11)(i) to another eligible nonprofit scholarship funding~~  
3274 ~~organization that may have funds available.~~  
3275 ~~(g) May not restrict or reserve scholarships for use at a~~



602-02098B-21

3276 ~~particular private school or provide scholarships to a child of~~  
3277 ~~an owner or operator.~~  
3278 ~~(h) Must allow a student in foster care or out of home care~~  
3279 ~~or a dependent child of a parent who is a member of the United~~  
3280 ~~States Armed Forces to apply for a scholarship at any time.~~  
3281 ~~(i) Must allow an eligible student to attend any eligible~~  
3282 ~~private school and must allow a parent to transfer a scholarship~~  
3283 ~~during a school year to any other eligible private school of the~~  
3284 ~~parent's choice.~~  
3285 ~~(j)1. May use eligible contributions received pursuant to~~  
3286 ~~this section and ss. 212.099, 212.1832, and 1002.40 during the~~  
3287 ~~state fiscal year in which such contributions are collected for~~  
3288 ~~administrative expenses if the organization has operated as an~~  
3289 ~~eligible nonprofit scholarship funding organization for at least~~  
3290 ~~the preceding 3 fiscal years and did not have any findings of~~  
3291 ~~material weakness or material noncompliance in its most recent~~  
3292 ~~audit under paragraph (m). Administrative expenses from eligible~~  
3293 ~~contributions may not exceed 3 percent of the total amount of~~  
3294 ~~all scholarships awarded by an eligible scholarship funding~~  
3295 ~~organization under this chapter. Such administrative expenses~~  
3296 ~~must be reasonable and necessary for the organization's~~  
3297 ~~management and distribution of scholarships awarded under this~~  
3298 ~~chapter. No funds authorized under this subparagraph shall be~~  
3299 ~~used for lobbying or political activity or expenses related to~~  
3300 ~~lobbying or political activity. Up to one-third of the funds~~  
3301 ~~authorized for administrative expenses under this subparagraph~~  
3302 ~~may be used for expenses related to the recruitment of~~  
3303 ~~contributions from taxpayers. An eligible nonprofit scholarship-~~  
3304 ~~funding organization may not charge an application fee.~~



602-02098B-21

3305       ~~2. Must expend for annual or partial-year scholarships an~~  
3306 ~~amount equal to or greater than 75 percent of the net eligible~~  
3307 ~~contributions remaining after administrative expenses during the~~  
3308 ~~state fiscal year in which such contributions are collected. No~~  
3309 ~~more than 25 percent of such net eligible contributions may be~~  
3310 ~~carried forward to the following state fiscal year. All amounts~~  
3311 ~~carried forward, for audit purposes, must be specifically~~  
3312 ~~identified for particular students, by student name and the name~~  
3313 ~~of the school to which the student is admitted, subject to the~~  
3314 ~~requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g,~~  
3315 ~~and the applicable rules and regulations issued pursuant~~  
3316 ~~thereto. Any amounts carried forward shall be expended for~~  
3317 ~~annual or partial-year scholarships in the following state~~  
3318 ~~fiscal year. No later than September 30 of each year, net~~  
3319 ~~eligible contributions remaining on June 30 of each year that~~  
3320 ~~are in excess of the 25 percent that may be carried forward~~  
3321 ~~shall be used to provide scholarships to eligible students or~~  
3322 ~~transferred to other eligible nonprofit scholarship funding~~  
3323 ~~organizations to provide scholarships for eligible students. All~~  
3324 ~~transferred funds must be deposited by each eligible nonprofit~~  
3325 ~~scholarship funding organization receiving such funds into its~~  
3326 ~~scholarship account. All transferred amounts received by any~~  
3327 ~~eligible nonprofit scholarship funding organization must be~~  
3328 ~~separately disclosed in the annual financial audit required~~  
3329 ~~under paragraph (m).~~

3330       ~~3. Must, before granting a scholarship for an academic~~  
3331 ~~year, document each scholarship student's eligibility for that~~  
3332 ~~academic year. A scholarship funding organization may not grant~~  
3333 ~~multiyear scholarships in one approval process.~~



602-02098B-21

3334       ~~(k) Must maintain separate accounts for scholarship funds~~  
3335 ~~and operating funds.~~  
3336       ~~(l) With the prior approval of the Department of Education,~~  
3337 ~~may transfer funds to another eligible nonprofit scholarship-~~  
3338 ~~funding organization if additional funds are required to meet~~  
3339 ~~scholarship demand at the receiving nonprofit scholarship-~~  
3340 ~~funding organization. A transfer is limited to the greater of~~  
3341 ~~\$500,000 or 20 percent of the total contributions received by~~  
3342 ~~the nonprofit scholarship funding organization making the~~  
3343 ~~transfer. All transferred funds must be deposited by the~~  
3344 ~~receiving nonprofit scholarship funding organization into its~~  
3345 ~~scholarship accounts. All transferred amounts received by any~~  
3346 ~~nonprofit scholarship funding organization must be separately~~  
3347 ~~disclosed in the annual financial and compliance audit required~~  
3348 ~~in this section.~~  
3349       ~~(m) Must provide to the Auditor General and the Department~~  
3350 ~~of Education a report on the results of an annual financial~~  
3351 ~~audit of its accounts and records conducted by an independent~~  
3352 ~~certified public accountant in accordance with auditing~~  
3353 ~~standards generally accepted in the United States, government~~  
3354 ~~auditing standards, and rules promulgated by the Auditor~~  
3355 ~~General. The audit report must include a report on financial~~  
3356 ~~statements presented in accordance with generally accepted~~  
3357 ~~accounting principles. Audit reports must be provided to the~~  
3358 ~~Auditor General and the Department of Education within 180 days~~  
3359 ~~after completion of the eligible nonprofit scholarship funding~~  
3360 ~~organization's fiscal year. The Auditor General shall review all~~  
3361 ~~audit reports submitted pursuant to this paragraph. The Auditor~~  
3362 ~~General shall request any significant items that were omitted in~~



602-02098B-21

3363 ~~violation of a rule adopted by the Auditor General. The items~~  
3364 ~~must be provided within 45 days after the date of the request.~~  
3365 ~~If the scholarship funding organization does not comply with the~~  
3366 ~~Auditor General's request, the Auditor General shall notify the~~  
3367 ~~Legislative Auditing Committee.~~

3368 ~~(n) Must prepare and submit quarterly reports to the~~  
3369 ~~Department of Education pursuant to paragraph (9) (i). In~~  
3370 ~~addition, an eligible nonprofit scholarship funding organization~~  
3371 ~~must submit in a timely manner any information requested by the~~  
3372 ~~Department of Education relating to the scholarship program.~~

3373 ~~(o)1.a. Must participate in the joint development of~~  
3374 ~~agreed-upon procedures during the 2009-2010 state fiscal year.~~  
3375 ~~The agreed-upon procedures must uniformly apply to all private~~  
3376 ~~schools and must determine, at a minimum, whether the private~~  
3377 ~~school has been verified as eligible by the Department of~~  
3378 ~~Education under s. 1002.421; has an adequate accounting system,~~  
3379 ~~system of financial controls, and process for deposit and~~  
3380 ~~classification of scholarship funds; and has properly expended~~  
3381 ~~scholarship funds for education-related expenses. During the~~  
3382 ~~development of the procedures, the participating scholarship-~~  
3383 ~~funding organizations shall specify guidelines governing the~~  
3384 ~~materiality of exceptions that may be found during the~~  
3385 ~~accountant's performance of the procedures. The procedures and~~  
3386 ~~guidelines shall be provided to private schools and the~~  
3387 ~~Commissioner of Education by March 15, 2011.~~

3388 ~~b. Must participate in a joint review of the agreed upon~~  
3389 ~~procedures and guidelines developed under sub-subparagraph a.,~~  
3390 ~~by February of each biennium, if the scholarship funding~~  
3391 ~~organization provided more than \$250,000 in scholarship funds to~~



602-02098B-21

3392 ~~an eligible private school under this chapter during the state~~  
3393 ~~fiscal year preceding the biennial review. If the procedures and~~  
3394 ~~guidelines are revised, the revisions must be provided to~~  
3395 ~~private schools and the Commissioner of Education by March 15 of~~  
3396 ~~the year in which the revisions were completed. The revised~~  
3397 ~~agreed-upon procedures shall take effect the subsequent school~~  
3398 ~~year. For the 2018-2019 school year only, the joint review of~~  
3399 ~~the agreed-upon procedures must be completed and the revisions~~  
3400 ~~submitted to the commissioner no later than September 15, 2018.~~  
3401 ~~The revised procedures are applicable to the 2018-2019 school~~  
3402 ~~year.~~

3403 ~~e. Must monitor the compliance of a private school with s.~~  
3404 ~~1002.421(1)(g) if the scholarship funding organization provided~~  
3405 ~~the majority of the scholarship funding to the school. For each~~  
3406 ~~private school subject to s. 1002.421(1)(g), the appropriate~~  
3407 ~~scholarship funding organization shall annually notify the~~  
3408 ~~Commissioner of Education by October 30 of:~~

3409 ~~(I) A private school's failure to submit a report required~~  
3410 ~~under s. 1002.421(1)(g); or~~

3411 ~~(II) Any material exceptions set forth in the report~~  
3412 ~~required under s. 1002.421(1)(g).~~

3413 ~~2. Must seek input from the accrediting associations that~~  
3414 ~~are members of the Florida Association of Academic Nonpublic~~  
3415 ~~Schools and the Department of Education when jointly developing~~  
3416 ~~the agreed-upon procedures and guidelines under sub-subparagraph~~  
3417 ~~1.a. and conducting a review of those procedures and guidelines~~  
3418 ~~under sub-subparagraph 1.b.~~

3419 ~~(p) Must maintain the surety bond or letter of credit~~  
3420 ~~required by subsection (15). The amount of the surety bond or~~



602-02098B-21

3421 ~~letter of credit may be adjusted quarterly to equal the actual~~  
3422 ~~amount of undisbursed funds based upon submission by the~~  
3423 ~~organization of a statement from a certified public accountant~~  
3424 ~~verifying the amount of undisbursed funds. The requirements of~~  
3425 ~~this paragraph are waived if the cost of acquiring a surety bond~~  
3426 ~~or letter of credit exceeds the average 10-year cost of~~  
3427 ~~acquiring a surety bond or letter of credit by 200 percent. The~~  
3428 ~~requirements of this paragraph are waived for a state~~  
3429 ~~university; or an independent college or university which is~~  
3430 ~~eligible to participate in the William I. Boyd, IV, Effective~~  
3431 ~~Access to Student Education Grant Program, located and chartered~~  
3432 ~~in this state, is not for profit, and is accredited by the~~  
3433 ~~Commission on Colleges of the Southern Association of Colleges~~  
3434 ~~and Schools.~~

3435 ~~(q) Must provide to the Auditor General any information or~~  
3436 ~~documentation requested in connection with an operational audit~~  
3437 ~~of a scholarship funding organization conducted pursuant to s.~~  
3438 ~~11.45.~~

3439 ~~Information and documentation provided to the Department of~~  
3440 ~~Education and the Auditor General relating to the identity of a~~  
3441 ~~taxpayer that provides an eligible contribution under this~~  
3442 ~~section shall remain confidential at all times in accordance~~  
3443 ~~with s. 213.053.~~

3444 ~~(7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~  
3445 ~~PARTICIPATION.~~

3446 ~~(a) The parent must select an eligible private school and~~  
3447 ~~apply for the admission of his or her child.~~

3448 ~~(b) The parent must inform the child's school district when~~  
3449



602-02098B-21

3450 ~~the parent withdraws his or her child to attend an eligible~~  
3451 ~~private school.~~

3452 ~~(c) Any student participating in the scholarship program~~  
3453 ~~must remain in attendance throughout the school year unless~~  
3454 ~~excused by the school for illness or other good cause.~~

3455 ~~(d) Each parent and each student has an obligation to the~~  
3456 ~~private school to comply with the private school's published~~  
3457 ~~policies.~~

3458 ~~(e) The parent shall ensure that the student participating~~  
3459 ~~in the scholarship program takes the norm-referenced assessment~~  
3460 ~~offered by the private school. The parent may also choose to~~  
3461 ~~have the student participate in the statewide assessments~~  
3462 ~~pursuant to s. 1008.22. If the parent requests that the student~~  
3463 ~~participating in the scholarship program take statewide~~  
3464 ~~assessments pursuant to s. 1008.22 and the private school has~~  
3465 ~~not chosen to offer and administer the statewide assessments,~~  
3466 ~~the parent is responsible for transporting the student to the~~  
3467 ~~assessment site designated by the school district.~~

3468 ~~(f) Upon receipt of a scholarship warrant from the eligible~~  
3469 ~~nonprofit scholarship funding organization, the parent to whom~~  
3470 ~~the warrant is made must restrictively endorse the warrant to~~  
3471 ~~the private school for deposit into the account of the private~~  
3472 ~~school. If payments are made by funds transfer, the parent must~~  
3473 ~~approve each payment before the scholarship funds may be~~  
3474 ~~deposited. The parent may not designate any entity or individual~~  
3475 ~~associated with the participating private school as the parent's~~  
3476 ~~attorney in fact to endorse a scholarship warrant or approve a~~  
3477 ~~funds transfer. A participant who fails to comply with this~~  
3478 ~~paragraph forfeits the scholarship.~~



602-02098B-21

3479 ~~(g) The parent shall authorize the nonprofit scholarship~~  
3480 ~~funding organization to access information needed for income~~  
3481 ~~eligibility determination and verification held by other state~~  
3482 ~~or federal agencies, including the Department of Revenue, the~~  
3483 ~~Department of Children and Families, the Department of~~  
3484 ~~Education, the Department of Economic Opportunity, and the~~  
3485 ~~Agency for Health Care Administration.~~  
3486 ~~(8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An eligible~~  
3487 ~~private school may be sectarian or nonsectarian and must:~~  
3488 ~~(a) Comply with all requirements for private schools~~  
3489 ~~participating in state school choice scholarship programs~~  
3490 ~~pursuant to s. 1002.421.~~  
3491 ~~(b)1. Annually administer or make provision for students~~  
3492 ~~participating in the scholarship program in grades 3 through 10~~  
3493 ~~to take one of the nationally norm-referenced tests identified~~  
3494 ~~by the Department of Education or the statewide assessments~~  
3495 ~~pursuant to s. 1008.22. Students with disabilities for whom~~  
3496 ~~standardized testing is not appropriate are exempt from this~~  
3497 ~~requirement. A participating private school must report a~~  
3498 ~~student's scores to the parent. A participating private school~~  
3499 ~~must annually report by August 15 the scores of all~~  
3500 ~~participating students to a state university described in~~  
3501 ~~paragraph (9)(f).~~  
3502 ~~2. Administer the statewide assessments pursuant to s.~~  
3503 ~~1008.22 if a private school chooses to offer the statewide~~  
3504 ~~assessments. A participating private school may choose to offer~~  
3505 ~~and administer the statewide assessments to all students who~~  
3506 ~~attend the private school in grades 3 through 10 and must submit~~  
3507 ~~a request in writing to the Department of Education by March 1~~



602-02098B-21

3508 ~~of each year in order to administer the statewide assessments in~~  
3509 ~~the subsequent school year.~~  
3510  
3511 ~~If a private school fails to meet the requirements of this~~  
3512 ~~subsection or s. 1002.421, the commissioner may determine that~~  
3513 ~~the private school is ineligible to participate in the~~  
3514 ~~scholarship program.~~  
3515 ~~(9) DEPARTMENT OF EDUCATION OBLIGATIONS. The Department of~~  
3516 ~~Education shall:~~  
3517 ~~(a) Annually submit to the department and division, by~~  
3518 ~~March 15, a list of eligible nonprofit scholarship funding~~  
3519 ~~organizations that meet the requirements of paragraph (2)(f).~~  
3520 ~~(b) Annually verify the eligibility of nonprofit~~  
3521 ~~scholarship funding organizations that meet the requirements of~~  
3522 ~~paragraph (2)(f).~~  
3523 ~~(c) Annually verify the eligibility of expenditures as~~  
3524 ~~provided in paragraph (6)(d) using the audit required by~~  
3525 ~~paragraph (6)(m) and s. 11.45(2)(l).~~  
3526 ~~(d) Cross-check the list of participating scholarship~~  
3527 ~~students with the public school enrollment lists to avoid~~  
3528 ~~duplication.~~  
3529 ~~(e) Maintain a list of nationally norm-referenced tests~~  
3530 ~~identified for purposes of satisfying the testing requirement in~~  
3531 ~~subparagraph (8)(b)1. The tests must meet industry standards of~~  
3532 ~~quality in accordance with State Board of Education rule.~~  
3533 ~~(f) Issue a project grant award to a state university, to~~  
3534 ~~which participating private schools must report the scores of~~  
3535 ~~participating students on the nationally norm-referenced tests~~  
3536 ~~or the statewide assessments administered by the private school~~



308678

602-02098B-21

3537 ~~in grades 3 through 10. The project term is 2 years, and the~~  
3538 ~~amount of the project is up to \$250,000 per year. The project~~  
3539 ~~grant award must be reissued in 2-year intervals in accordance~~  
3540 ~~with this paragraph.~~

3541 ~~1. The state university must annually report to the~~  
3542 ~~Department of Education on the student performance of~~  
3543 ~~participating students:~~

3544 ~~a. On a statewide basis. The report shall also include, to~~  
3545 ~~the extent possible, a comparison of scholarship students'~~  
3546 ~~performance to the statewide student performance of public~~  
3547 ~~school students with socioeconomic backgrounds similar to those~~  
3548 ~~of students participating in the scholarship program. To~~  
3549 ~~minimize costs and reduce time required for the state~~  
3550 ~~university's analysis and evaluation, the Department of~~  
3551 ~~Education shall coordinate with the state university to provide~~  
3552 ~~data to the state university in order to conduct analyses of~~  
3553 ~~matched students from public school assessment data and~~  
3554 ~~calculate control group student performance using an agreed upon~~  
3555 ~~methodology with the state university; and~~

3556 ~~b. On an individual school basis. The annual report must~~  
3557 ~~include student performance for each participating private~~  
3558 ~~school in which at least 51 percent of the total enrolled~~  
3559 ~~students in the private school participated in the Florida Tax~~  
3560 ~~Credit Scholarship Program in the prior school year. The report~~  
3561 ~~shall be according to each participating private school, and for~~  
3562 ~~participating students, in which there are at least 30~~  
3563 ~~participating students who have scores for tests administered.~~  
3564 ~~If the state university determines that the 30-participating-~~  
3565 ~~student cell size may be reduced without disclosing personally~~



308678

602-02098B-21

3566 ~~identifiable information, as described in 34 C.F.R. s. 99.12, of~~  
3567 ~~a participating student, the state university may reduce the~~  
3568 ~~participating student cell size, but the cell size must not be~~  
3569 ~~reduced to less than 10 participating students. The department~~  
3570 ~~shall provide each private school's prior school year's student~~  
3571 ~~enrollment information to the state university no later than~~  
3572 ~~June 15 of each year, or as requested by the state university.~~

3573 ~~2. The sharing and reporting of student performance data~~  
3574 ~~under this paragraph must be in accordance with requirements of~~  
3575 ~~ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family~~  
3576 ~~Educational Rights and Privacy Act, and the applicable rules and~~  
3577 ~~regulations issued pursuant thereto, and shall be for the sole~~  
3578 ~~purpose of creating the annual report required by subparagraph~~  
3579 ~~1. All parties must preserve the confidentiality of such~~  
3580 ~~information as required by law. The annual report must not~~  
3581 ~~disaggregate data to a level that will identify individual~~  
3582 ~~participating schools, except as required under sub-subparagraph~~  
3583 ~~1.b., or disclose the academic level of individual students.~~

3584 ~~3. The annual report required by subparagraph 1. shall be~~  
3585 ~~published by the Department of Education on its website.~~

3586 ~~(g) Notify an eligible nonprofit scholarship-funding~~  
3587 ~~organization of any of the organization's identified students~~  
3588 ~~who are receiving educational scholarships pursuant to chapter~~  
3589 ~~1002.~~

3590 ~~(h) Notify an eligible nonprofit scholarship-funding~~  
3591 ~~organization of any of the organization's identified students~~  
3592 ~~who are receiving tax credit scholarships from other eligible~~  
3593 ~~nonprofit scholarship-funding organizations.~~

3594 ~~(i) Require quarterly reports by an eligible nonprofit~~



602-02098B-21

3595 ~~scholarship funding organization regarding the number of~~  
3596 ~~students participating in the scholarship program, the private~~  
3597 ~~schools at which the students are enrolled, and other~~  
3598 ~~information deemed necessary by the Department of Education.~~

3599 ~~(j) Provide a process to match the direct certification~~  
3600 ~~list with the scholarship application data submitted by any~~  
3601 ~~nonprofit scholarship funding organization eligible to receive~~  
3602 ~~the 3-percent administrative allowance under paragraph (6)(j).~~

3603 ~~(10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.~~

3604 ~~(a) Upon the request of any eligible nonprofit scholarship-~~  
3605 ~~funding organization, a school district shall inform all~~  
3606 ~~households within the district receiving free or reduced-priced~~  
3607 ~~meals under the National School Lunch Act of their eligibility~~  
3608 ~~to apply for a tax credit scholarship. The form of such notice~~  
3609 ~~shall be provided by the eligible nonprofit scholarship funding~~  
3610 ~~organization, and the district shall include the provided form,~~  
3611 ~~if requested by the organization, in any normal correspondence~~  
3612 ~~with eligible households. If an eligible nonprofit scholarship-~~  
3613 ~~funding organization requests a special communication to be~~  
3614 ~~issued to households within the district receiving free or~~  
3615 ~~reduced-price meals under the National School Lunch Act, the~~  
3616 ~~organization shall reimburse the district for the cost of~~  
3617 ~~postage. Such notice is limited to once a year.~~

3618 ~~(b) Upon the request of the Department of Education, a~~  
3619 ~~school district shall coordinate with the department to provide~~  
3620 ~~to a participating private school the statewide assessments~~  
3621 ~~administered under s. 1008.22 and any related materials for~~  
3622 ~~administering the assessments. A school district is responsible~~  
3623 ~~for implementing test administrations at a participating private~~



602-02098B-21

3624 ~~school, including the:~~

3625 ~~1. Provision of training for private school staff on test~~  
3626 ~~security and assessment administration procedures;~~

3627 ~~2. Distribution of testing materials to a private school;~~

3628 ~~3. Retrieval of testing materials from a private school;~~

3629 ~~4. Provision of the required format for a private school to~~  
3630 ~~submit information to the district for test administration and~~  
3631 ~~enrollment purposes; and~~

3632 ~~5. Provision of any required assistance, monitoring, or~~  
3633 ~~investigation at a private school.~~

3634 ~~(11) SCHOLARSHIP AMOUNT AND PAYMENT.~~

3635 ~~(a) The scholarship amount provided to any student for any~~  
3636 ~~single school year by an eligible nonprofit scholarship funding~~  
3637 ~~organization from eligible contributions shall be for total~~  
3638 ~~costs authorized under paragraph (6)(d), not to exceed annual~~  
3639 ~~limits, which shall be determined as follows:~~

3640 ~~1. For a student who received a scholarship in the 2018-~~  
3641 ~~2019 school year, who remains eligible, and who is enrolled in~~  
3642 ~~an eligible private school, the amount shall be the greater~~  
3643 ~~amount calculated pursuant to subparagraph 2. or a percentage of~~  
3644 ~~the unweighted FTE funding amount for the 2018-2019 state fiscal~~  
3645 ~~year and thereafter as follows:~~

3646 ~~a. Eighty-eight percent for a student enrolled in~~  
3647 ~~kindergarten through grade 5.~~

3648 ~~b. Ninety-two percent for a student enrolled in grade 6~~  
3649 ~~through grade 8.~~

3650 ~~c. Ninety-six percent for a student enrolled in grade 9~~  
3651 ~~through grade 12.~~

3652 ~~2. For students initially eligible in the 2019-2020 school~~



602-02098B-21

3653 ~~year or thereafter, the calculated amount for a student to~~  
3654 ~~attend an eligible private school shall be based upon the grade~~  
3655 ~~level and school district in which the student resides as 95~~  
3656 ~~percent of the funds per unweighted full-time equivalent in the~~  
3657 ~~Florida Education Finance Program for a student in the basic~~  
3658 ~~program established pursuant to s. 1011.62(1)(c)1., plus a per-~~  
3659 ~~full-time equivalent share of funds for all categorical~~  
3660 ~~programs, except for the Exceptional Student Education~~  
3661 ~~Guaranteed Allocation.~~  
3662 3. The scholarship amount awarded to a student enrolled in  
3663 a Florida public school in which a student is enrolled and that  
3664 is different from the school to which the student was assigned  
3665 or in a lab school as defined in s. 1002.32, is limited to \$750.  
3666 (b) Payment of the scholarship by the eligible nonprofit  
3667 scholarship-funding organization shall be by individual warrant  
3668 made payable to the student's parent or by funds transfer,  
3669 including, but not limited to, debit cards, electronic payment  
3670 cards, or any other means of payment that the department deems  
3671 to be commercially viable or cost-effective. If the payment is  
3672 made by warrant, the warrant must be delivered by the eligible  
3673 nonprofit scholarship-funding organization to the private school  
3674 of the parent's choice, and the parent shall restrictively  
3675 endorse the warrant to the private school. An eligible nonprofit  
3676 scholarship-funding organization shall ensure that the parent to  
3677 whom the warrant is made restrictively endorsed the warrant to  
3678 the private school for deposit into the account of the private  
3679 school or that the parent has approved a funds transfer before  
3680 any scholarship funds are deposited.  
3681 (c) An eligible nonprofit scholarship-funding organization



602-02098B-21

3682 ~~shall obtain verification from the private school of a student's~~  
3683 ~~continued attendance at the school for each period covered by a~~  
3684 ~~scholarship payment.~~  
3685 ~~(d) Payment of the scholarship shall be made by the~~  
3686 ~~eligible nonprofit scholarship-funding organization no less~~  
3687 ~~frequently than on a quarterly basis.~~  
3688 ~~(12) ADMINISTRATION; RULES.~~  
3689 ~~(a) The department, the division, and the Department of~~  
3690 ~~Education shall develop a cooperative agreement to assist in the~~  
3691 ~~administration of this section.~~  
3692 ~~(b) The department shall adopt rules necessary to~~  
3693 ~~administer this section and ss. 211.0251, 212.1931, 220.1875,~~  
3694 ~~561.1211, and 624.51055, including rules establishing~~  
3695 ~~application forms, procedures governing the approval of tax~~  
3696 ~~credits and carryforward tax credits under subsection (5), and~~  
3697 ~~procedures to be followed by taxpayers when claiming approved~~  
3698 ~~tax credits on their returns.~~  
3699 ~~(c) The division shall adopt rules necessary to administer~~  
3700 ~~its responsibilities under this section and s. 561.1211.~~  
3701 ~~(d) The State Board of Education shall adopt rules to~~  
3702 ~~administer the responsibilities of the Department of Education~~  
3703 ~~and the Commissioner of Education under this section.~~  
3704 (4)(13) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.~~All eligible~~  
3705 contributions received by the department or the division or  
3706 transferred by an eligible nonprofit scholarship-funding  
3707 organization shall be deposited into a designated student fund  
3708 and used for K-12 education funding in a manner consistent with  
3709 s. 17.57(2).  
3710 ~~(14) PRESERVATION OF CREDIT.~~~~If any provision or portion of~~





308678

602-02098B-21

3711 ~~this section, s. 211.0251, s. 212.1831, s. 220.1875, s.~~  
3712 ~~561.1211, or s. 624.51055 or the application thereof to any~~  
3713 ~~person or circumstance is held unconstitutional by any court or~~  
3714 ~~is otherwise declared invalid, the unconstitutionality or~~  
3715 ~~invalidity shall not affect any credit earned under s. 211.0251,~~  
3716 ~~s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any~~  
3717 ~~taxpayer with respect to any contribution paid to an eligible~~  
3718 ~~nonprofit scholarship funding organization before the date of a~~  
3719 ~~determination of unconstitutionality or invalidity. Such credit~~  
3720 ~~shall be allowed at such time and in such a manner as if a~~  
3721 ~~determination of unconstitutionality or invalidity had not been~~  
3722 ~~made, provided that nothing in this subsection by itself or in~~  
3723 ~~combination with any other provision of law shall result in the~~  
3724 ~~allowance of any credit to any taxpayer in excess of one dollar~~  
3725 ~~of credit for each dollar paid to an eligible nonprofit~~  
3726 ~~scholarship funding organization.~~

3727 ~~(15) NONPROFIT SCHOLARSHIP FUNDING ORGANIZATIONS;~~  
3728 ~~APPLICATION. In order to participate in the scholarship program~~  
3729 ~~created under this section, a charitable organization that seeks~~  
3730 ~~to be a nonprofit scholarship funding organization must submit~~  
3731 ~~an application for initial approval or renewal to the Office of~~  
3732 ~~Independent Education and Parental Choice no later than~~  
3733 ~~September 1 of each year before the school year for which the~~  
3734 ~~organization intends to offer scholarships.~~

3735 ~~(a) An application for initial approval must include:~~  
3736 ~~1. A copy of the organization's incorporation documents and~~  
3737 ~~registration with the Division of Corporations of the Department~~  
3738 ~~of State.~~

3739 ~~2. A copy of the organization's Internal Revenue Service~~



308678

602-02098B-21

3740 ~~determination letter as a s. 501(c)(3) not-for-profit~~  
3741 ~~organization.~~

3742 ~~3. A description of the organization's financial plan that~~  
3743 ~~demonstrates sufficient funds to operate throughout the school~~  
3744 ~~year.~~

3745 ~~4. A description of the geographic region that the~~  
3746 ~~organization intends to serve and an analysis of the demand and~~  
3747 ~~unmet need for eligible students in that area.~~

3748 ~~5. The organization's organizational chart.~~

3749 ~~6. A description of the criteria and methodology that the~~  
3750 ~~organization will use to evaluate scholarship eligibility.~~

3751 ~~7. A description of the application process, including~~  
3752 ~~deadlines and any associated fees.~~

3753 ~~8. A description of the deadlines for attendance~~  
3754 ~~verification and scholarship payments.~~

3755 ~~9. A copy of the organization's policies on conflict of~~  
3756 ~~interest and whistleblowers.~~

3757 ~~10. A copy of a surety bond or letter of credit to secure~~  
3758 ~~the faithful performance of the obligations of the eligible~~  
3759 ~~nonprofit scholarship funding organization in accordance with~~  
3760 ~~this section in an amount equal to 25 percent of the scholarship~~  
3761 ~~funds anticipated for each school year or \$100,000, whichever is~~  
3762 ~~greater. The surety bond or letter of credit must specify that~~  
3763 ~~any claim against the bond or letter of credit may be made only~~  
3764 ~~by an eligible nonprofit scholarship funding organization to~~  
3765 ~~provide scholarships to and on behalf of students who would have~~  
3766 ~~had scholarships funded if it were not for the diversion of~~  
3767 ~~funds giving rise to the claim against the bond or letter of~~  
3768 ~~credit.~~



602-02098B-21

3769 ~~(b) In addition to the information required by~~  
3770 ~~subparagraphs (a)1.-9., an application for renewal must include:~~  
3771 ~~1. A surety bond or letter of credit to secure the faithful~~  
3772 ~~performance of the obligations of the eligible nonprofit~~  
3773 ~~scholarship funding organization in accordance with this section~~  
3774 ~~equal to the amount of undisbursed donations held by the~~  
3775 ~~organization based on the annual report submitted pursuant to~~  
3776 ~~paragraph (6) (m). The amount of the surety bond or letter of~~  
3777 ~~credit must be at least \$100,000, but not more than \$25 million.~~  
3778 ~~The surety bond or letter of credit must specify that any claim~~  
3779 ~~against the bond or letter of credit may be made only by an~~  
3780 ~~eligible nonprofit scholarship funding organization to provide~~  
3781 ~~scholarships to and on behalf of students who would have had~~  
3782 ~~scholarships funded if it were not for the diversion of funds~~  
3783 ~~giving rise to the claim against the bond or letter of credit.~~  
3784 ~~2. The organization's completed Internal Revenue Service~~  
3785 ~~Form 990 submitted no later than November 30 of the year before~~  
3786 ~~the school year that the organization intends to offer the~~  
3787 ~~scholarships, notwithstanding the September 1 application~~  
3788 ~~deadline.~~  
3789 ~~3. A copy of the statutorily required audit to the~~  
3790 ~~Department of Education and Auditor General.~~  
3791 ~~4. An annual report that includes:~~  
3792 ~~a. The number of students who completed applications, by~~  
3793 ~~county and by grade.~~  
3794 ~~b. The number of students who were approved for~~  
3795 ~~scholarships, by county and by grade.~~  
3796 ~~c. The number of students who received funding for~~  
3797 ~~scholarships within each funding category, by county and by~~



602-02098B-21

3798 ~~grade.~~  
3799 ~~d. The amount of funds received, the amount of funds~~  
3800 ~~distributed in scholarships, and an accounting of remaining~~  
3801 ~~funds and the obligation of those funds.~~  
3802 ~~e. A detailed accounting of how the organization spent the~~  
3803 ~~administrative funds allowable under paragraph (6) (j).~~  
3804 ~~(e) In consultation with the Department of Revenue and the~~  
3805 ~~Chief Financial Officer, the Office of Independent Education and~~  
3806 ~~Parental Choice shall review the application. The Department of~~  
3807 ~~Education shall notify the organization in writing of any~~  
3808 ~~deficiencies within 30 days after receipt of the application and~~  
3809 ~~allow the organization 30 days to correct any deficiencies.~~  
3810 ~~(d) Within 30 days after receipt of the finalized~~  
3811 ~~application by the Office of Independent Education and Parental~~  
3812 ~~Choice, the Commissioner of Education shall recommend approval~~  
3813 ~~or disapproval of the application to the State Board of~~  
3814 ~~Education. The State Board of Education shall consider the~~  
3815 ~~application and recommendation at the next scheduled meeting,~~  
3816 ~~adhering to appropriate meeting notice requirements. If the~~  
3817 ~~State Board of Education disapproves the organization's~~  
3818 ~~application, it shall provide the organization with a written~~  
3819 ~~explanation of that determination. The State Board of~~  
3820 ~~Education's action is not subject to chapter 120.~~  
3821 ~~(e) If the State Board of Education disapproves the renewal~~  
3822 ~~of a nonprofit scholarship funding organization, the~~  
3823 ~~organization must notify the affected eligible students and~~  
3824 ~~parents of the decision within 15 days after disapproval. An~~  
3825 ~~eligible student affected by the disapproval of an~~  
3826 ~~organization's participation remains eligible under this section~~



602-02098B-21

3827 until the end of the school year in which the organization was  
3828 disapproved. The student must apply and be accepted by another  
3829 eligible nonprofit scholarship funding organization for the  
3830 upcoming school year. The student shall be given priority in  
3831 accordance with paragraph (6)(f).

3832 (f) All remaining funds held by a nonprofit scholarship  
3833 funding organization that is disapproved for participation must  
3834 be transferred to other eligible nonprofit scholarship funding  
3835 organizations to provide scholarships for eligible students. All  
3836 transferred funds must be deposited by each eligible nonprofit  
3837 scholarship funding organization receiving such funds into its  
3838 scholarship account. All transferred amounts received by any  
3839 eligible nonprofit scholarship funding organization must be  
3840 separately disclosed in the annual financial audit required  
3841 under subsection (6).

3842 (g) A nonprofit scholarship funding organization is a  
3843 renewing organization if it maintains continuous approval and  
3844 participation in the program. An organization that chooses not  
3845 to participate for 1 year or more or is disapproved to  
3846 participate for 1 year or more must submit an application for  
3847 initial approval in order to participate in the program again.

3848 (h) The State Board of Education shall adopt rules  
3849 providing guidelines for receiving, reviewing, and approving  
3850 applications for new and renewing nonprofit scholarship funding  
3851 organizations. The rules must include a process for compiling  
3852 input and recommendations from the Chief Financial Officer, the  
3853 Department of Revenue, and the Department of Education. The  
3854 rules must also require that the nonprofit scholarship funding  
3855 organization make a brief presentation to assist the State Board



602-02098B-21

3856 of Education in its decision.

3857 (i) A state university, or an independent college or  
3858 university which is eligible to participate in the William L.  
3859 Boyd, IV, Effective Access to Student Education Grant Program,  
3860 located and chartered in this state, is not for profit, and is  
3861 accredited by the Commission on Colleges of the Southern  
3862 Association of Colleges and Schools, is exempt from the initial  
3863 or renewal application process, but must file a registration  
3864 notice with the Department of Education to be an eligible  
3865 nonprofit scholarship funding organization. The State Board of  
3866 Education shall adopt rules that identify the procedure for  
3867 filing the registration notice with the department. The rules  
3868 must identify appropriate reporting requirements for fiscal,  
3869 programmatic, and performance accountability purposes consistent  
3870 with this section, but shall not exceed the requirements for  
3871 eligible nonprofit scholarship funding organizations for  
3872 charitable organizations.

3873 Section 21. Section 1002.40, Florida Statutes, is amended  
3874 to read:

3875 1002.40 The Hope Scholarship Florida K-12 Education Funding  
3876 Tax Credit Program.—

3877 (1) PURPOSE.—The Hope Scholarship Program is established to  
3878 provide the parent of a public school student who was subjected  
3879 to an incident listed in subsection (3) an opportunity to  
3880 transfer the student to another public school or to request a  
3881 scholarship for the student to enroll in and attend an eligible  
3882 private school.

3883 (2) DEFINITIONS.—As used in this section, the term:

3884 (a) "Dealer" has the same meaning as provided in s. 212.06.



602-02098B-21

3885 (b) ~~"Department" means the Department of Education.~~  
3886 ~~(e) "Designated agent" has the same meaning as provided in~~  
3887 ~~s. 212.06(10).~~  
3888 (c)(d) "Eligible contribution" or "contribution" means the  
3889 amount of tax paid by a monetary contribution from a person  
3890 purchasing a motor vehicle, subject to the restrictions provided  
3891 in this section, and designated by the purchaser to be used for  
3892 K-12 education funding an eligible nonprofit scholarship funding  
3893 organization. The person making the contribution may not  
3894 designate a specific student as the beneficiary of the  
3895 contribution.  
3896 ~~(e) "Eligible nonprofit scholarship funding organization"~~  
3897 ~~or "organization" has the same meaning as provided in s.~~  
3898 ~~1002.395(2)(f).~~  
3899 ~~(f) "Eligible private school" has the same meaning as~~  
3900 ~~provided in s. 1002.395(2)(g).~~  
3901 (d)(g) "Motor vehicle" has the same meaning as provided in  
3902 s. 320.01(1)(a), but does not include a heavy truck, truck  
3903 tractor, trailer, or motorcycle.  
3904 ~~(h) "Parent" means a resident of this state who is a~~  
3905 ~~parent, as defined in s. 1000.21, and whose student reported an~~  
3906 ~~incident in accordance with subsection (6).~~  
3907 ~~(i) "Program" means the Hope Scholarship Program.~~  
3908 ~~(j) "School" means any educational program or activity~~  
3909 ~~conducted by a public K-12 educational institution, any school-~~  
3910 ~~related or school sponsored program or activity, and riding on a~~  
3911 ~~school bus, as defined in s. 1006.25(1), including waiting at a~~  
3912 ~~school bus stop.~~  
3913 ~~(k) "Unweighted FTE funding amount" means the statewide~~



602-02098B-21

3914 ~~average total funds per unweighted full-time equivalent funding~~  
3915 ~~amount that is incorporated by reference in the General~~  
3916 ~~Appropriations Act, or by a subsequent special appropriations~~  
3917 ~~act, for the applicable state fiscal year.~~  
3918 ~~(3) PROGRAM ELIGIBILITY. Beginning with the 2018-2019~~  
3919 ~~school year, contingent upon available funds, and on a first-~~  
3920 ~~come, first-served basis, a student enrolled in a Florida public~~  
3921 ~~school in kindergarten through grade 12 is eligible for a~~  
3922 ~~scholarship under this program if the student reported an~~  
3923 ~~incident in accordance with subsection (6). For purposes of this~~  
3924 ~~section, the term "incident" means battery; harassment; hazing;~~  
3925 ~~bullying; kidnapping; physical attack; robbery; sexual offenses;~~  
3926 ~~harassment, assault, or battery; threat or intimidation; or~~  
3927 ~~fighting at school, as defined by the department in accordance~~  
3928 ~~with s. 1006.09(6).~~  
3929 ~~(4) PROGRAM PROHIBITIONS. Payment of a scholarship to a~~  
3930 ~~student enrolled in a private school may not be made if a~~  
3931 ~~student is:~~  
3932 ~~(a) Enrolled in a public school, including, but not limited~~  
3933 ~~to, the Florida School for the Deaf and the Blind; the College-~~  
3934 ~~Preparatory Boarding Academy; a developmental research school~~  
3935 ~~authorized under s. 1002.32; or a charter school authorized~~  
3936 ~~under s. 1002.33, s. 1002.331, or s. 1002.332;~~  
3937 ~~(b) Enrolled in a school operating for the purpose of~~  
3938 ~~providing educational services to youth in the Department of~~  
3939 ~~Juvenile Justice commitment programs;~~  
3940 ~~(c) Participating in a virtual school, correspondence~~  
3941 ~~school, or distance learning program that receives state funding~~  
3942 ~~pursuant to the student's participation unless the participation~~



602-02098B-21

3943 is limited to no more than two courses per school year; or  
3944 (d) Receiving any other educational scholarship pursuant to  
3945 this chapter.  
3946 (5) ~~TERM OF HOPE SCHOLARSHIP.~~ For purposes of continuity of  
3947 educational choice, a Hope scholarship shall remain in force  
3948 until the student returns to public school or graduates from  
3949 high school, whichever occurs first. A scholarship student who  
3950 enrolls in a public school or public school program is  
3951 considered to have returned to a public school for the purpose  
3952 of determining the end of the scholarship's term.  
3953 (6) ~~SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.~~  
3954 (a) Upon receipt of a report of an incident, the school  
3955 principal, or his or her designee, shall provide a copy of the  
3956 report to the parent and investigate the incident to determine  
3957 if the incident must be reported as required by s. 1006.09(6).  
3958 Within 24 hours after receipt of the report, the principal or  
3959 his or her designee shall provide a copy of the report to the  
3960 parent of the alleged offender and to the superintendent. Upon  
3961 conclusion of the investigation or within 15 days after the  
3962 incident was reported, whichever occurs first, the school  
3963 district shall notify the parent of the program and offer the  
3964 parent an opportunity to enroll his or her student in another  
3965 public school that has capacity or to request and receive a  
3966 scholarship to attend an eligible private school, subject to  
3967 available funding. A parent who chooses to enroll his or her  
3968 student in a public school located outside the district in which  
3969 the student resides pursuant to s. 1002.31 shall be eligible for  
3970 a scholarship to transport the student as provided in paragraph  
3971 (11)(b).



602-02098B-21

3972 (b) For each student participating in the program in an  
3973 eligible private school who chooses to participate in the  
3974 statewide assessments under s. 1008.22 or the Florida Alternate  
3975 Assessment, the school district in which the student resides  
3976 must notify the student and his or her parent about the  
3977 locations and times to take all statewide assessments.  
3978 (7) ~~PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.~~ An eligible  
3979 private school may be sectarian or nonsectarian and shall:  
3980 (a) Comply with all requirements for private schools  
3981 participating in state school choice scholarship programs  
3982 pursuant to this section and s. 1002.421.  
3983 (b)1. Annually administer or make provision for students  
3984 participating in the program in grades 3 through 10 to take one  
3985 of the nationally norm-referenced tests identified by the  
3986 department or the statewide assessments pursuant to s. 1008.22.  
3987 Students with disabilities for whom standardized testing is not  
3988 appropriate are exempt from this requirement. A participating  
3989 private school shall report a student's scores to his or her  
3990 parent.  
3991 2. Administer the statewide assessments pursuant to s.  
3992 1008.22 if a private school chooses to offer the statewide  
3993 assessments. A participating private school may choose to offer  
3994 and administer the statewide assessments to all students who  
3995 attend the private school in grades 3 through 10 and must submit  
3996 a request in writing to the department by March 1 of each year  
3997 in order to administer the statewide assessments in the  
3998 subsequent school year.  
3999  
4000 If a private school fails to meet the requirements of this



602-02098B-21

4001 ~~subsection or s. 1002.421, the commissioner may determine that~~  
4002 ~~the private school is ineligible to participate in the program.~~  
4003 ~~(8) DEPARTMENT OF EDUCATION OBLIGATIONS. The department~~  
4004 ~~shall:~~  
4005 ~~(a) Cross-check the list of participating scholarship~~  
4006 ~~students with the public school enrollment lists to avoid~~  
4007 ~~duplication.~~  
4008 ~~(b) Maintain a list of nationally norm-referenced tests~~  
4009 ~~identified for purposes of satisfying the testing requirement in~~  
4010 ~~paragraph (9) (f). The tests must meet industry standards of~~  
4011 ~~quality in accordance with State Board of Education rule.~~  
4012 ~~(c) Require quarterly reports by an eligible nonprofit~~  
4013 ~~scholarship-funding organization regarding the number of~~  
4014 ~~students participating in the program, the private schools in~~  
4015 ~~which the students are enrolled, and other information deemed~~  
4016 ~~necessary by the department.~~  
4017 ~~(d) Contract with an independent entity to provide an~~  
4018 ~~annual evaluation of the program by:~~  
4019 ~~1. Reviewing the school bullying prevention education~~  
4020 ~~program, climate, and code of student conduct of each public~~  
4021 ~~school from which 10 or more students transferred to another~~  
4022 ~~public school or private school using the Hope scholarship to~~  
4023 ~~determine areas in the school or school district procedures~~  
4024 ~~involving reporting, investigating, and communicating a parent's~~  
4025 ~~and student's rights that are in need of improvement. At a~~  
4026 ~~minimum, the review must include:~~  
4027 ~~a. An assessment of the investigation time and quality of~~  
4028 ~~the response of the school and the school district.~~  
4029 ~~b. An assessment of the effectiveness of communication~~



602-02098B-21

4030 ~~procedures with the students involved in an incident, the~~  
4031 ~~students' parents, and the school and school district personnel.~~  
4032 ~~c. An analysis of school incident and discipline data.~~  
4033 ~~d. The challenges and obstacles relating to implementing~~  
4034 ~~recommendations from the review.~~  
4035 ~~2. Reviewing the school bullying prevention education~~  
4036 ~~program, climate, and code of student conduct of each public~~  
4037 ~~school to which a student transferred if the student was from a~~  
4038 ~~school identified in subparagraph 1. in order to identify best~~  
4039 ~~practices and make recommendations to a public school at which~~  
4040 ~~the incidents occurred.~~  
4041 ~~3. Reviewing the performance of participating students~~  
4042 ~~enrolled in a private school in which at least 51 percent of the~~  
4043 ~~total enrolled students in the prior school year participated in~~  
4044 ~~the program and in which there are at least 10 participating~~  
4045 ~~students who have scores for tests administered.~~  
4046 ~~4. Surveying the parents of participating students to~~  
4047 ~~determine academic, safety, and school climate satisfaction and~~  
4048 ~~to identify any challenges to or obstacles in addressing the~~  
4049 ~~incident or relating to the use of the scholarship.~~  
4050 ~~(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~  
4051 ~~PARTICIPATION. A parent who applies for a Hope scholarship is~~  
4052 ~~exercising his or her parental option to place his or her~~  
4053 ~~student in an eligible private school.~~  
4054 ~~(a) The parent must select an eligible private school and~~  
4055 ~~apply for the admission of his or her student.~~  
4056 ~~(b) The parent must inform the student's school district~~  
4057 ~~when the parent withdraws his or her student to attend an~~  
4058 ~~eligible private school.~~



602-02098B-21

4059 ~~(e) Any student participating in the program must remain in~~  
4060 ~~attendance throughout the school year unless excused by the~~  
4061 ~~school for illness or other good cause.~~

4062 ~~(d) Each parent and each student has an obligation to the~~  
4063 ~~private school to comply with such school's published policies.~~

4064 ~~(e) Upon reasonable notice to the department and the school~~  
4065 ~~district, the parent may remove the student from the private~~  
4066 ~~school and place the student in a public school in accordance~~  
4067 ~~with this section.~~

4068 ~~(f) The parent must ensure that the student participating~~  
4069 ~~in the program takes the norm referenced assessment offered by~~  
4070 ~~the private school. The parent may also choose to have the~~  
4071 ~~student participate in the statewide assessments pursuant to s.~~  
4072 ~~1008.22. If the parent requests that the student take the~~  
4073 ~~statewide assessments pursuant to s. 1008.22 and the private~~  
4074 ~~school has not chosen to offer and administer the statewide~~  
4075 ~~assessments, the parent is responsible for transporting the~~  
4076 ~~student to the assessment site designated by the school~~  
4077 ~~district.~~

4078 ~~(g) Upon receipt of a scholarship warrant, the parent to~~  
4079 ~~whom the warrant is made must restrictively endorse the warrant~~  
4080 ~~to the private school for deposit into the account of such~~  
4081 ~~school. If payment is made by funds transfer in accordance with~~  
4082 ~~paragraph (11) (d), the parent must approve each payment before~~  
4083 ~~the scholarship funds may be deposited. The parent may not~~  
4084 ~~designate any entity or individual associated with the~~  
4085 ~~participating private school as the parent's attorney in fact to~~  
4086 ~~endorse a scholarship warrant or approve a funds transfer. A~~  
4087 ~~parent who fails to comply with this paragraph forfeits the~~



602-02098B-21

4088 ~~scholarship.~~

4089 ~~(10) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~  
4090 ~~ORGANIZATIONS. An eligible nonprofit scholarship funding~~  
4091 ~~organization may establish scholarships for eligible students~~  
4092 ~~by:~~

4093 ~~(a) Receiving applications and determining student~~  
4094 ~~eligibility in accordance with the requirements of this section.~~

4095 ~~(b) Notifying parents of their receipt of a scholarship on~~  
4096 ~~a first-come, first-served basis, based upon available funds.~~

4097 ~~(c) Establishing a date by which the parent of a~~  
4098 ~~participating student must confirm continuing participation in~~  
4099 ~~the program.~~

4100 ~~(d) Awarding scholarship funds to eligible students, giving~~  
4101 ~~priority to renewing students from the previous year.~~

4102 ~~(e) Preparing and submitting quarterly reports to the~~  
4103 ~~department pursuant to paragraph (8) (e). In addition, an~~  
4104 ~~eligible nonprofit scholarship funding organization must submit~~  
4105 ~~in a timely manner any information requested by the department~~  
4106 ~~relating to the program.~~

4107 ~~(f) Notifying the department of any violation of this~~  
4108 ~~section.~~

4109 ~~(11) FUNDING AND PAYMENT.—~~

4110 ~~(a) For students initially eligible in the 2019-2020 school~~  
4111 ~~year or thereafter, the calculated amount for a student to~~  
4112 ~~attend an eligible private school shall be based upon the grade~~  
4113 ~~level and school district in which the student was assigned as~~  
4114 ~~95 percent of the funds per unweighted full-time equivalent in~~  
4115 ~~the Florida Education Finance Program for a student in the basic~~  
4116 ~~program established pursuant to s. 1011.62(1)(c)1., plus a per-~~



602-02098B-21

4117 ~~full-time equivalent share of funds for all categorical~~  
4118 ~~programs, except for the Exceptional Student Education~~  
4119 ~~Guaranteed Allocation.~~  
4120 ~~(b) The maximum amount awarded to a student enrolled in a~~  
4121 ~~public school located outside of the district in which the~~  
4122 ~~student resides shall be \$750.~~  
4123 ~~(c) When a student enters the program, the eligible~~  
4124 ~~nonprofit scholarship funding organization must receive all~~  
4125 ~~documentation required for the student's participation,~~  
4126 ~~including a copy of the report of the incident received pursuant~~  
4127 ~~to subsection (6) and the private school's and student's fee~~  
4128 ~~schedules. The initial payment shall be made after verification~~  
4129 ~~of admission acceptance, and subsequent payments shall be made~~  
4130 ~~upon verification of continued enrollment and attendance at the~~  
4131 ~~private school.~~  
4132 ~~(d) Payment of the scholarship by the eligible nonprofit~~  
4133 ~~scholarship funding organization may be by individual warrant~~  
4134 ~~made payable to the student's parent or by funds transfer,~~  
4135 ~~including, but not limited to, debit cards, electronic payment~~  
4136 ~~cards, or any other means of payment that the department deems~~  
4137 ~~to be commercially viable or cost-effective. If payment is made~~  
4138 ~~by warrant, the warrant must be delivered by the eligible~~  
4139 ~~nonprofit scholarship funding organization to the private school~~  
4140 ~~of the parent's choice, and the parent shall restrictively~~  
4141 ~~endorse the warrant to the private school. If payments are made~~  
4142 ~~by funds transfer, the parent must approve each payment before~~  
4143 ~~the scholarship funds may be deposited. The parent may not~~  
4144 ~~designate any entity or individual associated with the~~  
4145 ~~participating private school as the parent's attorney in fact to~~



602-02098B-21

4146 ~~endorse a scholarship warrant or approve a funds transfer.~~  
4147 ~~(e) An eligible nonprofit scholarship funding organization~~  
4148 ~~shall obtain verification from the private school of a student's~~  
4149 ~~continued attendance at the school for each period covered by a~~  
4150 ~~scholarship payment.~~  
4151 ~~(f) Payment of the scholarship shall be made by the~~  
4152 ~~eligible nonprofit scholarship funding organization no less~~  
4153 ~~frequently than on a quarterly basis.~~  
4154 ~~(g) An eligible nonprofit scholarship funding organization,~~  
4155 ~~subject to the limitations of s. 1002.395(6)(j)1., may use~~  
4156 ~~eligible contributions received during the state fiscal year in~~  
4157 ~~which such contributions are collected for administrative~~  
4158 ~~expenses.~~  
4159 ~~(h) Moneys received pursuant to this section do not~~  
4160 ~~constitute taxable income to the qualified student or his or her~~  
4161 ~~parent.~~  
4162 ~~(i) Notwithstanding s. 1002.395(6)(j)2., no more than 5~~  
4163 ~~percent of net eligible contributions may be carried forward to~~  
4164 ~~the following state fiscal year by an eligible scholarship~~  
4165 ~~funding organization. For audit purposes, all amounts carried~~  
4166 ~~forward must be specifically identified for individual students~~  
4167 ~~by student name and by the name of the school to which the~~  
4168 ~~student is admitted, subject to the requirements of ss. 1002.21~~  
4169 ~~and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and~~  
4170 ~~regulations issued pursuant to such requirements. Any amounts~~  
4171 ~~carried forward shall be expended for annual scholarships or~~  
4172 ~~partial-year scholarships in the following state fiscal year.~~  
4173 ~~Net eligible contributions remaining on June 30 of each year~~  
4174 ~~which are in excess of the 5 percent that may be carried forward~~





602-02098B-21

4175 ~~shall be transferred to other eligible nonprofit scholarship-~~  
4176 ~~funding organizations participating in the Hope Scholarship~~  
4177 ~~Program to provide scholarships for eligible students. All~~  
4178 ~~transferred funds must be deposited by each eligible nonprofit~~  
4179 ~~scholarship funding organization receiving such funds into the~~  
4180 ~~scholarship account of eligible students. All transferred~~  
4181 ~~amounts received by an eligible nonprofit scholarship funding~~  
4182 ~~organization must be separately disclosed in the annual~~  
4183 ~~financial audit requirement under s. 1002.395(6)(m). If no other~~  
4184 ~~eligible nonprofit scholarship funding organization participates~~  
4185 ~~in the Hope Scholarship Program, net eligible contributions in~~  
4186 ~~excess of the 5 percent may be used to fund scholarships for~~  
4187 ~~students eligible under s. 1002.395 only after fully exhausting~~  
4188 ~~all contributions made in support of scholarships under that~~  
4189 ~~section in accordance with the priority established in s.~~  
4190 ~~1002.395(6)(c) prior to awarding any initial scholarships.~~

4191 ~~(12) OBLIGATIONS OF THE AUDITOR GENERAL.-~~

4192 ~~(a) The Auditor General shall conduct an annual operational~~  
4193 ~~audit of accounts and records of each organization that~~  
4194 ~~participates in the program. As part of this audit, the Auditor~~  
4195 ~~General shall verify, at a minimum, the total number of students~~  
4196 ~~served and transmit that information to the department. The~~  
4197 ~~Auditor General shall provide the commissioner with a copy of~~  
4198 ~~each annual operational audit performed pursuant to this~~  
4199 ~~paragraph within 10 days after the audit is finalized.~~

4200 ~~(b) The Auditor General shall notify the department of any~~  
4201 ~~organization that fails to comply with a request for~~  
4202 ~~information.~~

4203 ~~(2)(13) SCHOLARSHIP FUNDING TAX CREDITS.-~~



602-02098B-21

4204 (a) A tax credit is available under s. 212.1832(1) for use  
4205 by a person that makes an eligible contribution. Eligible  
4206 contributions shall be used for K-12 education funding to fund  
4207 ~~scholarships under this section and may be used to fund~~  
4208 ~~scholarships~~ under s. 1002.395. Each eligible contribution is  
4209 limited to a single designation payment of \$105 per motor  
4210 vehicle purchased at the time of purchase of a motor vehicle or  
4211 a single designation payment of \$105 per motor vehicle purchased  
4212 at the time of registration of a motor vehicle that was not  
4213 purchased from a dealer, except that a contribution may not  
4214 exceed the state tax imposed under chapter 212 that would  
4215 otherwise be collected from the purchaser by a dealer,  
4216 designated agent, or private tag agent. ~~Payments of~~  
4217 ~~contributions shall be made to a dealer at the time of purchase~~  
4218 ~~of a motor vehicle or to a designated agent or private tag agent~~  
4219 ~~at the time of registration of a motor vehicle that was not~~  
4220 ~~purchased from a dealer. An eligible contribution shall be~~  
4221 ~~accompanied by a contribution election form provided by the~~  
4222 ~~Department of Revenue. The form shall include, at a minimum, the~~  
4223 ~~following brief description of the Hope Scholarship Program and~~  
4224 ~~the Florida Tax Credit Scholarship Program: "THE HOPE~~  
4225 ~~SCHOLARSHIP PROGRAM PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS~~  
4226 ~~SUBJECTED TO AN INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE~~  
4227 ~~OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE~~  
4228 ~~PRIVATE SCHOOL RATHER THAN REMAIN IN AN UNSAFE SCHOOL~~  
4229 ~~ENVIRONMENT. THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES~~  
4230 ~~A LOW-INCOME STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP~~  
4231 ~~TO ATTEND AN ELIGIBLE PRIVATE SCHOOL." The form shall also~~  
4232 ~~include, at a minimum, a section allowing the consumer to~~



308678

602-02098B-21

4233 ~~designate, from all participating scholarship funding~~  
4234 ~~organizations, which organization will receive his or her~~  
4235 ~~donation.~~ For purposes of this subsection, the term "purchase"  
4236 does not include the lease or rental of a motor vehicle.  
4237 (b) A dealer, designated agent, or private tag agent shall:  
4238 1. ~~Provide the purchaser the contribution election form, as~~  
4239 ~~provided by the Department of Revenue, at the time of purchase~~  
4240 ~~of a motor vehicle or at the time of registration of a motor~~  
4241 ~~vehicle that was not purchased from a dealer.~~  
4242 2. ~~Collect eligible contributions.~~  
4243 3. ~~Using a form provided by the Department of Revenue,~~  
4244 ~~which shall include the dealer's or agent's federal employer~~  
4245 ~~identification number, remit to an organization no later than~~  
4246 ~~the date the return filed pursuant to s. 212.11 is due the total~~  
4247 ~~amount of contributions made to that organization and collected~~  
4248 ~~during the preceding reporting period. Using the same form, the~~  
4249 ~~dealer or agent shall also report this information to the~~  
4250 ~~Department of Revenue no later than the date the return filed~~  
4251 ~~pursuant to s. 212.11 is due.~~  
4252 4. ~~report to the Department of Revenue on each return filed~~  
4253 ~~pursuant to s. 212.11 the total amount of credits granted under~~  
4254 ~~s. 212.1832 for the preceding reporting period.~~  
4255 (c) An organization shall report to and the Department of  
4256 Revenue shall deposit all receipts held or designated as  
4257 eligible contributions into a designated student fund, ~~on or~~  
4258 ~~before the 20th day of each month, the total amount of~~  
4259 ~~contributions received pursuant to paragraph (b) in the~~  
4260 ~~preceding calendar month on a form provided by the Department of~~  
4261 ~~Revenue. Such report shall include:~~



308678

602-02098B-21

4262 1. ~~The federal employer identification number of each~~  
4263 ~~designated agent, private tag agent, or dealer who remitted~~  
4264 ~~contributions to the organization during that reporting period.~~  
4265 2. ~~The amount of contributions received from each~~  
4266 ~~designated agent, private tag agent, or dealer during that~~  
4267 ~~reporting period.~~  
4268 (d) A person who, with the intent to unlawfully deprive or  
4269 defraud the program of its moneys or the use or benefit thereof,  
4270 fails to remit a contribution collected under this section is  
4271 guilty of theft, punishable as follows:  
4272 1. If the total amount stolen is less than \$300, the  
4273 offense is a misdemeanor of the second degree, punishable as  
4274 provided in s. 775.082 or s. 775.083. Upon a second conviction,  
4275 the offender is guilty of a misdemeanor of the first degree,  
4276 punishable as provided in s. 775.082 or s. 775.083. Upon a third  
4277 or subsequent conviction, the offender is guilty of a felony of  
4278 the third degree, punishable as provided in s. 775.082, s.  
4279 775.083, or s. 775.084.  
4280 2. If the total amount stolen is \$300 or more, but less  
4281 than \$20,000, the offense is a felony of the third degree,  
4282 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.  
4283 3. If the total amount stolen is \$20,000 or more, but less  
4284 than \$100,000, the offense is a felony of the second degree,  
4285 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.  
4286 4. If the total amount stolen is \$100,000 or more, the  
4287 offense is a felony of the first degree, punishable as provided  
4288 in s. 775.082, s. 775.083, or s. 775.084.  
4289 (e) A person convicted of an offense under paragraph (d)  
4290 shall be ordered by the sentencing judge to make restitution to



308678

602-02098B-21

4291 ~~the organization in the amount that was stolen from the program.~~

4292 ~~(f) Upon a finding that a dealer failed to remit a~~  
4293 ~~contribution under subparagraph (b)3. for which the dealer~~  
4294 ~~claimed a credit pursuant to s. 212.1832(2), the Department of~~  
4295 ~~Revenue shall notify the affected organizations of the dealer's~~  
4296 ~~name, address, federal employer identification number, and~~  
4297 ~~information related to differences between credits taken by the~~  
4298 ~~dealer pursuant to s. 212.1832(2) and amounts remitted to the~~  
4299 ~~eligible nonprofit scholarship funding organization under~~  
4300 ~~subparagraph (b)3.~~

4301 ~~(g) Any dealer, designated agent, private tag agent, or~~  
4302 ~~organization that fails to timely submit reports to the~~  
4303 ~~Department of Revenue as required in paragraphs (b) and (c) is~~  
4304 ~~subject to a penalty of \$1,000 for every month, or part thereof,~~  
4305 ~~the report is not provided, up to a maximum amount of \$10,000.~~  
4306 ~~Such penalty shall be collected by the Department of Revenue and~~  
4307 ~~shall be transferred into the General Revenue Fund. Such penalty~~  
4308 ~~must be settled or compromised if it is determined by the~~  
4309 ~~Department of Revenue that the noncompliance is due to~~  
4310 ~~reasonable cause and not due to willful negligence, willful~~  
4311 ~~neglect, or fraud.~~

4312 ~~(14) LIABILITY.—The state is not liable for the award of or~~  
4313 ~~any use of awarded funds under this section.~~

4314 ~~(15) SCOPE OF AUTHORITY.—This section does not expand the~~  
4315 ~~regulatory authority of this state, its officers, or any school~~  
4316 ~~district to impose additional regulation on participating~~  
4317 ~~private schools beyond those reasonably necessary to enforce~~  
4318 ~~requirements expressly set forth in this section.~~

4319 ~~(3)(16) RULES.—The State Board of Education shall adopt~~



308678

602-02098B-21

4320 ~~rules to administer this section, except the Department of~~  
4321 ~~Revenue shall adopt rules to administer this section subsection~~  
4322 ~~(13).~~

4323 Section 22. Subsection (4) of section 1002.411, Florida  
4324 Statutes, is amended to read:

4325 1002.411 Reading scholarship accounts.—

4326 (4) ADMINISTRATION.—An eligible nonprofit scholarship-  
4327 funding organization participating in a scholarship program  
4328 under this chapter the Florida Tax Credit Scholarship Program  
4329 established by s. 1002.395 may establish reading scholarship  
4330 accounts for eligible students in accordance with the  
4331 requirements of eligible nonprofit scholarship-funding  
4332 organizations under this chapter.

4333 Section 23. Paragraphs (i) and (q) of subsection (1) of  
4334 section 1002.421, Florida Statutes, are amended, and paragraph  
4335 (r) is added to that subsection, to read:

4336 1002.421 State school choice scholarship program  
4337 accountability and oversight.—

4338 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private  
4339 school participating in an educational scholarship program  
4340 established pursuant to this chapter must be a private school as  
4341 defined in s. 1002.01(2) in this state, be registered, and be in  
4342 compliance with all requirements of this section in addition to  
4343 private school requirements outlined in s. 1002.42, specific  
4344 requirements identified within respective scholarship program  
4345 laws, and other provisions of Florida law that apply to private  
4346 schools, and must:

4347 (i) 1. Maintain a physical location in the state at which  
4348 each student has regular and direct contact with teachers; or



602-02098B-21

4349 2. If the private school is a private virtual school, have  
4350 at least one administrative office located in this state at  
4351 which all of its administrative staff are Florida residents.

4352 (q) Provide a report from an independent certified public  
4353 accountant who performs the agreed-upon procedures ~~developed~~  
4354 pursuant to s. 1002.394(11)(g) ~~s. 1002.395(6)(e)~~ if the private  
4355 school receives more than \$250,000 in funds from scholarships  
4356 awarded under this chapter in a state fiscal year. A private  
4357 school subject to this subsection must annually submit the  
4358 report by September 15 to the scholarship-funding organization  
4359 that awarded the majority of the school's scholarship funds.  
4360 However, for the 2020-2021 school year only, a school that  
4361 receives more than \$250,000 in scholarship funds only through  
4362 the John M. McKay Scholarship for Students with Disabilities  
4363 Program pursuant to s. 1002.39 must submit the annual report by  
4364 September 15 to the department. The agreed-upon procedures must  
4365 be conducted in accordance with attestation standards  
4366 established by the American Institute of Certified Public  
4367 Accountants.

4368 (r) Provide to parents and students enrolled in a private  
4369 virtual school specific information posted and accessible online  
4370 which includes, but is not limited to, all of the following  
4371 teacher-parent and teacher-student contact information for each  
4372 course:

4373 1. How to contact the instructor, technical support staff,  
4374 and the administration office by phone, e-mail, or online  
4375 messaging tools.

4376 2. Requirements for regular contact with the instructor for  
4377 the course and clear expectations for meeting such requirements.



602-02098B-21

4378 3. Requirements that the instructor of each course must, at  
4379 a minimum, conduct one contact with the parent and student each  
4380 month.

4381 The department shall suspend the payment of funds to a private  
4382 school that knowingly fails to comply with this subsection, and  
4383 shall prohibit the school from enrolling new scholarship  
4384 students, for 1 fiscal year and until the school complies. If a  
4385 private school fails to meet the requirements of this subsection  
4386 or has consecutive years of material exceptions listed in the  
4387 report required under paragraph (q), the commissioner may  
4388 determine that the private school is ineligible to participate  
4389 in a scholarship program.

4391 Section 24. Paragraph (aa) of subsection (4) of section  
4392 1009.971, Florida Statutes, is amended to read:

4393 1009.971 Florida Prepaid College Board.—

4394 (4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The  
4395 board shall have the powers and duties necessary or proper to  
4396 carry out the provisions of ss. 1009.97-1009.988, including, but  
4397 not limited to, the power and duty to:

4398 (aa) Adopt rules relating to the purchase and use of a  
4399 prepaid college plan authorized under s. 1009.98 or a college  
4400 savings plan authorized under s. 1009.981 for the McKay-Gardiner  
4401 Gardiner Scholarship Program pursuant to s. 1002.381 or the  
4402 Family Empowerment Scholarship Program pursuant to s. 1002.394  
4403 s. 1002.385, which may include, but need not be limited to:

- 4404 1. The use of such funds for postsecondary education  
4405 programs for students with disabilities;  
4406 2. Effective procedures that allow program funds to be used



602-02098B-21

4407 in conjunction with other funds used by a parent in the purchase  
4408 of a prepaid college plan or a college savings plan;

4409 3. The tracking and accounting of program funds separately  
4410 from other funds contributed to a prepaid college plan or a  
4411 college savings plan;

4412 4. The reversion of program funds, including, but not  
4413 limited to, earnings from contributions to the Florida College  
4414 Savings Plan;

4415 5. The use of program funds only after private payments  
4416 have been used for prepaid college plan or college savings plan  
4417 expenditures;

4418 6. Contracting with each eligible nonprofit scholarship-  
4419 funding organization to establish mechanisms to implement ss.  
4420 1002.381 and 1002.394 ~~s. 1002.385~~, including, but not limited  
4421 to, identifying the source of funds being deposited in the  
4422 plans; and

4423 7. The development of a written agreement that defines the  
4424 owner and beneficiary of an account and outlines  
4425 responsibilities for the use of the advance payment contract  
4426 funds or savings program funds.

4427 Section 25. Subsection (11) of section 1009.98, Florida  
4428 Statutes, is amended to read:

4429 1009.98 Stanley G. Tate Florida Prepaid College Program.—

4430 (11) IMPLEMENTATION PROCEDURES.—

4431 (a) A prepaid college plan may be purchased, accounted for,  
4432 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~  
4433 ~~1002.385~~.

4434 (b) A qualified beneficiary may apply the benefits of an  
4435 advance payment contract toward the program fees of a program



602-02098B-21

4436 designed for students with disabilities conducted by a state  
4437 postsecondary institution. A transfer authorized under this  
4438 subsection may not exceed the redemption value of the advance  
4439 payment contract at a state postsecondary institution or the  
4440 number of semester credit hours contracted on behalf of a  
4441 qualified beneficiary. A qualified beneficiary may not be  
4442 changed while a prepaid college plan contains funds contributed  
4443 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

4444 Section 26. Subsection (10) of section 1009.981, Florida  
4445 Statutes, is amended to read:

4446 1009.981 Florida College Savings Program.—

4447 (10) IMPLEMENTATION PROCEDURES.—

4448 (a) A college savings plan may be purchased, accounted for,  
4449 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~  
4450 ~~1002.385~~.

4451 (b) A designated beneficiary may apply the benefits of a  
4452 participation agreement toward the program fees of a program  
4453 designed for students with disabilities conducted by a state  
4454 postsecondary institution. A designated beneficiary may not be  
4455 changed while a college savings plan contains funds contributed  
4456 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

4457 Section 27. Subsection (4) of section 1011.61, Florida  
4458 Statutes, is amended to read:

4459 1011.61 Definitions.—Notwithstanding the provisions of s.  
4460 1000.21, the following terms are defined as follows for the  
4461 purposes of the Florida Education Finance Program:

4462 (4) The maximum value for funding a student in kindergarten  
4463 through grade 12 or in a prekindergarten program for exceptional  
4464 children as provided in s. 1003.21(1)(e) shall be the sum of the



602-02098B-21

4465 calculations in paragraphs (a), (b), and (c) as calculated by  
4466 the department.

4467 (a) The sum of the student's full-time equivalent student  
4468 membership value for the school year or the equivalent derived  
4469 from paragraphs (1)(a) and (b), subparagraph (1)(c)1., sub-  
4470 subparagraphs (1)(c)2.b. and c., ~~subparagraph (1)(c)3.,~~ and  
4471 subsection (2). If the sum is greater than 1.0, the full-time  
4472 equivalent student membership value for each program or course  
4473 shall be reduced by an equal proportion so that the student's  
4474 total full-time equivalent student membership value is equal to  
4475 1.0.

4476 (b) If the result in paragraph (a) is less than 1.0 full-  
4477 time equivalent student and the student has full-time equivalent  
4478 student enrollment pursuant to sub-sub-subparagraph  
4479 (1)(c)1.b.(VIII), calculate an amount that is the lesser of the  
4480 value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of  
4481 1.0 less the value in paragraph (a).

4482 (c) The full-time equivalent student enrollment value in  
4483 sub-subparagraph (1)(c)2.a.

4484 ~~A scholarship award provided to a student enrolled in the John  
4485 M. McKay Scholarships for Students with Disabilities Program  
4486 pursuant to s. 1002.39 is not subject to the maximum value for  
4487 funding a student under this subsection.~~

4488 Section 28. Paragraph (f) of subsection (18) of section  
4489 1011.62, Florida Statutes, is amended to read:

4490 1011.62 Funds for operation of schools.—If the annual  
4491 allocation from the Florida Education Finance Program to each  
4492 district for operation of schools is not determined in the  
4493



602-02098B-21

4494 annual appropriations act or the substantive bill implementing  
4495 the annual appropriations act, it shall be determined as  
4496 follows:

4497 (18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature  
4498 may annually provide in the Florida Education Finance Program a  
4499 teacher salary increase allocation to assist school districts in  
4500 their recruitment and retention of classroom teachers and other  
4501 instructional personnel. The amount of the allocation shall be  
4502 specified in the General Appropriations Act.

4503 ~~(f) Notwithstanding any other provision of law, funds  
4504 allocated under this subsection shall not be included in the  
4505 calculated amount for any scholarship awarded under chapter  
4506 1002.~~

4507 Section 29. Section 1011.687, Florida Statutes, is created  
4508 to read:

4509 1011.687 K-12 Education Scholarship Program Allocation.—The  
4510 K-12 Education Scholarship Program Allocation is established to  
4511 provide funds to implement the McKay-Gardiner Scholarship  
4512 Program provided in s. 1002.381 and the Family Empowerment  
4513 Scholarship Program provided in 1002.394. A student FTE  
4514 scholarship amount shall be calculated as provided in ss.  
4515 1002.381(15) and 1002.394(12) (b), based on funds calculated for  
4516 a similarly situated public school student full-time equivalent  
4517 in the Florida Education Finance Program. For purposes of this  
4518 allocation, one student FTE is equivalent to four quarterly  
4519 scholarship payments. A student who receives funding for the  
4520 program for less than four quarters shall be a fraction of an  
4521 FTE. Funds for the scholarship allocation shall be provided for  
4522 student FTE in each county in the amount prescribed in the



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602-02098B-21

4523 General Appropriations Act. The calculated student scholarship  
4524 amounts provided may not be revised during the fiscal year.

4525 Section 30. (1) Any unused tax credit that was approved  
4526 under former s. 212.099, Florida Statutes 2020, before July 1,  
4527 2021, continues in effect, subject to the carryforward,  
4528 conveyance, assignment, transfer, and rescindment provisions of  
4529 former s. 212.099(5), Florida Statutes 2020.

4530 (2) Any unused tax credit under former s. 1002.395, Florida  
4531 Statutes 2020, which was approved before July 1, 2021, continues  
4532 in effect, subject to the carryforward, conveyance, assignment,  
4533 transfer, rescindment, estimated corporate income tax payment,  
4534 and insurance premium tax installment payment provisions of  
4535 former s. 1002.395(5), Florida Statutes 2020.

4536 (3) This section is repealed June 30, 2031.

4537 Section 31. Former s. 1002.395(5)(g), Florida Statutes  
4538 2020, relating to deduction of contributions for purposes of  
4539 calculating underpayments, applies to a taxpayer who, before  
4540 July 1, 2021, was approved to receive a credit allocation by the  
4541 department and reduced or made no estimated corporate income tax  
4542 payments or insurance premium or assessment installment payments  
4543 in reliance of former s. 1002.395(5)(g), Florida Statutes 2020,  
4544 except that the taxpayer shall remit amounts intended for  
4545 contributions to an eligible nonprofit scholarship organization  
4546 to the department. The department shall deposit such amounts into  
4547 the designated student fund in accordance with s. 1002.395(4),  
4548 Florida Statutes. This section expires June 30, 2024.

4549 Section 32. This act shall take effect July 1, 2021.

**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.)

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Prepared By: The Professional Staff of the Appropriations Subcommittee on Education

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BILL: PCS/CS/SB 48 (604240)

INTRODUCER: Appropriations Subcommittee on Education; Education Committee and Senator Diaz and others

SUBJECT: Educational Scholarship Programs

DATE: February 19, 2021

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Sagues</u>	<u>Bouck</u>	<u>ED</u>	<u>Fav/CS</u>
2.	<u>Underhill</u>	<u>Elwell</u>	<u>AED</u>	<u>Recommend: Fav/CS</u>
3.	_____	_____	<u>AP</u>	_____

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

PCS/CS/SB 48 consolidates student scholarship programs and provides parents with more flexibility to meet the educational needs of their child. The bill merges the John M. McKay Scholarship Program for Students with Disabilities (McKay program) with the Gardiner Scholarship Program (Gardiner program) and creates a new scholarship program, the McKay-Gardiner Scholarship Program (McKay-Gardiner program). The bill incorporates the Florida Tax Credit Scholarship Program (FTC program) and Hope Scholarship Program (Hope) into the Family Empowerment Scholarship Program (FES program). In addition, the bill:

- Establishes both scholarship programs as education savings accounts.
- Provides that eligible families may receive an award for students enrolled in a public school, a private school, or a home education program.
- Specifies that recipients of a scholarship during the 2020-2021 school year are eligible for a scholarship under the appropriate consolidated program for the 2021-2022 school year.
- Increases the scholarship awards to 97.5 percent of the per-student-funding calculation and authorizes up to 2.5 percent for administrative costs incurred by nonprofit scholarship funding organizations (SFOs).
- Combines eligibility requirements from the McKay and Gardiner scholarship programs to establish the McKay-Gardiner program student eligibility requirements and award priorities.
- Modifies the FES program student eligibility requirements and award priorities to incorporate provisions of the FTC program and Hope program.



- Establishes the maximum number of McKay-Gardiner program awards at 50,000 full-time equivalent (FTE) students with an annual scholarship growth rate of one percent of the total exceptional student education student FTE, not including gifted.
- Establishes the maximum number of FES program awards at 175,000 full-time equivalent (FTE) students to incorporate the FTC program and Hope students and maintains the current FES program annual growth rate of one percent of the state's total public school student FTE enrollment.
- Establishes common accountability criteria across scholarship programs.
- Requires the Auditor General to conduct an operational audit of each nonprofit SFO at least once every three years.

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student FTE participating in the scholarship programs for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred to the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP during the appropriation process. See Section V.

The bill takes effect on July 1, 2021.

## II. Present Situation:

The present situation for the relevant portions of the bill is discussed under the Effect of Proposed Changes of this bill analysis.

## III. Effect of Proposed Changes:

### Scholarships for Students with Disabilities

#### Present Situation

#### *The John M. McKay Scholarship for Students with Disabilities Program*

The McKay program was established in 1999 and provides public school students with a defined disability<sup>1</sup> and an Individual Education Plan (IEP)<sup>2</sup> or a 504 accommodation plan issued under s.

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<sup>1</sup> Students with disabilities include K-12 students who are documented as having an intellectual disability; a speech impairment; a language impairment; a hearing impairment, including deafness; a visual impairment, including blindness; a dual sensory impairment; an orthopedic impairment; another health impairment; an emotional or behavioral disability; a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; a traumatic brain injury; a developmental delay; or autism spectrum disorder. Section 1002.39(1), F.S.

<sup>2</sup> All students who are between the ages of three to 21 and have a disability have the right to a free, appropriate public education. Section 1003.5716, F.S. The IEP is the primary vehicle for communicating the school district's commitment to addressing the unique educational needs of a student with a disability. Florida Department of Education, *Developing Quality Individual Education Plans* (2015), available at <http://www.fldoe.org/core/fileparse.php/7690/urlt/0070122-qualityieps.pdf>, at 9.

504 of the Rehabilitation Act of 1973<sup>3</sup> the option to attend a different public school or attend a private school using a state funded school voucher scholarship.<sup>4</sup>

### Student Eligibility

A student is eligible for an award under the McKay program if:

- The student has an Individual Education Plan (IEP), or a 504 accommodation plan;
- The student has spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and Blind; and
- The parent has obtained acceptance for admission of their child to a private school that is eligible to participate in the McKay Scholarship program.<sup>5</sup>

### Program Prohibitions

A student is not eligible for an award under the McKay program if the student:

- Is enrolled in a Department of Juvenile Justice (DJJ) program or the Florida School for the Deaf and Blind;
- Participates in a home education or private tutoring program, or a virtual school that receives state funding unless the student is enrolled in no more than two courses per year;
- Does not have regular or direct contact with teachers;
- Is issued a temporary 504 accommodation plan valid for 6 months or less; or
- Receives any other educational scholarship pursuant to law.<sup>6</sup>

### Eligibility Term

The term of the scholarship continues until the student returns to public school, graduates from high school, or reaches 22 years of age.<sup>7</sup>

### School District Obligations

School districts are required to comply with multiple obligations, including all of the following:

- Notifying parents of the scholarship.
- Providing IEP evaluation and student assessment services.
- Allowing the parent to enroll their child in a public school other than the one assigned and provide transportation if the school chosen is consistent with the district school board's choice plan.
- Allowing the parent to enroll their child in a public school in an adjacent school district.<sup>8</sup>

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<sup>3</sup> U.S. Department of Labor, Section 504, Rehabilitation Act of 1973 *available at* <https://www.dol.gov/agencies/oasam/centers-offices/civil-rights-center/statutes/section-504-rehabilitation-act-of-1973> (last visited Jan. 28, 2021). The Section 504 plan identifies the services and accommodations necessary for a student to access instruction and may include accommodations in the classroom and for local and state assessments. Florida Department of Education, *Accommodations, Assisting Students with Disabilities* (2018), *available at* <http://www.fldoe.org/core/fileparse.php/7567/urlt/0070069-accomm-educator.pdf>. at 3.

<sup>4</sup> Section 1002.39(1), F.S.

<sup>5</sup> Section 1002.39(2), F.S.

<sup>6</sup> Section 1002.39(3), F.S.

<sup>7</sup> Section 1002.39(4), F.S.

<sup>8</sup> Section 1002.39(5), F.S.

In addition, the school district is required to report all students to the Department of Education (DOE) who are attending a private school using a McKay Scholarship.<sup>9</sup>

#### Department of Education Obligations

The DOE is responsible for administering the program, including:

- Cross-checking the list of participating students against the public school enrollment prior to each scholarship payment to avoid duplication; and<sup>10</sup>
- Making quarterly scholarship payments to the private school of the parent's choice.<sup>11</sup>

#### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student's participation, including the student fee schedule.<sup>12</sup>

#### Parent and Student Obligations

A parent is exercising his or her parental choice to enroll his or her child in a private school, and is responsible for:

- Applying for admission to a private school;
- Remaining in attendance at the private school throughout the school year unless excused for illness or other good cause; and
- Restrictively endorsing the warrant to the private school.<sup>13</sup>

#### Transition-to-work Program

Students who are between the ages of 17 and 22 may participate in a transition-to-work program offered through their private school. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.<sup>14</sup>

#### Scholarship Funding and Payment

The McKay program is funded through the Florida Education Finance Program (FEFP) and administered by the DOE.<sup>15</sup> The calculation of the awards are based on the base student allocation, the student's grade level, matrix level of services cost factors, and district cost differential for the school district to which the student was assigned, and funding from selected categorical programs.

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<sup>9</sup> Section 1002.39(10)(c), F.S.

<sup>10</sup> Section 1002.39(6), F.S.

<sup>11</sup> Section 1002.39(10)(e), F.S.

<sup>12</sup> Section 1002.39(7), F.S.

<sup>13</sup> Section 1002.39(8), F.S.

<sup>14</sup> Section 1002.39(9), F.S.

<sup>15</sup> The Florida Education Finance Program (FEFP) is the mechanism that allocates the state appropriation to each school district throughout the year based on reported student enrollments.

During the 2019-2020 school year, \$221.5 million in scholarship payments were distributed to 1,547 private schools serving 30,185 students. The average scholarship for a student with an IEP was \$8,473. The average scholarship for a student with a 504 accommodation plan was \$4,676.<sup>16</sup>

### ***The Gardiner Scholarship Program***

The Gardiner program was established in 2014 to provide eligible students with a disability<sup>17</sup> a scholarship to meet the individual educational needs of the student through an education savings account.

#### Student Eligibility

In order to be eligible for a scholarship a student must:

- Be a Florida resident;
- Be at least three years of age before September 1 or eligible to enroll in kindergarten through grade 12,
- Have a defined disability; and
- Have an IEP written in accordance the rules of the State Board of Education (SBE)<sup>18</sup> or the rules of another state; or
- Have the diagnosis of a specified disability from a physician or psychologist who holds an active license.<sup>19</sup>

#### Program Prohibitions

A student is not eligible for an award under the Gardiner program if the student is:<sup>20</sup>

- Enrolled in a public school, including the Florida Virtual School;
- Enrolled in a DJJ program or the Florida School for the Deaf and Blind; or
- Receiving any other educational scholarship pursuant to law.<sup>21</sup>

A parent may not transfer any prepaid college plan or college savings account that contains funds contributed from the Gardiner Scholarship to another beneficiary. In addition, a parent may not receive a payment, refund or rebate from an approved provider of any services under the program.<sup>22</sup>

<sup>16</sup> Florida Department of Education, Office of Independent Education and Parental Choice, *McKay Scholarship Program* (2020), available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/McKay-Aug.pdf>.

<sup>17</sup> Disability means, for a 3- or 4-year-old child or for a student in kindergarten to grade 12, autism spectrum disorder, as defined in the Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition, published by the American Psychiatric Association; cerebral palsy; Down syndrome; an intellectual disability; Phelan-McDermid syndrome; Prader-Willi syndrome; spina bifida; being a high-risk child; muscular dystrophy; Williams syndrome; rare diseases which affect patient populations of fewer than 200,000 individuals in the United States, as defined by the National Organization for Rare Disorders; anaphylaxis; deaf; visually impaired; traumatic brain injured; hospital or homebound; or identification as dual sensory impaired. The term “hospital or homebound” includes a student who has a medically diagnosed physical or psychiatric condition or illness and who is confined to the home or hospital for more than 6 months. Section 1002.385(2), F.S.

<sup>18</sup> Rule 6A-6.0961, F.A.C. See also Rules 6A-6.03028, 6A-6.030281, 6A-6.03029, and 6A-6.03311, F.A.C.

<sup>19</sup> Florida Department of Education, Office of Independent Education and Parental Choice, *Gardiner Scholarship Program* (2020), available at <http://www.fldoe.org/core/fileparse.php/5606/urlt/Gardiner.pdf>. See s. 1002.385(3), F.S.

<sup>20</sup> Section 1002.385(4), F.S.

<sup>21</sup> Section 1002.385(4), F.S.

<sup>22</sup> Section 1002.385(11), F.S.

Authorized Uses of Funds

Scholarship funds provided through an education savings account must be used to meet the individual needs of an eligible student and may include:<sup>23</sup>

- Instructional materials;
- Curriculum;
- Specialized services, programs, and courses;<sup>24</sup>
- Tuition and fees;<sup>25</sup>
- Transition services provided by job coaches;<sup>26</sup> and
- Contributions to a college prepaid account.

Eligibility Term

The term of the scholarship continues until one of the following occurs:

- The parent does not renew scholarship eligibility;
- The nonprofit SFO determines that the student is ineligible;
- The Commissioner of Education (commissioner) suspends or revokes scholarship participation or use of funds;
- The student's parent fails to comply with parent and student responsibilities for scholarship participation;
- The student enrolls in a public school; or
- The student graduates from high school or attains 22 years of age.<sup>27</sup>

Any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after three consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.<sup>28</sup>

School District Obligations

Upon request, school districts are required to develop an IEP and a matrix of services evaluation, and provide student assessment services.<sup>29</sup>

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<sup>23</sup> Section 1002.385(5), F.S.

<sup>24</sup> *Id.* Specialized services may include applied behavior analysis, services provided by speech-language pathologists, occupational therapy services, services provided by physical therapists, and services provided by listening and spoken language specialists. Specialized programs and courses include summer and after-school education programs and music and art therapy.

<sup>25</sup> Tuition or fees may include full-time or part-time enrollment in a home education program, an eligible private school, an eligible postsecondary educational institution or a program offered by the postsecondary institution, a private tutoring program, a virtual program, part-time tutoring, assessments, specialized programs including Voluntary Prekindergarten Education programs. Section 1002.385(5), F.S.

<sup>26</sup> "Transition services" means a coordinated set of activities for a student, designed within an outcome-oriented process, that promote movement from school to post-school activities, including postsecondary education; vocational training; integrated employment; supported employment; continuing and adult education; adult services; independent living, or community participation. Section 413.20(26), F.S.

<sup>27</sup> Section 1002.385(6), F.S.

<sup>28</sup> *Id.*

<sup>29</sup> Section 1002.385(7), F.S.

### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.<sup>30</sup>

### Department of Education Obligations

The DOE has multiple obligations, including all of the following:

- Maintaining a list of approved providers on the DOE website.
- Requiring each nonprofit SFO to verify eligible expenditures.
- Investigating any written complaint.
- Requiring quarterly reports by nonprofit SFOs that would include information related to participants, awards, expenditures, and types of providers.
- Compare the list of participating students against the public school enrollment lists, Voluntary Prekindergarten Education (VPK) enrollment lists, and the list of students participating in school choice scholarship programs prior to each scholarship payment to avoid duplication.<sup>31</sup>

### Commissioner of Education Obligations

The commissioner may suspend or revoke the participation in the Gardiner program of students, parents, nonprofit SFOs, and approved providers.<sup>32</sup>

### Parent and Student Obligations

Parents must meet participation requirements for the Gardiner program, which include annually submitting a notarized, sworn compliance statement affirming:

- The student is enrolled in a program meeting attendance requirements;
- Funds are used as authorized;
- The parent is responsible for the child's education by meeting specified requirements; and
- The student remains in good standing with the provider or school.<sup>33</sup>

In addition, the parent is responsible for all of the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the Gardiner program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the Gardiner Scholarship.<sup>34</sup>

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<sup>30</sup> Section 1002.39(8), F.S.

<sup>31</sup> Section 1002.39(9), F.S.

<sup>32</sup> Section 1002.39(10), F.S.

<sup>33</sup> Section 1002.385(11), F.S.

<sup>34</sup> Section 1002.385(11), F.S.

### Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit scholarship funding organizations (SFOs), which have multiple obligations, including all of the following:

- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships based on established priorities.
- Maintaining separate accounts for each eligible student.
- Verifying qualifying educational expenditures.
- Returning any remaining program funds to the DOE.
- Notifying parents about the availability of requesting an IEP.
- Documenting each student's eligibility for a scholarship.<sup>35</sup>

The nonprofit SFO is required to award scholarship funds in the following priority order:

1. Renewing students from the previous school year.
2. Students retained on the previous school year's wait list.
3. Newly approved applicants.
4. Late-filed applicant.

### Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each nonprofit SFO that participates in the program.<sup>36</sup>

### Scholarship Funding and Payment

The funding amount is based on the student's matrix level of services. For a student without a matrix of services, the funding is calculated based on the amount to support Level III services. The amount of the scholarship award is equal to 90 percent of the calculated funding amount.<sup>37</sup> Once the scholarship has been verified and approved, the full amount of the award is deposited into the student's account. The nonprofit SFO may use up to three percent of the total amount of all program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program.<sup>38</sup>

The Gardiner program has grown significantly over the seven years since it was established. For the 2014-2015 school year, scholarships totaling \$15 million were awarded to 1,559 students.<sup>39</sup> For the 2020-2021 school year, \$184.1 million has been awarded to 17,508 students through scholarships. The average scholarship amount is approximately \$10,464 per student.<sup>40</sup>

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<sup>35</sup> See s. 1002.385(12), F.S.

<sup>36</sup> Section 1002.385(14), F.S.

<sup>37</sup> Section 1002.385(13), F.S.

<sup>38</sup> Section 1002.395(6)(j), F.S.

<sup>39</sup> Florida Department of Education, Office of Independent Education and Parental Choice, *Gardiner Scholarship Program* (2020), available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/Gardiner.pdf>.

<sup>40</sup> *Id.* Data for 2020-2021 is current as of Nov. 16, 2020.

## **Effect of Proposed Changes**

The bill repeals s. 1002.385, F.S., relating to the Gardiner Scholarship Program and s. 1002.39, F.S., relating to the John M. McKay Scholarships for Students with Disabilities Program, and creates a new education savings account scholarship program: s. 1002.381, F.S., relating to the McKay-Gardiner Scholarship Program (McKay-Gardiner).

### ***McKay-Gardiner Scholarship Program***

The bill merges the McKay and the Gardiner scholarship programs into a single scholarship program, the McKay-Gardiner Scholarship Program, with a common set of eligibility requirements and scholarship award funding structure.

### Student Eligibility

To be eligible for receipt of a scholarship, a student must be a Florida resident, be three or four years of age or eligible to enroll in kindergarten through grade 12, and have a disability as specified in law that is documented through one of the following:

- An IEP<sup>41</sup> written in accordance to the rules of the SBE<sup>42</sup> or the rules of another state;
- A diagnosis of a defined disability from a physician or psychologist who holds an active license; or
- A 504 accommodation plan issued under s. 504 of the Rehabilitation Act of 1973.<sup>43</sup>

The bill specifies the following priority order for awarding scholarships:

- A student who received a McKay or Gardiner program scholarship in the prior year;
- A student retained on the previous school year's wait list; and
- Other eligible students.

### Program Prohibitions

Similar to the Gardiner program,<sup>44</sup> the bill specifies that a student is not eligible for an award under the McKay-Gardiner program if he or she is enrolled in a public school or DJJ program, issued a temporary 504 accommodation plan, does not have regular or direct contact with teachers unless enrolled in a transition-to-work program, or is receiving any other educational scholarship pursuant to state law.

### Authorized Uses of Funds

The bill maintains that the scholarship is directly administered by state-approved nonprofit SFOs. Similar to the Gardiner program,<sup>45</sup> scholarship funds can be used to meet the education needs of students, which in addition to all authorized uses under the Gardiner program, include:

- School equipment and supplies
- Digital devices and internet access.
- Teacher's manuals.

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<sup>41</sup> *Supra* note 20.

<sup>42</sup> Rule 6A-6.0961, F.A.C. *See also* Rules 6A-6.03028, 6A-6.030281, 6A-6.03029, and 6A-6.03311, F.A.C.

<sup>43</sup> *Supra* note 21.

<sup>44</sup> *See* Section 1002.385(4), F.S.

<sup>45</sup> *See* Section 1002.385(5), F.S.



- Tuition and fees for a private virtual school.
- A part-time tutor approved by the DOE.
- Classes related to art, music, or theater.
- Fees for summer and after-school programs.
- Transition services provided by private schools or job coaches.
- Transportation expenses not to exceed \$750 per year.

#### Eligibility Term

The term of the scholarship under the bill remains similar to the conditions for termination under the Gardiner program.<sup>46</sup>

#### School District Obligations

School districts must also continue to notify parents about the scholarship and provide IEP evaluation and assessment services, upon request. In addition, school districts are required to accept the diagnosis from a licensed professional and consider the service plan recommended for a student requesting an IEP evaluation. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

#### Private School Obligations

Private schools participating in the scholarship program must continue to comply with current law,<sup>47</sup> and under the bill may discount tuition if the private school deems it necessary.

#### Department of Education Obligations

The bill requires the DOE to distribute scholarship funds on a quarterly basis, and adds requirements from the FES program and the FTC program to maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying assessment requirements, verify nonprofit SFO eligibility, and maintain scholarship information on the DOE website. Additionally, the bill maintains DOE obligations from the Gardiner program, including:

- Maintaining a list of approved providers.
- Requiring nonprofit SFOs to verify eligible educational expenses.
- Requiring quarterly reports of nonprofit SFOs.
- Cross-checking student participation to avoid duplicate payments to nonprofit SFOs.
- Investigating written complaints by a parent, student, private school, public school, school district, nonprofit SFO, provider, or other party.

#### Commissioner of Education Obligations

The bill maintains that the commissioner may suspend or revoke the participation in the program of students, parents, nonprofit SFOs, and approved providers.

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<sup>46</sup> See Section 1002.385(6), F.S.

<sup>47</sup> Section 1002.421, F.S.

Parent and Student Obligations

The bill requires parents to meet a number of requirements similar to the Gardiner program,<sup>48</sup> which include annually submitting a sworn compliance statement that affirms:

- The student is enrolled in a program meeting attendance requirements.
- Funds are used as authorized.
- The parent is responsible for the child's education by meeting specified requirements.
- The student remains in good standing with the provider or school.

In addition, the parent is responsible for the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually by a date set and in a format determined by the SFO.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the scholarship.

Scholarship-funding Organization Obligations

Under the bill, nonprofit SFOs participating in the McKay-Gardiner program may use up to 2.5 percent of the student generated funding for administrative purposes and must comply with a number of requirements to administer the program:

- From the FTC program:
  - Complying with federal antidiscrimination provisions.<sup>49</sup>
  - Complying with background check requirements.
  - Prohibiting an owner or operator from participating in the program or restricting scholarships.
  - Providing an annual financial audit conducted by an independent certified public accountant to the Auditor General.
  - Monitoring compliance of private schools.
  - Notifying the DOE of any violations of law.
  - Having operated for at least three years without any material audit finding in order to use specified funds for administrative purposes.
  - Maintaining a single surety bond.<sup>50</sup>
- From the Gardiner program:
  - Maintaining separate accounts for students.
  - Receiving applications, determining eligibility, and awarding scholarships.
  - Verifying qualifying educational expenditures.
  - Returning program funds as required.
  - Notifying parents of IEP evaluations and reevaluations.
  - Submitting timely reports to the DOE and Auditor General.<sup>51</sup>

<sup>48</sup> See Section 1002.385(11), F.S.

<sup>49</sup> 42 U.S.C. s. 2000d.

<sup>50</sup> Section 1002.395(4), F.S.

<sup>51</sup> Section 1002.385(12), F.S.

The bill clarifies that the SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill retains the nonprofit SFO application process from the FTC program,<sup>52</sup> and allows a child of a private school owner or operator to apply for a scholarship if he or she meets the eligibility requirements.

#### Auditor General Obligations

Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,<sup>53</sup> rather than annually as currently required under the Gardiner program.

#### Transition-to-work Program

The bill maintains the opportunity from the McKay program for students who are between the ages of 17 and 22 to participate in a transition-to-work program offered through their private school or job coach. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.

#### Scholarship Funding and Payment

The bill establishes the McKay-Gardiner program for up to 50,000 full-time equivalent (FTE) students with an increase equal to one percent of the total public school exceptional student education FTE, not including gifted students. The funding is calculated based on the FEFP grade level, the school district to which the student would have been assigned, and the matrix level of services generated by the students. The scholarship award is 97.5 percent of the calculated amount. However, unlike the Gardiner program where a student's full scholarship award is distributed at the beginning of the school year or upon program enrollment, scholarship awards under the new McKay-Gardiner program will be disbursed on a quarterly basis. The bill clarifies the responsibilities of both the SFO and the DOE in the eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student's account in four equal amounts by the established deadlines.

Similar to the Gardiner program, any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

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<sup>52</sup> See Section 1002.395(15), F.S.

<sup>53</sup> Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, *Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020* (2020) available at [https://flauditor.gov/pages/pdf\\_files/annual%20report%202020.pdf](https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf) at 7.. Section 11.45(2)(f), F.S.

## Other K-12 Education Scholarship Programs

### Present Situation

#### *Florida Tax Credit (FTC) Scholarship Program*

The FTC program was established in 2001<sup>54</sup> to authorize private, voluntary contributions from corporate donors to eligible nonprofit SFOs that award tax credit scholarships to eligible children from low-income families.<sup>55</sup> State law requires the nonprofit SFOs to use the contributions received to provide scholarships to eligible students for the cost of private school tuition or transportation to a public school that is different from the school to which the student was assigned.

#### Student Eligibility

To be eligible for an award under the FTC program, a student must meet at least one of the following criteria:

- The student is on the direct certification list<sup>56</sup> or the student's household income level does not exceed 260 percent of the federal poverty level; or
- The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in law.<sup>57</sup>

Priority is given to a student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care.

A sibling of a student who is participating in the scholarship program is eligible for a scholarship if the student resides in the same household as the sibling.

#### Program Prohibitions

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.<sup>58</sup>

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<sup>54</sup> Section 5, ch. 2001-225, L.O.F.

<sup>55</sup> The program allows a corporation to receive a dollar-for-dollar tax credit up to 100% of its state income tax liability. The program also includes credits against the insurance premium tax for contributions to eligible nonprofit SFOs, credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The maximum amount the state may award is \$873 million in credits for the 2020-21 fiscal year. Department of Education, *Florida Tax Credit Scholarship Program September 2020 Quarterly Report* (2020), available at: <http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-Sept-2020-Q-Report.pdf>

<sup>56</sup> Direct certification list means the certified list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families. Section 1002.395(2)(c), F.S.

<sup>57</sup> Section 1002.395(3), F.S.

<sup>58</sup> Section 1002.395(4), F.S.

### Eligibility Term

A student who initially receives a scholarship remains eligible to participate until the student graduates from high school or attains the age of 21 years, whichever occurs first, regardless of the student's household income level.<sup>59</sup>

### Scholarship Funding Tax Credits

A taxpayer may submit an application for a tax credit toward one or more contributions to an eligible nonprofit SFO that administers an educational scholarship program.<sup>60</sup>

### Scholarship-funding Organization Obligations

Nonprofit SFOs must comply with requirements relating to administration of the program, which include federal antidiscrimination laws, background checks, and private school choice. In addition, nonprofit SFOs must:

- Give first priority to eligible students who received an FTC program scholarship during the previous school year;
- Apply all funds available under the FTC program and the Hope program for renewal scholarship awards before awarding any initial scholarships;
- Provide a scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority established in law;
- Refer any student eligible for an FTC program scholarship who did not receive a renewal or initial scholarship based solely on the lack of available funds through the FTC program or Hope program to another eligible nonprofit SFO that may have funds available;
- Not restrict or reserve scholarships for use at a particular private school or provide scholarships to a child of an owner or operator;
- Allow a student in foster care or out-of-home care or a dependent child of a parent who is a member of the United States Armed forces to apply for a scholarship at any time;
- Allow a student to attend any private school and transfer school during the school year;
- Maintain separate accounts for scholarship funds and operating funds;
- Provide the annual financial audit report to the Auditor General and the DOE.
- Submit quarterly reports to the DOE; and
- Maintain a surety bond.<sup>61</sup>

The nonprofit SFO may use up to three percent of the total amount of all scholarships awarded for administrative expenses. No more than 25 percent of the eligible contributions can be carried forward to the following state fiscal year. Prior to granting a scholarship, the nonprofit SFO must document the student's eligibility each year.

An organization that intends to participate in the program must annually submit an application to the Office of Independent Education and Parental Choice. Within 30 days of receipt of the application, the commissioner shall recommend approval to the State Board of Education. If an

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<sup>59</sup> Section 1002.395(3), F.S.

<sup>60</sup> Section 1002.395(5), F.S.

<sup>61</sup> Section 1002.395(6), F.S.

existing nonprofit SFO is disapproved for renewal, all remaining funds held by the SFO must be transferred to other eligible nonprofit SFOs to provide scholarships for eligible students.<sup>62</sup>

### Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:<sup>63</sup>

- Selecting an eligible private school.
- Informing the child's school district when withdrawing their child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.<sup>64</sup>

### Department of Education Obligations

The DOE has multiple obligations, including all of the following:

- Verifying the eligibility of each nonprofit SFO.
- Verifying the eligibility of expenditures.
- Cross-checking the list of participating students against the public school enrollment to avoid duplication.
- Maintaining a list of nationally norm-referenced tests.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the nonprofit SFO of their eligible students and eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.<sup>65</sup>

### School District Obligations

School districts are required to comply with multiple obligations, including:

- Notifying households that receive a free or reduced-price meal of the scholarship, upon request of the nonprofit SFO; and
- Implementing test administration of statewide assessments at private schools.<sup>66</sup>

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<sup>62</sup> Section 1002.395(15), F.S.

<sup>63</sup> Section 1002.395(7), F.S.

<sup>64</sup> Section 1002.395(8), F.S.

<sup>65</sup> Section 1002.395(9), F.S.

<sup>66</sup> Section 1002.395(10), F.S.

### Scholarship Funding and Payment

During the 2019-20 school year, FTC program scholarships in the amount of \$670 million were awarded to a total of 111,219 students enrolled in 1,870 participating Florida private schools. The maximum scholarship amount per student in the 2019-2020 school year was \$7,408.<sup>67</sup> As of January 2021, 100,008 scholarships were awarded to students for the 2020-2021 school year.<sup>68</sup>

### ***Family Empowerment Scholarship (FES) Program***

The FES program was established in 2019<sup>69</sup> to provide educational options to eligible children of families with limited financial resources through a state funded school voucher scholarship. Similar to the McKay program,<sup>70</sup> the FES program is based on the FEFP allocation formula.

### Student Eligibility

To be eligible for an award under the FES program, a student must meet the following criteria:<sup>71</sup>

- The student is:
  - On the direct certification list pursuant to law or the student's household income level does not exceed 300 percent of the federal poverty level; or
  - Currently placed, or during the previous fiscal year was placed, in foster care or in out-of-home care as defined in law.
- The student is eligible to enroll in kindergarten or has spent the prior school year in attendance at a Florida public school. However, a dependent child of a member of the United States Armed Forces who transfers to a school in this state from out of state or from a foreign country due to a parent's permanent change of station orders or a foster child is exempt from the prior public school attendance requirement.
- The parent has obtained acceptance for admission of the student to a private school that is eligible for the program and the parent has requested a scholarship from the DOE at least 60 days before the date of the first scholarship payment.

A sibling of a student who is participating in the FES program is eligible for a scholarship if the student resides in the same household as the sibling.

The law specifies the following priority order for awarding FES scholarships:

1. An eligible student who received a FES program scholarship in the prior year.
2. An eligible student who is a renewal student from a different nonprofit SFO.
3. An eligible student who attended a public school the prior year and was on the direct certification list or the student was placed in foster care.
4. An eligible student who is eligible to enroll in kindergarten and was on the direct certification list or the student was placed in foster care.

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<sup>67</sup> Florida Department of Education, *Fact Sheet, Florida Tax Credit Scholarship Program (2020)*, available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/FTC-Sept-2020-line.pdf>.

<sup>68</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

<sup>69</sup> Section 6, ch. 2019-21, L.O.F.

<sup>70</sup> See Section 1002.39(10), F.S.

<sup>71</sup> Section 1002.394(3), F.S.

5. An eligible student whose household income level does not exceed 300 percent of the federal poverty level and who attended a public school the prior year or is a renewal student from a different nonprofit SFO.<sup>72</sup>

The qualifying household income level of 300 percent may increase by 25 percent in any fiscal year in which more than five percent of the available scholarships authorized have not been awarded.

#### Eligibility Term

A student who receives a scholarship remains eligible to participate until the student graduates from high school or attains the age of 21 years, whichever occurs first, regardless of the student's household income level.<sup>73</sup>

#### Program Prohibitions

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, a virtual program that receives state funding pursuant to the student's participation, or enrolled in the Florida School for the Deaf and the Blind.<sup>74</sup>

#### School District Obligations

School districts must provide information on the district's website and inform all households within the district receiving free or reduced priced meals under the National School Lunch Act<sup>75</sup> of their eligibility to apply for the scholarship. School districts must also notify the student and parent about, and provide services for, statewide assessment participation.<sup>76</sup>

#### Department of Education Obligations

The DOE is required to:

- Publish information on the DOE website about the FES program, including student eligibility criteria, parental responsibilities, and relevant data;
- Cross-check the list of participating scholarship students with the public school enrollment lists before each scholarship payment is made to avoid duplication;
- Maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying the FES program testing requirement; and
- Establish and notify nonprofit SFO's of specified deadlines.<sup>77</sup>

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<sup>72</sup> Section 1002.394(3), F.S.

<sup>73</sup> Section 1002.394(4), F.S.

<sup>74</sup> Section 1002.394(5), F.S.

<sup>75</sup> 42 U.S.C s. 1751, et seq. The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946. USDA Food and Nutrition Service, *National School Lunch Program*, <https://www.fns.usda.gov/nslp> (last visited Jan. 29, 2021).

<sup>76</sup> Section 1002.394(6), F.S.

<sup>77</sup> Section 1002.394(7), F.S.



Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student's participation, including the student fee schedule. In addition, the private school must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments. A participating private school must report a student's scores to his or her parent and to a state university for the purpose of annual performance data reporting.<sup>78</sup>

Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:

- Selecting an eligible private school.
- Requesting a scholarship at least 60 days prior to first scholarship payment.
- Informing the child's school district when withdrawing child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Reviewing the private school's policies with the school principal or designee.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.<sup>79</sup>

Scholarship-funding Organization Obligations

An eligible nonprofit SFO:

- Must verify the household income level of students and submit the verified list of students and related documentation to the DOE;
- Must award scholarships in priority order as specified in law;
- May use up to one percent of the total amount of all FES program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program;<sup>80</sup>
- Must, in a timely manner, submit any information requested by the DOE relating to the scholarship; and
- Must notify the DOE of any violation by a parent or private school of FES program requirements.<sup>81</sup>

Scholarship Funding and Payment

The funding amount is based on the student's grade level and school district in which the student was assigned plus a share of most categorical programs.<sup>82</sup> The amount of the scholarship award

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<sup>78</sup> Section 1002.394(8), F.S.

<sup>79</sup> Section 1002.394(9), F.S.

<sup>80</sup> Section 1002.395(6)(j), F.S.

<sup>81</sup> Section 1002.394(10), F.S.

<sup>82</sup> In addition to the basic amount for current operations for the FEFP specified in law, the Legislature may appropriate categorical funding for specified programs, activities, or purposes. Section 1011.62(6), F.S.

is equal to 95 percent of the calculated amount. The amount of the award is deposited quarterly in the student's account once the scholarship has been verified and approved.<sup>83</sup>

The FES program was initially established for up to 18,000 eligible students annually beginning with the 2019-2020 school year, and served 17,823.<sup>84</sup> Beginning in the 2020-2021 school year, the number of students participating in the FES annually increases by one percent of the state's total public school student enrollment.<sup>85</sup> As of January 2021, 36,384 scholarships were awarded to students for the 2020-2021 school year.<sup>86</sup>

### ***Hope Scholarship Program (Hope)***

The Hope program was established in 2018<sup>87</sup> as a tax credit scholarship program to provide the parent of a public school student in kindergarten through grade 12 an opportunity to transfer the student to another public school or to request a scholarship for the student to enroll in and attend an eligible private school if that student has been subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.<sup>88</sup>

Once a parent or child submits a report of an incident, the school principal must provide a copy of the report to the parent and investigate the incident. Once the investigation is complete, or within 15 days after the incident was reported, whichever occurs first, the principal must notify the parent about the Hope program.<sup>89</sup>

### **Program Prohibitions**

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.<sup>90</sup>

### **Eligibility Term**

The term of the scholarship continues until the student returns to public school or graduates from high school.<sup>91</sup>

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<sup>83</sup> Section 1002.394(11), F.S.

<sup>84</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

<sup>85</sup> Section 1002.394(11)(a), F.S.

<sup>86</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

<sup>87</sup> Section 16, ch. 2018-6, L.O.F.

<sup>88</sup> Section 1002.40(1) and (6), F.S.

<sup>89</sup> Section 1002.40(6), F.S.

<sup>90</sup> Section 1002.40(4), F.S.

<sup>91</sup> Section 1002.40(5), F.S.

### School District Obligations

A school district is required to notify parents of the scholarship upon conclusion of the investigation about the opportunity to enroll in a different public school or attend an eligible private school.<sup>92</sup>

### Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S. and must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments.<sup>93</sup>

### Department of Education Obligations

The DOE is required to:

- Cross-check the list of participating scholarship students with the public school enrollment lists to avoid duplication;
- Maintain a list of nationally norm-referenced;
- Require quarterly reports by the nonprofit SFOs regarding the number of students and private schools enrolled; and
- Contract with an independent entity to annually evaluate the program.<sup>94</sup>

### Parent and Student Obligations

Parents must meet participation requirements for the Hope program, which include all of the following:<sup>95</sup>

- Selecting an eligible private school.
- Informing the child's school district when withdrawing child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

### Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit SFOs, which have multiple obligations, including.

- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships and giving priority to renewing students.
- Preparing quarterly reports to the DOE.
- Notifying the DOE of any violation.<sup>96</sup>

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<sup>92</sup> Section 1002.40(6), F.S.

<sup>93</sup> Section 1002.40(7), F.S.

<sup>94</sup> Section 1002.40(8), F.S.

<sup>95</sup> Section 1002.40(9), F.S.

<sup>96</sup> Section 1002.40(10), F.S.

Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each organization that participates in the program.<sup>97</sup>

Scholarship Funding Tax Credit

A tax credit<sup>98</sup> is available for use by a person who makes an eligible contribution.<sup>99</sup> Eligible contributions used to fund the Hope program may be used to fund FTC scholarships, with conditions. A nonprofit SFO may carry forward to the next state fiscal year no more than five percent of net eligible contributions to the Hope program.<sup>100</sup>

Scholarship Funding and Payment

The Hope program served 388 students in the 2019-2020 school year. As of January 2021, 476 scholarships were awarded to students for the 2020-2021 school year.<sup>101</sup>

**Effect of Proposed Changes**

The bill modifies s. 1002.394, F.S., relating to the Family Empowerment Scholarship Program, s. 1002.395, F.S., relating to the Florida Tax Credit Scholarship Program, s. 1002.40, F.S., relating to the Hope Program, and related statutes.

***Family Empowerment Scholarship Program***

The bill incorporates the FTC program and Hope program into the FES program with a common set of eligibility requirements and scholarship award funding structure, expands the option under which a student may qualify for the FES program, and changes the program from a state funded school voucher program to an education savings account program. In addition, the bill modifies the purpose of the FES program to offer educational options to more families in addition to those with limited financial resources.

Student Eligibility

A student is eligible for an award under the FES program if the student is eligible to enroll in kindergarten through grade 12 and is:

- On the direct certification list or the student's household income does not exceed 300 percent of poverty; which is a higher maximum income level than the FTC program, which is 260% of the poverty level;
- Currently placed or placed during the previous fiscal year in foster or out-of-home care;

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<sup>97</sup> Section 1002.40(12), F.S.

<sup>98</sup> The purchaser of a motor vehicle is granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization for the Hope Scholarship Program against any tax imposed by the state and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle, except that a credit may not exceed the tax that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Section 212.1832(1), F.S.

<sup>99</sup> Section 1002.40(13), F.S.

<sup>100</sup> Section 1002.40(11)(i), F.S.

<sup>101</sup> Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at [https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839\\_MeetingPacket\\_4961.pdf](https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf).

- A sibling of a participating student residing in the same household;
- Enrolled in a public school and reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, threat or intimidation; or fighting at school; or
- A sibling of a McKay-Gardiner scholarship recipient if the student resides in the same household and attends the same school as the qualifying sibling.

The bill removes the requirement that a student must spend the prior year in attendance at a Florida public school. Therefore, under the bill students participating in a home education or private tutoring program may be eligible to apply for a scholarship, which may likely increase the number of families eligible for an award under the FES program.

The bill establishes scholarship award priorities in the following order:

- A student who received an FTC, Hope, or FES program award in the 2020-2021 school year.
- A student who was retained on the previous school year's wait list.
- A student placed in foster care, a sibling of a participating student, or a student who reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.
- A student who's household income does not exceed 185 percent of the federal poverty level.
- A student who's household income does not exceed 300 percent of the federal poverty level.
- A student who is a sibling of a McKay-Gardiner scholarship recipient, who resides in the same household and attends the same school.

#### Eligibility Term

The bill adds to the FES program similar policies from the Gardiner program relating to scholarship terms.

#### Commissioner of Education Obligations

The bill adds to the FES program similar policies from the Gardiner program relating to commissioner responsibilities. The bill specifies that any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or two consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

#### Program Prohibitions

The bill removes the restriction that a student is ineligible if he or she is enrolled in a home education program or participate in a private tutoring program.

#### Authorized Use of Funds

The bill modifies the FES program from an award which covers tuition only for enrollment in a private school to an education savings account program and authorizes parents to use scholarship funds to meet the educational needs of their children. These authorized uses include all of the following:

- Instructional materials including school equipment and supplies, and digital devices and internet access.
- Curriculum including teacher's manuals.
- Tuition and fees, including tuition and fees for a private virtual school meeting certain requirements, fees for summer and after-school programs, a part-time tutor approved by DOE, and annual assessments and evaluations.
- Transportation expenses not to exceed \$750 per year.

#### School District Obligations

The bill maintains current FES requirements and adds that the district must notify the parents of the scholarship upon conclusion of the investigation for a student who was a victim of bullying or other qualified incident. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

#### Department of Education Obligations

The bill maintains the current FES requirements for the DOE and adds the following provisions:

- Contracting with an independent entity to annually evaluate the program.
- Verifying the eligibility of expenditures.
- Distributing scholarship funds to nonprofit SFOs on a quarterly basis.
- Maintaining a list of approved providers.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the SFO of its eligible students and the eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.
- Investigating any written complaint of a violation.

#### Parent and Student Obligations

The bill includes provisions that parents must meet to maintain eligibility, including annually submitting a sworn compliance statement similar to the McKay-Gardiner program. Additionally, parents must renew the scholarship by a date set and in a format determined by the nonprofit SFO. The bill modifies specific parent responsibilities relating to private schools by removing provisions requiring that the student must attend a private school, and modifying assessment provisions for parents who choose to send their child to a private school.

#### Scholarship-funding Organization Obligations

The bill specifies that nonprofit SFOs must comply with a number of requirements similar to the McKay-Gardiner program to administer the FES program, and allows for nonprofit SFOs to use up to 2.5 percent of the calculated funding for administrative purposes if the nonprofit SFO has operated as a nonprofit SFO for at least the preceding three fiscal years without any findings in its most recent annual financial audit. In addition, the bill maintains that nonprofit SFOs must:

- Verify household income;
- Allow specified eligible students to apply for a scholarship at any time; and
- Have an annual financial audit conducted by an independent certified public accountant.

The bill clarifies that the nonprofit SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill also retains the nonprofit SFO application process from the FTC program.<sup>102</sup>

#### Scholarship Funding and Payment

The bill establishes a new enrollment cap for the 2021-2022 school year of 175,000 student FTE which includes the prior year FES, FTC, and Hope program recipients and maintains the current annual growth of one percent of the public school student enrollment. The scholarship funding is calculated based on the FEFP and includes the grade level and the district school to which the student would have been assigned. The bill increases the scholarship award from 95 percent to 97.5 percent of the calculated amount. An eligible student may alternatively choose a transportation award of \$750 to attend a public school outside of their assigned school district. Students who receive a transportation awards are not counted against the 175,000 enrollment cap. The bill requires nonprofit SFOs to report student enrollment to the DOE at the time of each student membership survey and specifies that an FTE shall be equal to four quarterly scholarship payments. The bill clarifies the responsibilities of both the SFO and the DOE for the student eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student's account in four equal amounts by the established deadlines.

#### Private School Obligations

In addition, the bill:

- Requires private schools participating in the scholarship program to comply with current law,<sup>103</sup> and allows a private school to discount tuition if the private school deems it necessary; and

#### Auditor General Obligations

Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,<sup>104</sup> rather than annually as currently required under the Gardiner program.

#### ***Florida Tax Credit Scholarship Program***

The bill modifies the catchline of s. 1002.395, F.S. from the Florida Tax Credit Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers

<sup>102</sup> See Section 1002.395(15), F.S.

<sup>103</sup> Section 1002.421, F.S.

<sup>104</sup> Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, *Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020* (2020) available at [https://flauditor.gov/pages/pdf\\_files/annual%20report%202020.pdf](https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf) at 7.. Section 11.45(2)(f), F.S.

to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that contributions be deposited into a designated student fund and used for K-12 education funding.

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Obligations of eligible nonprofit SFO's;
- Obligations of the DOE; and
- Nonprofit SFO application requirements.

### ***Hope Scholarship Program***

The bill modifies the catchline of s. 1002.40, F.S., from the Hope Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that eligible contributions be deposited into a designated student fund and used for K-12 education funding.<sup>105</sup>

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Eligibility requirements; and
- Requiring an annual evaluation of public schools with ten or more students transferring to another public school or private school due to bullying or other qualifying incident.

### ***Other Bill Provisions***

The bill also:

- Modifies other tax credit-related statutes to conform to the bill.
- Requires tax credit contributions held by the SFO to be deposited into the designated fund for K-12 funding.
- Requiring a dealer who claims the tax credit to file returns and pay taxes by electronic means.
- Authorizes any unused tax credits approved before July 1, 2021 to continue in effect, but the remittance must be made to the designated fund for K-12 funding.
- Modifies controlled open enrollment preferential treatment<sup>106</sup> to include McKay-Gardiner program award recipients for students choosing to attend a public school other than the one assigned.
- Allows for a private virtual school with a least one administrative office located in the state to meet the physical location requirement for a private school participating in the state school

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<sup>105</sup> Under current law, a taxpayer makes an eligible contribution to a nonprofit SFO and receives a credit against any tax due as a result of buying a motor vehicle. Because the contribution is made directly to the nonprofit SFO, which also distributes scholarship funds, the law prohibits the taxpayer from designating funds to a particular student as a beneficiary of the contribution. However, under the bill contributions are no longer made directly to the nonprofit SFO. The taxpayer may designate a portion of the taxes paid to K-12 education funding, to be deposited into a specified state fund. Because contributions under the bill are not made directly to a nonprofit SFO this prohibition specified in law is no longer necessary.

<sup>106</sup> Section 1002.31(2)(c), F.S.



scholarship program and requires specified communication requirements to be posted on the private virtual school's website.

- Includes the teacher salary allocation in the per student scholarship amount calculation, which is currently excluded under s. 1011.62(18), F.S.
- Creates s. 1011.687, F.S., to provide a funding allocation to implement the McKay-Gardiner Scholarship and the Family Empowerment Scholarship, and defines an FTE for the purpose of the allocation to be equivalent to four quarterly scholarship payments.

#### **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:**

The tax impact for CS/SB 48 is indeterminate. The effect on taxes and tax credits will be determined by an impact conference conducted by the Revenue Estimating Conference.

##### **B. Private Sector Impact:**

Additional eligible families may have the opportunity to use scholarship funds for private school and educational services to meet the educational needs of their children. There may also be increased usage of private educational services as authorized in the bill. In addition, certain taxpayers may designate funding for education through authorized tax credits.

##### **C. Government Sector Impact:**

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student full-time equivalent (FTE) participation in the scholarship programs

for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred into the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP through the General Appropriations Act and implementing legislation.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes:

11.45, 211.0251, 212.099, 212.1831, 212.1832, 213.053, 220.1105, 220.13, 220.186, 220.1875, 561.1211, 624.51055, 1002.20, 1002.23, 1002.31, 1002.394, 1002.395, 1002.40, 1002.411, 1002.421, 1009.971, 1009.98, 1009.981, 1011.61, and 1011.62.

This bill creates the following sections of the Florida Statutes: 1002.381 and 1011.687.

This bill repeals the following sections of the Florida Statutes: 1002.385 and 1002.39.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Substantial Changes:**

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

**Recommended CS/CS by the Appropriations Subcommittee on Education on February 17, 2021:**

The CS/CS makes the following changes to the bill:

- Adds that the nonprofit scholarship funding organization (SFO) determines the format for annual scholarship renewal and clarifies that an SFO is only required to secure a single surety bond.
- Incorporates into the Family Empowerment Scholarship SFO qualifying language currently in the Florida Tax Credit Scholarship Program (FTC) requiring the SFO to have operated for at least 3 years and not have any material findings in order for the SFO to use specified funds for administrative purposes.
- Clarifies that an SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year or after.
- Adds teacher-parent and teacher-student communication requirements a private virtual school must post online.
- Establishes the Education Scholarship Program Allocation in statute to provide funds to implement the McKay-Gardiner and Family Empowerment Scholarship (FES) programs and specifies that scholarship amounts may not be revised during the fiscal year.

- Requires eligible tax credit contributions held by an SFO to be deposited into a designated fund for K-12 funding.
- Authorizes that any unused tax credit approved before July 1, 2021, continues in effect, but the remittance must be made to the designated fund for K-12 funding.
- Clarifies that instructional materials include school equipment and supplies.
- Adds that funds may be used to pay for tuition and fees at a private virtual school that meets specified requirements.
- Does not restrict a child of private school owner or operator from applying for a scholarship if he or she meets the eligibility requirements.
- Allows the DOE to approve a private tutor for part-time instruction.
- Removes the prior scholarship growth rate of 7% for McKay-Gardiner and revises it to a 1% increase of the state's total public school exceptional student education student enrollment, not including gifted students.
- Requires school districts to accept the diagnosis from a licensed professional and consider the service plan recommended for a McKay-Gardiner scholarship recipient requesting an IEP evaluation.
- Establishes a new cap for the 2021-2022 school year of 175,000 student FTE for FES which includes 2020-2021 FES, FTC and Hope scholarship recipients.
- Adds that a sibling of a McKay-Gardiner scholarship may receive an FES scholarship if the student resides in the same household and attends the same school as the sibling. Such students must be considered last in award priorities.
- Modifies the transportation award, limiting the award to only students traveling to a school outside of their zoned school district, and requires that a student who receives the transportation award does not count against the cap.

**CS by Education on February 3, 2021:**

The committee substitute makes a technical change to redesignate paragraphs in s. 1002.395, F.S.

**B. Amendments:**

None.



109756

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
02/19/2021	.	
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Appropriations Subcommittee on Education (Cruz) recommended the following:

- 1           **Senate Amendment (with title amendment)**
- 2
- 3           Delete line 275
- 4           and insert:
- 5           (1) Annually conduct operational
- 6           Delete line 1713
- 7           and insert:
- 8           (b) The Auditor General shall annually
- 9           Delete line 2719
- 10          and insert:



109756

11           (a) The Auditor General shall annually

12

13 ===== T I T L E   A M E N D M E N T =====

14 And the title is amended as follows:

15           Delete lines 3 - 5

16 and insert:

17           amending s. 11.45, F.S.; conforming provisions to  
18           changes

19           Delete line 121

20 and insert:

21           certain audits annually; providing

22           Delete line 192

23 and insert:

24           certain audits annually; providing



865802

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
02/19/2021	.	
	.	
	.	
	.	

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Appropriations Subcommittee on Education (Cruz) recommended the following:

**Senate Amendment**

Delete line 1936  
and insert:  
increased by 25 percentage points ~~percent~~ in the fiscal year  
following any fiscal

By the Committee on Education; and Senators Diaz, Brandes,  
Garcia, Baxley, and Perry

581-01976-21

202148c1

1 A bill to be entitled  
2 An act relating to educational scholarship programs;  
3 amending s. 11.45, F.S.; requiring the Auditor General  
4 to conduct certain audits at least every 3 years  
5 instead of annually; conforming provisions to changes  
6 made by the act; amending s. 211.0251, F.S.;  
7 conforming provisions to changes made by the act;  
8 deleting a provision limiting a certain tax credit to  
9 no more than 50 percent of the tax due on the return  
10 the credit is taken; amending s. 212.099, F.S.;  
11 revising the definition of the term "eligible  
12 contribution"; deleting the definition of the term  
13 "eligible nonprofit scholarship-funding organization";  
14 conforming provisions to changes made by the act;  
15 requiring a dealer to identify on the dealer's return  
16 the amount of an eligible contribution; requiring the  
17 Department of Revenue to ensure that certain receipts  
18 are deposited in a specified fund; amending ss.  
19 212.1831 and 212.1832, F.S.; conforming provisions to  
20 changes made by the act; amending s. 213.053, F.S.;  
21 deleting authorization for the Department of Revenue  
22 to provide specified information to certain entities;  
23 deleting definitions; amending ss. 220.1105, 220.13,  
24 220.186, 220.1875, 561.1211, 624.51055, and 1002.20,  
25 F.S.; conforming provisions to changes made by the  
26 act; amending s. 1002.23, F.S.; correcting a reference  
27 to the Florida Virtual School; conforming a provision  
28 to changes made by the act; amending s. 1002.31, F.S.;  
29 adding certain students to those whom district school

Page 1 of 158

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

581-01976-21

202148c1

30 boards must provide preferential treatment in the  
31 controlled open enrollment process; creating s.  
32 1002.381, F.S.; establishing the McKay-Gardiner  
33 Scholarship Program; providing the purpose of the  
34 program; requiring certain written materials to  
35 describe a scholarship under the program as a "McKay-  
36 Gardiner Scholarship"; defining terms; specifying  
37 eligibility requirements; prohibiting a student from  
38 participating in the program under certain  
39 circumstances; providing criteria for authorized uses  
40 of program funds; prohibiting providers of any  
41 services receiving payments pursuant to the program  
42 from sharing, refunding, or rebating any program funds  
43 with parents of program students; prohibiting  
44 specified persons from billing certain entities for  
45 specified services; providing that program funding for  
46 specified children constitutes their full funding  
47 under part V of ch. 1002, F.S.; providing the terms of  
48 a program scholarship; requiring the Commissioner of  
49 Education to close scholarship accounts and for  
50 specified funds to revert to the state under specified  
51 circumstances; requiring the commissioner to notify  
52 parents and organizations when a program scholarship  
53 account is closed and funds revert to the state;  
54 providing school district obligations relating to  
55 notifying parents, individualized education plans, and  
56 matrices of service; specifying obligations for  
57 eligible private schools; authorizing the commissioner  
58 to determine that a private school is ineligible to

Page 2 of 158

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581-01976-21

202148c1

59 participate in the scholarship program if the private  
 60 school fails to meet certain requirements; providing  
 61 Department of Education obligations relating to the  
 62 program; providing commissioner authority and  
 63 obligations relating to suspending or revoking program  
 64 participation; providing parent and student  
 65 responsibilities for program participation; providing  
 66 that a participant who fails to comply with program  
 67 responsibilities forfeits a program scholarship;  
 68 requiring charitable organizations seeking to  
 69 participate in the program to submit an application  
 70 for initial approval or renewal to the Office of  
 71 Independent Education and Parental Choice by a  
 72 specified date; providing requirements for such  
 73 applications; requiring the office to review  
 74 applications in consultation with the Department of  
 75 Revenue and the Chief Financial Officer; requiring the  
 76 commissioner to recommend approval or disapproval of  
 77 applications to the State Board of Education within a  
 78 certain timeframe; requiring the state board to  
 79 consider applications and recommendations at its next  
 80 scheduled meeting; requiring the state board to  
 81 provide a written explanation to organizations whose  
 82 applications are disapproved; requiring the state  
 83 board to provide written notice to affected students  
 84 and parents if the state board disapproves an  
 85 organization's renewal application; allowing students  
 86 affected by such disapproval to remain eligible for  
 87 the program for a specified timeframe; requiring such

Page 3 of 158

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581-01976-21

202148c1

88 students to apply to and be accepted by a different  
 89 organization for upcoming school years; requiring  
 90 remaining funds held by a disapproved organization to  
 91 be transferred to other eligible organizations;  
 92 requiring the state board to adopt specified rules;  
 93 exempting specified entities from the initial or  
 94 renewal application process; providing nonprofit  
 95 scholarship-funding organization obligations relating  
 96 to establishing program scholarships; providing  
 97 eligibility for transition-to-work programs; providing  
 98 requirements for such programs and for private schools  
 99 and job coaches participating in such programs;  
 100 providing student obligations relating to  
 101 participating in such programs; providing business  
 102 obligations relating to participating in such  
 103 programs; specifying requirements for scholarship  
 104 funding and payment; specifying the initial maximum  
 105 number of eligible FTE; providing for the annual  
 106 increase of the maximum number of eligible FTE;  
 107 requiring nonprofit scholarship-funding organizations  
 108 to report specified information to the department at  
 109 the time of each Florida Education Finance Program  
 110 student membership survey; requiring the department to  
 111 transfer certain funds to organizations in a specified  
 112 manner; clarifying that accrued interest in student  
 113 accounts is in addition to, and not part of, awarded  
 114 funds; authorizing organizations to develop systems  
 115 for payment of benefits by funds transfer; prohibiting  
 116 organizations that develop such systems from reducing

Page 4 of 158

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581-01976-21

202148c1

117 scholarship awards through certain fees; clarifying  
 118 that scholarship funds do not constitute taxable  
 119 income to the qualified student or to his or her  
 120 parent; requiring the Auditor General to conduct  
 121 certain audits at least once every 3 years; providing  
 122 criteria for such audits; requiring the Auditor  
 123 General to provide the commissioner with a copy of  
 124 such audits within a specified timeframe; requiring  
 125 the Auditor General to notify the department of any  
 126 organization that fails to comply with a request for  
 127 information; requiring certain departments and  
 128 agencies to work with organizations to provide access  
 129 to specified lists; providing that the state is not  
 130 liable for the award or use of program funds;  
 131 clarifying that the act does not expand regulatory  
 132 authority of the state over specified entities;  
 133 requiring the State Board of Education to adopt rules;  
 134 repealing ss. 1002.385 and 1002.39, F.S., relating to  
 135 the Gardiner Scholarship and the John M. McKay  
 136 Scholarships for Students with Disabilities Program,  
 137 respectively; amending s. 1002.394, F.S.; providing  
 138 and revising definitions; conforming provisions to  
 139 changes made by the act; specifying and revising  
 140 eligibility requirements; deleting a provision  
 141 requiring the department to notify the school district  
 142 of the parent's intent upon receipt of the parent's  
 143 request; revising the priority order for awarding the  
 144 scholarships to eligible students; providing and  
 145 revising terms for state Family Empowerment

Page 5 of 158

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581-01976-21

202148c1

146 Scholarship payments to organizations; providing  
 147 circumstances under which a student's account must be  
 148 closed and remaining funds reverted to the state;  
 149 requiring the commissioner to notify parents when an  
 150 account is closed and funds revert to the state;  
 151 requiring funds to be used to meet individual  
 152 educational needs of eligible students; specifying the  
 153 purposes for which such funds may be used; prohibiting  
 154 a provider receiving such funds from sharing,  
 155 refunding, or rebating the funds with a participating  
 156 parent or student; providing eligibility for a  
 157 scholarship to transport a student; requiring a  
 158 principal or his or her designee to provide copies of  
 159 certain reports to a parent; requiring a principal or  
 160 his or her designee to investigate incidents in a  
 161 specified manner; providing and revising department  
 162 obligations relating to participating students;  
 163 requiring the department to issue a project grant  
 164 award to a state university, to which certain private  
 165 schools must report student scores on certain tests;  
 166 requiring the department to verify eligible  
 167 expenditures before distributing funds; providing and  
 168 revising obligations for eligible private schools;  
 169 providing and revising parent and student obligations  
 170 for initial and continued participation in the  
 171 program; providing and revising nonprofit scholarship-  
 172 funding organization obligations relating to  
 173 participating in the program; expanding eligibility to  
 174 specified students who received certain scholarships

Page 6 of 158

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581-01976-21

202148c1

175 in a specified school year; clarifying that such  
 176 scholarships do not count toward the maximum number of  
 177 eligible students; requiring nonprofit scholarship-  
 178 funding organizations to report specified information  
 179 to the department at the time of each Florida  
 180 Education Finance Program student membership survey;  
 181 providing the manner in which funds will be allocated  
 182 by certain dates; requiring the department to release  
 183 scholarship funds once an application has been  
 184 approved for the program; clarifying that accrued  
 185 interest is in addition to, and not part of, awarded  
 186 funds; authorizing organizations to develop a system  
 187 for payment of benefits by funds transfer; prohibiting  
 188 scholarship awards from being reduced by certain fees;  
 189 clarifying that scholarship funds do not constitute  
 190 taxable income to the qualified student or to his or  
 191 her parent; requiring the Auditor General to conduct  
 192 certain audits at least once every 3 years; providing  
 193 criteria for such audits; requiring the Auditor  
 194 General to provide the commissioner with a copy of  
 195 such audits within a specified timeframe; requiring  
 196 the Auditor General to notify the department of any  
 197 organization that fails to comply with a request for  
 198 information; providing application requirements for  
 199 charitable organizations seeking to participate in the  
 200 Family Empowerment Scholarship program; requiring the  
 201 office to review applications in consultation with the  
 202 Department of Revenue and the Chief Financial Officer;  
 203 requiring the commissioner to recommend approval or

Page 7 of 158

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581-01976-21

202148c1

204 disapproval of applications to the State Board of  
 205 Education within a certain timeframe; requiring the  
 206 state board to consider applications and  
 207 recommendations at its next scheduled meeting;  
 208 requiring the state board to provide a written  
 209 explanation to organizations whose applications are  
 210 disapproved; requiring the state board to provide  
 211 written notice to affected students and parents if the  
 212 state board disapproves an organization's renewal  
 213 application; allowing students affected by such  
 214 disapproval to remain eligible for the program for a  
 215 specified timeframe; requiring such students to apply  
 216 to and be accepted by a different organization for  
 217 upcoming school years; requiring remaining funds held  
 218 by a disapproved organization to be transferred to the  
 219 student's account established at the eligible  
 220 organization accepting the student; providing that an  
 221 organization is a renewing organization if it  
 222 maintains continuous approval and participation in the  
 223 program; requiring the state board to adopt rules;  
 224 exempting specified entities from the initial or  
 225 renewal application process; deleting an obsolete  
 226 implementation schedule; amending s. 1002.395, F.S.;  
 227 renaming the Florida Tax Credit Scholarship Program  
 228 the Florida K-12 Education Funding Tax Credit Program;  
 229 revising the purpose of the program; revising and  
 230 deleting terms; deleting provisions made obsolete by  
 231 the act; authorizing a taxpayer to elect to make  
 232 eligible contributions to the Department of Revenue or

Page 8 of 158

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581-01976-21

202148c1

233 Division of Alcoholic Beverages and Tobacco;  
 234 specifying the manner in which a taxpayer may elect to  
 235 make eligible contributions; requiring all eligible  
 236 contributions received by the department and the  
 237 division to be deposited into a specified fund;  
 238 amending s. 1002.40, F.S.; renaming the Hope  
 239 Scholarship Program the K-12 Education Funding Tax  
 240 Credit Program; deleting provisions made obsolete by  
 241 the act; revising and deleting terms; authorizing  
 242 eligible contributions to be used for K-12 education  
 243 funding; requiring an eligible contribution to be  
 244 accompanied by a contribution election form provided  
 245 by the Department of Revenue; requiring the Department  
 246 of Revenue to develop the form in collaboration with  
 247 the Department of Education; providing the information  
 248 to be included in the form; requiring the Department  
 249 of Revenue to deposit all receipts of eligible  
 250 contributions into a specified fund; requiring the  
 251 Department of Revenue to adopt rules; amending s.  
 252 1002.411, F.S.; conforming a provision to changes made  
 253 by the act; amending s. 1002.421, F.S.; providing that  
 254 private virtual schools meet the requirement to  
 255 maintain a physical location in this state if such  
 256 virtual schools maintain at least one administrative  
 257 office in a specified manner; requiring certain  
 258 private schools to provide reports from a specified  
 259 public accountant; providing requirements for such  
 260 reports; amending s. 1009.971, F.S.; conforming  
 261 provisions to changes made by the act; amending ss.

Page 9 of 158

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581-01976-21

202148c1

262 1009.98, 1009.981, and 1011.61, F.S.; conforming  
 263 provisions to changes made by the act; amending s.  
 264 1011.62, F.S.; deleting a provision requiring that  
 265 certain funds not be included in the calculated amount  
 266 for certain scholarship awards; providing an effective  
 267 date.

268  
 269 Be It Enacted by the Legislature of the State of Florida:

270  
 271 Section 1. Paragraph (1) of subsection (2) and subsection  
 272 (8) of section 11.45, Florida Statutes, are amended to read:  
 273 11.45 Definitions; duties; authorities; reports; rules.—  
 274 (2) DUTIES.—The Auditor General shall:  
 275 (1) At least every 3 years, ~~Annually~~ conduct operational  
 276 audits of the accounts and records of eligible nonprofit  
 277 scholarship-funding organizations ~~receiving eligible~~  
 278 ~~contributions~~ under ss. 1002.381 and 1002.394 ~~s. 1002.395~~,  
 279 including any contracts for services with related entities, to  
 280 determine compliance with the provisions of that section. Such  
 281 audits must ~~shall~~ include, but not be limited to, a  
 282 determination of the eligible nonprofit scholarship-funding  
 283 organization's compliance with ss. 1002.381(13)(f) and  
 284 1002.394(11)(k) ~~s. 1002.395(6)(j)~~. The Auditor General shall  
 285 provide its report on the results of the audits to the Governor,  
 286 the President of the Senate, the Speaker of the House of  
 287 Representatives, the Chief Financial Officer, and the  
 288 Legislative Auditing Committee, within 30 days of completion of  
 289 the audit.

290

Page 10 of 158

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581-01976-21

202148c1

291 The Auditor General shall perform his or her duties  
 292 independently but under the general policies established by the  
 293 Legislative Auditing Committee. This subsection does not limit  
 294 the Auditor General's discretionary authority to conduct other  
 295 audits or engagements of governmental entities as authorized in  
 296 subsection (3).

297 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in  
 298 consultation with the Board of Accountancy, shall adopt rules  
 299 for the form and conduct of all financial audits performed by  
 300 independent certified public accountants pursuant to ss.  
 301 215.981, 218.39, 1001.453, 1002.381, 1002.394 ~~1002.395~~, 1004.28,  
 302 and 1004.70. The rules for audits of local governmental  
 303 entities, charter schools, charter technical career centers, and  
 304 district school boards must include, but are not limited to,  
 305 requirements for the reporting of information necessary to carry  
 306 out the purposes of the Local Governmental Entity, Charter  
 307 School, Charter Technical Career Center, and District School  
 308 Board Financial Emergencies Act as stated in s. 218.501.

309 Section 2. Section 211.0251, Florida Statutes, is amended  
 310 to read:

311 211.0251 Credit for contributions to K-12 education funding  
 312 ~~eligible nonprofit scholarship funding organizations.~~—There is  
 313 allowed a credit of 100 percent of an eligible contribution  
 314 ~~directed made to K-12 education funding an eligible nonprofit~~  
 315 ~~scholarship funding organization~~ under s. 1002.395 for ~~against~~  
 316 any tax due under s. 211.02 or s. 211.025. ~~However, a credit~~  
 317 ~~allowed under this section may not exceed 50 percent of the tax~~  
 318 ~~due on the return the credit is taken.~~ For purposes of the  
 319 distributions of tax revenue under s. 211.06, the department

Page 11 of 158

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581-01976-21

202148c1

320 shall disregard any tax credits allowed under this section to  
 321 ensure that any reduction in tax revenue received which is  
 322 attributable to the tax credits results only in a reduction in  
 323 distributions to the General Revenue Fund. The provisions of s.  
 324 1002.395 apply to the credit authorized by this section.

325 Section 3. Section 212.099, Florida Statutes, is amended to  
 326 read:

327 212.099 Credit for contributions to K-12 education funding  
 328 ~~eligible nonprofit scholarship funding organizations.~~—

329 (1) As used in this section, the term:

330 (a) "Eligible business" means a tenant or person actually  
 331 occupying, using, or entitled to the use of any property from  
 332 which the rental or license fee is subject to taxation under s.  
 333 212.031.

334 (b) "Eligible contribution" or "contribution" means the  
 335 amount of tax, or portion thereof, paid by a monetary  
 336 ~~contribution from~~ an eligible business to a collecting dealer  
 337 and designated for K-12 education funding by the eligible  
 338 business ~~an eligible nonprofit scholarship funding organization~~  
 339 ~~to be used pursuant to s. 1002.395. The eligible business making~~  
 340 ~~the contribution may not designate a specific student as the~~  
 341 ~~beneficiary of the contribution.~~

342 ~~(c) "Eligible nonprofit scholarship funding organization"~~  
 343 ~~or "organization" has the same meaning as provided in s.~~  
 344 ~~1002.395(2)(f).~~

345 (2) An eligible business shall be granted a credit ~~against~~  
 346 ~~the tax imposed under s. 212.031 and collected from the eligible~~  
 347 ~~business by a dealer. The credit shall be in an amount equal to~~  
 348 100 percent of an eligible contribution ~~made to an organization.~~

Page 12 of 158

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581-01976-21

202148c1

349 (3) A dealer shall take a credit ~~against the tax imposed~~  
 350 ~~under s. 212.031~~ in an amount equal to the credit taken by the  
 351 eligible business under subsection (2).

352 (4)~~(a)~~ An eligible business must apply to the department  
 353 for an allocation of tax credits under this section. The  
 354 eligible business must specify in the application the state  
 355 fiscal year during which the contribution will be made, ~~the~~  
 356 ~~organization that will receive the contribution,~~ the planned  
 357 amount of the contribution, the address of the property from  
 358 which the rental or license fee is subject to taxation under s.  
 359 212.031, and the federal employer identification number of the  
 360 dealer who collects the tax imposed under s. 212.031 from the  
 361 eligible business ~~and who will reduce collection of taxes from~~  
 362 ~~the eligible business pursuant to this section.~~ The department  
 363 shall approve allocations of tax credits on a first-come, first-  
 364 served basis and shall provide to the eligible business a  
 365 separate approval or denial letter for each dealer for which the  
 366 eligible business applied for an allocation of tax credits.  
 367 ~~Within 10 days after approving or denying an application, the~~  
 368 ~~department shall provide a copy of its approval or denial letter~~  
 369 ~~to the organization specified by the eligible business in the~~  
 370 ~~application.~~ An approval letter must include the name and  
 371 federal employer identification number of the dealer from whom a  
 372 credit under this section can be taken and the amount of tax  
 373 credits approved for use with that dealer.

374 ~~(b) Upon receipt of an eligible contribution, the~~  
 375 ~~organization shall provide the eligible business that made the~~  
 376 ~~contribution with a separate certificate of contribution for~~  
 377 ~~each dealer from whom a credit can be taken as approved under~~

Page 13 of 158

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581-01976-21

202148c1

378 ~~paragraph (a). A certificate of contribution must include the~~  
 379 ~~contributor's name and, if available, federal employer~~  
 380 ~~identification number, the amount contributed, the date of~~  
 381 ~~contribution, the name of the organization, and the name and~~  
 382 ~~federal employer identification number of the dealer.~~

383 (5) Each dealer that receives from an eligible business a  
 384 copy of the department's approval letter ~~and a certificate of~~  
 385 ~~contribution, both of which identify the dealer as the dealer~~  
 386 ~~who collects the tax imposed under s. 212.031 from the eligible~~  
 387 ~~business and who will reduce collection of taxes from the~~  
 388 ~~eligible business pursuant to this section,~~ shall identify on  
 389 the dealer's return the amount of the eligible contribution by  
 390 reduce the tax collected from the eligible business, which  
 391 amount under s. 212.031 by the total amount of contributions  
 392 indicated in the certificate of contribution. The reduction may  
 393 not exceed the amount of credit allocation approved by the  
 394 department and may not exceed the amount of tax that would  
 395 otherwise be collected from the eligible business by a dealer  
 396 when a payment is made under the rental or license fee  
 397 arrangement. ~~However, payments by an eligible business to a~~  
 398 ~~dealer may not be reduced before October 1, 2018.~~

399 (a) If the total amount of credits an eligible business may  
 400 take cannot be fully used within any period that a payment is  
 401 due under the rental or license fee arrangement because of an  
 402 insufficient amount of tax that the dealer would collect from  
 403 the eligible business during that period, the unused amount may  
 404 be carried forward for a period not to exceed 10 years.

405 (b) A tax credit may not be claimed on an amended return or  
 406 through a refund.

Page 14 of 158

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581-01976-21 202148c1

407 (c) A dealer that claims a tax credit must file returns and  
408 pay taxes by electronic means under s. 213.755.

409 (d) An eligible business may not convey, assign, or  
410 transfer an approved tax credit or a carryforward tax credit to  
411 another entity unless all of the assets of the eligible business  
412 are conveyed, assigned, or transferred in the same transaction  
413 and the successor business continues the same lease with the  
414 dealer.

415 (e) Within any state fiscal year, an eligible business may  
416 rescind all or part of a tax credit approved under this section.  
417 The amount rescinded shall become available for that state  
418 fiscal year to another eligible business as approved by the  
419 department if the business receives notice from the department  
420 that the rescindment has been accepted by the department. Any  
421 amount rescinded under this subsection shall become available to  
422 an eligible business on a first-come, first-served basis based  
423 on tax credit applications received after the date the  
424 rescindment is accepted by the department.

425 ~~(f) Within 10 days after the rescindment of a tax credit~~  
426 ~~under paragraph (c) is accepted by the department, the~~  
427 ~~department shall notify the eligible nonprofit scholarship-~~  
428 ~~funding organization specified by the eligible business. The~~  
429 ~~department shall also include the eligible nonprofit~~  
430 ~~scholarship-funding organization specified by the eligible~~  
431 ~~business on all letters or correspondence of acknowledgment for~~  
432 ~~tax credits under this section.~~

433 ~~(6) An organization shall report to the department, on or~~  
434 ~~before the 20th day of each month, the total amount of~~  
435 ~~contributions received pursuant to subsection (4) in the~~

Page 15 of 158

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581-01976-21 202148c1

436 ~~preceding calendar month on a form provided by the department.~~  
437 ~~Such report shall include the amount of contributions received~~  
438 ~~during that reporting period and the federal employer~~  
439 ~~identification number of each dealer associated with the~~  
440 ~~contribution.~~

441 ~~(7)(a)~~ Eligible contributions may be used to fund the  
442 program established under s. 1002.395.

443 ~~(b) The organization shall separately account for each~~  
444 ~~scholarship funded pursuant to this section.~~

445 ~~(c) The organization may, subject to the limitations of s.~~  
446 ~~1002.395(6)(j)1., use eligible contributions received during the~~  
447 ~~state fiscal year in which such contributions are collected for~~  
448 ~~administrative expenses.~~

449 ~~(7)(8)~~ The sum of tax credits that may be approved by the  
450 department in any state fiscal year is \$57.5 million.

451 ~~(8)(9)~~ The department shall ensure that receipts designated  
452 by a remitting dealer as eligible contributions under this  
453 section are deposited into a designated student fund. For  
454 purposes of the distributions of tax revenue under s. 212.20,  
455 the department shall disregard any tax credits allowed under  
456 this section to ensure that any reduction in tax revenue  
457 received that is attributable to the tax credits results only in  
458 a reduction in distributions to the General Revenue Fund.

459 ~~(9)(10)~~ The department may adopt rules to administer this  
460 section.

461 Section 4. Section 212.1831, Florida Statutes, is amended  
462 to read:

463 212.1831 Credit for contributions to K-12 education funding  
464 eligible nonprofit scholarship-funding organizations.—There is

Page 16 of 158

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581-01976-21 202148c1  
 465 allowed a credit of 100 percent of an eligible contribution made  
 466 ~~to an eligible nonprofit scholarship funding organization~~ under  
 467 s. 1002.395 ~~against any tax imposed by the state and due under~~  
 468 ~~this chapter~~ from a direct pay permit holder as a result of the  
 469 direct pay permit held pursuant to s. 212.183. For purposes of  
 470 the dealer's credit granted for keeping prescribed records,  
 471 filing timely tax returns, and properly accounting and remitting  
 472 taxes under s. 212.12, the amount of tax due used to calculate  
 473 the credit shall include any eligible contribution ~~made to an~~  
 474 ~~eligible nonprofit scholarship funding organization~~ from a  
 475 direct pay permit holder. For purposes of the distributions of  
 476 tax revenue under s. 212.20, the department shall disregard any  
 477 tax credits allowed under this section to ensure that any  
 478 reduction in tax revenue received that is attributable to the  
 479 tax credits results only in a reduction in distributions to the  
 480 General Revenue Fund. The provisions of s. 1002.395 apply to the  
 481 credit authorized by this section.

482 Section 5. Section 212.1832, Florida Statutes, is amended  
 483 to read:

484 212.1832 Credit for contributions to K-12 education funding  
 485 ~~eligible nonprofit scholarship funding organizations.-~~

486 (1) The purchaser of a motor vehicle shall be granted a  
 487 credit of 100 percent of an eligible contribution ~~made to an~~  
 488 ~~eligible nonprofit scholarship funding organization~~ under s.  
 489 1002.40 ~~against any tax imposed by the state under this chapter~~  
 490 ~~and collected from the purchaser by a dealer, designated agent,~~  
 491 ~~or private tag agent~~ as a result of the purchase or acquisition  
 492 of a motor vehicle, except that a credit may not exceed the tax  
 493 that would otherwise be collected from the purchaser by a

581-01976-21 202148c1  
 494 dealer, designated agent, or private tag agent. For purposes of  
 495 this subsection, the term "purchase" does not include the lease  
 496 or rental of a motor vehicle.

497 (2) A dealer shall take a credit against any tax imposed by  
 498 the state under this chapter on the purchase of a motor vehicle  
 499 in an amount equal to the credit granted to the purchaser under  
 500 subsection (1).

501 (3) For purposes of the distributions of tax revenue under  
 502 s. 212.20, the department shall disregard any tax credits  
 503 allowed under this section to ensure that any reduction in tax  
 504 revenue received that is attributable to the tax credits results  
 505 only in a reduction in distributions to the General Revenue  
 506 Fund. The provisions of s. 1002.40 apply to the credit  
 507 authorized by this section.

508 Section 6. Paragraph (s) of subsection (8) and subsections  
 509 (21) and (22) of section 213.053, Florida Statutes, are amended  
 510 to read:

511 213.053 Confidentiality and information sharing.-

512 (8) Notwithstanding any other provision of this section,  
 513 the department may provide:

514 ~~(s) Information relative to ss. 211.0251, 212.1831,~~  
 515 ~~220.1875, 561.1211, 624.51055, and 1002.395 to the Department of~~  
 516 ~~Education and the Division of Alcoholic Beverages and Tobacco in~~  
 517 ~~the conduct of official business.-~~

518  
 519 Disclosure of information under this subsection shall be  
 520 pursuant to a written agreement between the executive director  
 521 and the agency. Such agencies, governmental or nongovernmental,  
 522 shall be bound by the same requirements of confidentiality as

581-01976-21 202148c1

523 the Department of Revenue. Breach of confidentiality is a  
 524 misdemeanor of the first degree, punishable as provided by s.  
 525 775.082 or s. 775.083.

526 ~~(21) (a) For purposes of this subsection, the term:~~

527 1. "Eligible nonprofit scholarship funding organization"  
 528 means an eligible nonprofit scholarship funding organization as  
 529 defined in s. 1002.395(2) that meets the criteria in s.  
 530 1002.395(6) to use up to 3 percent of eligible contributions for  
 531 administrative expenses.

532 2. "Taxpayer" has the same meaning as in s. 220.03, unless  
 533 disclosure of the taxpayer's name and address would violate any  
 534 term of an information sharing agreement between the department  
 535 and an agency of the Federal Government.

536 (b) The department, upon request, shall provide to an  
 537 eligible nonprofit scholarship funding organization that  
 538 provides scholarships under s. 1002.395 a list of the 200  
 539 taxpayers with the greatest total corporate income or franchise  
 540 tax due as reported on the taxpayer's return filed pursuant to  
 541 s. 220.22 during the previous calendar year. The list must be in  
 542 alphabetical order based on the taxpayer's name and shall  
 543 contain the taxpayer's address. The list may not disclose the  
 544 amount of tax owed by any taxpayer.

545 (c) An eligible nonprofit scholarship funding organization  
 546 may request the list once each calendar year. The department  
 547 shall provide the list within 45 days after the request is made.

548 (d) Any taxpayer information contained in the list may be  
 549 used by the eligible nonprofit scholarship funding organization  
 550 only to notify the taxpayer of the opportunity to make an  
 551 eligible contribution to the Florida Tax Credit Scholarship

Page 19 of 158

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581-01976-21 202148c1

552 ~~Program under s. 1002.395. Any information furnished to an~~  
 553 ~~eligible nonprofit scholarship funding organization under this~~  
 554 ~~subsection may not be further disclosed by the organization~~  
 555 ~~except as provided in this paragraph.~~

556 ~~(c) An eligible nonprofit scholarship funding organization,~~  
 557 ~~its officers, and employees are subject to the same requirements~~  
 558 ~~of confidentiality and the same penalties for violating~~  
 559 ~~confidentiality as the department and its employees. Breach of~~  
 560 ~~confidentiality is a misdemeanor of the first degree, punishable~~  
 561 ~~as provided by s. 775.082 or s. 775.083.~~

562 (22) (a) The department may provide to an eligible nonprofit  
 563 scholarship funding organization, as defined in s. 1002.40, a  
 564 dealer's name, address, federal employer identification number,  
 565 and information related to differences between credits taken by  
 566 the dealer pursuant to s. 212.1832(2) and amounts remitted to  
 567 the eligible nonprofit scholarship funding organization under s.  
 568 1002.40(13)(b)3. The eligible nonprofit scholarship funding  
 569 organization may use the information for purposes of recovering  
 570 eligible contributions designated for that organization that  
 571 were collected by the dealer but never remitted to the  
 572 organization.

573 (b) Nothing in this subsection authorizes the disclosure of  
 574 information if such disclosure is prohibited by federal law. An  
 575 eligible nonprofit scholarship funding organization is bound by  
 576 the same requirements of confidentiality and the same penalties  
 577 for a violation of the requirements as the department.

578 Section 7. Paragraph (a) of subsection (4) of section  
 579 220.1105, Florida Statutes, is amended to read:

580 220.1105 Tax imposed; automatic refunds and downward

Page 20 of 158

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581-01976-21

202148c1

581 adjustments to tax rates.-

582 (4) For fiscal years 2018-2019 through 2020-2021, any  
583 amount by which net collections for a fiscal year exceed  
584 adjusted forecasted collections for that fiscal year shall only  
585 be used to provide refunds to corporate income tax payers as  
586 follows:

587 (a) For purposes of this subsection, the term:

588 1. "Eligible taxpayer" means:

589 a. For fiscal year 2018-2019, a taxpayer whose taxable year  
590 begins between April 1, 2017, and March 31, 2018, and whose  
591 final tax liability for such taxable year is greater than zero;

592 b. For fiscal year 2019-2020, a taxpayer whose taxable year  
593 begins between April 1, 2018, and March 31, 2019, and whose  
594 final tax liability for such taxable year is greater than zero;  
595 or

596 c. For fiscal year 2020-2021, a taxpayer whose taxable year  
597 begins between April 1, 2019, and March 31, 2020, and whose  
598 final tax liability for such taxable year is greater than zero.

599 2. "Excess collections" for a fiscal year means the amount  
600 by which net collections for a fiscal year exceeds adjusted  
601 forecasted collections for that fiscal year.

602 3. "Final tax liability" means the taxpayer's amount of tax  
603 due under this chapter for a taxable year, reported on a return  
604 filed with the department, ~~plus the amount of any credit taken~~  
605 ~~on such return under s. 220.1875.~~

606 4. "Total eligible tax liability" for a fiscal year means  
607 the sum of final tax liabilities of all eligible taxpayers for a  
608 fiscal year as such liabilities are shown on the latest return  
609 filed with the department as of February 1 immediately following

581-01976-21

202148c1

610 that fiscal year.

611 5. "Taxpayer refund share" for a fiscal year means an  
612 eligible taxpayer's final tax liability as a percentage of the  
613 total eligible tax liability for that fiscal year.

614 6. "Taxpayer refund" for a fiscal year means the taxpayer  
615 refund share for a fiscal year multiplied by the excess  
616 collections for a fiscal year.

617 Section 8. Paragraph (a) of subsection (1) of section  
618 220.13, Florida Statutes, is amended to read:

619 220.13 "Adjusted federal income" defined.-

620 (1) The term "adjusted federal income" means an amount  
621 equal to the taxpayer's taxable income as defined in subsection  
622 (2), or such taxable income of more than one taxpayer as  
623 provided in s. 220.131, for the taxable year, adjusted as  
624 follows:

625 (a) *Additions*.—There shall be added to such taxable income:

626 1. ~~a.~~ The amount of any tax upon or measured by income,  
627 excluding taxes based on gross receipts or revenues, paid or  
628 accrued as a liability to the District of Columbia or any state  
629 of the United States which is deductible from gross income in  
630 the computation of taxable income for the taxable year.

631 ~~b. Notwithstanding sub-subparagraph a., if a credit taken~~  
632 ~~under s. 220.1875 is added to taxable income in a previous~~  
633 ~~taxable year under subparagraph 11. and is taken as a deduction~~  
634 ~~for federal tax purposes in the current taxable year, the amount~~  
635 ~~of the deduction allowed shall not be added to taxable income in~~  
636 ~~the current year. The exception in this sub-subparagraph is~~  
637 ~~intended to ensure that the credit under s. 220.1875 is added in~~  
638 ~~the applicable taxable year and does not result in a duplicate~~

581-01976-21

202148c1

639 ~~addition in a subsequent year.~~

640 2. The amount of interest which is excluded from taxable  
641 income under s. 103(a) of the Internal Revenue Code or any other  
642 federal law, less the associated expenses disallowed in the  
643 computation of taxable income under s. 265 of the Internal  
644 Revenue Code or any other law, excluding 60 percent of any  
645 amounts included in alternative minimum taxable income, as  
646 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
647 taxpayer pays tax under s. 220.11(3).

648 3. In the case of a regulated investment company or real  
649 estate investment trust, an amount equal to the excess of the  
650 net long-term capital gain for the taxable year over the amount  
651 of the capital gain dividends attributable to the taxable year.

652 4. That portion of the wages or salaries paid or incurred  
653 for the taxable year which is equal to the amount of the credit  
654 allowable for the taxable year under s. 220.181. This  
655 subparagraph shall expire on the date specified in s. 290.016  
656 for the expiration of the Florida Enterprise Zone Act.

657 5. That portion of the ad valorem school taxes paid or  
658 incurred for the taxable year which is equal to the amount of  
659 the credit allowable for the taxable year under s. 220.182. This  
660 subparagraph shall expire on the date specified in s. 290.016  
661 for the expiration of the Florida Enterprise Zone Act.

662 6. The amount taken as a credit under s. 220.195 which is  
663 deductible from gross income in the computation of taxable  
664 income for the taxable year.

665 7. That portion of assessments to fund a guaranty  
666 association incurred for the taxable year which is equal to the  
667 amount of the credit allowable for the taxable year.

Page 23 of 158

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581-01976-21

202148c1

668 8. In the case of a nonprofit corporation which holds a  
669 pari-mutuel permit and which is exempt from federal income tax  
670 as a farmers' cooperative, an amount equal to the excess of the  
671 gross income attributable to the pari-mutuel operations over the  
672 attributable expenses for the taxable year.

673 9. The amount taken as a credit for the taxable year under  
674 s. 220.1895.

675 10. Up to nine percent of the eligible basis of any  
676 designated project which is equal to the credit allowable for  
677 the taxable year under s. 220.185.

678 ~~11. The amount taken as a credit for the taxable year under~~  
679 ~~s. 220.1875. The addition in this subparagraph is intended to~~  
680 ~~ensure that the same amount is not allowed for the tax purposes~~  
681 ~~of this state as both a deduction from income and a credit~~  
682 ~~against the tax. This addition is not intended to result in~~  
683 ~~adding the same expense back to income more than once.~~

684 ~~12.~~ The amount taken as a credit for the taxable year under  
685 s. 220.193.

686 ~~12.13.~~ Any portion of a qualified investment, as defined in  
687 s. 288.9913, which is claimed as a deduction by the taxpayer and  
688 taken as a credit against income tax pursuant to s. 288.9916.

689 ~~13.14.~~ The costs to acquire a tax credit pursuant to s.  
690 288.1254(5) that are deducted from or otherwise reduce federal  
691 taxable income for the taxable year.

692 ~~14.15.~~ The amount taken as a credit for the taxable year  
693 pursuant to s. 220.194.

694 ~~15.16.~~ The amount taken as a credit for the taxable year  
695 under s. 220.196. The addition in this subparagraph is intended  
696 to ensure that the same amount is not allowed for the tax

Page 24 of 158

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581-01976-21 202148c1

697 purposes of this state as both a deduction from income and a  
698 credit against the tax. The addition is not intended to result  
699 in adding the same expense back to income more than once.

700 Section 9. Subsection (2) of section 220.186, Florida  
701 Statutes, is amended to read:

702 220.186 Credit for Florida alternative minimum tax.—

703 (2) The credit pursuant to this section shall be the amount  
704 of the excess, if any, of the tax paid based upon taxable income  
705 determined pursuant to s. 220.13(2)(k) over the amount of tax  
706 which would have been due based upon taxable income without  
707 application of s. 220.13(2)(k), before application of this  
708 credit ~~without application of any credit under s. 220.1875.~~

709 Section 10. Section 220.1875, Florida Statutes, is amended  
710 to read:

711 220.1875 Credit for contributions to K-12 education funding  
712 ~~eligible nonprofit scholarship funding organizations.—~~

713 (1) There is allowed a credit of 100 percent of an eligible  
714 contribution made ~~to an eligible nonprofit scholarship funding~~  
715 ~~organization~~ under s. 1002.395 ~~against any tax due for a taxable~~  
716 ~~year under this chapter after the application of any other~~  
717 ~~allowable credits by the taxpayer.~~ An eligible contribution must  
718 be made when the taxpayer makes an estimated payment to an  
719 ~~eligible nonprofit scholarship funding organization on or before~~  
720 ~~the date the taxpayer is required to file a return pursuant to~~  
721 ~~s. 220.222.~~ The credit granted by this section shall be reduced  
722 by the difference between the amount of federal corporate income  
723 tax taking into account the credit granted by this section and  
724 the amount of federal corporate income tax without application  
725 of the credit granted by this section.

581-01976-21 202148c1

726 (2) A taxpayer who files a Florida consolidated return as a  
727 member of an affiliated group pursuant to s. 220.131(1) may be  
728 allowed the credit on a consolidated return basis; however, the  
729 total credit taken by the affiliated group is subject to the  
730 limitation established under subsection (1).

731 (3) The provisions of s. 1002.395 apply to the credit  
732 authorized by this section.

733 ~~(4) If a taxpayer applies and is approved for a credit~~  
734 ~~under s. 1002.395 after timely requesting an extension to file~~  
735 ~~under s. 220.222(2):—~~

736 ~~(a) The credit does not reduce the amount of tax due for~~  
737 ~~purposes of the department's determination as to whether the~~  
738 ~~taxpayer was in compliance with the requirement to pay tentative~~  
739 ~~taxes under ss. 220.222 and 220.32.~~

740 ~~(b) The taxpayer's noncompliance with the requirement to~~  
741 ~~pay tentative taxes shall result in the revocation and~~  
742 ~~rescindment of any such credit.~~

743 ~~(c) The taxpayer shall be assessed for any taxes,~~  
744 ~~penalties, or interest due from the taxpayer's noncompliance~~  
745 ~~with the requirement to pay tentative taxes.~~

746 Section 11. Section 561.1211, Florida Statutes, is amended  
747 to read:

748 561.1211 Credit for contributions to K-12 education funding  
749 ~~eligible nonprofit scholarship funding organizations.—~~There is  
750 allowed a credit of 100 percent of an eligible contribution made  
751 ~~to an eligible nonprofit scholarship funding organization~~ under  
752 s. 1002.395 against any tax due under s. 563.05, s. 564.06, or  
753 s. 565.12, except excise taxes imposed on wine produced by  
754 manufacturers in this state from products grown in this state.

581-01976-21 202148c1

755 ~~However, a credit allowed under this section may not exceed 90~~  
 756 ~~percent of the tax due on the return the credit is taken. For~~  
 757 ~~purposes of the distributions of tax revenue under ss. 561.121~~  
 758 ~~and 564.06(10), the division shall disregard any tax credits~~  
 759 ~~allowed under this section to ensure that any reduction in tax~~  
 760 ~~revenue received that is attributable to the tax credits results~~  
 761 ~~only in a reduction in distributions to the General Revenue~~  
 762 ~~Fund. The provisions of s. 1002.395 apply to the credit~~  
 763 ~~authorized by this section.~~

764 Section 12. Section 624.51055, Florida Statutes, is amended  
 765 to read:

766 624.51055 Credit for contributions to K-12 education  
 767 funding eligible nonprofit scholarship funding organizations.-

768 (1) There is allowed a credit of 100 percent of an eligible  
 769 contribution made ~~to an eligible nonprofit scholarship funding~~  
 770 ~~organization under s. 1002.395 against any tax due for a taxable~~  
 771 ~~year under s. 624.509(1) after deducting from such tax~~  
 772 ~~deductions for assessments made pursuant to s. 440.51; credits~~  
 773 ~~for taxes paid under ss. 175.101 and 185.08; credits for income~~  
 774 ~~taxes paid under chapter 220; and the credit allowed under s.~~  
 775 ~~624.509(5), as such credit is limited by s. 624.509(6). An~~  
 776 ~~eligible contribution must be made to an eligible nonprofit~~  
 777 ~~scholarship funding organization on or before the date the~~  
 778 ~~taxpayer is required to file a return pursuant to ss. 624.509~~  
 779 ~~and 624.5092. An insurer claiming a credit against premium tax~~  
 780 ~~liability under this section shall not be required to pay any~~  
 781 ~~additional retaliatory tax levied pursuant to s. 624.5091 as a~~  
 782 ~~result of claiming such credit. Section 624.5091 does not limit~~  
 783 ~~such credit in any manner.~~

Page 27 of 158

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581-01976-21 202148c1

784 (2) The provisions of s. 1002.395 apply to the credit  
 785 authorized by this section.

786 Section 13. Paragraph (a) of subsection (6) of section  
 787 1002.20, Florida Statutes, is amended to read:

788 1002.20 K-12 student and parent rights.-Parents of public  
 789 school students must receive accurate and timely information  
 790 regarding their child's academic progress and must be informed  
 791 of ways they can help their child to succeed in school. K-12  
 792 students and their parents are afforded numerous statutory  
 793 rights including, but not limited to, the following:

794 (6) EDUCATIONAL CHOICE.-

795 (a) Public educational school choices.-Parents of public  
 796 school students may seek any public educational school choice  
 797 options that are applicable and available to students throughout  
 798 the state. These options may include controlled open enrollment,  
 799 single-gender programs, lab schools, virtual instruction  
 800 programs, charter schools, charter technical career centers,  
 801 magnet schools, alternative schools, special programs, auditory-  
 802 oral education programs, advanced placement, dual enrollment,  
 803 International Baccalaureate, International General Certificate  
 804 of Secondary Education (pre-AICE), CAPE digital tools, CAPE  
 805 industry certifications, collegiate high school programs,  
 806 Advanced International Certificate of Education, early  
 807 admissions, credit by examination or demonstration of  
 808 competency, the New World School of the Arts, the Florida School  
 809 for the Deaf and the Blind, and the Florida Virtual School.  
 810 These options may also include the public educational choice  
 811 options of the Opportunity Scholarship Program and the Family  
 812 Empowerment Scholarship McKay Scholarships for Students with

Page 28 of 158

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581-01976-21

202148c1

813 ~~Disabilities~~ Program.814 Section 14. Subsection (2) of section 1002.23, Florida  
815 Statutes, is amended to read:816 1002.23 Family and School Partnership for Student  
817 Achievement Act.—818 (2) To facilitate meaningful parent and family involvement,  
819 the Department of Education shall develop guidelines for a  
820 parent guide to successful student achievement which describes  
821 what parents need to know about their child's educational  
822 progress and how they can help their child to succeed in school.  
823 The guidelines shall include, but need not be limited to:

824 (a) Parental information regarding:

825 1. Requirements for their child to be promoted to the next  
826 grade, as provided for in s. 1008.25;827 2. Progress of their child toward achieving state and  
828 district expectations for academic proficiency;829 3. Assessment results, including report cards and progress  
830 reports;

831 4. Qualifications of their child's teachers; and

832 5. School entry requirements, including required  
833 immunizations and the recommended immunization schedule;834 (b) Services available for parents and their children, such  
835 as family literacy services; mentoring, tutorial, and other  
836 academic reinforcement programs; college planning, academic  
837 advisement, and student counseling services; and after-school  
838 programs;839 (c) Opportunities for parental participation, such as  
840 parenting classes, adult education, school advisory councils,  
841 and school volunteer programs;

Page 29 of 158

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581-01976-21

202148c1

842 (d) Opportunities for parents to learn about rigorous  
843 academic programs that may be available for their child, such as  
844 honors programs, dual enrollment, advanced placement,  
845 International Baccalaureate, International General Certificate  
846 of Secondary Education (pre-AICE), Advanced International  
847 Certificate of Education, Florida Virtual ~~High~~ School courses,  
848 and accelerated access to postsecondary education;849 (e) Educational choices, as provided for in s. 1002.20(6),  
850 ~~and Florida tax credit scholarships, as provided for in s.~~  
851 ~~1002.395;~~852 (f) Classroom and test accommodations available for  
853 students with disabilities;854 (g) School board rules, policies, and procedures for  
855 student promotion and retention, academic standards, student  
856 assessment, courses of study, instructional materials, and  
857 contact information for school and district offices; and858 (h) Resources for information on student health and other  
859 available resources for parents.860 Section 15. Paragraph (c) of subsection (2) of section  
861 1002.31, Florida Statutes, is amended to read:862 1002.31 Controlled open enrollment; Public school parental  
863 choice.—

864 (2)

865 (c) Each district school board must provide preferential  
866 treatment in its controlled open enrollment process to all of  
867 the following:868 1. Dependent children of active duty military personnel  
869 whose move resulted from military orders;  
870

2. Children who have been relocated due to a foster care

Page 30 of 158

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581-01976-21

202148c1

871 placement in a different school zone; -

872 3. Children who move due to a court-ordered change in  
873 custody due to separation or divorce, or the serious illness or  
874 death of a custodial parent; -

875 4. Students with an individual education plan or a 504  
876 accommodation plan under s. 504 of the Rehabilitation Act of  
877 1973 who are eligible for a McKay-Gardiner Scholarship pursuant  
878 to s. 1002.381; and

879 5. Students residing in the school district.

880 Section 16. Section 1002.381, Florida Statutes, is created  
881 to read:

882 1002.381 The McKay-Gardiner Scholarship.-

883 (1) ESTABLISHMENT OF PROGRAM.-Beginning with the 2021-2022  
884 school year, the McKay-Gardiner Scholarship Program is  
885 established to provide the option for a parent to better meet  
886 the individual educational needs of his or her eligible child.  
887 All written explanatory materials, including state websites,  
888 scholarship organization materials, letters to parents,  
889 scholarship agreements, and any other written information  
890 describing the program to the public, must refer to a  
891 scholarship granted under this program as a "McKay-Gardiner  
892 Scholarship."

893 (2) DEFINITIONS.-As used in this section, the term:

894 (a) "Approved provider" means a provider approved by the  
895 Agency for Persons with Disabilities, a health care practitioner  
896 as defined in s. 456.001(4), or a provider approved by the  
897 department pursuant to s. 1002.66.

898 (b) "Curriculum" has the same meaning as provided in s.  
899 1002.394(2)(b).

581-01976-21

202148c1

900 (c) "Department" means the Department of Education.

901 (d) "Disability" means:

902 1. For a 3-year-old or 4-year-old child or for a student in  
903 kindergarten through grade 12, that the child has been diagnosed  
904 with any of the following: autism spectrum disorder; cerebral  
905 palsy; Down syndrome; an intellectual disability; Phelan-  
906 McDermid syndrome; Prader-Willi syndrome; spina bifida; being a  
907 high-risk child, as defined in s. 393.063(23)(a); muscular  
908 dystrophy; Williams syndrome; rare diseases which affect patient  
909 populations of fewer than 200,000 individuals in the United  
910 States, as defined by the National Organization for Rare  
911 Disorders; anaphylaxis; deaf; visually impaired; traumatic  
912 brain-injured; hospital or homebound; or dual sensory impaired,  
913 as defined by rules of the State Board of Education and  
914 evidenced by reports from local school districts. As used in  
915 this subparagraph, the term "hospital or homebound" includes a  
916 student who has a medically diagnosed physical or psychiatric  
917 condition or illness, as defined by state board rule, and who is  
918 confined to the home or hospital for more than 6 months.

919 2. For a student in kindergarten through grade 12, that the  
920 child has been diagnosed with any of the following: a speech  
921 impairment; a language impairment; a hearing impairment; an  
922 orthopedic impairment; an emotional or behavioral disability; a  
923 specific learning disability, including, but not limited to,  
924 dyslexia, dyscalculia, or developmental aphasia; or a  
925 developmental delay.

926 (e) "Eligible nonprofit scholarship-funding organization"  
927 or "organization" means a state university; or an independent  
928 college or university that is eligible to participate in the

581-01976-21 202148c1

929 William L. Boyd, IV, Effective Access to Student Education Grant

930 Program located and chartered in this state which is not for

931 profit and is accredited by the Commission on Colleges of the

932 Southern Association of Colleges and Schools; or is a charitable

933 organization that:

934 1. Is exempt from federal income tax pursuant to s.

935 501(c)(3) of the Internal Revenue Code;

936 2. Is a Florida entity formed under chapter 605, chapter

937 607, or chapter 617 and whose principal office is located in

938 this state; and

939 3. Complies with subsections (12) and (13).

940 (f) "Eligible postsecondary educational institution" has

941 the same meaning as s. 1002.394(2)(f).

942 (g) "Eligible private school" has the same meaning as s.

943 1002.394(2)(g).

944 (h) "IEP" means an individual education plan, regardless of

945 whether the plan has been reviewed or revised within the last 12

946 months.

947 (i) "Inactive" means that no eligible expenditures have

948 been made from a student scholarship account funded pursuant to

949 this section.

950 (j) "Job coach" means an individual employed to help people

951 with disabilities learn, accommodate, and perform their work

952 duties.

953 (k) "Parent" means a resident of this state who is a

954 parent, as defined in s. 1000.21(5).

955 (l) "Program" means the McKay-Gardiner Scholarship Program

956 established in this section.

957 (3) PROGRAM ELIGIBILITY.—A parent of a student with a

581-01976-21 202148c1

958 disability may request and receive from the state a McKay-

959 Gardiner Scholarship for the purposes specified in subsection

960 (5) if:

961 (a) The student:

962 1. Is a resident of this state;

963 2. Is 3 or 4 years of age on or before September 1 of the

964 year in which the student applies for program participation, or

965 is eligible to enroll in kindergarten through grade 12 in a

966 public school in this state; and

967 3. Meets at least one of the following criteria:

968 a. Has a diagnosis of a disability from a physician who is

969 licensed under chapter 458 or chapter 459, a psychologist who is

970 licensed under chapter 490, or a physician who holds an active

971 license issued by another state or territory of the United

972 States, the District of Columbia, or the Commonwealth of Puerto

973 Rico;

974 b. Has an individual education plan that has been written

975 in accordance with the rules of the State Board of Education; or

976 c. Has a 504 accommodation plan issued under s. 504 of the

977 Rehabilitation Act of 1973.

978

979 A student with a disability who meets the requirements of

980 subparagraph 1. and sub-subparagraph 3.a., but who turns 3 years

981 of age after September 1, may be determined to be eligible on or

982 after his or her third birthday and may be awarded a scholarship

983 if program funds are available.

984 (b) The parent has applied to an eligible nonprofit

985 scholarship-funding organization to participate in the program

986 by a date as set by the organization for any vacant slots. The

581-01976-21 202148c1

987 request must be communicated directly to the organization in a  
 988 manner that creates a written or electronic record of the  
 989 request and the date of receipt of the request.

990 (4) PROGRAM PROHIBITIONS.—A student is not eligible for the  
 991 program if he or she is:

992 (a) Enrolled in a public school, including, but not limited  
 993 to, the Florida School for the Deaf and the Blind, the College-  
 994 Preparatory Boarding Academy, a developmental research school  
 995 authorized under s. 1002.32, or a charter school authorized  
 996 under this chapter. For purposes of this paragraph, a 3- or 4-  
 997 year-old child who receives services funded through the Florida  
 998 Education Finance Program is considered to be a student enrolled  
 999 in a public school.

1000 (b) Enrolled in a school operating for the purpose of  
 1001 providing educational services to youth in Department of  
 1002 Juvenile Justice commitment programs.

1003 (c) Issued a temporary 504 accommodation plan under s. 504  
 1004 of the Rehabilitation Act of 1973 which is valid for 6 months or  
 1005 less.

1006 (d) Receiving any other educational scholarship pursuant to  
 1007 this chapter.

1008 (e) Not having regular and direct contact with his or her  
 1009 private school teachers pursuant to s. 1002.421(1)(i), unless he  
 1010 or she is enrolled in the private school's transition-to-work  
 1011 program pursuant to subsection (14) or a home education program  
 1012 pursuant to s. 1002.41.

1013 (f) Participating in a virtual school, correspondence  
 1014 school, or distance learning program that receives state funding  
 1015 pursuant to the student's participation.

581-01976-21 202148c1

1016 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be  
 1017 used to meet the individual educational needs of an eligible  
 1018 student and may be spent only for the following purposes:

1019 (a) Instructional materials, including digital devices,  
 1020 digital periphery devices, and assistive technology devices that  
 1021 allow a student to access instruction or instructional content;  
 1022 training on the use of these devices and related maintenance  
 1023 agreements; and Internet access to digital instructional  
 1024 materials.

1025 (b) Curriculum as defined in paragraph (2)(b).

1026 (c) Specialized services by approved providers or by a  
 1027 hospital in this state which are selected by the parent. These  
 1028 specialized services may include, but are not limited to:

1029 1. Applied behavior analysis services as provided in ss.  
 1030 627.6686 and 641.31098.

1031 2. Services provided by a speech-language pathologist as  
 1032 defined in s. 468.1125(8).

1033 3. Occupational therapy services as specified in s.  
 1034 468.203.

1035 4. Services provided by a physical therapist as defined in  
 1036 s. 486.021(5).

1037 5. Services provided by listening and spoken language  
 1038 specialists and an appropriate acoustical environment for a  
 1039 child who is deaf or hard of hearing and who has received an  
 1040 implant or assistive hearing device.

1041 (d) Tuition or fees associated with full-time or part-time  
 1042 enrollment in any of the following: a home education program, an  
 1043 eligible private school, or an eligible postsecondary  
 1044 educational institution; a program offered by the postsecondary



581-01976-21 202148c1

1045 institution, a private tutoring program authorized under s.  
 1046 1002.43, a virtual program offered by a department-approved  
 1047 private online provider that meets the provider qualifications  
 1048 specified in s. 1002.45(2) (a), or a program offered by the  
 1049 Florida Virtual School to a private paying student; or an  
 1050 approved online course offered pursuant to s. 1003.499 or s.  
 1051 1004.0961.

1052 (e) Fees for nationally standardized, norm-referenced  
 1053 achievement tests, Advanced Placement examinations, industry  
 1054 certification examinations, assessments related to postsecondary  
 1055 education, or other such assessments.

1056 (f) Contributions to the Stanley G. Tate Florida Prepaid  
 1057 College Program pursuant to s. 1009.98 or the Florida College  
 1058 Savings Program pursuant to s. 1009.981, for the benefit of the  
 1059 eligible student.

1060 (g) Contracted services provided by a public school or a  
 1061 school district, including classes. A student who receives  
 1062 services under this paragraph is not considered enrolled in a  
 1063 public school for the purpose of eligibility as provided in  
 1064 subsection (4).

1065 (h) Tuition and fees for part-time tutoring services  
 1066 provided by a person who holds a valid Florida educator's  
 1067 certificate issued pursuant to s. 1012.56; a person who holds an  
 1068 adjunct teaching certificate issued pursuant to s. 1012.57; a  
 1069 person who has a bachelor's degree or a graduate degree in the  
 1070 subject area in which instruction is given; or a person who has  
 1071 demonstrated a mastery of subject area knowledge as provided in  
 1072 s. 1012.56(5). Any part-time tutoring undertaken pursuant to  
 1073 this paragraph does not qualify as regular school attendance as

581-01976-21 202148c1

1074 defined in s. 1003.01(13)(e).

1075 (i) Fees for summer education programs.

1076 (j) Fees for after-school education programs.

1077 (k) Transition services, including a coordinated set of  
 1078 activities focused on improving the academic and functional  
 1079 achievement of the student to facilitate his or her movement  
 1080 from school to post-school activities and based on the  
 1081 individual student's needs. Transition services may be provided  
 1082 by job coaches or pursuant to subsection (14).

1083 (l) Fees for an annual evaluation of educational progress  
 1084 by a state-certified teacher under s. 1002.41(1)(f), if this  
 1085 option is chosen for a home education student.

1086 (m) Tuition and fees associated with programs offered by  
 1087 Voluntary Prekindergarten Education Program providers approved  
 1088 pursuant to s. 1002.55 and school readiness providers approved  
 1089 pursuant to s. 1002.88.

1090 (n) Fees for services provided at a center that is a member  
 1091 of the Professional Association of Therapeutic Horsemanship  
 1092 International.

1093 (o) Fees for services provided by a therapist who is  
 1094 certified by the Certification Board for Music Therapists or  
 1095 credentialed by the Art Therapy Credentials Board, Inc.

1096 (p) Tuition and fees associated with enrollment in a  
 1097 nationally or internationally recognized research-based training  
 1098 program, for a child with a neurological disorder or brain  
 1099 damage.

1100 (q) Tuition and fees associated with a student's  
 1101 participation in classes or lessons relating to art, music, or  
 1102 theater. The instructor of the classes or lessons must:

581-01976-21

202148c1

1103 1. Hold a valid or expired Florida educator's certificate  
 1104 issued under s. 1012.56 in art, music, or drama;  
 1105 2. Have 3 years of employment experience in art, music, or  
 1106 theater, as demonstrated by employment records;  
 1107 3. Hold a baccalaureate degree or higher from a  
 1108 postsecondary educational institution with a major in music,  
 1109 art, theater, or drama or related field; or  
 1110 4. Hold a certification or national accreditation in music,  
 1111 art, theater, or drama.  
 1112 (r) Transportation expenses, which may not exceed \$750  
 1113 annually, in connection with meeting the student's educational  
 1114 needs under this section.  
 1115  
 1116 A service provider who receives payments pursuant to this  
 1117 subsection may not share or refund any moneys from the McKay-  
 1118 Gardiner Scholarship with the parent or participating student  
 1119 and may not issue rebates to such persons. A parent, student, or  
 1120 service provider may not bill an insurance company, Medicaid, or  
 1121 any other agency for the same services that are paid for with  
 1122 McKay-Gardiner Scholarship funds. Funding provided pursuant to  
 1123 this subsection for a child eligible for enrollment in the  
 1124 Voluntary Prekindergarten Education Program constitutes funding  
 1125 for the child under part V of this chapter, and no additional  
 1126 funding may be provided for the child under part V.  
 1127 (6) TERMS OF THE PROGRAM.—For purposes of continuity of  
 1128 educational choice and program integrity:  
 1129 (a)1. Program payments made by the state to an organization  
 1130 for a McKay-Gardiner Scholarship under this section must  
 1131 continue until:

Page 39 of 158

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581-01976-21

202148c1

1132 a. A program student's parent does not renew program  
 1133 eligibility;  
 1134 b. The organization determines that a program student is  
 1135 not eligible for program renewal;  
 1136 c. The Commissioner of Education suspends or revokes  
 1137 program participation or use of funds pursuant to subparagraph  
 1138 (b) (1);  
 1139 d. A program student's parent has forfeited participation  
 1140 in the program for failure to comply with subsection (11);  
 1141 e. A program student enrolls in a public school; or  
 1142 f. A program student graduates from high school or attains  
 1143 22 years of age, whichever occurs first.  
 1144 2. Reimbursements for program expenditures may continue  
 1145 until the account balance is expended or the account is closed  
 1146 pursuant to paragraph (b).  
 1147 (b)1. The commissioner must close a student's scholarship  
 1148 account, and any remaining funds, including, but not limited to,  
 1149 contributions made to the Stanley G. Tate Florida Prepaid  
 1150 College Program or earnings from or contributions made to the  
 1151 Florida College Savings Program using program funds pursuant to  
 1152 paragraph (5) (f), revert to the state after:  
 1153 a. Denial or revocation of program eligibility by the  
 1154 commissioner for fraud or abuse, including, but not limited to,  
 1155 the student or student's parent accepting any payment, refund,  
 1156 or rebate from a provider of services received pursuant to  
 1157 subsection (5); however, a private school may discount tuition  
 1158 if the private school deems it necessary;  
 1159 b. Any period of 3 consecutive years after high school  
 1160 completion or graduation during which the student has not been

Page 40 of 158

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581-01976-21 202148c1

1161 enrolled in an eligible postsecondary educational institution or  
 1162 a program offered by such an institution; or

1163 c. Two consecutive fiscal years in which an account has  
 1164 been inactive.

1165 2. The commissioner must notify the parent and the  
 1166 organization when a McKay-Gardiner Scholarship account is closed  
 1167 and program funds revert to the state.

1168 (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.-

1169 (a) By each April 1 and within 10 days after an individual  
 1170 education plan meeting or a 504 accommodation plan is issued  
 1171 under s. 504 of the Rehabilitation Act of 1973, a school  
 1172 district shall notify the parent of the student of all options  
 1173 available pursuant to this section, and shall inform the parent  
 1174 of the availability of the department's website for additional  
 1175 information on McKay-Gardiner Scholarships.

1176 (b)1. The parent of a student with a disability who does  
 1177 not have an IEP or who seeks a reevaluation of an existing IEP  
 1178 may request an IEP meeting and evaluation from the school  
 1179 district in order to obtain or revise a matrix of services. The  
 1180 school district shall notify a parent who has made a request for  
 1181 an IEP that the district is required to complete the IEP and  
 1182 matrix of services within 30 days after receiving notice of the  
 1183 parent's request. The school district shall conduct a meeting  
 1184 and develop an IEP and matrix of services within 30 days after  
 1185 receipt of the parent's request in accordance with State Board  
 1186 of Education rule.

1187 2.a. The school district must provide the student's parent  
 1188 and the department with the student's matrix level within 10  
 1189 calendar days after its completion.

581-01976-21 202148c1

1190 b. A school district may change a matrix of services only  
 1191 if the change is a result of an IEP reevaluation or to correct a  
 1192 technical, typographical, or calculation error.

1193 (c) For each student participating in the program who  
 1194 chooses to participate in statewide, standardized assessments  
 1195 under s. 1008.22 or the Florida Alternate Assessment, the school  
 1196 district in which the student resides must notify the student  
 1197 and his or her parent about the locations and times of all  
 1198 statewide, standardized assessments.

1199 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.-An eligible  
 1200 private school may be sectarian or nonsectarian and shall:

1201 (a) Comply with all requirements for private schools  
 1202 participating in state school choice scholarship programs  
 1203 pursuant to s. 1002.421.

1204 (b)1. Annually administer or make provision for students  
 1205 participating in the program in grades 3 through 10 to take one  
 1206 of the nationally norm-referenced tests identified by the  
 1207 Department of Education or the statewide assessments  
 1208 administered pursuant to s. 1008.22. This subparagraph does not  
 1209 apply to students with disabilities for whom standardized  
 1210 testing is not appropriate. A participating private school shall  
 1211 report a student's scores to the parent.

1212 2. Administer the statewide assessments pursuant to s.  
 1213 1008.22 if a private school chooses to offer the statewide  
 1214 assessments. A participating private school may choose to offer  
 1215 and administer the statewide assessments to all students who  
 1216 attend the private school in grades 3 through 10 and must submit  
 1217 a request in writing to the Department of Education by March 1  
 1218 of each year in order to administer the statewide assessments in

581-01976-21

202148c1

1219 the subsequent school year.

1220

1221 If a private school fails to meet the requirements of this  
 1222 subsection or s. 1002.421, the commissioner may determine that  
 1223 the private school is ineligible to participate in the  
 1224 scholarship program.

1225 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
 1226 shall:

1227 (a) Comply with s. 1002.394(8)(a)-(g).

1228 (b) Maintain on its website a list of approved providers as  
 1229 required by s. 1002.66, eligible postsecondary educational  
 1230 institutions, eligible private schools, and eligible  
 1231 organizations and may identify or provide links to lists of  
 1232 other approved providers.

1233 (c) Require each organization to verify eligible  
 1234 expenditures before the distribution of funds for any  
 1235 expenditures made pursuant to paragraphs (5)(a) and (b). Review  
 1236 of expenditures made for services specified in paragraphs  
 1237 (5)(c)-(r) may be completed after the purchase is made.

1238 (d) Investigate any written complaint of a violation of  
 1239 this section by a parent, a student, a private school, a public  
 1240 school, a school district, an organization, a provider, or  
 1241 another appropriate party in accordance with the process  
 1242 established under s. 1002.421.

1243 (e) Require quarterly reports by an organization, which  
 1244 must include, at a minimum, the number of students participating  
 1245 in the program; the demographics of program participants; the  
 1246 disability category of program participants; the matrix level of  
 1247 services, if known; the program award amount per student; the

581-01976-21

202148c1

1248 total expenditures for the purposes specified in subsection (5);  
 1249 the types of providers of services to students; and any other  
 1250 information deemed necessary by the department.

1251 (f) Compare the list of students participating in the  
 1252 program with the public school student enrollment lists,  
 1253 Voluntary Prekindergarten Education Program enrollment lists,  
 1254 and the list of students participating in school choice  
 1255 scholarship programs established pursuant to this chapter before  
 1256 each scholarship award is provided to the organization, and  
 1257 subsequently throughout the school year, to avoid duplicate  
 1258 payments and confirm program eligibility.

1259 (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

1260 (a) The Commissioner of Education:

1261 1. May suspend or revoke program participation or use of  
 1262 program funds by the student or participation or eligibility of  
 1263 an organization, eligible postsecondary educational institution,  
 1264 approved provider, or other party for a violation of this  
 1265 section.

1266 2. May determine the length of, and conditions for lifting,  
 1267 a suspension or revocation specified in this subsection.

1268 3. May recover unexpended program funds or withhold payment  
 1269 of an equal amount of program funds to recover program funds  
 1270 that were not authorized for use.

1271 4. Shall deny or terminate program participation upon a  
 1272 parent's forfeiture of a McKay-Gardiner Scholarship pursuant to  
 1273 subsection (11).

1274 (b) In determining whether to suspend or revoke  
 1275 participation or lift a suspension or revocation in accordance  
 1276 with this subsection, the commissioner may consider factors that

581-01976-21 202148c1

1277 include, but are not limited to, acts or omissions that led to a  
 1278 previous suspension or revocation of participation in a state or  
 1279 federal program or an education scholarship program; failure to  
 1280 reimburse the organization for funds improperly received or  
 1281 retained; failure to reimburse government funds improperly  
 1282 received or retained; imposition of a prior criminal sanction  
 1283 related to the person or entity or its officers or employees;  
 1284 imposition of a civil fine or administrative fine, license  
 1285 revocation or suspension, or program eligibility suspension,  
 1286 termination, or revocation related to a person's or entity's  
 1287 management or operation; or other types of criminal proceedings  
 1288 in which the person or entity or its officers or employees were  
 1289 found guilty of, regardless of adjudication, or entered a plea  
 1290 of nolo contendere or guilty to, any offense involving fraud,  
 1291 deceit, dishonesty, or moral turpitude.

1292 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
 1293 PARTICIPATION.—A parent who applies for program participation  
 1294 under this section is exercising his or her parental option to  
 1295 determine the appropriate placement or services that best meet  
 1296 the needs of his or her child.

1297 (a) To satisfy or maintain program eligibility, including  
 1298 eligibility to receive and spend program payments, the parent  
 1299 must sign an agreement with the organization and annually submit  
 1300 a sworn compliance statement to the organization to:

1301 1. Affirm that the student is enrolled in a program that  
 1302 meets regular school attendance requirements as provided in s.  
 1303 1003.01(13)(b), (c), or (d).

1304 2. Affirm that the program funds are used only for  
 1305 authorized purposes serving the student's educational needs, as

581-01976-21 202148c1

1306 described in subsection (5).

1307 3. Affirm that the parent is responsible for the education  
 1308 of his or her student by, as applicable:

1309 a. Requiring the student to take an assessment in  
 1310 accordance with paragraph (8)(b);

1311 b. Providing an annual evaluation in accordance with s.  
 1312 1002.41(1)(f); or

1313 c. Requiring the child to take any preassessments and  
 1314 postassessments selected by the provider if the child is 4 years  
 1315 of age and is enrolled in a program provided by an eligible  
 1316 Voluntary Prekindergarten Education Program provider. This sub-  
 1317 paragraph does not apply to a student with disabilities for  
 1318 whom a preassessment and postassessment are not appropriate. A  
 1319 participating provider shall report a student's scores to the  
 1320 parent.

1321 4. Affirm that the student remains in good standing with  
 1322 the provider or school if one of those options is selected by  
 1323 the parent.

1324 (b) The parent must file an application for initial program  
 1325 participation with an organization by a date established by the  
 1326 organization.

1327 (c) The parent must enroll his or her child in a program  
 1328 from a Voluntary Prekindergarten Education Program provider  
 1329 authorized under s. 1002.55, a school readiness provider  
 1330 authorized under s. 1002.88, or an eligible private school if  
 1331 either option is selected by the parent.

1332 (d) The parent must renew participation in the program by a  
 1333 date set by the nonprofit scholarship-funding organization in  
 1334 order for a student to be eligible to receive funding. A student

581-01976-21

202148c1

1335 whose participation in the program is not renewed may continue  
 1336 to spend scholarship funds that are in his or her account from  
 1337 prior years unless the account is closed pursuant to paragraph  
 1338 (6) (b). Notwithstanding any changes to the student's IEP, a  
 1339 student who was previously eligible for participation in the  
 1340 program remains eligible to apply for renewal. However, for a  
 1341 high-risk child to continue to participate in the program in the  
 1342 school year after he or she reaches 6 years of age, the child's  
 1343 application for renewal of program participation must contain  
 1344 documentation that the child has a disability as defined in  
 1345 paragraph (2) (d), other than high-risk status.

1346 (e) The parent is responsible for procuring the services  
 1347 necessary to educate the student. If a parent does not procure  
 1348 the necessary educational services for the student and the  
 1349 student's account has been inactive for 2 consecutive fiscal  
 1350 years, the student's account must be closed pursuant to  
 1351 paragraph (6) (b). When the student receives a McKay-Gardiner  
 1352 Scholarship, the district school board is not obligated to  
 1353 provide the student with a free, appropriate public education.  
 1354 For purposes of s. 1003.57 and the Individuals with Disabilities  
 1355 in Education Act, a participating student has only those rights  
 1356 that apply to all other unilaterally, parentally placed  
 1357 students, except that, when requested by the parent, school  
 1358 district personnel must develop an individual education plan or  
 1359 matrix level of services.

1360 (f) The parent is responsible for all eligible expenses in  
 1361 excess of the amount of the McKay-Gardiner Scholarship.

1362 (g) The parent may not transfer any prepaid college plan or  
 1363 college savings plan funds contributed pursuant to paragraph

Page 47 of 158

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581-01976-21

202148c1

1364 (5) (f) to another beneficiary while the plan contains funds  
 1365 contributed pursuant to this section.

1366 (h) The parent may not receive a payment, refund, or rebate  
 1367 from an approved provider of any services under this program.

1368  
 1369 A participant who fails to comply with this subsection forfeits  
 1370 the McKay-Gardiner Scholarship.

1371 (12) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;  
 1372 APPLICATION.—In order to participate in the scholarship program  
 1373 created under this section, a charitable organization that seeks  
 1374 to be a nonprofit scholarship-funding organization must submit  
 1375 an application for initial approval or renewal to the Office of  
 1376 Independent Education and Parental Choice no later than  
 1377 September 1 of each year before the school year for which the  
 1378 organization intends to offer scholarships.

1379 (a) An application for initial approval must include:

1380 1. A copy of the organization's incorporation documents and  
 1381 registration with the Division of Corporations of the Department  
 1382 of State.

1383 2. A copy of the organization's Internal Revenue Service  
 1384 determination letter as a s. 501(c)(3) not-for-profit  
 1385 organization.

1386 3. A description of the organization's financial plan which  
 1387 demonstrates sufficient funds to operate throughout the school  
 1388 year.

1389 4. A description of the geographic region that the  
 1390 organization intends to serve and an analysis of the demand and  
 1391 unmet need for eligible students in that area.

1392 5. The organization's organizational chart.

Page 48 of 158

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581-01976-21

202148c1

1393 6. A description of the criteria and methodology that the  
 1394 organization will use to evaluate scholarship eligibility.  
 1395 7. A description of the application process, including  
 1396 deadlines and any associated fees.  
 1397 8. A description of the deadlines for attendance  
 1398 verification and scholarship payments.  
 1399 9. A copy of the organization's policies on conflict of  
 1400 interest and whistleblowers.  
 1401 10. A copy of a surety bond or letter of credit to secure  
 1402 the faithful performance of the obligations of the eligible  
 1403 nonprofit scholarship-funding organization in accordance with  
 1404 this section in an amount equal to 25 percent of the scholarship  
 1405 funds anticipated for each school year or \$100,000, whichever is  
 1406 greater. The surety bond or letter of credit must specify that  
 1407 any claim against the bond or letter of credit may be made only  
 1408 by an eligible nonprofit scholarship-funding organization to  
 1409 provide scholarships to and on behalf of students who would have  
 1410 had scholarships funded if it were not for the diversion of  
 1411 funds giving rise to the claim against the bond or letter of  
 1412 credit.  
 1413 (b) In addition to the information required under paragraph  
 1414 (a), an application for renewal must include:  
 1415 1. A surety bond or letter of credit to secure the faithful  
 1416 performance of the obligations of the eligible nonprofit  
 1417 scholarship-funding organization in accordance with this section  
 1418 equal to the amount of undisbursed funds held by the  
 1419 organization based on the annual report submitted pursuant to  
 1420 paragraph (13)(1). The amount of the surety bond or letter of  
 1421 credit must be at least \$100,000, but not more than \$25 million.

Page 49 of 158

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581-01976-21

202148c1

1422 The surety bond or letter of credit must specify that any claim  
 1423 against the bond or letter of credit may be made only by an  
 1424 eligible nonprofit scholarship-funding organization to provide  
 1425 scholarships to and on behalf of students who would have had  
 1426 scholarships funded if it were not for the diversion of funds  
 1427 giving rise to the claim against the bond or letter of credit.  
 1428 2. The organization's completed Internal Revenue Service  
 1429 Form 990 submitted no later than November 30 of the year before  
 1430 the school year for which the organization intends to offer the  
 1431 scholarships, notwithstanding the September 1 application  
 1432 deadline.  
 1433 3. A copy of any statutorily required audit which the  
 1434 organization must provide to the Department of Education and  
 1435 Auditor General.  
 1436 4. An annual report that includes:  
 1437 a. The number of students who completed applications, by  
 1438 county and by grade.  
 1439 b. The number of students who were approved for  
 1440 scholarships, by county and by grade.  
 1441 c. The number of students who received funding for  
 1442 scholarships within each funding category, by county and by  
 1443 grade.  
 1444 d. The amount of funds received, the amount of funds  
 1445 distributed in scholarships, and an accounting of remaining  
 1446 funds and the obligation of those funds.  
 1447 e. A detailed accounting of how the organization spent the  
 1448 administrative funds allowable under paragraph (13)(f).  
 1449 (c) In consultation with the Department of Revenue and the  
 1450 Chief Financial Officer, the Office of Independent Education and

Page 50 of 158

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581-01976-21

202148c1

1451 Parental Choice shall review the application. The Department of  
 1452 Education shall notify the organization in writing of any  
 1453 deficiencies within 30 days after receipt of the application and  
 1454 allow the organization 30 days to correct any deficiencies.

1455 (d) Within 30 days after receipt of the finalized  
 1456 application by the Office of Independent Education and Parental  
 1457 Choice, the Commissioner of Education shall recommend approval  
 1458 or disapproval of the application to the State Board of  
 1459 Education. The State Board of Education shall consider the  
 1460 application and recommendation at the next scheduled meeting,  
 1461 adhering to appropriate meeting notice requirements. If the  
 1462 State Board of Education disapproves the organization's  
 1463 application, it must provide the organization with a written  
 1464 explanation of that determination. The State Board of  
 1465 Education's action is not subject to chapter 120.

1466 (e) If the State Board of Education disapproves the renewal  
 1467 of a nonprofit scholarship-funding organization, the  
 1468 organization must notify the affected eligible students and  
 1469 parents of the decision within 15 days after disapproval. An  
 1470 eligible student affected by the disapproval of an  
 1471 organization's participation remains eligible under this section  
 1472 until the end of the school year in which the organization was  
 1473 disapproved. The student must apply and be accepted by another  
 1474 eligible nonprofit scholarship-funding organization for the  
 1475 upcoming school year. The student must be given priority under  
 1476 paragraph (13) (e).

1477 (f) All remaining student accounts with funds held by a  
 1478 nonprofit scholarship-funding organization that is disapproved  
 1479 for participation must be transferred to the student's account

Page 51 of 158

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581-01976-21

202148c1

1480 established with the eligible nonprofit scholarship-funding  
 1481 organization that accepts the student. All transferred funds  
 1482 must be deposited by the eligible nonprofit scholarship-funding  
 1483 organization receiving such funds into the student's scholarship  
 1484 account. All other remaining funds must be transferred to the  
 1485 department. All transferred amounts received by any eligible  
 1486 nonprofit scholarship-funding organization must be separately  
 1487 disclosed in the annual financial audit required under  
 1488 subsection (13).

1489 (g) A nonprofit scholarship-funding organization is a  
 1490 renewing organization if it maintains continuous approval and  
 1491 participation in the program. An organization that chooses not  
 1492 to participate for 1 year or more or is disapproved to  
 1493 participate for 1 year or more must submit an application for  
 1494 initial approval in order to participate in the program again.

1495 (h) The State Board of Education shall adopt rules  
 1496 providing guidelines for receiving, reviewing, and approving  
 1497 applications for new and renewing nonprofit scholarship-funding  
 1498 organizations. The rules must include a process for compiling  
 1499 input and recommendations from the Chief Financial Officer, the  
 1500 Department of Revenue, and the Department of Education. The  
 1501 rules also must require that the nonprofit scholarship-funding  
 1502 organization make a brief presentation to assist the State Board  
 1503 of Education in its decision.

1504 (i) A state university; or an independent nonprofit college  
 1505 chartered in this state or independent nonprofit university  
 1506 chartered in this state that are eligible to participate in the  
 1507 William L. Boyd, IV, Effective Access to Student Education Grant  
 1508 Program and are accredited by the Commission on Colleges of the

Page 52 of 158

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581-01976-21 202148c1

1509 Southern Association of Colleges and Schools is exempt from the  
 1510 initial or renewal application process, but must file a  
 1511 registration notice with the Department of Education to be an  
 1512 eligible nonprofit scholarship-funding organization. The State  
 1513 Board of Education shall adopt rules that identify the procedure  
 1514 for filing the registration notice with the department. The  
 1515 rules must identify appropriate reporting requirements for  
 1516 fiscal, programmatic, and performance accountability purposes  
 1517 consistent with this section, but may not exceed the  
 1518 requirements for eligible nonprofit scholarship-funding  
 1519 organizations for charitable organizations.

1520 (13) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING  
 1521 ORGANIZATIONS.—An organization may establish McKay-Gardiner  
 1522 Scholarships for eligible students by:  
 1523 (a) Complying with the requirements of s. 1002.394(11)(a)-  
 1524 (h).  
 1525 (b) Receiving applications and determining student  
 1526 eligibility in accordance with the requirements of this section.  
 1527 When an application is approved, the organization must provide  
 1528 the department with information on the student to enable the  
 1529 department to determine student funding in accordance with  
 1530 subsection (15).

1531 (c) Providing scholarships on a first-come, first-served  
 1532 basis, based upon the funds provided, and notifying parents of  
 1533 their respective student's receipt of a scholarship.

1534 (d) Establishing a date by which a parent must confirm  
 1535 initial or continuing participation in the program.

1536 (e) Reviewing applications and awarding scholarship funds  
 1537 to approved applicants using the following order of priority:

581-01976-21 202148c1

1538 1.a. For the 2021-2022 school year, a student who received  
 1539 a John M. McKay Scholarship for Students with Disabilities or a  
 1540 Gardiner Scholarship in the 2020-2021 school year and meets the  
 1541 eligibility requirements in subsection (3) is eligible for a  
 1542 McKay-Gardiner Scholarship in the 2021-2022 school year.

1543 b. For the 2022-2023 school year and thereafter, renewing  
 1544 students from the previous school year under this section.

1545 2. Students retained on the previous school year's waiting  
 1546 list.

1547 3. An eligible student who meets the criteria for an  
 1548 initial award pursuant to subsection (3).

1549 An approved student who does not receive a scholarship must be  
 1550 placed on the waiting list in the order in which his or her  
 1551 application is approved. An eligible student who does not  
 1552 receive a scholarship within the fiscal year shall be retained  
 1553 on the waiting list for the subsequent year.

1554 (f) Using an amount not to exceed 2.5 percent of the total  
 1555 calculated amount of all scholarships awarded under this section  
 1556 for administrative expenses associated with performing functions  
 1557 authorized under this section.

1558 (g) Verifying qualifying educational expenditures pursuant  
 1559 to paragraph (9)(c) and requesting the return of any funds used  
 1560 for unauthorized purposes.

1561 (h) Returning any remaining program funds to the department  
 1562 pursuant to paragraph (6)(b).

1563 (i) Notifying the parent about the availability of, and the  
 1564 requirements associated with requesting, an initial IEP or IEP  
 1565 reevaluation every 3 years for each student participating in the  
 1566 reevaluation every 3 years for each student participating in the

581-01976-21

202148c1

1567 program.

1568 (j) Documenting each scholarship student's eligibility for  
 1569 a fiscal year before granting a scholarship for that fiscal year  
 1570 pursuant to paragraph (3) (b). A student is ineligible for a  
 1571 scholarship if the student's account has been inactive for 2  
 1572 consecutive fiscal years and the student's account has been  
 1573 closed pursuant to paragraph (6) (b).

1574 (k) Submitting in a timely fashion any information  
 1575 requested by the department relating to the program.

1576 (l) Preparing and submitting quarterly reports to the  
 1577 department pursuant to paragraph (9) (e).

1578 (m) Notifying the department of any violation of this  
 1579 section.

1580 (14) TRANSITION-TO-WORK PROGRAM.—A student participating in  
 1581 the McKay-Gardiner Scholarship Program who is at least 17 years  
 1582 of age, but not older than 22 years of age, and who has not  
 1583 received a high school diploma or certificate of completion is  
 1584 eligible for enrollment in a transition-to-work program provided  
 1585 by a private school or job coach. A transition-to-work program  
 1586 must consist of academic instruction, work skills training, and  
 1587 a volunteer or paid work experience.

1588 (a) To offer a transition-to-work program, a participating  
 1589 private school or job coach must:

1590 1. Develop a transition-to-work program plan, which must  
 1591 include a written description of the academic instruction and  
 1592 work skills training students will receive and the goals for  
 1593 students in the program.

1594 2. Submit the transition-to-work program plan to the Office  
 1595 of Independent Education and Parental Choice.

581-01976-21

202148c1

1596 3. Develop a personalized transition-to-work program plan  
 1597 for each student enrolled in the program. The student's parent,  
 1598 the student, and the school principal or job coach must sign the  
 1599 personalized plan. The personalized plan must be submitted to  
 1600 the Office of Independent Education and Parental Choice upon  
 1601 request by the office.

1602 4. Provide a release of liability form that must be signed  
 1603 by the student's parent, the student, and a representative of  
 1604 the business offering the volunteer or paid work experience.

1605 5. Assign a case manager or job coach to visit the  
 1606 student's job site on a weekly basis to observe the student and,  
 1607 if necessary, provide support and guidance to the student.

1608 6. Provide to the parent and student a quarterly report  
 1609 that documents and explains the student's progress and  
 1610 performance in the program.

1611 7. Maintain accurate attendance and performance records for  
 1612 the student.

1613 (b) A student enrolled in a transition-to-work program  
 1614 must, at a minimum:

1615 1. Receive 15 instructional hours that must include  
 1616 academic instruction and work skills training.

1617 2. Participate in 10 hours of work at the student's  
 1618 volunteer or paid work experience.

1619 (c) To participate in a transition-to-work program, a  
 1620 business must:

1621 1. Maintain an accurate record of the student's performance  
 1622 and hours worked and provide the information to the private  
 1623 school.

1624 2. Comply with all state and federal child labor laws.

581-01976-21

202148c1

1625 (15) FUNDING AND PAYMENT.—

1626 (a) The scholarship is established for up to 50,000 student  
 1627 FTE annually beginning with the 2021-2022 school year. For the  
 1628 2022-2023 school year and each year thereafter, the maximum  
 1629 number of student FTE in the scholarship program under this  
 1630 section must increase by 7 percent of the total student FTE for  
 1631 the prior year.

1632 1. For a student who has a Level I to Level III matrix of  
 1633 services or a doctor's diagnosis, the calculated scholarship  
 1634 amount for a student participating in the program must be based  
 1635 upon the grade level and district school to which the student  
 1636 would have been assigned as 97.5 percent of the funds per  
 1637 unweighted full-time equivalent in the Florida Education Finance  
 1638 Program for a student in the basic exceptional student education  
 1639 program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-  
 1640 full-time equivalent share of funds for all categorical  
 1641 programs, as funded in the General Appropriations Act, except  
 1642 that for the exceptional student education guaranteed allocation  
 1643 as provided in s. 1011.62(1)(e)1.c. and 2., the funds must be  
 1644 allocated based on the school district's average funds per  
 1645 Exceptional Student Education student.

1646 2. For a student with a Level IV or Level V matrix of  
 1647 services, the calculated scholarship amount must be based upon  
 1648 the district school to which the student would have been  
 1649 assigned as 97.5 percent of the funds per full-time equivalent  
 1650 for the Level IV or Level V Exceptional Student Education  
 1651 program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-  
 1652 time equivalent share of funds for all categorical programs, as  
 1653 funded in the General Appropriations Act.

Page 57 of 158

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581-01976-21

202148c1

1654 3. For a student with a 504 plan, the calculated  
 1655 scholarship amount must be based upon the grade level and  
 1656 district school to which the student would have been assigned as  
 1657 97.5 percent of the funds per unweighted full-time equivalent in  
 1658 the Florida Education Finance Program for a student in the basic  
 1659 education program established pursuant to s. 1011.62(1)(c)1.,  
 1660 plus a per-full-time equivalent share of funds for all  
 1661 categorical programs, as funded in the General Appropriations  
 1662 Act.

1663 (b) At the time of each Florida Education Finance Program  
 1664 student membership survey, the scholarship funding organization  
 1665 shall report to the Department of Education student enrollment,  
 1666 FTE, and total award amounts by county, delineated by FEFP  
 1667 program, and grade and matrix level for all students who are  
 1668 participating in the McKay-Gardiner Scholarship Program.  
 1669 Students with a 504 plan must be separately identified. For the  
 1670 purpose of this paragraph, an FTE shall be equal to four  
 1671 quarterly scholarship payments.

1672 (c) Following notification on July 1, September 1, December  
 1673 1, and February 1 of the number of program participants, the  
 1674 department shall transfer the amount calculated pursuant to  
 1675 paragraph (a) to organizations for quarterly disbursement to  
 1676 accounts maintained by organizations pursuant to paragraph  
 1677 (13)(a) for parents of participating students. When a student  
 1678 enters the scholarship program, the department must receive from  
 1679 an organization all documentation required for the student's  
 1680 participation at least 30 days before the first quarterly  
 1681 scholarship payment is made for the student.

1682 (d) Upon notification from the organization that an

Page 58 of 158

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581-01976-21

202148c1

1683 application has been approved for the program, the department  
 1684 shall release the student's scholarship funds to the  
 1685 organization, to be deposited into the student's account in four  
 1686 equal amounts no later than September 1, November 1, February 1,  
 1687 and April 1 of each school year in which the scholarship is in  
 1688 force.

1689 (e) Accrued interest in the student's account is in  
 1690 addition to, and not part of, the awarded funds. Program funds  
 1691 include both the awarded funds and accrued interest.

1692 (f) The organization may develop a system for payment of  
 1693 benefits by funds transfer, including, but not limited to, debit  
 1694 cards, electronic payment cards, or any other means of payment  
 1695 which the department deems to be commercially viable or cost-  
 1696 effective. A student's scholarship award may not be reduced for  
 1697 debit card or electronic payment fees. Commodities or services  
 1698 related to the development of such a system must be procured by  
 1699 competitive solicitation unless they are purchased from a state  
 1700 term contract pursuant to s. 287.056.

1701 (g) Moneys received pursuant to this section do not  
 1702 constitute taxable income to the qualified student or the parent  
 1703 of the qualified student.

1704 (16) OBLIGATIONS OF THE AUDITOR GENERAL.-

1705 (a) The Auditor General shall review all audit reports  
 1706 submitted pursuant to subsection (13). The Auditor General shall  
 1707 request any significant items that were omitted in violation of  
 1708 a rule adopted by the Auditor General. The organization shall  
 1709 provide such items within 45 days after the date of the request.  
 1710 If the scholarship-funding organization does not comply with the  
 1711 Auditor General's request, the Auditor General must notify the

Page 59 of 158

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581-01976-21

202148c1

1712 Legislative Auditing Committee.

1713 (b) At least once every 3 years, the Auditor General shall  
 1714 conduct an operational audit of accounts and records of each  
 1715 organization that participates in the program. As part of this  
 1716 audit, the Auditor General, at a minimum, shall verify the total  
 1717 number of students served and the eligibility of reimbursements  
 1718 made by the organization and transmit that information to the  
 1719 department. The Auditor General shall provide the commissioner  
 1720 with a copy of each annual operational audit performed pursuant  
 1721 to this subsection within 10 days after the audit is finalized.

1722 (c) The Auditor General shall notify the department of any  
 1723 organization that fails to comply with a request for  
 1724 information.

1725 (17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.-The  
 1726 Department of Health, the Agency for Persons with Disabilities,  
 1727 and the Department of Education shall coordinate with an  
 1728 organization to provide easy or automated access to lists of  
 1729 licensed providers of services specified in paragraph (5)(c) to  
 1730 ensure efficient administration of the program.

1731 (18) LIABILITY.-The state is not liable for the awarding of  
 1732 funds or for any use of funds awarded under this section.

1733 (19) SCOPE OF AUTHORITY.-This section does not expand the  
 1734 authority of the state, its officers, or any school district to  
 1735 impose additional regulation on participating private schools,  
 1736 independent postsecondary educational institutions, and private  
 1737 providers beyond that reasonably necessary to enforce  
 1738 requirements expressly set forth in this section.

1739 (20) RULES.-The State Board of Education shall adopt rules  
 1740 pursuant to ss. 120.536(1) and 120.54 to administer this

Page 60 of 158

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581-01976-21

202148c1

1741 section.  
 1742 Section 17. Section 1002.385, Florida Statutes, is  
 1743 repealed.  
 1744 Section 18. Section 1002.39, Florida Statutes, is repealed.  
 1745 Section 19. Section 1002.394, Florida Statutes, is amended  
 1746 to read:  
 1747 1002.394 The Family Empowerment Scholarship Program.—  
 1748 (1) PURPOSE.—The Family Empowerment Scholarship Program is  
 1749 established to provide children of families in this state which  
 1750 have limited financial resources with educational options to  
 1751 achieve success in their education.  
 1752 (2) DEFINITIONS.—As used in this section, the term:  
 1753 (a) “Approved provider” means a provider approved by the  
 1754 department “Department” means the Department of Education.  
 1755 (b) “Curriculum” means a complete course of study for a  
 1756 particular content area or grade level, including any required  
 1757 supplemental materials, teachers’ manuals, and associated online  
 1758 instruction.  
 1759 (c) “Department” means the Department of Education.  
 1760 (d) “Direct certification list” means the certified list of  
 1761 children who qualify for the food assistance program, the  
 1762 Temporary Assistance for Needy Families Program, or the Food  
 1763 Distribution Program on Indian Reservations provided to the  
 1764 Department of Education by the Department of Children and  
 1765 Families.  
 1766 (e) “Eligible nonprofit scholarship-funding organization”  
 1767 or “organization” means a state university, an independent  
 1768 college or university that is eligible to participate in the  
 1769 William L. Boyd, IV, Effective Access to Student Education Grant

Page 61 of 158

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581-01976-21

202148c1

1770 Program located and chartered in this state which is not for  
 1771 profit and is accredited by the Commission on Colleges of the  
 1772 Southern Association of Colleges and Schools, or is a charitable  
 1773 organization that: ~~has the same meaning as provided in s.~~  
 1774 ~~1002.395(2)(f).~~  
 1775 1. Is exempt from federal income tax pursuant to s.  
 1776 501(c)(3) of the Internal Revenue Code;  
 1777 2. Is a Florida entity formed under chapter 605, chapter  
 1778 607, or chapter 617 and whose principal office is located in  
 1779 this state; and  
 1780 3. Complies with subsections (11) and (14).  
 1781 (f) “Eligible postsecondary educational institution” means  
 1782 a Florida College System institution; a state university; a  
 1783 school district technical center; a school district adult  
 1784 general education center; an independent college or university  
 1785 that is eligible to participate in the William L. Boyd, IV,  
 1786 Effective Access to Student Education Grant Program under s.  
 1787 1009.89; or an accredited independent postsecondary educational  
 1788 institution, as defined in s. 1005.02, which is licensed to  
 1789 operate in this state under part III of chapter 1005.  
 1790 (g)~~(e)~~ “Eligible private school” means a private school as  
 1791 defined in s. 1002.01 located in this state which offers an  
 1792 education to students in any grade from Kindergarten through  
 1793 grade 12 and:  
 1794 1. Meets the requirements of ss. 1002.42 and 1002.421; and  
 1795 2. Meets the applicable requirements imposed under this  
 1796 chapter, if the private school participates in a scholarship  
 1797 program under this chapter ~~has the same meaning as provided in~~  
 1798 ~~s. 1002.395(2)(g).~~

Page 62 of 158

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581-01976-21

202148c1

1799 (h) "Household income" has the same meaning as the term  
 1800 "income" as defined in the Income Eligibility Guidelines for  
 1801 free and reduced price meals under the National School Lunch  
 1802 Program in 7 C.F.R. part 210 as published in the Federal  
 1803 Register by the United States Department of Agriculture.  
 1804 (i) "Inactive" means that no eligible expenditures have  
 1805 been made from a student scholarship account funded pursuant to  
 1806 this section.  
 1807 (j) "Incident" means battery; harassment; hazing; bullying;  
 1808 kidnapping; physical attack; robbery; sexual offenses,  
 1809 harassment, assault, or battery; threat or intimidation; or  
 1810 fighting at school, as defined by the department in accordance  
 1811 with s. 1006.147(4).  
 1812 (k) "Owner or operator" includes:  
 1813 1. An owner, president, officer, or director of an eligible  
 1814 nonprofit scholarship-funding organization or a person with  
 1815 equivalent decisionmaking authority over an eligible nonprofit  
 1816 scholarship-funding organization.  
 1817 2. An owner, operator, superintendent, or principal of an  
 1818 eligible private school or a person with equivalent  
 1819 decisionmaking authority over an eligible private school.  
 1820 (l)(d) "Parent" means a resident of this state who is a  
 1821 parent, as defined in s. 1000.21.  
 1822 (m)(e) "Program" means the Family Empowerment Scholarship  
 1823 Program.  
 1824 (n) "School" means any educational program or activity  
 1825 conducted by a public K-12 educational institution, any school-  
 1826 related or school-sponsored program or activity, and riding on a  
 1827 school bus as defined in s. 1006.25(1), including waiting at a

Page 63 of 158

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581-01976-21

202148c1

1828 school bus stop.  
 1829 (3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible  
 1830 for a Family Empowerment Scholarship under this section if the  
 1831 student meets the following criteria:  
 1832 (a)1. The student is on the direct certification list as  
 1833 defined in paragraph (2) (d) pursuant to s. 1002.395(2)(e) or the  
 1834 student's household income level does not exceed 300 ~~185~~ percent  
 1835 of the federal poverty level or an adjusted maximum percent of  
 1836 the federal poverty level established pursuant to paragraph (e);  
 1837 or  
 1838 2. The student is:  
 1839 a. Currently placed, or during the previous state fiscal  
 1840 year was placed, in foster care or in out-of-home care as  
 1841 defined in s. 39.01;  
 1842 b. A sibling of a student who is participating in the  
 1843 scholarship program under this subsection, if the student  
 1844 resides in the same household as the sibling; or  
 1845 c. Enrolled in a Florida public school in kindergarten  
 1846 through grade 12 and reported an incident in accordance with  
 1847 paragraph (7) (b)  
 1848 ~~3. The student's household income level does not exceed 300~~  
 1849 ~~percent of the federal poverty level or an adjusted maximum~~  
 1850 ~~percent of the federal poverty level as established pursuant to~~  
 1851 ~~paragraph (e).~~  
 1852  
 1853 A student who initially receives a scholarship based on  
 1854 eligibility under this subsection ~~subparagraph 2.~~ remains  
 1855 eligible to participate until the student graduates from high  
 1856 school or attains the age of 21 years, whichever occurs first,

Page 64 of 158

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581-01976-21

202148c1

1857 regardless of the student's household income level. A sibling of  
 1858 a student who is participating in the scholarship program under  
 1859 this subsection is eligible for a scholarship if the student  
 1860 resides in the same household as the sibling.

1861 (b) ~~1.~~ The student is eligible to enroll in kindergarten  
 1862 through grade 12 in a public school in this state.

1863 ~~2. The student has spent the prior school year in~~  
 1864 ~~attendance at a Florida public school; or~~

1865 ~~3. Beginning with the 2020-2021 school year, the student~~  
 1866 ~~received a scholarship pursuant to s. 1002.395 during the~~  
 1867 ~~previous school year but did not receive a renewal scholarship~~  
 1868 ~~based solely on the eligible nonprofit scholarship funding~~  
 1869 ~~organization's lack of available funds after the organization~~  
 1870 ~~fully exhausts its efforts to use funds available for awards~~  
 1871 ~~under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit~~  
 1872 ~~scholarship-funding organizations with students who meet the~~  
 1873 ~~eligibility criterion of this subparagraph must annually notify~~  
 1874 ~~the department in a format and by a date established by the~~  
 1875 ~~department.~~

1876  
 1877 ~~For purposes of this paragraph, the term "prior school year in~~  
 1878 ~~attendance" means that the student was enrolled full time and~~  
 1879 ~~reported by a school district for funding during the preceding~~  
 1880 ~~October and February Florida Education Finance Program surveys~~  
 1881 ~~in kindergarten through grade 12, which includes time spent in a~~  
 1882 ~~Department of Juvenile Justice commitment program if funded~~  
 1883 ~~under the Florida Education Finance Program. However, a~~  
 1884 ~~dependent child of a member of the United States Armed Forces~~  
 1885 ~~who transfers to a school in this state from out of state or~~

Page 65 of 158

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581-01976-21

202148c1

1886 ~~from a foreign country due to a parent's permanent change of~~  
 1887 ~~station orders or a foster child is exempt from the prior public~~  
 1888 ~~school attendance requirement under this paragraph, but must~~  
 1889 ~~meet the other eligibility requirements specified under this~~  
 1890 ~~section to participate in the program.~~

1891 (c) The parent has applied to an eligible nonprofit  
 1892 scholarship-funding organization to participate in the program  
 1893 by a date set by the organization obtained acceptance for  
 1894 admission of the student to a private school that is eligible  
 1895 for the program under subsection (8), and the parent has  
 1896 requested a scholarship from the Department of Education by a  
 1897 date established by the department pursuant to paragraph (7)(e),  
 1898 but no later than at least 60 days before the date of the first  
 1899 scholarship payment. The application request must be  
 1900 communicated directly to the organization department in a manner  
 1901 that creates a written or electronic record of the application  
 1902 request and the date of receipt of the application request. The  
 1903 department must notify the school district of the parent's  
 1904 intent upon receipt of the parent's request.

1905 (d) The student is awarded a scholarship in accordance with  
 1906 the following priority order:

1907 1. An eligible student who received a Family Empowerment  
 1908 Scholarship during the previous school year ~~school year~~, or a  
 1909 Florida Tax Credit Scholarship or Hope Scholarship during the  
 1910 2020-2021 school year, and requested a renewal scholarship  
 1911 award.

1912 2. An eligible student who meets the criteria for an  
 1913 initial award under both ~~paragraphs~~ paragraph (a) and (b) and  
 1914 was retained on the previous school year's wait list

Page 66 of 158

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581-01976-21

202148c1

1915 ~~subparagraph (b)3.~~

1916 3. An eligible student who meets the criteria for an  
1917 initial award under subparagraph (a)2. and paragraph (b) ~~(b)2.~~  
1918 ~~and either subparagraph (a)1. or subparagraph (a)2.~~

1919 4. An eligible student who meets the criteria for an  
1920 initial award under subparagraph (a)1. ~~(b)1.~~ and paragraph (b),  
1921 and the student's household income level does not exceed 185  
1922 percent of the federal poverty level ~~either subparagraph (a)1.~~  
1923 ~~or subparagraph (a)2.~~

1924 5. An eligible student who meets the criteria for an  
1925 initial award under subparagraph (a)1. ~~(a)3.~~ and paragraph (b)  
1926 in priority order, either subparagraph (b)2. or subparagraph  
1927 (b)1.

1928

1929 An approved student who does not receive a scholarship must be  
1930 placed on the wait list in the order in which his or her  
1931 application is approved. An eligible student who does not  
1932 receive a scholarship within the fiscal year must be retained on  
1933 the wait list for the subsequent year.

1934 (e) The student's household income level does not exceed an  
1935 adjusted maximum percent of the federal poverty level that is  
1936 increased by 25 percent in the fiscal year following any fiscal  
1937 year in which more than 5 percent of the available scholarships  
1938 authorized under subsection (12)~~(11)~~ have not been awarded.

1939 (4) TERM OF SCHOLARSHIP.—For purposes of continuity of  
1940 educational choice and program integrity:

1941 (a)1. Program payments made by the state to an organization  
1942 for a Family Empowerment Scholarship under this section must  
1943 continue until:

Page 67 of 158

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581-01976-21

202148c1

1944 a. The parent does not renew program eligibility;

1945 b. The organization determines that the student is not  
1946 eligible for program renewal;

1947 c. The Commissioner of Education suspends or revokes  
1948 program participation or use of funds pursuant to subparagraph  
1949 (b) (1);

1950 d. The student's parent has forfeited participation in the  
1951 program for failure to comply with subsection (10);

1952 e. The student enrolls in a public school; or

1953 f. The student graduates from high school or attains 21  
1954 years of age, whichever occurs first. However, if a student  
1955 enters a Department of Juvenile Justice detention center for a  
1956 period of no more than 21 days, the student is not considered to  
1957 have returned to a public school for that purpose.

1958 2. Reimbursements for program expenditures may continue  
1959 until the account balance is expended or the account is closed  
1960 pursuant to paragraph (b) For purposes of continuity of  
1961 educational choice, a Family Empowerment Scholarship shall  
1962 remain in force until the student returns to a public school,  
1963 graduates from high school, or reaches the age of 21, whichever  
1964 occurs first. A scholarship student who enrolls in a public  
1965 school or public school program is considered to have returned  
1966 to a public school for the purpose of determining the end of the  
1967 scholarship's term. However, if a student enters a Department of  
1968 Juvenile Justice detention center for a period of no more than  
1969 21 days, the student is not considered to have returned to a  
1970 public school for that purpose.

1971 (b)1. The commissioner shall close a student's scholarship  
1972 account, and any remaining funds, including, but not limited to,

Page 68 of 158

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581-01976-21 202148c1

1973 contributions made to the Stanley G. Tate Florida Prepaid  
 1974 College Program or earnings from or contributions made to the  
 1975 Florida College Savings Program using program funds pursuant to  
 1976 paragraph (6) (e), revert to the state after:

1977 a. Denial or revocation of program eligibility by the  
 1978 commissioner for fraud or abuse, including, but not limited to,  
 1979 the student or the student's parent accepting any payment,  
 1980 refund, or rebate in any manner from a provider of any services  
 1981 received pursuant to subsection (6); however, a private school  
 1982 may discount tuition if the private school deems it necessary;

1983 b. Any period of 2 consecutive years after high school  
 1984 completion or graduation during which the student has not been  
 1985 enrolled in an eligible postsecondary educational institution or  
 1986 a program offered by the institution; or

1987 c. The account has been inactive for 2 consecutive fiscal  
 1988 years prior to high school completion or graduation. Upon  
 1989 reasonable notice to the department and the school district, the  
 1990 student's parent may remove the student from the private school  
 1991 and place the student in a public school in accordance with this  
 1992 section.

1993 2. The commissioner must notify the parent and the  
 1994 organization when a Family Empowerment Scholarship account is  
 1995 closed and program funds revert to the state.

1996 ~~(e) Upon reasonable notice to the department, the student's~~  
 1997 ~~parent may move the student from one participating private~~  
 1998 ~~school to another participating private school.~~

1999 (5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for  
 2000 a Family Empowerment Scholarship while he or she is:  
 2001 (a) Enrolled in a public school, including, but not limited

Page 69 of 158

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581-01976-21 202148c1

2002 to, the Florida School for the Deaf and the Blind, the College-  
 2003 Preparatory Boarding Academy, a developmental research school  
 2004 authorized under s. 1002.32, or a charter school authorized  
 2005 under this chapter;

2006 (b) Enrolled in a school operating for the purpose of  
 2007 providing educational services to youth in a Department of  
 2008 Juvenile Justice commitment program;

2009 (c) Receiving any other educational scholarship pursuant to  
 2010 this chapter; or

2011 ~~(d) Participating in a home education program as defined in~~  
 2012 ~~s. 1002.01(1);~~

2013 ~~(e) Participating in a private tutoring program pursuant to~~  
 2014 ~~s. 1002.43; or~~

2015 ~~(f) Participating in a virtual school, correspondence~~  
 2016 ~~school, or distance learning program that receives state funding~~  
 2017 ~~pursuant to the student's participation.~~

2018 (6) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be  
 2019 used to meet the individual educational needs of an eligible  
 2020 student and may be spent for the following purposes:

2021 (a) Instructional materials, including digital devices and  
 2022 Internet access to access digital instructional materials.

2023 (b) Curriculum as defined in paragraph (2) (b).

2024 (c) Tuition or fees associated with full-time or part-time  
 2025 enrollment in a home education program, an eligible private  
 2026 school, an eligible postsecondary educational institution or a  
 2027 program offered by the postsecondary institution, a private  
 2028 tutoring program authorized under s. 1002.43, a virtual program  
 2029 offered by a department-approved private online provider that  
 2030 meets the provider qualifications specified in s. 1002.45(2) (a),

Page 70 of 158

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581-01976-21 202148c1

2031 the Florida Virtual School as a private paying student, or an  
 2032 approved online course offered pursuant to s. 1003.499 or s.  
 2033 1004.0961.

2034 (d) Fees for nationally standardized, norm-referenced  
 2035 achievement tests, Advanced Placement examinations, industry  
 2036 certification examinations, assessments related to postsecondary  
 2037 education, or other assessments.

2038 (e) Contributions to the Stanley G. Tate Florida Prepaid  
 2039 College Program pursuant to s. 1009.98 or the Florida College  
 2040 Savings Program pursuant to s. 1009.981, for the benefit of the  
 2041 eligible student.

2042 (f) Contracted services provided by a public school or  
 2043 school district, including classes. A student who receives  
 2044 services under a contract under this paragraph is not considered  
 2045 enrolled in a public school for eligibility purposes as  
 2046 specified in subsection (5).

2047 (g) Tuition and fees for part-time tutoring services  
 2048 provided by a person who holds a valid Florida educator's  
 2049 certificate pursuant to s. 1012.56; a person who holds an  
 2050 adjunct teaching certificate pursuant to s. 1012.57; a person  
 2051 who has a bachelor's degree or a graduate degree in the subject  
 2052 area in which instruction is given; or a person who has  
 2053 demonstrated a mastery of subject area knowledge pursuant to s.  
 2054 1012.56(5). As used in this paragraph, the term "part-time  
 2055 tutoring services" does not qualify as regular school attendance  
 2056 as defined in s. 1003.01(13)(e).

2057 (h) Fees for summer education programs.

2058 (i) Fees for after-school education programs.

2059 (j) Fees for an annual evaluation of educational progress

Page 71 of 158

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581-01976-21 202148c1

2060 by a state-certified teacher under s. 1002.41(1)(f), if this  
 2061 option is chosen for a home education student.

2062 (k) Transportation expenses that may not exceed \$750  
 2063 annually to meet the student's educational needs under this  
 2064 subsection.

2065  
 2066 A provider of any services receiving payments pursuant to this  
 2067 subsection may not share, refund, or rebate any moneys from the  
 2068 Family Empowerment Scholarship with the parent or participating  
 2069 student in any manner.

2070 (7)(6) SCHOOL DISTRICT OBLIGATIONS.-

2071 (a) By July 15, 2019, and by April 1 of each year  
 2072 thereafter, a school district shall inform all households within  
 2073 the district receiving free or reduced-priced meals under the  
 2074 National School Lunch Act of their eligibility to apply to the  
 2075 department for a Family Empowerment Scholarship. A parent who  
 2076 chooses to enroll his or her eligible student in a public school  
 2077 that is different from the school in which the student was  
 2078 assigned pursuant to s. 1002.31 or enrolls his or her eligible  
 2079 student in a lab school as defined in s. 1002.32 is eligible for  
 2080 a scholarship to transport the student as provided in paragraph  
 2081 (12)(c). The form of such notice shall be provided by the  
 2082 department, and the school district shall include the provided  
 2083 form in any normal correspondence with eligible households. Such  
 2084 notice is limited to once a year.

2085 (b) Upon receipt of a report of an incident, the school  
 2086 principal, or his or her designee, shall provide a copy of the  
 2087 report to the parent and investigate the incident to determine  
 2088 if the incident must be reported as required by s. 1006.147(4).

Page 72 of 158

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581-01976-21

202148c1

2089 Within 24 hours after receipt of the report, the principal or  
 2090 his or her designee shall provide a copy of the report to the  
 2091 parent of the alleged offender and to the superintendent. Upon  
 2092 conclusion of the investigation or within 15 days after the  
 2093 incident was reported, whichever occurs first, the school  
 2094 district shall notify the parent of the program and offer the  
 2095 parent an opportunity to request and receive a Family  
 2096 Empowerment Scholarship.

2097 (c) The school district in which a participating student  
 2098 resides must notify the student and his or her parent about the  
 2099 locations and times to take all statewide assessments under s.  
 2100 1008.22 if the student chooses to participate in such  
 2101 assessments. Upon the request of the department, a school  
 2102 district shall coordinate with the department to provide to a  
 2103 participating private school the statewide assessments  
 2104 administered under s. 1008.22 and any related materials for  
 2105 administering the assessments. For a student who participates in  
 2106 the Family Empowerment Scholarship Program whose parent requests  
 2107 that the student take the statewide assessments under s.  
 2108 1008.22, the district in which the student attends a private  
 2109 school shall provide locations and times to take all statewide  
 2110 assessments. A school district is responsible for implementing  
 2111 test administrations at a participating private school,  
 2112 including the:

- 2113 1. Provision of training for private school staff on test
- 2114 security and assessment administration procedures;
- 2115 2. Distribution of testing materials to a private school;
- 2116 3. Retrieval of testing materials from a private school;
- 2117 4. Provision of the required format for a private school to

Page 73 of 158

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581-01976-21

202148c1

2118 submit information to the district for test administration and  
 2119 enrollment purposes; and

2120 5. Provision of any required assistance, monitoring, or  
 2121 investigation at a private school.

2122 ~~(d)(e)~~ Each school district must publish information about  
 2123 the Family Empowerment Scholarship Program on the district's  
 2124 website homepage, ~~which,~~ at a minimum, ~~the published~~  
 2125 ~~information~~ must include a website link to the Family  
 2126 Empowerment Scholarship Program published on the Department of  
 2127 Education website ~~as well as a telephone number and e-mail that~~  
 2128 ~~students and parents may use to contact relevant personnel in~~  
 2129 ~~the school district to obtain information about the scholarship.~~

2130 ~~(8)(7)~~ DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
 2131 shall:

2132 (a) Annually verify the eligibility of nonprofit  
 2133 scholarship-funding organizations that meet the requirements of  
 2134 paragraph (2) (e).

2135 ~~(b)(a)~~ Publish and update, as necessary, information on the  
 2136 department website about the scholarship programs under this  
 2137 chapter ~~Family Empowerment Scholarship Program~~, including, but  
 2138 not limited to, student eligibility criteria, parental  
 2139 responsibilities, and relevant data.

2140 ~~(c)(b)~~ Cross-check prior to each distribution of funds the  
 2141 list of participating scholarship students with the public  
 2142 school enrollment lists before each scholarship payment to avoid  
 2143 duplication.

2144 ~~(d)(e)~~ Maintain and publish a list of nationally norm-  
 2145 referenced tests identified for purposes of satisfying the  
 2146 testing requirement in subparagraph (9)(c)1. ~~(8)(e)1.~~ The tests

Page 74 of 158

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581-01976-21 202148c1

2147 must meet industry standards of quality in accordance with state  
2148 board rule.

2149 ~~(e)(d)~~ Notify eligible nonprofit scholarship-funding  
2150 organizations of the deadlines for submitting the verified list  
2151 of students determined to be eligible for an initial or renewal  
2152 scholarship.

2153 ~~(f)(e)~~ Distribute each student's scholarship funds on a  
2154 quarterly basis to the eligible nonprofit scholarship-funding  
2155 organization, to be deposited into the student's account  
2156 ~~Establish deadlines for the receipt of initial applications and~~  
2157 ~~renewal notifications in order to implement the priority order~~  
2158 ~~for scholarship awards pursuant to paragraph (3)(d).~~

2159 (g) Notify an eligible nonprofit scholarship-funding  
2160 organization of any of the organization's or other eligible  
2161 nonprofit scholarship-funding organization's identified students  
2162 who are receiving educational scholarships pursuant to chapter  
2163 1002.

2164 (h) Issue a project grant award to a state university, to  
2165 which participating private schools must report the scores of  
2166 participating students on the nationally norm-referenced tests  
2167 or the statewide assessments administered by the private school  
2168 in grades 3 through 10. The project term is 2 years, and the  
2169 amount of the project is up to \$250,000 per year. The project  
2170 grant award must be reissued in 2-year intervals in accordance  
2171 with this paragraph.

2172 1. The state university must annually report to the  
2173 Department of Education on the student performance of  
2174 participating students:

2175 a. On a statewide basis. The report shall also include, to

581-01976-21 202148c1

2176 the extent possible, a comparison of scholarship students'  
2177 performance to the statewide student performance of public  
2178 school students with socioeconomic backgrounds similar to those  
2179 of students participating in the scholarship program. To  
2180 minimize costs and reduce time required for the state  
2181 university's analysis and evaluation, the Department of  
2182 Education shall coordinate with the state university to provide  
2183 data in order to conduct analyses of matched students from  
2184 public school assessment data and calculate control group  
2185 student performance using an agreed-upon methodology; and

2186 b. On an individual school basis. For the 2020-2021 school  
2187 year, the annual report must include student performance for  
2188 each participating private school in which at least 51 percent  
2189 of the total enrolled students in the private school  
2190 participated in the Florida Tax Credit Scholarship Program or  
2191 the Family Empowerment Scholarship Program. Beginning with the  
2192 2021-2022 school year, the annual report must include student  
2193 performance for each participating private school in which at  
2194 least 51 percent of the total enrolled students in the private  
2195 school participated in the Family Empowerment Scholarship  
2196 Program. The report shall be according to each participating  
2197 private school, and for participating students, in which there  
2198 are at least 30 participating students who have scores for tests  
2199 administered. If the state university determines that the 30-  
2200 participating-student cell size may be reduced without  
2201 disclosing personally identifiable information, as described in  
2202 34 C.F.R. s. 99.12, of a participating student, the state  
2203 university may reduce the participating-student cell size, but  
2204 the cell size may not be reduced to less than 10 participating

581-01976-21 202148c1

2205 students. The department shall provide each private school's  
 2206 prior school year student enrollment information to the state  
 2207 university no later than June 15 of each year, or as requested  
 2208 by the state university.

2209 2. The sharing and reporting of student performance data  
 2210 under this paragraph must be in accordance with the requirements  
 2211 of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family  
 2212 Educational Rights and Privacy Act, and the applicable rules and  
 2213 regulations issued pursuant thereto, and must be for the sole  
 2214 purpose of creating the annual report required by subparagraph

2215 1. All parties must preserve the confidentiality of such  
 2216 information as required by law. The annual report may not  
 2217 disaggregate data to a level that will identify individual  
 2218 participating schools, except as required under sub-subparagraph  
 2219 1.b., or disclose the academic level of individual students.

2220 3. The annual report required by subparagraph 1. must be  
 2221 published by the Department of Education on its website.

2222 (i) Maintain on its website a list of approved providers,  
 2223 including eligible postsecondary educational institutions,  
 2224 eligible private schools, and organizations. The department may  
 2225 identify or provide links to lists of other approved providers.

2226 (j) Require each organization to verify eligible  
 2227 expenditures before the distribution of funds for any  
 2228 expenditures made pursuant to paragraphs (6) (a) and (b). Review  
 2229 of expenditures made for services specified in paragraphs  
 2230 (6) (c)-(k) may be completed after the purchase is made.

2231 (k) Require quarterly reports by an eligible nonprofit  
 2232 scholarship-funding organization regarding the overall number of  
 2233 students participating in the scholarship program, the number of

Page 77 of 158

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581-01976-21 202148c1

2234 home education students participating in the scholarship  
 2235 program, the number of students attending a private school  
 2236 participating in the scholarship program, the private schools at  
 2237 which the students are enrolled, and other information the  
 2238 department deems necessary.

2239 (l) Provide a process to match the direct certification  
 2240 list with the scholarship application data submitted by any  
 2241 nonprofit scholarship-funding organization eligible to receive  
 2242 the 2.5 percent administrative allowance under paragraph  
 2243 (11) (k).

2244 (m) Contract with an independent entity to provide an  
 2245 annual evaluation of the program by:

2246 1. Reviewing the school bullying prevention education  
 2247 program, school climate, and code of student conduct of each  
 2248 public school from which 10 or more students transferred to  
 2249 another public school or private school using the Hope  
 2250 Scholarship or Family Empowerment Scholarship to determine areas  
 2251 in the school or school district procedures involving reporting,  
 2252 investigating, and communicating a parent's and student's rights  
 2253 which are in need of improvement. At a minimum, the review must  
 2254 include:

2255 a. An assessment of the investigation time and quality of  
 2256 the response of the school and the school district.

2257 b. An assessment of the effectiveness of communication  
 2258 procedures with the students involved in an incident, the  
 2259 students' parents, and the school and school district personnel.

2260 c. An analysis of school incident and discipline data.

2261 d. The challenges and obstacles relating to implementing  
 2262 recommendations from the review.

Page 78 of 158

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581-01976-21

202148c1

2263 2. Reviewing the school bullying prevention education  
 2264 program, school climate, and code of student conduct of each  
 2265 public school to which a student transferred if the student was  
 2266 from a school identified in subparagraph 1. in order to identify  
 2267 best practices and make recommendations to the public school at  
 2268 which the incidents occurred.

2269 3. Surveying the parents of participating students to  
 2270 determine academic, safety, and school climate satisfaction and  
 2271 to identify any challenges to or obstacles in addressing an  
 2272 incident or relating to the use of the scholarship.

2273 (n) Investigate any written complaint of a violation of  
 2274 this section by a parent, a student, a private school, a public  
 2275 school, a school district, an organization, a provider, or  
 2276 another appropriate party in accordance with the process  
 2277 established under s. 1002.421.

2278 (9)(9) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.-To be  
 2279 eligible to participate in the Family Empowerment Scholarship  
 2280 Program, a private school may be sectarian or nonsectarian and  
 2281 must:

2282 (a) Comply with all requirements for private schools  
 2283 participating in state school choice scholarship programs  
 2284 pursuant to s. 1002.421.

2285 (b) Provide to the organization department all  
 2286 documentation required for a student's participation, including  
 2287 the private school's and student's fee schedules, at least 30  
 2288 days before any quarterly scholarship payment is made for the  
 2289 student pursuant to paragraph (12)(f) (11)(f). ~~A student is not~~  
 2290 ~~eligible to receive a quarterly scholarship payment if the~~  
 2291 ~~private school fails to meet this deadline.~~

Page 79 of 158

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581-01976-21

202148c1

2292 (c)1. Annually administer or make provision for students  
 2293 participating in the program in grades 3 through 10 to take one  
 2294 of the nationally norm-referenced tests that are identified by  
 2295 the department pursuant to paragraph (8)(d) (7)(e) or to take  
 2296 the statewide assessments pursuant to s. 1008.22. Students with  
 2297 disabilities for whom standardized testing is not appropriate  
 2298 are exempt from this requirement. A participating private school  
 2299 shall report a student's scores to his or her parent. By August  
 2300 15 of each year, a participating private school must report the  
 2301 scores of all participating students to a state university as  
 2302 described in paragraph (8)(h) s. 1002.395(9)(f).

2303 2. Administer the statewide assessments pursuant to s.  
 2304 1008.22 if the private school chooses to offer the statewide  
 2305 assessments. A participating private school may choose to offer  
 2306 and administer the statewide assessments to all students who  
 2307 attend the private school in grades 3 through 10 and must submit  
 2308 a request in writing to the department by March 1 of each year  
 2309 in order to administer the statewide assessments in the  
 2310 subsequent school year.

2311  
 2312 If a private school fails to meet the requirements of this  
 2313 subsection or s. 1002.421, the commissioner may determine that  
 2314 the private school is ineligible to participate in the  
 2315 scholarship program.

2316 (10)(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
 2317 PARTICIPATION.-A parent who applies for a Family Empowerment  
 2318 Scholarship is exercising his or her parental option to  
 2319 determine the appropriate placement or the services that best  
 2320 meets the needs of his or her child place his or her child in a

Page 80 of 158

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581-01976-21

202148c1

2321 ~~private school.~~

2322 (a) To satisfy or maintain program eligibility, including  
 2323 eligibility to receive and spend program payments, the parent  
 2324 must sign an agreement with the organization and annually submit  
 2325 a sworn compliance statement to the organization to:

2326 1. Affirm that the student is enrolled in a program that  
 2327 meets regular school attendance requirements as provided in s.  
 2328 1003.01(13)(b)-(e).

2329 2. Affirm that the program funds are used only for  
 2330 authorized purposes serving the student's educational needs, as  
 2331 described in subsection (6).

2332 3. Affirm that the parent is responsible for the education  
 2333 of his or her student by, as applicable:

2334 a. Requiring the student to take an assessment in  
 2335 accordance with paragraph (9)(c); or

2336 b. Providing an annual evaluation in accordance with s.  
 2337 1002.41(1)(f).

2338 4. Affirm that the student remains in good standing with  
 2339 the provider or school if those options are selected by the  
 2340 parent. The parent must select the private school and apply for  
 2341 the admission of his or her student.

2342 ~~(b) The parent must request the scholarship at least 60~~  
 2343 ~~days before the date of the first scholarship payment.~~

2344 ~~(c) The parent must inform the applicable school district~~  
 2345 ~~when the parent withdraws his or her student from a public~~  
 2346 ~~school to attend an eligible private school.~~

2347 ~~(d) Any student participating in the program must remain in~~  
 2348 ~~attendance throughout the school year unless excused by the~~  
 2349 ~~school for illness or other good cause.~~

581-01976-21

202148c1

2350 ~~(c)(e) If Before~~ enrolling in a private school, a student  
 2351 and his or her parent or guardian must meet with the private  
 2352 school's principal or the principal's designee to review the  
 2353 school's academic programs and policies, customized educational  
 2354 programs, code of student conduct, and attendance policies.

2355 ~~(d)(f)~~ The parent shall ensure that ~~a the~~ student  
 2356 participating in the scholarship program and enrolled in a  
 2357 private school takes the norm-referenced assessment offered by  
 2358 the private school. The parent may also choose to have the  
 2359 student participate in the statewide assessments pursuant to  
 2360 paragraph (9)(c) ~~(6)(b)~~.

2361 ~~(e)(g)~~ If the parent requests that the student  
 2362 participating in the program take all statewide assessments  
 2363 required pursuant to s. 1008.22, the parent is responsible for  
 2364 transporting the student to the assessment site designated by  
 2365 the school district.

2366 ~~(h) Upon receipt of a scholarship warrant, the parent to~~  
 2367 ~~whom the warrant is issued must restrictively endorse the~~  
 2368 ~~warrant to the private school for deposit into the private~~  
 2369 ~~school's account. The parent may not designate any entity or~~  
 2370 ~~individual associated with the participating private school as~~  
 2371 ~~the parent's attorney in fact to endorse a scholarship warrant.~~  
 2372 ~~A participant who fails to comply with this paragraph forfeits~~  
 2373 ~~the scholarship.~~

2374 ~~(f)(i)~~ The parent must annually renew participation in the  
 2375 program by the date established by the organization ~~department~~  
 2376 ~~pursuant to paragraph (7)(e). A student whose participation in~~  
 2377 the program is not renewed may continue to spend scholarship  
 2378 funds that are in his or her account from prior years unless the

581-01976-21

202148c1

2379 account must be closed pursuant to paragraph (4) (b).

2380 (g) The parent is responsible for procuring the services  
 2381 necessary to educate the student. If a parent does not procure  
 2382 the necessary educational services for the student and the  
 2383 student's account has been inactive for 2 consecutive fiscal  
 2384 years, the student is ineligible and the student's account must  
 2385 be closed pursuant to paragraph (4) (b).

2386 (h) The parent is responsible for all eligible expenses in  
 2387 excess of the Family Empowerment Scholarship.

2388 (i) The parent may not transfer any prepaid college plan or  
 2389 college savings plan funds contributed pursuant to paragraph  
 2390 (6) (e) to another beneficiary while the plan contains funds  
 2391 contributed pursuant to this section.

2392 (j) The parent may not receive a payment, refund, or rebate  
 2393 from an approved provider of any services under this program.

2394

2395 A participant who fails to comply with this subsection forfeits  
 2396 the Family Empowerment Scholarship.

2397 (11)~~(10)~~ OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING  
 2398 ORGANIZATIONS.—An eligible nonprofit scholarship-funding  
 2399 organization:

2400 (a) Must comply with the antidiscrimination provisions of  
 2401 42 U.S.C. s. 2000d.

2402 (b) Must comply with the following background check  
 2403 requirements:

2404 1. All owners and operators as defined in subparagraph  
 2405 (2) (k) 1., before employment or engagement to provide services,  
 2406 are subject to a level 2 background screening as provided under  
 2407 chapter 435. The fingerprints for the background screening must

Page 83 of 158

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581-01976-21

202148c1

2408 be electronically submitted to the Department of Law Enforcement  
 2409 and can be taken by an authorized law enforcement agency or by  
 2410 an employee of the eligible nonprofit scholarship-funding  
 2411 organization or a private company who is trained to take  
 2412 fingerprints. However, the complete set of fingerprints of an  
 2413 owner or operator may not be taken by the owner or operator. The  
 2414 results of the state and national criminal history check must be  
 2415 provided to the Department of Education for screening under  
 2416 chapter 435. The cost of the background screening may be borne  
 2417 by the eligible nonprofit scholarship-funding organization or  
 2418 the owner or operator.

2419 2. Every 5 years following employment or engagement to  
 2420 provide services or association with an eligible nonprofit  
 2421 scholarship-funding organization, each owner or operator must  
 2422 meet level 2 screening standards as described in s. 435.04, at  
 2423 which time the nonprofit scholarship-funding organization shall  
 2424 request the Department of Law Enforcement to forward the  
 2425 fingerprints to the Federal Bureau of Investigation for level 2  
 2426 screening. If the fingerprints of an owner or operator are not  
 2427 retained by the Department of Law Enforcement under subparagraph  
 2428 3., the owner or operator must electronically file a complete  
 2429 set of fingerprints with the Department of Law Enforcement. Upon  
 2430 submission of fingerprints for this purpose, the eligible  
 2431 nonprofit scholarship-funding organization shall request that  
 2432 the Department of Law Enforcement forward the fingerprints to  
 2433 the Federal Bureau of Investigation for level 2 screening, and  
 2434 the fingerprints must be retained by the Department of Law  
 2435 Enforcement under subparagraph 3.

2436 3. Fingerprints submitted to the Department of Law

Page 84 of 158

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581-01976-21

202148c1

2437 Enforcement as required by this paragraph must be retained by  
 2438 the Department of Law Enforcement in a manner approved by rule  
 2439 and entered in the statewide automated biometric identification  
 2440 system authorized by s. 943.05(2)(b). The fingerprints must  
 2441 continue to be available for all purposes and uses authorized  
 2442 for arrest fingerprints entered in the statewide automated  
 2443 biometric identification system pursuant to s. 943.051.

2444 4. The Department of Law Enforcement shall search all  
 2445 arrest fingerprints received under s. 943.051 against the  
 2446 fingerprints retained in the statewide automated biometric  
 2447 identification system under subparagraph 3. Any arrest record  
 2448 that is identified with an owner's or operator's fingerprints  
 2449 must be reported to the Department of Education. The Department  
 2450 of Education shall participate in this search process by paying  
 2451 an annual fee to the Department of Law Enforcement and by  
 2452 informing the Department of Law Enforcement of any change in the  
 2453 employment, engagement, or association status of the owners or  
 2454 operators whose fingerprints are retained under subparagraph 3.  
 2455 The Department of Law Enforcement shall adopt a rule setting the  
 2456 amount of the annual fee to be imposed upon the Department of  
 2457 Education for performing these services and establishing the  
 2458 procedures for the retention of owner or operator fingerprints  
 2459 and the dissemination of search results. The fee may be borne by  
 2460 the owner or operator of the nonprofit scholarship-funding  
 2461 organization.

2462 5. A nonprofit scholarship-funding organization whose owner  
 2463 or operator fails the level 2 background screening is not  
 2464 eligible to provide scholarships under this section.

2465 6. A nonprofit scholarship-funding organization whose owner

Page 85 of 158

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581-01976-21

202148c1

2466 or operator in the last 7 years has filed for personal  
 2467 bankruptcy or corporate bankruptcy in a corporation of which he  
 2468 or she owned more than 20 percent is not eligible to provide  
 2469 scholarships under this section.

2470 7. In addition to the offenses listed in s. 435.04, a  
 2471 person required to undergo background screening pursuant to this  
 2472 part or authorizing statutes may not have an arrest awaiting  
 2473 final disposition for, must not have been found guilty of, or  
 2474 entered a plea of nolo contendere to, regardless of  
 2475 adjudication, and must not have been adjudicated delinquent, and  
 2476 the record must not have been sealed or expunged for, any of the  
 2477 following offenses or any similar offense of another  
 2478 jurisdiction:

2479 a. Any authorizing statutes, if the offense was a felony.  
 2480 b. This chapter, if the offense was a felony.  
 2481 c. Section 409.920, relating to Medicaid provider fraud.  
 2482 d. Section 409.9201, relating to Medicaid fraud.  
 2483 e. Section 741.28, relating to domestic violence.  
 2484 f. Section 817.034, relating to fraudulent acts through  
 2485 mail, wire, radio, electromagnetic, photoelectronic, or  
 2486 photooptical systems.  
 2487 g. Section 817.234, relating to false and fraudulent  
 2488 insurance claims.  
 2489 h. Section 817.505, relating to patient brokering.  
 2490 i. Section 817.568, relating to criminal use of personal  
 2491 identification information.  
 2492 j. Section 817.60, relating to obtaining a credit card  
 2493 through fraudulent means.  
 2494 k. Section 817.61, relating to fraudulent use of credit

Page 86 of 158

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581-01976-21

202148c1

2495 cards, if the offense was a felony.

2496 l. Section 831.01, relating to forgery.

2497 m. Section 831.02, relating to uttering forged instruments.

2498 n. Section 831.07, relating to forging bank bills, checks,

2499 drafts, or promissory notes.

2500 o. Section 831.09, relating to uttering forged bank bills,

2501 checks, drafts, or promissory notes.

2502 p. Section 831.30, relating to fraud in obtaining medicinal

2503 drugs.

2504 q. Section 831.31, relating to the sale, manufacture,

2505 delivery, or possession with the intent to sell, manufacture, or

2506 deliver any counterfeit controlled substance, if the offense was

2507 a felony.

2508 (c) May not have an owner or operator who owns or operates

2509 an eligible private school that is participating in the

2510 scholarship program.

2511 (d) Shall establish and maintain separate accounts for each

2512 eligible student. For each account, the organization must

2513 maintain a record of accrued interest that is retained in the

2514 student's account and available only for authorized program

2515 expenditures.

2516 (e) May not restrict or reserve scholarships for use at a

2517 particular private school or provide scholarships to a child of

2518 an owner or operator.

2519 (f) Must provide to the Auditor General and the Department

2520 of Education a report on the results of an annual financial

2521 audit of its accounts and records conducted by an independent

2522 certified public accountant in accordance with auditing

2523 standards generally accepted in the United States, government

Page 87 of 158

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581-01976-21

202148c1

2524 auditing standards, and rules promulgated by the Auditor

2525 General. The audit report must include a report on financial

2526 statements presented in accordance with generally accepted

2527 accounting principles. Audit reports must be provided to the

2528 Auditor General and the Department of Education within 180 days

2529 after completion of the eligible nonprofit scholarship-funding

2530 organization's fiscal year. The Auditor General shall review all

2531 audit reports submitted pursuant to this paragraph. The Auditor

2532 General shall request any significant items that were omitted in

2533 violation of a rule adopted by the Auditor General. The items

2534 must be provided within 45 days after the date of the request.

2535 If the scholarship-funding organization does not comply with the

2536 Auditor General's request, the Auditor General shall notify the

2537 Legislative Auditing Committee.

2538 (g)1.a. Must use agreed-upon procedures that uniformly

2539 apply to all private schools and determine, at a minimum,

2540 whether the private school has been verified as eligible by the

2541 Department of Education under s. 1002.421; has an adequate

2542 accounting system, system of financial controls, and process for

2543 deposit and classification of scholarship funds; and has

2544 properly expended scholarship funds for education-related

2545 expenses.

2546 b. Must participate in a joint review of the agreed-upon

2547 procedures and guidelines under sub-subparagraph a., by February

2548 of each biennium, if the scholarship-funding organization

2549 provided more than \$250,000 in scholarship funds to an eligible

2550 private school under this chapter during the state fiscal year

2551 preceding the biennial review. If the procedures and guidelines

2552 are revised, the revisions must be provided to private schools

Page 88 of 158

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581-01976-21

202148c1

2553 and the Commissioner of Education by March 15 of the year in  
 2554 which the revisions were completed. The revised agreed-upon  
 2555 procedures take effect the subsequent school year.

2556 c. Must monitor the compliance of a private school with s.  
 2557 1002.421(1)(g) if the scholarship-funding organization provided  
 2558 the majority of the scholarship funding to the school. For each  
 2559 private school subject to s. 1002.421(1)(g), the appropriate  
 2560 scholarship-funding organization shall annually notify the  
 2561 Commissioner of Education by October 30 of:

2562 (I) A private school's failure to submit a report required  
 2563 under s. 1002.421(1)(g); or

2564 (II) Any material exceptions set forth in the report  
 2565 required under s. 1002.421(1)(g).

2566 2. Must seek input from the accrediting associations that  
 2567 are members of the Florida Association of Academic Nonpublic  
 2568 Schools and the Department of Education when conducting a joint  
 2569 review of the procedures and guidelines under sub-subparagraph  
 2570 1.b.

2571 (h) Must establish a date by which the parent of a  
 2572 participating student must confirm continuing participation in  
 2573 the program.

2574 (i)-(a) Shall verify the household income level of students  
 2575 pursuant to subparagraph (3)(a)1. and submit the verified list  
 2576 of students and related documentation to the department.

2577 (j)-(b) Shall award initial and renewal scholarships to  
 2578 eligible students in priority order pursuant to subsection (3)  
 2579 and notify parents of their receipt of a scholarship paragraph  
 2580 (3)-(d). The eligible nonprofit scholarship-funding organization  
 2581 shall implement the deadlines established by the department

Page 89 of 158

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581-01976-21

202148c1

2582 ~~pursuant to paragraphs (7)(d) and (e).~~

2583 ~~(k)(e) May, from eligible contributions received pursuant~~  
 2584 ~~to s. 1002.395(6)(j)1., use an amount not to exceed 2.5 ±~~  
 2585 ~~percent of the total amount of all scholarships awarded under~~  
 2586 ~~this section for administrative expenses associated with~~  
 2587 ~~performing functions under this section. Such administrative~~  
 2588 ~~expense amount is considered within the 3 percent limit on the~~  
 2589 ~~total amount an organization may use to administer scholarships~~  
 2590 ~~under this chapter.~~

2591 (l) Must verify qualifying educational expenditures  
 2592 pursuant to the requirement of paragraph (8)(j) and must request  
 2593 the return of any funds used for unauthorized purposes.

2594 (m) Must return any remaining program funds to the  
 2595 department pursuant to paragraph (4)(b).

2596 (n) Must document each scholarship student's eligibility  
 2597 pursuant to subsection (3) for a fiscal year before granting a  
 2598 scholarship for that fiscal year. A student is ineligible for a  
 2599 scholarship if the student's account has been inactive for 2  
 2600 fiscal years and the student's account has been closed pursuant  
 2601 to paragraph (4)(b).

2602 (o) Must allow a student who meets the requirements of  
 2603 subparagraph (3)(a)2. or a dependent child of a parent who is a  
 2604 member of the United States Armed Forces to apply for a  
 2605 scholarship at any time.

2606 ~~(p)-(d) Must, in a timely manner, submit any information~~  
 2607 ~~requested by the department relating to the scholarship under~~  
 2608 ~~this section.~~

2609 (q) Must establish a date by which the parent of a  
 2610 participating student must confirm continuing participation in

Page 90 of 158

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581-01976-21

202148c1

2611 the program.

2612 (r) Must prepare and submit quarterly reports to the  
 2613 department pursuant to paragraph (8) (k).

2614 ~~(s)(e)~~ Must notify the department about any violation of  
 2615 this section by a parent or a private school.

2616 ~~(12)(11)~~ SCHOLARSHIP FUNDING AND PAYMENT.—

2617 (a) The scholarship is established for up to 18,000  
 2618 students annually beginning in the 2019-2020 school year.  
 2619 Beginning in the 2020-2021 school year, the maximum number of  
 2620 student FTE ~~students~~ participating in the scholarship program  
 2621 under this section shall annually increase by 1.0 percent of the  
 2622 state's total public school student FTE student enrollment. A  
 2623 student who received a Florida Tax Credit Scholarship or a Hope  
 2624 Scholarship in the 2020-2021 school year and who meets the  
 2625 eligibility requirements in subsection (3) in the 2021-2022  
 2626 school year is eligible for a Family Empowerment Scholarship in  
 2627 the 2021-2022 school year. The scholarship may not be included  
 2628 in the maximum number of student FTE authorized to participate  
 2629 in the program under this paragraph.

2630 ~~(b) The scholarship amount provided to a student for any~~  
 2631 ~~single school year shall be for tuition and fees for an eligible~~  
 2632 ~~private school, not to exceed annual limits, which shall be~~  
 2633 ~~determined in accordance with this paragraph. The calculated~~  
 2634 ~~scholarship amount for a student participating in the program~~  
 2635 ~~must to attend an eligible private school shall be based upon~~  
 2636 ~~the grade level and school district in which the student was~~  
 2637 ~~assigned as 97.5 95 percent of the funds per unweighted full-~~  
 2638 ~~time equivalent in the Florida Education Finance Program for a~~  
 2639 ~~student in the basic program established pursuant to s.~~

Page 91 of 158

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581-01976-21

202148c1

2640 1011.62(1)(c)1., plus a per-full-time equivalent share of funds  
 2641 for all categorical programs, as provided in the General  
 2642 Appropriations Act ~~except for the Exceptional Student Education~~  
 2643 ~~Guaranteed Allocation.~~

2644 (c) A student who is eligible for a Family Empowerment  
 2645 Scholarship is eligible for a transportation award limited to  
 2646 \$750, if the student is enrolled in a Florida public school that  
 2647 is different from the school to which the student was assigned  
 2648 pursuant to s. 1002.31 or is enrolled in a lab school as defined  
 2649 in s. 1002.32 ~~The amount of the Family Empowerment Scholarship~~  
 2650 ~~shall be the calculated amount or the amount of the private~~  
 2651 ~~school's tuition and fees, whichever is less. The amount of any~~  
 2652 ~~assessment fee required by the participating private school may~~  
 2653 ~~be paid from the total amount of the scholarship.~~

2654 (d) At the time of each Florida Education Finance Program  
 2655 student membership survey, the scholarship-funding organization  
 2656 shall report to the Department of Education student enrollment,  
 2657 FTE, and total award amounts by county, delineated by FEFP  
 2658 program, and grade for ~~The school district shall report~~ all  
 2659 ~~students who are participating in attending a private school~~  
 2660 ~~under this program. The students attending private schools on~~  
 2661 ~~Family Empowerment Scholarships shall be reported separately~~  
 2662 ~~from other students reported~~ For the purposes of this paragraph,  
 2663 an FTE shall be equal to four quarterly scholarship payments ~~the~~  
 2664 ~~Florida Education Finance Program.~~

2665 (e) Following notification on July 1, September 1, December  
 2666 1, and ~~or~~ February 1 of the number of program participants, the  
 2667 department shall transfer, from general revenue funds only, the  
 2668 amount calculated pursuant to paragraph (b) to a separate

Page 92 of 158

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581-01976-21

202148c1

2669 account for the scholarship program for quarterly disbursement  
 2670 to parents of participating students. ~~For a student exiting a~~  
 2671 ~~Department of Juvenile Justice commitment program who chooses to~~  
 2672 ~~participate in the scholarship program, the amount of the Family~~  
 2673 ~~Empowerment Scholarship calculated pursuant to paragraph (b)~~  
 2674 ~~must be transferred from the school district in which the~~  
 2675 ~~student last attended a public school before commitment to the~~  
 2676 ~~Department of Juvenile Justice.~~ When a student enters the  
 2677 scholarship program, the department must receive all  
 2678 documentation required for the student's participation,  
 2679 including the private school's and the student's fee schedules,  
 2680 at least 30 days before the first quarterly scholarship payment  
 2681 is made for the student.

2682 (f) Upon notification from the organization that an  
 2683 application has been approved for the program, the department  
 2684 shall release the student's scholarship funds to the  
 2685 organization, to be deposited into the student's account by the  
 2686 department that it has received the documentation required under  
 2687 paragraph (e), the Chief Financial Officer shall make  
 2688 scholarship payments in four equal amounts no later than  
 2689 September 1, November 1, February 1, and April 1 of each school  
 2690 year in which the scholarship is in force. The initial payment  
 2691 shall be made after department verification of admission  
 2692 acceptance, and subsequent payments shall be made upon  
 2693 verification of continued enrollment and attendance at the  
 2694 private school. Payment must be by individual warrant made  
 2695 payable to the student's parent and mailed by the department to  
 2696 the private school of the parent's choice, and the parent shall  
 2697 restrictively endorse the warrant to the private school for

Page 93 of 158

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581-01976-21

202148c1

2698 ~~deposit into the account of the private school.~~

2699 (g) Accrued interest in the student's account is in  
 2700 addition to, and not part of, the awarded funds. Program funds  
 2701 include both the awarded funds and accrued interest. Subsequent  
 2702 to each scholarship payment, the department shall request from  
 2703 the Department of Financial Services a sample of endorsed  
 2704 warrants to review and confirm compliance with endorsement  
 2705 requirements.

2706 (h) The organization may develop a system for payment of  
 2707 benefits by funds transfer, including, but not limited to, debit  
 2708 cards, electronic payment cards, or any other means of payment  
 2709 that the department deems to be commercially viable or cost-  
 2710 effective. A student's scholarship award may not be reduced for  
 2711 debit card or electronic payment fees. Commodities or services  
 2712 related to the development of such a system must be procured by  
 2713 competitive solicitation unless they are purchased from a state  
 2714 term contract pursuant to s. 287.056.

2715 (i) Moneys received pursuant to this section do not  
 2716 constitute taxable income to the qualified student or parent of  
 2717 the qualified student.

2718 (13) OBLIGATIONS OF THE AUDITOR GENERAL.—

2719 (a) At least once every 3 years, the Auditor General shall  
 2720 conduct an operational audit of accounts and records of each  
 2721 organization that participates in the program. As part of this  
 2722 audit, the Auditor General shall verify, at a minimum, the total  
 2723 number of students served and the eligibility of reimbursements  
 2724 made by the organization and transmit that information to the  
 2725 department. The Auditor General shall provide the commissioner  
 2726 with a copy of each annual operational audit performed pursuant

Page 94 of 158

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581-01976-21

202148c1

2727 to this subsection within 10 days after the audit is finalized.  
 2728 (b) The Auditor General shall notify the department of any  
 2729 organization that fails to comply with a request for  
 2730 information.  
 2731 (14) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;  
 2732 APPLICATION.—In order to participate in the scholarship program  
 2733 created under this section, a charitable organization that seeks  
 2734 to be a nonprofit scholarship-funding organization shall submit  
 2735 an application for initial approval or renewal to the Office of  
 2736 Independent Education and Parental Choice no later than  
 2737 September 1 of each year before the school year for which the  
 2738 organization intends to offer scholarships.  
 2739 (a) An application for initial approval must include:  
 2740 1. A copy of the organization's incorporation documents and  
 2741 registration with the Division of Corporations of the Department  
 2742 of State.  
 2743 2. A copy of the organization's Internal Revenue Service  
 2744 determination letter as an s. 501(c) (3) not-for-profit  
 2745 organization.  
 2746 3. A description of the organization's financial plan that  
 2747 demonstrates sufficient funds to operate throughout the school  
 2748 year.  
 2749 4. A description of the geographic region that the  
 2750 organization intends to serve and an analysis of the demand and  
 2751 unmet need for eligible students in that area.  
 2752 5. The organization's organizational chart.  
 2753 6. A description of the criteria and methodology that the  
 2754 organization will use to evaluate scholarship eligibility.  
 2755 7. A description of the application process, including

Page 95 of 158

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581-01976-21

202148c1

2756 deadlines and any associated fees.  
 2757 8. A description of the deadlines for attendance  
 2758 verification and scholarship payments.  
 2759 9. A copy of the organization's policies on conflict of  
 2760 interest and whistleblowers.  
 2761 10. A copy of a surety bond or letter of credit to secure  
 2762 the faithful performance of the obligations of the eligible  
 2763 nonprofit scholarship-funding organization in accordance with  
 2764 this section in an amount equal to 25 percent of the scholarship  
 2765 funds anticipated for each school year or \$100,000, whichever is  
 2766 greater. The surety bond or letter of credit must specify that  
 2767 any claim against the bond or letter of credit may be made only  
 2768 by an eligible nonprofit scholarship-funding organization to  
 2769 provide scholarships to and on behalf of students who would have  
 2770 had scholarships funded if it were not for the diversion of  
 2771 funds giving rise to the claim against the bond or letter of  
 2772 credit.  
 2773 (b) In addition to the information required by  
 2774 subparagraphs (a)1.-10., an application for renewal must  
 2775 include:  
 2776 1. A surety bond or letter of credit to secure the faithful  
 2777 performance of the obligations of the eligible nonprofit  
 2778 scholarship-funding organization in accordance with this section  
 2779 equal to the amount of undisbursed donations held by the  
 2780 organization based on the annual report submitted pursuant to  
 2781 paragraph (11) (r). The amount of the surety bond or letter of  
 2782 credit must be at least \$100,000, but not more than \$25 million.  
 2783 The surety bond or letter of credit must specify that any claim  
 2784 against the bond or letter of credit may be made only by an

Page 96 of 158

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581-01976-21 202148c1

2785 eligible nonprofit scholarship-funding organization to provide  
 2786 scholarships to and on behalf of students who would have had  
 2787 scholarships funded if it were not for the diversion of funds  
 2788 giving rise to the claim against the bond or letter of credit.

2789 2. The organization's completed Internal Revenue Service  
 2790 Form 990 submitted no later than November 30 of the year before  
 2791 the school year that the organization intends to offer the  
 2792 scholarships, notwithstanding the September 1 application  
 2793 deadline.

2794 3. A copy of the statutorily required audit to the  
 2795 Department of Education and Auditor General.

2796 4. An annual report that includes:

2797 a. The number of students who completed applications, by  
 2798 county and by grade.

2799 b. The number of students who were approved for  
 2800 scholarships, by county and by grade.

2801 c. The number of students who received funding for  
 2802 scholarships within each funding category, by county and by  
 2803 grade.

2804 d. The amount of funds received, the amount of funds  
 2805 distributed in scholarships, and an accounting of remaining  
 2806 funds and the obligation of those funds.

2807 e. A detailed accounting of how the organization spent the  
 2808 administrative funds allowable under paragraph (11)(k).

2809 (c) In consultation with the Department of Revenue and the  
 2810 Chief Financial Officer, the Office of Independent Education and  
 2811 Parental Choice shall review the application. The Department of  
 2812 Education shall notify the organization in writing of any  
 2813 deficiencies within 30 days after receipt of the application and

581-01976-21 202148c1

2814 allow the organization 30 days to correct any deficiencies.

2815 (d) Within 30 days after receipt of the finalized  
 2816 application by the Office of Independent Education and Parental  
 2817 Choice, the Commissioner of Education shall recommend approval  
 2818 or disapproval of the application to the State Board of  
 2819 Education. The State Board of Education shall consider the  
 2820 application and recommendation at the next scheduled meeting,  
 2821 adhering to appropriate meeting notice requirements. If the  
 2822 State Board of Education disapproves the organization's  
 2823 application, it shall provide the organization with a written  
 2824 explanation of that determination. The State Board of  
 2825 Education's action is not subject to chapter 120.

2826 (e) If the State Board of Education disapproves the renewal  
 2827 of a nonprofit scholarship-funding organization, the  
 2828 organization must notify the affected eligible students and  
 2829 parents of the decision within 15 days after disapproval. An  
 2830 eligible student affected by the disapproval of an  
 2831 organization's participation remains eligible under this section  
 2832 until the end of the school year in which the organization was  
 2833 disapproved. The student must apply and be accepted by another  
 2834 eligible nonprofit scholarship-funding organization for the  
 2835 upcoming school year. The student must be given priority in  
 2836 accordance with paragraph (3)(d).

2837 (f) All remaining eligible student accounts with funds held  
 2838 by a nonprofit scholarship-funding organization that is  
 2839 disapproved for participation must be transferred to the  
 2840 student's account established at the eligible nonprofit  
 2841 scholarship-funding organization accepting the student. All  
 2842 transferred funds must be deposited by each eligible nonprofit

581-01976-21 202148c1

2843 scholarship-funding organization receiving such funds into the  
 2844 student's scholarship account. All other remaining funds must be  
 2845 transferred to the department. All transferred amounts received  
 2846 by any eligible nonprofit scholarship-funding organization must  
 2847 be separately disclosed in the annual financial audit required  
 2848 under subsection (11).

2849 (g) A nonprofit scholarship-funding organization is a  
 2850 renewing organization if it maintains continuous approval and  
 2851 participation in the program. An organization that chooses not  
 2852 to participate for 1 year or more or is disapproved to  
 2853 participate for 1 year or more must submit an application for  
 2854 initial approval in order to participate in the program again.

2855 (h) The State Board of Education shall adopt rules  
 2856 providing guidelines for receiving, reviewing, and approving  
 2857 applications for new and renewing nonprofit scholarship-funding  
 2858 organizations. The rules must include a process for compiling  
 2859 input and recommendations from the Chief Financial Officer, the  
 2860 Department of Revenue, and the Department of Education. The  
 2861 rules must also require that the nonprofit scholarship-funding  
 2862 organization make a brief presentation to assist the State Board  
 2863 of Education in its decision.

2864 (i) A state university or an independent college or  
 2865 university that is eligible to participate in the William L.  
 2866 Boyd, IV, Effective Access to Student Education Grant Program,  
 2867 is located and chartered in this state, is not for profit, and  
 2868 is accredited by the Commission on Colleges of the Southern  
 2869 Association of Colleges and Schools is exempt from the initial  
 2870 or renewal application process, but must file a registration  
 2871 notice with the Department of Education to be an eligible

Page 99 of 158

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581-01976-21 202148c1

2872 nonprofit scholarship-funding organization. The State Board of  
 2873 Education shall adopt rules that identify the procedure for  
 2874 filing the registration notice with the department. The rules  
 2875 must identify appropriate reporting requirements for fiscal,  
 2876 programmatic, and performance accountability purposes consistent  
 2877 with this section, but may not exceed the requirements for  
 2878 eligible nonprofit scholarship-funding organizations for  
 2879 charitable organizations.

2880 (15)-(12) LIABILITY.-No liability shall arise on the part of  
 2881 the state based on the award or use of a Family Empowerment  
 2882 Scholarship.

2883 (16)-(13) SCOPE OF AUTHORITY.-The inclusion of eligible  
 2884 private schools and private providers within the options  
 2885 available to Florida public school students does not expand the  
 2886 regulatory authority of the state, its officers, or any school  
 2887 district to impose any additional regulation of private schools  
 2888 beyond those reasonably necessary to enforce requirements  
 2889 expressly set forth in this section.

2890 (17)-(14) RULES.-The State Board of Education shall adopt  
 2891 rules pursuant to ss. 120.536(1) and 120.54 to administer this  
 2892 section. The state board rules must include a requirement that  
 2893 the department work collaboratively with an approved  
 2894 scholarship-funding organization to expedite the process for the  
 2895 verification and reporting obligations specified under  
 2896 subsection (11) ~~(10)~~.

2897 ~~(15) IMPLEMENTATION SCHEDULE FOR THE 2019-2020 SCHOOL~~  
 2898 ~~YEAR. Notwithstanding the provisions of this section related to~~  
 2899 ~~notification requirements and eligibility timelines, for the~~  
 2900 ~~2019-2020 school year.~~

Page 100 of 158

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581-01976-21

202148c1

2901 ~~(a) A student is eligible for a Family Empowerment~~  
 2902 ~~Scholarship under this section if the student's parent has~~  
 2903 ~~obtained acceptance of the student's admission to a private~~  
 2904 ~~school that is eligible for the program under subsection (8),~~  
 2905 ~~and the parent has requested a scholarship from the Department~~  
 2906 ~~of Education no later than August 15, 2019. The request must be~~  
 2907 ~~communicated directly to the department in a manner that creates~~  
 2908 ~~a written or electronic record of the request and the date of~~  
 2909 ~~receipt of the request.~~

2910 ~~(b) The department shall expedite the publication of~~  
 2911 ~~information relevant to the Family Empowerment Scholarship~~  
 2912 ~~Program on the department's website, including, but not limited~~  
 2913 ~~to, the eligibility criteria for students to qualify for the~~  
 2914 ~~scholarship under this section and how parents may request the~~  
 2915 ~~scholarship. The department must immediately notify the school~~  
 2916 ~~district of the parent's intent upon receipt of the parent's~~  
 2917 ~~request.~~

2918 ~~(c) Upon notification by the department that it has~~  
 2919 ~~received the documentation required under paragraph (10)(a), the~~  
 2920 ~~Chief Financial Officer shall make the first quarter payment of~~  
 2921 ~~scholarships no later than October 1, 2019.~~

2922 ~~This subsection shall expire June 30, 2020.~~

2923 Section 20. Section 1002.395, Florida Statutes, is amended  
 2924 to read:

2925 1002.395 Florida K-12 Education Funding Tax Credit  
 2926 Scholarship Program.—

2927 (1) FINDINGS AND PURPOSE.—

2928 (a) The Legislature finds that:  
 2929

Page 101 of 158

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581-01976-21

202148c1

2930 1. It has the inherent power to determine subjects of  
 2931 taxation for general or particular public purposes.  
 2932 2. Expanding educational opportunities and improving the  
 2933 quality of educational services within the state are valid  
 2934 public purposes that the Legislature may promote using its  
 2935 sovereign power to determine subjects of taxation and exemptions  
 2936 from taxation.  
 2937 3. Ensuring that all parents, regardless of means, may  
 2938 exercise and enjoy their basic right to educate their children  
 2939 as they see fit is a valid public purpose that the Legislature  
 2940 may promote using its sovereign power to determine subjects of  
 2941 taxation and exemptions from taxation.  
 2942 4. Expanding educational opportunities and the healthy  
 2943 competition they promote are critical to improving the quality  
 2944 of education in the state and to ensuring that all children  
 2945 receive the high-quality education to which they are entitled.  
 2946 (b) The purpose of this section is to:  
 2947 1. Enable taxpayers to designate portions of certain tax  
 2948 payments as make private, voluntary contributions to K-12  
 2949 education funding to nonprofit scholarship-funding organizations  
 2950 in order to promote the general welfare.  
 2951 2. Provide taxpayers who wish to help parents with limited  
 2952 resources exercise their basic right to educate their children  
 2953 as they see fit with a means to do so.  
 2954 3. Promote the general welfare by expanding educational  
 2955 opportunities for children of families that have limited  
 2956 financial resources.  
 2957 4. Enable children in this state to achieve a greater level  
 2958 of excellence in their education.

Page 102 of 158

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581-01976-21

202148c1

2959 5. Improve the quality of education in this state, both by  
2960 expanding educational opportunities for children and by creating  
2961 incentives for schools to achieve excellence.

2962 (c) The purpose of this section is not to prescribe the  
2963 standards or curriculum for private schools. A private school  
2964 retains the authority to determine its own standards and  
2965 curriculum.

2966 (2) DEFINITIONS.—As used in this section, the term:

2967 (a) ~~“Annual tax credit amount” means, for any state fiscal~~  
2968 ~~year, the sum of the amount of tax credits approved under~~  
2969 ~~paragraph (5)(b), including tax credits to be taken under s.~~  
2970 ~~220.1875 or s. 624.51055, which are approved for a taxpayer~~  
2971 ~~whose taxable year begins on or after January 1 of the calendar~~  
2972 ~~year preceding the start of the applicable state fiscal year.~~

2973 ~~(b) “Department” means the Department of Revenue.~~

2974 ~~(c) “Direct certification list” means the certified list of~~  
2975 ~~children who qualify for the food assistance program, the~~  
2976 ~~Temporary Assistance to Needy Families Program, or the Food~~  
2977 ~~Distribution Program on Indian Reservations provided to the~~  
2978 ~~Department of Education by the Department of Children and~~  
2979 ~~Families.~~

2980 ~~(b)(d) “Division” means the Division of Alcoholic Beverages~~  
2981 ~~and Tobacco of the Department of Business and Professional~~  
2982 ~~Regulation.~~

2983 ~~(c)(e) “Eligible contribution” means the taxes, or a~~  
2984 ~~portion thereof, remitted by the taxpayer to the department or~~  
2985 ~~the division which the taxpayer elects to designate for K-12~~  
2986 ~~education funding a monetary contribution from a taxpayer,~~  
2987 ~~subject to the restrictions provided in this section, to an~~

581-01976-21

202148c1

2988 ~~eligible nonprofit scholarship funding organization. The~~  
2989 ~~taxpayer making the contribution may not designate a specific~~  
2990 ~~child as the beneficiary of the contribution.~~

2991 ~~(f) “Eligible nonprofit scholarship funding organization”~~  
2992 ~~means a state university, or an independent college or~~  
2993 ~~university that is eligible to participate in the William L.~~  
2994 ~~Boyd, IV, Effective Access to Student Education Grant Program,~~  
2995 ~~located and chartered in this state, is not for profit, and is~~  
2996 ~~accredited by the Commission on Colleges of the Southern~~  
2997 ~~Association of Colleges and Schools; or is a charitable~~  
2998 ~~organization that:~~

2999 1. ~~Is exempt from federal income tax pursuant to s.~~  
3000 ~~501(c)(3) of the Internal Revenue Code;~~

3001 2. ~~Is a Florida entity formed under chapter 605, chapter~~  
3002 ~~607, or chapter 617 and whose principal office is located in the~~  
3003 ~~state; and~~

3004 3. ~~Complies with subsections (6) and (15).~~

3005 ~~(g) “Eligible private school” means a private school, as~~  
3006 ~~defined in s. 1002.01(2), located in Florida which offers an~~  
3007 ~~education to students in any grades K-12 and that meets the~~  
3008 ~~requirements in subsection (8).~~

3009 ~~(h) “Household income” has the same meaning as the term~~  
3010 ~~“income” as defined in the Income Eligibility Guidelines for~~  
3011 ~~free and reduced price meals under the National School Lunch~~  
3012 ~~Program in 7 C.F.R. part 210 as published in the Federal~~  
3013 ~~Register by the United States Department of Agriculture.~~

3014 ~~(i) “Owner or operator” includes:~~

3015 1. ~~An owner, president, officer, or director of an eligible~~  
3016 ~~nonprofit scholarship funding organization or a person with~~

581-01976-21 202148c1

3017 equivalent decisionmaking authority over an eligible nonprofit  
 3018 scholarship funding organization.

3019 2. An owner, operator, superintendent, or principal of an  
 3020 eligible private school or a person with equivalent  
 3021 decisionmaking authority over an eligible private school.

3022 (j) "Tax credit cap amount" means the maximum annual tax  
 3023 credit amount that the department may approve for a state fiscal  
 3024 year.

3025 (k) "Unweighted FTE funding amount" means the statewide  
 3026 average total funds per unweighted full-time equivalent funding  
 3027 amount that is incorporated by reference in the General  
 3028 Appropriations Act, or any subsequent special appropriations  
 3029 act, for the applicable state fiscal year.

3030 (3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—

3031 (a) The Florida Tax Credit Scholarship Program is  
 3032 established.

3033 (b) A student is eligible for a Florida tax credit  
 3034 scholarship under this section if the student meets one or more  
 3035 of the following criteria:

3036 1. The student is on the direct certification list or the  
 3037 student's household income level does not exceed 260 percent of  
 3038 the federal poverty level; or

3039 2. The student is currently placed, or during the previous  
 3040 state fiscal year was placed, in foster care or in out-of-home  
 3041 care as defined in s. 39.01.

3042

3043 Priority must be given to a student whose household income level  
 3044 does not exceed 185 percent of the federal poverty level or who  
 3045 is in foster care or out-of-home care. A student who initially

581-01976-21 202148c1

3046 receives a scholarship based on eligibility under this paragraph  
 3047 remains eligible to participate until he or she graduates from  
 3048 high school or attains the age of 21 years, whichever occurs  
 3049 first, regardless of the student's household income level. A  
 3050 sibling of a student who is participating in the scholarship  
 3051 program under this subsection is eligible for a scholarship if  
 3052 the student resides in the same household as the sibling.

3053 (4) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for  
 3054 a scholarship while he or she is:

3055 (a) Enrolled in a school operating for the purpose of  
 3056 providing educational services to youth in Department of  
 3057 Juvenile Justice commitment programs;

3058 (b) Receiving a scholarship from another eligible nonprofit  
 3059 scholarship funding organization under this section;

3060 (c) Receiving an educational scholarship pursuant to  
 3061 chapter 1002;

3062 (d) Participating in a home education program as defined in  
 3063 s. 1002.01(1);

3064 (e) Participating in a private tutoring program pursuant to  
 3065 s. 1002.43;

3066 (f) Participating in a virtual school, correspondence  
 3067 school, or distance learning program that receives state funding  
 3068 pursuant to the student's participation unless the participation  
 3069 is limited to no more than two courses per school year; or

3070 (g) Enrolled in the Florida School for the Deaf and the  
 3071 Blind.

3072 (5) K-12 EDUCATION SCHOLARSHIP FUNDING TAX CREDITS;  
 3073 LIMITATIONS.—

3074 (a)1. The tax credit cap amount is \$229 million in the

581-01976-21

202148c1

3075 ~~2012-2013 state fiscal year.~~

3076 2. In the 2013-2014 state fiscal year and each state fiscal  
 3077 year thereafter, the tax credit cap amount is the tax credit cap  
 3078 amount in the prior state fiscal year. However, in any state  
 3079 fiscal year when the annual tax credit amount for the prior  
 3080 state fiscal year is equal to or greater than 90 percent of the  
 3081 tax credit cap amount applicable to that state fiscal year, the  
 3082 tax credit cap amount shall increase by 25 percent. The  
 3083 Department of Education and Department of Revenue shall publish  
 3084 on their websites information identifying the tax credit cap  
 3085 amount when it is increased pursuant to this subparagraph.

3086 (a) (b) A taxpayer may elect to make eligible contributions  
 3087 submit an application to the department or the division for a  
 3088 tax credit or credits under one or more of s. 211.0251, s.  
 3089 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055. For  
 3090 elections related to taxes imposed under chapter 211, chapter  
 3091 212, or chapter 561, the taxpayer shall make the election on a  
 3092 return filed with the department or the division. For elections  
 3093 related to taxes imposed under chapter 200 or chapter 624, the  
 3094 taxpayer shall make the election when making the estimated  
 3095 payment.

3096 (b) The taxpayer shall specify the amount of the eligible  
 3097 contribution, which amount may not exceed:

3098 1. For elections under s. 211.0251, 50 percent of the tax  
 3099 due on the return on which the election is made.

3100 2. For elections under s. 212.1831, 100 percent of the tax  
 3101 due on the return on which the election is made.

3102 3. For elections under s. 220.1875, 25 percent of the final  
 3103 tax liability shown on the taxpayer's Florida Corporate Income

Page 107 of 158

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581-01976-21

202148c1

3104 Tax Return for the prior taxable year.

3105 4. For elections under s. 561.1211, 90 percent of the tax  
 3106 due on the return on which the election is made.

3107 5. For elections under s. 624.51055, 33 percent of the tax  
 3108 due for the prior taxable year under s. 624.509(1) after  
 3109 deducting from such tax the prior year's deductions for  
 3110 assessments made pursuant to s. 440.51; credits for taxes paid  
 3111 under ss. 175.101 and 185.08; credits for income taxes paid  
 3112 under chapter 220; and the credit allowed under s. 624.509(5),  
 3113 as such credit is limited by s. 624.509(6).

3114 1. The taxpayer shall specify in the application each tax  
 3115 for which the taxpayer requests a credit and the applicable  
 3116 taxable year for a credit under s. 220.1875 or s. 624.51055 or  
 3117 the applicable state fiscal year for a credit under s. 211.0251,  
 3118 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a  
 3119 taxpayer may apply for a credit to be used for a prior taxable  
 3120 year before the date the taxpayer is required to file a return  
 3121 for that year pursuant to s. 220.222. For purposes of s.  
 3122 624.51055, a taxpayer may apply for a credit to be used for a  
 3123 prior taxable year before the date the taxpayer is required to  
 3124 file a return for that prior taxable year pursuant to ss.  
 3125 624.509 and 624.5092. The department shall approve tax credits  
 3126 on a first-come, first-served basis and must obtain the  
 3127 division's approval before approving a tax credit under s.  
 3128 561.1211.

3129 2. Within 10 days after approving or denying an  
 3130 application, the department shall provide a copy of its approval  
 3131 or denial letter to the eligible nonprofit scholarship funding  
 3132 organization specified by the taxpayer in the application.

Page 108 of 158

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581-01976-21

202148c1

3133 ~~(c) If a tax credit approved under paragraph (b) is not~~  
 3134 ~~fully used within the specified state fiscal year for credits~~  
 3135 ~~under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes~~  
 3136 ~~due for the specified taxable year for credits under s. 220.1875~~  
 3137 ~~or s. 624.51055 because of insufficient tax liability on the~~  
 3138 ~~part of the taxpayer, the unused amount shall be carried forward~~  
 3139 ~~for a period not to exceed 10 years. For purposes of s.~~  
 3140 ~~220.1875, a credit carried forward may be used in a subsequent~~  
 3141 ~~year after applying the other credits and unused carryovers in~~  
 3142 ~~the order provided in s. 220.02(8).~~

3143 ~~(d) A taxpayer may not convey, assign, or transfer an~~  
 3144 ~~approved tax credit or a carryforward tax credit to another~~  
 3145 ~~entity unless all of the assets of the taxpayer are conveyed,~~  
 3146 ~~assigned, or transferred in the same transaction. However, a tax~~  
 3147 ~~credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,~~  
 3148 ~~or s. 624.51055 may be conveyed, transferred, or assigned~~  
 3149 ~~between members of an affiliated group of corporations if the~~  
 3150 ~~type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875,~~  
 3151 ~~s. 561.1211, or s. 624.51055 remains the same. A taxpayer shall~~  
 3152 ~~notify the department of its intent to convey, transfer, or~~  
 3153 ~~assign a tax credit to another member within an affiliated group~~  
 3154 ~~of corporations. The amount conveyed, transferred, or assigned~~  
 3155 ~~is available to another member of the affiliated group of~~  
 3156 ~~corporations upon approval by the department. The department~~  
 3157 ~~shall obtain the division's approval before approving a~~  
 3158 ~~conveyance, transfer, or assignment of a tax credit under s.~~  
 3159 ~~561.1211.~~

3160 ~~(e) Within any state fiscal year, a taxpayer may rescind~~  
 3161 ~~all or part of a tax credit approved under paragraph (b). The~~

Page 109 of 158

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581-01976-21

202148c1

3162 ~~amount rescinded shall become available for that state fiscal~~  
 3163 ~~year to another eligible taxpayer as approved by the department~~  
 3164 ~~if the taxpayer receives notice from the department that the~~  
 3165 ~~rescindment has been accepted by the department. The department~~  
 3166 ~~must obtain the division's approval prior to accepting the~~  
 3167 ~~rescindment of a tax credit under s. 561.1211. Any amount~~  
 3168 ~~rescinded under this paragraph shall become available to an~~  
 3169 ~~eligible taxpayer on a first-come, first-served basis based on~~  
 3170 ~~tax credit applications received after the date the rescindment~~  
 3171 ~~is accepted by the department.~~

3172 ~~(f) Within 10 days after approving or denying the~~  
 3173 ~~conveyance, transfer, or assignment of a tax credit under~~  
 3174 ~~paragraph (d), or the rescindment of a tax credit under~~  
 3175 ~~paragraph (e), the department shall provide a copy of its~~  
 3176 ~~approval or denial letter to the eligible nonprofit scholarship-~~  
 3177 ~~funding organization specified by the taxpayer. The department~~  
 3178 ~~shall also include the eligible nonprofit scholarship-funding~~  
 3179 ~~organization specified by the taxpayer on all letters or~~  
 3180 ~~correspondence of acknowledgment for tax credits under s.~~  
 3181 ~~212.1831.~~

3182 ~~(g) For purposes of calculating the underpayment of~~  
 3183 ~~estimated corporate income taxes pursuant to s. 220.34 and tax~~  
 3184 ~~installment payments for taxes on insurance premiums or~~  
 3185 ~~assessments under s. 624.5092, the final amount due is the~~  
 3186 ~~amount after credits earned under s. 220.1875 or s. 624.51055~~  
 3187 ~~for contributions to eligible nonprofit scholarship-funding~~  
 3188 ~~organizations are deducted.~~

3189 ~~1. For purposes of determining if a penalty or interest~~  
 3190 ~~shall be imposed for underpayment of estimated corporate income~~

Page 110 of 158

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581-01976-21

202148c1

3191 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning  
 3192 a credit under s. 220.1875, reduce any estimated payment in that  
 3193 taxable year by the amount of the credit. This subparagraph  
 3194 applies to contributions made on or after July 1, 2014.

3195 ~~2. For purposes of determining if a penalty under s.~~  
 3196 ~~624.5092 shall be imposed, an insurer, after earning a credit~~  
 3197 ~~under s. 624.51055 for a taxable year, may reduce any~~  
 3198 ~~installment payment for such taxable year of 27 percent of the~~  
 3199 ~~amount of the net tax due as reported on the return for the~~  
 3200 ~~preceding year under s. 624.5092(2)(b) by the amount of the~~  
 3201 ~~credit. This subparagraph applies to contributions made on or~~  
 3202 ~~after July 1, 2014.~~

3203 ~~(6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~  
 3204 ~~ORGANIZATIONS. An eligible nonprofit scholarship-funding~~  
 3205 ~~organization:~~

3206 ~~(a) Must comply with the antidiscrimination provisions of~~  
 3207 ~~42 U.S.C. s. 2000d.~~

3208 ~~(b) Must comply with the following background check~~  
 3209 ~~requirements:~~

3210 ~~1. All owners and operators as defined in subparagraph~~  
 3211 ~~(2)(i)1. are, before employment or engagement to provide~~  
 3212 ~~services, subject to level 2 background screening as provided~~  
 3213 ~~under chapter 435. The fingerprints for the background screening~~  
 3214 ~~must be electronically submitted to the Department of Law~~  
 3215 ~~Enforcement and can be taken by an authorized law enforcement~~  
 3216 ~~agency or by an employee of the eligible nonprofit scholarship-~~  
 3217 ~~funding organization or a private company who is trained to take~~  
 3218 ~~fingerprints. However, the complete set of fingerprints of an~~  
 3219 ~~owner or operator may not be taken by the owner or operator. The~~

Page 111 of 158

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581-01976-21

202148c1

3220 ~~results of the state and national criminal history check shall~~  
 3221 ~~be provided to the Department of Education for screening under~~  
 3222 ~~chapter 435. The cost of the background screening may be borne~~  
 3223 ~~by the eligible nonprofit scholarship-funding organization or~~  
 3224 ~~the owner or operator.~~

3225 ~~2. Every 5 years following employment or engagement to~~  
 3226 ~~provide services or association with an eligible nonprofit~~  
 3227 ~~scholarship-funding organization, each owner or operator must~~  
 3228 ~~meet level 2 screening standards as described in s. 435.04, at~~  
 3229 ~~which time the nonprofit scholarship-funding organization shall~~  
 3230 ~~request the Department of Law Enforcement to forward the~~  
 3231 ~~fingerprints to the Federal Bureau of Investigation for level 2~~  
 3232 ~~screening. If the fingerprints of an owner or operator are not~~  
 3233 ~~retained by the Department of Law Enforcement under subparagraph~~  
 3234 ~~3., the owner or operator must electronically file a complete~~  
 3235 ~~set of fingerprints with the Department of Law Enforcement. Upon~~  
 3236 ~~submission of fingerprints for this purpose, the eligible~~  
 3237 ~~nonprofit scholarship-funding organization shall request that~~  
 3238 ~~the Department of Law Enforcement forward the fingerprints to~~  
 3239 ~~the Federal Bureau of Investigation for level 2 screening, and~~  
 3240 ~~the fingerprints shall be retained by the Department of Law~~  
 3241 ~~Enforcement under subparagraph 3.~~

3242 ~~3. Fingerprints submitted to the Department of Law~~  
 3243 ~~Enforcement as required by this paragraph must be retained by~~  
 3244 ~~the Department of Law Enforcement in a manner approved by rule~~  
 3245 ~~and entered in the statewide automated biometric identification~~  
 3246 ~~system authorized by s. 943.05(2)(b). The fingerprints must~~  
 3247 ~~thereafter be available for all purposes and uses authorized for~~  
 3248 ~~arrest fingerprints entered in the statewide automated biometric~~

Page 112 of 158

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581-01976-21

202148c1

3249 identification system pursuant to s. 943.051.

3250 4. The Department of Law Enforcement shall search all

3251 arrest fingerprints received under s. 943.051 against the

3252 fingerprints retained in the statewide automated biometric

3253 identification system under subparagraph 3. Any arrest record

3254 that is identified with an owner's or operator's fingerprints

3255 must be reported to the Department of Education. The Department

3256 of Education shall participate in this search process by paying

3257 an annual fee to the Department of Law Enforcement and by

3258 informing the Department of Law Enforcement of any change in the

3259 employment, engagement, or association status of the owners or

3260 operators whose fingerprints are retained under subparagraph 3.

3261 The Department of Law Enforcement shall adopt a rule setting the

3262 amount of the annual fee to be imposed upon the Department of

3263 Education for performing these services and establishing the

3264 procedures for the retention of owner and operator fingerprints

3265 and the dissemination of search results. The fee may be borne by

3266 the owner or operator of the nonprofit scholarship-funding

3267 organization.

3268 5. A nonprofit scholarship-funding organization whose owner

3269 or operator fails the level 2 background screening is not

3270 eligible to provide scholarships under this section.

3271 6. A nonprofit scholarship-funding organization whose owner

3272 or operator in the last 7 years has filed for personal

3273 bankruptcy or corporate bankruptcy in a corporation of which he

3274 or she owned more than 20 percent shall not be eligible to

3275 provide scholarships under this section.

3276 7. In addition to the offenses listed in s. 435.04, a

3277 person required to undergo background screening pursuant to this

Page 113 of 158

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581-01976-21

202148c1

3278 part or authorizing statutes must not have an arrest awaiting

3279 final disposition for, must not have been found guilty of, or

3280 entered a plea of nolo contendere to, regardless of

3281 adjudication, and must not have been adjudicated delinquent, and

3282 the record must not have been sealed or expunged for, any of the

3283 following offenses or any similar offense of another

3284 jurisdiction:

3285 a. Any authorizing statutes, if the offense was a felony.

3286 b. This chapter, if the offense was a felony.

3287 c. Section 409.920, relating to Medicaid provider fraud.

3288 d. Section 409.9201, relating to Medicaid fraud.

3289 e. Section 741.28, relating to domestic violence.

3290 f. Section 817.034, relating to fraudulent acts through

3291 mail, wire, radio, electromagnetic, photoelectronic, or

3292 photooptical systems.

3293 g. Section 817.234, relating to false and fraudulent

3294 insurance claims.

3295 h. Section 817.505, relating to patient brokering.

3296 i. Section 817.568, relating to criminal use of personal

3297 identification information.

3298 j. Section 817.60, relating to obtaining a credit card

3299 through fraudulent means.

3300 k. Section 817.61, relating to fraudulent use of credit

3301 cards, if the offense was a felony.

3302 l. Section 831.01, relating to forgery.

3303 m. Section 831.02, relating to uttering forged instruments.

3304 n. Section 831.07, relating to forging bank bills, checks,

3305 drafts, or promissory notes.

3306 o. Section 831.09, relating to uttering forged bank bills,

Page 114 of 158

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581-01976-21 202148c1

3307 ~~cheeks, drafts, or promissory notes.~~

3308 ~~p. Section 831.30, relating to fraud in obtaining medicinal~~

3309 ~~drugs.~~

3310 ~~q. Section 831.31, relating to the sale, manufacture,~~

3311 ~~delivery, or possession with the intent to sell, manufacture, or~~

3312 ~~deliver any counterfeit controlled substance, if the offense was~~

3313 ~~a felony.~~

3314 ~~(c) Must not have an owner or operator who owns or operates~~

3315 ~~an eligible private school that is participating in the~~

3316 ~~scholarship program.~~

3317 ~~(d) Must provide scholarships, from eligible contributions,~~

3318 ~~to eligible students for the cost of:~~

3319 ~~1. Tuition and fees for an eligible private school; or~~

3320 ~~2. Transportation to a Florida public school in which a~~

3321 ~~student is enrolled and that is different from the school to~~

3322 ~~which the student was assigned or to a lab school as defined in~~

3323 ~~s. 1002.32.~~

3324 ~~(e) Must give first priority to eligible renewal students~~

3325 ~~who received a scholarship from an eligible nonprofit~~

3326 ~~scholarship funding organization or from the State of Florida~~

3327 ~~during the previous school year. The eligible nonprofit~~

3328 ~~scholarship funding organization must fully apply and exhaust~~

3329 ~~all funds available under this section and s. 1002.40(11)(i) for~~

3330 ~~renewal scholarship awards before awarding any initial~~

3331 ~~scholarships.~~

3332 ~~(f) Must provide a renewal or initial scholarship to an~~

3333 ~~eligible student on a first come, first served basis unless the~~

3334 ~~student qualifies for priority pursuant to paragraph (e). Each~~

3335 ~~eligible nonprofit scholarship funding organization must refer~~

581-01976-21 202148c1

3336 ~~any student eligible for a scholarship pursuant to this section~~

3337 ~~who did not receive a renewal or initial scholarship based~~

3338 ~~solely on the lack of available funds under this section and s.~~

3339 ~~1002.40(11)(i) to another eligible nonprofit scholarship funding~~

3340 ~~organization that may have funds available.~~

3341 ~~(g) May not restrict or reserve scholarships for use at a~~

3342 ~~particular private school or provide scholarships to a child of~~

3343 ~~an owner or operator.~~

3344 ~~(h) Must allow a student in foster care or out-of-home care~~

3345 ~~or a dependent child of a parent who is a member of the United~~

3346 ~~States Armed Forces to apply for a scholarship at any time.~~

3347 ~~(i) Must allow an eligible student to attend any eligible~~

3348 ~~private school and must allow a parent to transfer a scholarship~~

3349 ~~during a school year to any other eligible private school of the~~

3350 ~~parent's choice.~~

3351 ~~(j)1. May use eligible contributions received pursuant to~~

3352 ~~this section and ss. 212.099, 212.1832, and 1002.40 during the~~

3353 ~~state fiscal year in which such contributions are collected for~~

3354 ~~administrative expenses if the organization has operated as an~~

3355 ~~eligible nonprofit scholarship funding organization for at least~~

3356 ~~the preceding 3 fiscal years and did not have any findings of~~

3357 ~~material weakness or material noncompliance in its most recent~~

3358 ~~audit under paragraph (m). Administrative expenses from eligible~~

3359 ~~contributions may not exceed 3 percent of the total amount of~~

3360 ~~all scholarships awarded by an eligible scholarship funding~~

3361 ~~organization under this chapter. Such administrative expenses~~

3362 ~~must be reasonable and necessary for the organization's~~

3363 ~~management and distribution of scholarships awarded under this~~

3364 ~~chapter. No funds authorized under this subparagraph shall be~~



581-01976-21

202148c1

3365 ~~used for lobbying or political activity or expenses related to~~  
 3366 ~~lobbying or political activity. Up to one-third of the funds~~  
 3367 ~~authorized for administrative expenses under this subparagraph~~  
 3368 ~~may be used for expenses related to the recruitment of~~  
 3369 ~~contributions from taxpayers. An eligible nonprofit scholarship~~  
 3370 ~~funding organization may not charge an application fee.~~

3371 ~~2. Must expend for annual or partial-year scholarships an~~  
 3372 ~~amount equal to or greater than 75 percent of the net eligible~~  
 3373 ~~contributions remaining after administrative expenses during the~~  
 3374 ~~state fiscal year in which such contributions are collected. No~~  
 3375 ~~more than 25 percent of such net eligible contributions may be~~  
 3376 ~~carried forward to the following state fiscal year. All amounts~~  
 3377 ~~carried forward, for audit purposes, must be specifically~~  
 3378 ~~identified for particular students, by student name and the name~~  
 3379 ~~of the school to which the student is admitted, subject to the~~  
 3380 ~~requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g,~~  
 3381 ~~and the applicable rules and regulations issued pursuant~~  
 3382 ~~thereto. Any amounts carried forward shall be expended for~~  
 3383 ~~annual or partial-year scholarships in the following state~~  
 3384 ~~fiscal year. No later than September 30 of each year, net~~  
 3385 ~~eligible contributions remaining on June 30 of each year that~~  
 3386 ~~are in excess of the 25 percent that may be carried forward~~  
 3387 ~~shall be used to provide scholarships to eligible students or~~  
 3388 ~~transferred to other eligible nonprofit scholarship-funding~~  
 3389 ~~organizations to provide scholarships for eligible students. All~~  
 3390 ~~transferred funds must be deposited by each eligible nonprofit~~  
 3391 ~~scholarship funding organization receiving such funds into its~~  
 3392 ~~scholarship account. All transferred amounts received by any~~  
 3393 ~~eligible nonprofit scholarship-funding organization must be~~

Page 117 of 158

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581-01976-21

202148c1

3394 ~~separately disclosed in the annual financial audit required~~  
 3395 ~~under paragraph (m).~~

3396 ~~3. Must, before granting a scholarship for an academic~~  
 3397 ~~year, document each scholarship student's eligibility for that~~  
 3398 ~~academic year. A scholarship funding organization may not grant~~  
 3399 ~~multiyear scholarships in one approval process.~~

3400 ~~(k) Must maintain separate accounts for scholarship funds~~  
 3401 ~~and operating funds.~~

3402 ~~(l) With the prior approval of the Department of Education,~~  
 3403 ~~may transfer funds to another eligible nonprofit scholarship-~~  
 3404 ~~funding organization if additional funds are required to meet~~  
 3405 ~~scholarship demand at the receiving nonprofit scholarship-~~  
 3406 ~~funding organization. A transfer is limited to the greater of~~  
 3407 ~~\$500,000 or 20 percent of the total contributions received by~~  
 3408 ~~the nonprofit scholarship-funding organization making the~~  
 3409 ~~transfer. All transferred funds must be deposited by the~~  
 3410 ~~receiving nonprofit scholarship-funding organization into its~~  
 3411 ~~scholarship accounts. All transferred amounts received by any~~  
 3412 ~~nonprofit scholarship-funding organization must be separately~~  
 3413 ~~disclosed in the annual financial and compliance audit required~~  
 3414 ~~in this section.~~

3415 ~~(m) Must provide to the Auditor General and the Department~~  
 3416 ~~of Education a report on the results of an annual financial~~  
 3417 ~~audit of its accounts and records conducted by an independent~~  
 3418 ~~certified public accountant in accordance with auditing~~  
 3419 ~~standards generally accepted in the United States, government~~  
 3420 ~~auditing standards, and rules promulgated by the Auditor~~  
 3421 ~~General. The audit report must include a report on financial~~  
 3422 ~~statements presented in accordance with generally accepted~~

Page 118 of 158

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581-01976-21

202148c1

3423 ~~accounting principles. Audit reports must be provided to the~~  
 3424 ~~Auditor General and the Department of Education within 180 days~~  
 3425 ~~after completion of the eligible nonprofit scholarship funding~~  
 3426 ~~organization's fiscal year. The Auditor General shall review all~~  
 3427 ~~audit reports submitted pursuant to this paragraph. The Auditor~~  
 3428 ~~General shall request any significant items that were omitted in~~  
 3429 ~~violation of a rule adopted by the Auditor General. The items~~  
 3430 ~~must be provided within 45 days after the date of the request.~~  
 3431 ~~If the scholarship funding organization does not comply with the~~  
 3432 ~~Auditor General's request, the Auditor General shall notify the~~  
 3433 ~~Legislative Auditing Committee.~~

3434 ~~(n) Must prepare and submit quarterly reports to the~~  
 3435 ~~Department of Education pursuant to paragraph (9) (i). In~~  
 3436 ~~addition, an eligible nonprofit scholarship funding organization~~  
 3437 ~~must submit in a timely manner any information requested by the~~  
 3438 ~~Department of Education relating to the scholarship program.~~

3439 ~~(e)1.a. Must participate in the joint development of~~  
 3440 ~~agreed-upon procedures during the 2009-2010 state fiscal year.~~  
 3441 ~~The agreed-upon procedures must uniformly apply to all private~~  
 3442 ~~schools and must determine, at a minimum, whether the private~~  
 3443 ~~school has been verified as eligible by the Department of~~  
 3444 ~~Education under s. 1002.421; has an adequate accounting system,~~  
 3445 ~~system of financial controls, and process for deposit and~~  
 3446 ~~classification of scholarship funds; and has properly expended~~  
 3447 ~~scholarship funds for education-related expenses. During the~~  
 3448 ~~development of the procedures, the participating scholarship~~  
 3449 ~~funding organizations shall specify guidelines governing the~~  
 3450 ~~materiality of exceptions that may be found during the~~  
 3451 ~~accountant's performance of the procedures. The procedures and~~

Page 119 of 158

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581-01976-21

202148c1

3452 ~~guidelines shall be provided to private schools and the~~  
 3453 ~~Commissioner of Education by March 15, 2011.~~

3454 ~~b. Must participate in a joint review of the agreed-upon~~  
 3455 ~~procedures and guidelines developed under sub-subparagraph a.,~~  
 3456 ~~by February of each biennium, if the scholarship funding~~  
 3457 ~~organization provided more than \$250,000 in scholarship funds to~~  
 3458 ~~an eligible private school under this chapter during the state~~  
 3459 ~~fiscal year preceding the biennial review. If the procedures and~~  
 3460 ~~guidelines are revised, the revisions must be provided to~~  
 3461 ~~private schools and the Commissioner of Education by March 15 of~~  
 3462 ~~the year in which the revisions were completed. The revised~~  
 3463 ~~agreed-upon procedures shall take effect the subsequent school~~  
 3464 ~~year. For the 2018-2019 school year only, the joint review of~~  
 3465 ~~the agreed-upon procedures must be completed and the revisions~~  
 3466 ~~submitted to the commissioner no later than September 15, 2018.~~  
 3467 ~~The revised procedures are applicable to the 2018-2019 school~~  
 3468 ~~year.~~

3469 ~~e. Must monitor the compliance of a private school with s.~~  
 3470 ~~1002.421(1)(q) if the scholarship funding organization provided~~  
 3471 ~~the majority of the scholarship funding to the school. For each~~  
 3472 ~~private school subject to s. 1002.421(1)(q), the appropriate~~  
 3473 ~~scholarship funding organization shall annually notify the~~  
 3474 ~~Commissioner of Education by October 30 of:~~

3475 ~~(I) A private school's failure to submit a report required~~  
 3476 ~~under s. 1002.421(1)(q); or~~

3477 ~~(II) Any material exceptions set forth in the report~~  
 3478 ~~required under s. 1002.421(1)(q).~~

3479 ~~2. Must seek input from the accrediting associations that~~  
 3480 ~~are members of the Florida Association of Academic Nonpublic~~

Page 120 of 158

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581-01976-21

202148c1

3481 Schools and the Department of Education when jointly developing  
 3482 the agreed-upon procedures and guidelines under sub-subparagraph  
 3483 1.a. and conducting a review of those procedures and guidelines  
 3484 under sub-subparagraph 1.b.

3485 ~~(p) Must maintain the surety bond or letter of credit~~  
 3486 ~~required by subsection (15). The amount of the surety bond or~~  
 3487 ~~letter of credit may be adjusted quarterly to equal the actual~~  
 3488 ~~amount of undisbursed funds based upon submission by the~~  
 3489 ~~organization of a statement from a certified public accountant~~  
 3490 ~~verifying the amount of undisbursed funds. The requirements of~~  
 3491 ~~this paragraph are waived if the cost of acquiring a surety bond~~  
 3492 ~~or letter of credit exceeds the average 10 year cost of~~  
 3493 ~~acquiring a surety bond or letter of credit by 200 percent. The~~  
 3494 ~~requirements of this paragraph are waived for a state~~  
 3495 ~~university; or an independent college or university which is~~  
 3496 ~~eligible to participate in the William L. Boyd, IV, Effective~~  
 3497 ~~Access to Student Education Grant Program, located and chartered~~  
 3498 ~~in this state, is not for profit, and is accredited by the~~  
 3499 ~~Commission on Colleges of the Southern Association of Colleges~~  
 3500 ~~and Schools.~~

3501 ~~(q) Must provide to the Auditor General any information or~~  
 3502 ~~documentation requested in connection with an operational audit~~  
 3503 ~~of a scholarship funding organization conducted pursuant to s.~~  
 3504 ~~11.45.~~

3505 ~~Information and documentation provided to the Department of~~  
 3506 ~~Education and the Auditor General relating to the identity of a~~  
 3507 ~~taxpayer that provides an eligible contribution under this~~  
 3508 ~~section shall remain confidential at all times in accordance~~  
 3509

Page 121 of 158

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581-01976-21

202148c1

3510 with s. 213.053.

3511 ~~(7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~  
 3512 ~~PARTICIPATION.~~

3513 ~~(a) The parent must select an eligible private school and~~  
 3514 ~~apply for the admission of his or her child.~~

3515 ~~(b) The parent must inform the child's school district when~~  
 3516 ~~the parent withdraws his or her child to attend an eligible~~  
 3517 ~~private school.~~

3518 ~~(c) Any student participating in the scholarship program~~  
 3519 ~~must remain in attendance throughout the school year unless~~  
 3520 ~~excused by the school for illness or other good cause.~~

3521 ~~(d) Each parent and each student has an obligation to the~~  
 3522 ~~private school to comply with the private school's published~~  
 3523 ~~policies.~~

3524 ~~(e) The parent shall ensure that the student participating~~  
 3525 ~~in the scholarship program takes the norm-referenced assessment~~  
 3526 ~~offered by the private school. The parent may also choose to~~  
 3527 ~~have the student participate in the statewide assessments~~  
 3528 ~~pursuant to s. 1008.22. If the parent requests that the student~~  
 3529 ~~participating in the scholarship program take statewide~~  
 3530 ~~assessments pursuant to s. 1008.22 and the private school has~~  
 3531 ~~not chosen to offer and administer the statewide assessments,~~  
 3532 ~~the parent is responsible for transporting the student to the~~  
 3533 ~~assessment site designated by the school district.~~

3534 ~~(f) Upon receipt of a scholarship warrant from the eligible~~  
 3535 ~~nonprofit scholarship funding organization, the parent to whom~~  
 3536 ~~the warrant is made must restrictively endorse the warrant to~~  
 3537 ~~the private school for deposit into the account of the private~~  
 3538 ~~school. If payments are made by funds transfer, the parent must~~

Page 122 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

581-01976-21

202148c1

3539 ~~approve each payment before the scholarship funds may be~~  
 3540 ~~deposited. The parent may not designate any entity or individual~~  
 3541 ~~associated with the participating private school as the parent's~~  
 3542 ~~attorney in fact to endorse a scholarship warrant or approve a~~  
 3543 ~~funds transfer. A participant who fails to comply with this~~  
 3544 ~~paragraph forfeits the scholarship.~~

3545 ~~(g) The parent shall authorize the nonprofit scholarship-~~  
 3546 ~~funding organization to access information needed for income~~  
 3547 ~~eligibility determination and verification held by other state~~  
 3548 ~~or federal agencies, including the Department of Revenue, the~~  
 3549 ~~Department of Children and Families, the Department of~~  
 3550 ~~Education, the Department of Economic Opportunity, and the~~  
 3551 ~~Agency for Health Care Administration.~~

3552 ~~(8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An eligible~~  
 3553 ~~private school may be sectarian or nonsectarian and must:~~

3554 ~~(a) Comply with all requirements for private schools~~  
 3555 ~~participating in state school choice scholarship programs~~  
 3556 ~~pursuant to s. 1002.421.~~

3557 ~~(b)1. Annually administer or make provision for students~~  
 3558 ~~participating in the scholarship program in grades 3 through 10~~  
 3559 ~~to take one of the nationally norm-referenced tests identified~~  
 3560 ~~by the Department of Education or the statewide assessments~~  
 3561 ~~pursuant to s. 1008.22. Students with disabilities for whom~~  
 3562 ~~standardized testing is not appropriate are exempt from this~~  
 3563 ~~requirement. A participating private school must report a~~  
 3564 ~~student's scores to the parent. A participating private school~~  
 3565 ~~must annually report by August 15 the scores of all~~  
 3566 ~~participating students to a state university described in~~  
 3567 ~~paragraph (9)(f).~~

Page 123 of 158

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581-01976-21

202148c1

3568 ~~2. Administer the statewide assessments pursuant to s.~~  
 3569 ~~1008.22 if a private school chooses to offer the statewide~~  
 3570 ~~assessments. A participating private school may choose to offer~~  
 3571 ~~and administer the statewide assessments to all students who~~  
 3572 ~~attend the private school in grades 3 through 10 and must submit~~  
 3573 ~~a request in writing to the Department of Education by March 1~~  
 3574 ~~of each year in order to administer the statewide assessments in~~  
 3575 ~~the subsequent school year.~~

3576  
 3577 ~~If a private school fails to meet the requirements of this~~  
 3578 ~~subsection or s. 1002.421, the commissioner may determine that~~  
 3579 ~~the private school is ineligible to participate in the~~  
 3580 ~~scholarship program.~~

3581 ~~(9) DEPARTMENT OF EDUCATION OBLIGATIONS. The Department of~~  
 3582 ~~Education shall:~~

3583 ~~(a) Annually submit to the department and division, by~~  
 3584 ~~March 15, a list of eligible nonprofit scholarship-funding~~  
 3585 ~~organizations that meet the requirements of paragraph (2)(f).~~

3586 ~~(b) Annually verify the eligibility of nonprofit~~  
 3587 ~~scholarship-funding organizations that meet the requirements of~~  
 3588 ~~paragraph (2)(f).~~

3589 ~~(c) Annually verify the eligibility of expenditures as~~  
 3590 ~~provided in paragraph (6)(d) using the audit required by~~  
 3591 ~~paragraph (6)(m) and s. 11.45(2)(l).~~

3592 ~~(d) Cross-check the list of participating scholarship~~  
 3593 ~~students with the public school enrollment lists to avoid~~  
 3594 ~~duplication.~~

3595 ~~(e) Maintain a list of nationally norm-referenced tests~~  
 3596 ~~identified for purposes of satisfying the testing requirement in~~

Page 124 of 158

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581-01976-21

202148c1

3597 subparagraph (8) (b)1. The tests must meet industry standards of  
3598 quality in accordance with State Board of Education rule.

3599 ~~(f) Issue a project grant award to a state university, to~~  
3600 ~~which participating private schools must report the scores of~~  
3601 ~~participating students on the nationally norm referenced tests~~  
3602 ~~or the statewide assessments administered by the private school~~  
3603 ~~in grades 3 through 10. The project term is 2 years, and the~~  
3604 ~~amount of the project is up to \$250,000 per year. The project~~  
3605 ~~grant award must be reissued in 2-year intervals in accordance~~  
3606 ~~with this paragraph.~~

3607 1. The state university must annually report to the  
3608 Department of Education on the student performance of  
3609 participating students:

3610 a. On a statewide basis. The report shall also include, to  
3611 the extent possible, a comparison of scholarship students'  
3612 performance to the statewide student performance of public  
3613 school students with socioeconomic backgrounds similar to those  
3614 of students participating in the scholarship program. To  
3615 minimize costs and reduce time required for the state  
3616 university's analysis and evaluation, the Department of  
3617 Education shall coordinate with the state university to provide  
3618 data to the state university in order to conduct analyses of  
3619 matched students from public school assessment data and  
3620 calculate control group student performance using an agreed-upon  
3621 methodology with the state university; and

3622 b. On an individual school basis. The annual report must  
3623 include student performance for each participating private  
3624 school in which at least 51 percent of the total enrolled  
3625 students in the private school participated in the Florida Tax

Page 125 of 158

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581-01976-21

202148c1

3626 ~~Credit Scholarship Program in the prior school year. The report~~  
3627 ~~shall be according to each participating private school, and for~~  
3628 ~~participating students, in which there are at least 30~~  
3629 ~~participating students who have scores for tests administered.~~  
3630 ~~If the state university determines that the 30 participating~~  
3631 ~~student cell size may be reduced without disclosing personally~~  
3632 ~~identifiable information, as described in 34 C.F.R. s. 99.12, of~~  
3633 ~~a participating student, the state university may reduce the~~  
3634 ~~participating student cell size, but the cell size must not be~~  
3635 ~~reduced to less than 10 participating students. The department~~  
3636 ~~shall provide each private school's prior school year's student~~  
3637 ~~enrollment information to the state university no later than~~  
3638 ~~June 15 of each year, or as requested by the state university.~~

3639 2. The sharing and reporting of student performance data  
3640 under this paragraph must be in accordance with requirements of  
3641 ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family  
3642 Educational Rights and Privacy Act, and the applicable rules and  
3643 regulations issued pursuant thereto, and shall be for the sole  
3644 purpose of creating the annual report required by subparagraph  
3645 1. All parties must preserve the confidentiality of such  
3646 information as required by law. The annual report must not  
3647 disaggregate data to a level that will identify individual  
3648 participating schools, except as required under sub-subparagraph  
3649 1.b., or disclose the academic level of individual students.

3650 3. The annual report required by subparagraph 1. shall be  
3651 published by the Department of Education on its website.

3652 ~~(g) Notify an eligible nonprofit scholarship funding~~  
3653 ~~organization of any of the organization's identified students~~  
3654 ~~who are receiving educational scholarships pursuant to chapter~~

Page 126 of 158

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581-01976-21

202148c1

3655 ~~1002.~~

3656 ~~(h) Notify an eligible nonprofit scholarship funding~~

3657 ~~organization of any of the organization's identified students~~

3658 ~~who are receiving tax credit scholarships from other eligible~~

3659 ~~nonprofit scholarship funding organizations.~~

3660 ~~(i) Require quarterly reports by an eligible nonprofit~~

3661 ~~scholarship funding organization regarding the number of~~

3662 ~~students participating in the scholarship program, the private~~

3663 ~~schools at which the students are enrolled, and other~~

3664 ~~information deemed necessary by the Department of Education.~~

3665 ~~(j) Provide a process to match the direct certification~~

3666 ~~list with the scholarship application data submitted by any~~

3667 ~~nonprofit scholarship funding organization eligible to receive~~

3668 ~~the 3-percent administrative allowance under paragraph (6) (j).~~

3669 ~~(10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—~~

3670 ~~(a) Upon the request of any eligible nonprofit scholarship~~

3671 ~~funding organization, a school district shall inform all~~

3672 ~~households within the district receiving free or reduced-priced~~

3673 ~~meals under the National School Lunch Act of their eligibility~~

3674 ~~to apply for a tax credit scholarship. The form of such notice~~

3675 ~~shall be provided by the eligible nonprofit scholarship funding~~

3676 ~~organization, and the district shall include the provided form,~~

3677 ~~if requested by the organization, in any normal correspondence~~

3678 ~~with eligible households. If an eligible nonprofit scholarship~~

3679 ~~funding organization requests a special communication to be~~

3680 ~~issued to households within the district receiving free or~~

3681 ~~reduced price meals under the National School Lunch Act, the~~

3682 ~~organization shall reimburse the district for the cost of~~

3683 ~~postage. Such notice is limited to once a year.~~

Page 127 of 158

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581-01976-21

202148c1

3684 ~~(b) Upon the request of the Department of Education, a~~

3685 ~~school district shall coordinate with the department to provide~~

3686 ~~to a participating private school the statewide assessments~~

3687 ~~administered under s. 1008.22 and any related materials for~~

3688 ~~administering the assessments. A school district is responsible~~

3689 ~~for implementing test administrations at a participating private~~

3690 ~~school, including the:~~

3691 ~~1. Provision of training for private school staff on test~~

3692 ~~security and assessment administration procedures;~~

3693 ~~2. Distribution of testing materials to a private school;~~

3694 ~~3. Retrieval of testing materials from a private school;~~

3695 ~~4. Provision of the required format for a private school to~~

3696 ~~submit information to the district for test administration and~~

3697 ~~enrollment purposes; and~~

3698 ~~5. Provision of any required assistance, monitoring, or~~

3699 ~~investigation at a private school.~~

3700 ~~(11) SCHOLARSHIP AMOUNT AND PAYMENT.—~~

3701 ~~(a) The scholarship amount provided to any student for any~~

3702 ~~single school year by an eligible nonprofit scholarship funding~~

3703 ~~organization from eligible contributions shall be for total~~

3704 ~~costs authorized under paragraph (6) (d), not to exceed annual~~

3705 ~~limits, which shall be determined as follows:~~

3706 ~~1. For a student who received a scholarship in the 2018-~~

3707 ~~2019 school year, who remains eligible, and who is enrolled in~~

3708 ~~an eligible private school, the amount shall be the greater~~

3709 ~~amount calculated pursuant to subparagraph 2. or a percentage of~~

3710 ~~the unweighted FTE funding amount for the 2018-2019 state fiscal~~

3711 ~~year and thereafter as follows:~~

3712 ~~a. Eighty-eight percent for a student enrolled in~~

Page 128 of 158

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581-01976-21 202148c1

3713 kindergarten through grade 5.

3714 ~~b. Ninety-two percent for a student enrolled in grade 6~~

3715 ~~through grade 8.~~

3716 ~~c. Ninety-six percent for a student enrolled in grade 9~~

3717 ~~through grade 12.~~

3718 ~~2. For students initially eligible in the 2019-2020 school~~

3719 ~~year or thereafter, the calculated amount for a student to~~

3720 ~~attend an eligible private school shall be based upon the grade~~

3721 ~~level and school district in which the student resides as 95~~

3722 ~~percent of the funds per unweighted full-time equivalent in the~~

3723 ~~Florida Education Finance Program for a student in the basic~~

3724 ~~program established pursuant to s. 1011.62(1)(c)1., plus a per-~~

3725 ~~full time equivalent share of funds for all categorical~~

3726 ~~programs, except for the Exceptional Student Education~~

3727 ~~Guaranteed Allocation.~~

3728 ~~3. The scholarship amount awarded to a student enrolled in~~

3729 ~~a Florida public school in which a student is enrolled and that~~

3730 ~~is different from the school to which the student was assigned~~

3731 ~~or in a lab school as defined in s. 1002.32, is limited to \$750.~~

3732 ~~(b) Payment of the scholarship by the eligible nonprofit~~

3733 ~~scholarship-funding organization shall be by individual warrant~~

3734 ~~made payable to the student's parent or by funds transfer,~~

3735 ~~including, but not limited to, debit cards, electronic payment~~

3736 ~~cards, or any other means of payment that the department deems~~

3737 ~~to be commercially viable or cost-effective. If the payment is~~

3738 ~~made by warrant, the warrant must be delivered by the eligible~~

3739 ~~nonprofit scholarship-funding organization to the private school~~

3740 ~~of the parent's choice, and the parent shall restrictively~~

3741 ~~endorse the warrant to the private school. An eligible nonprofit~~

Page 129 of 158

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581-01976-21 202148c1

3742 ~~scholarship-funding organization shall ensure that the parent to~~

3743 ~~whom the warrant is made restrictively endorsed the warrant to~~

3744 ~~the private school for deposit into the account of the private~~

3745 ~~school or that the parent has approved a funds transfer before~~

3746 ~~any scholarship funds are deposited.~~

3747 ~~(e) An eligible nonprofit scholarship-funding organization~~

3748 ~~shall obtain verification from the private school of a student's~~

3749 ~~continued attendance at the school for each period covered by a~~

3750 ~~scholarship payment.~~

3751 ~~(d) Payment of the scholarship shall be made by the~~

3752 ~~eligible nonprofit scholarship-funding organization no less~~

3753 ~~frequently than on a quarterly basis.~~

3754 ~~(12) ADMINISTRATION; RULES.~~

3755 ~~(a) The department, the division, and the Department of~~

3756 ~~Education shall develop a cooperative agreement to assist in the~~

3757 ~~administration of this section.~~

3758 ~~(b) The department shall adopt rules necessary to~~

3759 ~~administer this section and ss. 211.0251, 212.1831, 220.1875,~~

3760 ~~561.1211, and 624.51055, including rules establishing~~

3761 ~~application forms, procedures governing the approval of tax~~

3762 ~~credits and carryforward tax credits under subsection (5), and~~

3763 ~~procedures to be followed by taxpayers when claiming approved~~

3764 ~~tax credits on their returns.~~

3765 ~~(c) The division shall adopt rules necessary to administer~~

3766 ~~its responsibilities under this section and s. 561.1211.~~

3767 ~~(d) The State Board of Education shall adopt rules to~~

3768 ~~administer the responsibilities of the Department of Education~~

3769 ~~and the Commissioner of Education under this section.~~

3770 ~~(4)(13) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.-All eligible~~

Page 130 of 158

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581-01976-21

202148c1

3771 contributions received by the department and the division must  
 3772 by an eligible nonprofit scholarship funding organization shall  
 3773 be deposited into a designated student fund and used for K-12  
 3774 education funding in a manner consistent with s. 17.57(2).

3775 ~~(14) PRESERVATION OF CREDIT. If any provision or portion of~~  
 3776 ~~this section, s. 211.0251, s. 212.1831, s. 220.1875, s.~~  
 3777 ~~561.1211, or s. 624.51055 or the application thereof to any~~  
 3778 ~~person or circumstance is held unconstitutional by any court or~~  
 3779 ~~is otherwise declared invalid, the unconstitutionality or~~  
 3780 ~~invalidity shall not affect any credit earned under s. 211.0251,~~  
 3781 ~~s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any~~  
 3782 ~~taxpayer with respect to any contribution paid to an eligible~~  
 3783 ~~nonprofit scholarship funding organization before the date of a~~  
 3784 ~~determination of unconstitutionality or invalidity. Such credit~~  
 3785 ~~shall be allowed at such time and in such a manner as if a~~  
 3786 ~~determination of unconstitutionality or invalidity had not been~~  
 3787 ~~made, provided that nothing in this subsection by itself or in~~  
 3788 ~~combination with any other provision of law shall result in the~~  
 3789 ~~allowance of any credit to any taxpayer in excess of one dollar~~  
 3790 ~~of credit for each dollar paid to an eligible nonprofit~~  
 3791 ~~scholarship funding organization.~~

3792 ~~(15) NONPROFIT SCHOLARSHIP FUNDING ORGANIZATIONS;~~  
 3793 ~~APPLICATION. In order to participate in the scholarship program~~  
 3794 ~~created under this section, a charitable organization that seeks~~  
 3795 ~~to be a nonprofit scholarship funding organization must submit~~  
 3796 ~~an application for initial approval or renewal to the Office of~~  
 3797 ~~Independent Education and Parental Choice no later than~~  
 3798 ~~September 1 of each year before the school year for which the~~  
 3799 ~~organization intends to offer scholarships.~~

Page 131 of 158

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581-01976-21

202148c1

3800 ~~(a) An application for initial approval must include:~~  
 3801 ~~1. A copy of the organization's incorporation documents and~~  
 3802 ~~registration with the Division of Corporations of the Department~~  
 3803 ~~of State.~~  
 3804 ~~2. A copy of the organization's Internal Revenue Service~~  
 3805 ~~determination letter as a s. 501(c)(3) not-for-profit~~  
 3806 ~~organization.~~  
 3807 ~~3. A description of the organization's financial plan that~~  
 3808 ~~demonstrates sufficient funds to operate throughout the school~~  
 3809 ~~year.~~  
 3810 ~~4. A description of the geographic region that the~~  
 3811 ~~organization intends to serve and an analysis of the demand and~~  
 3812 ~~unmet need for eligible students in that area.~~  
 3813 ~~5. The organization's organizational chart.~~  
 3814 ~~6. A description of the criteria and methodology that the~~  
 3815 ~~organization will use to evaluate scholarship eligibility.~~  
 3816 ~~7. A description of the application process, including~~  
 3817 ~~deadlines and any associated fees.~~  
 3818 ~~8. A description of the deadlines for attendance~~  
 3819 ~~verification and scholarship payments.~~  
 3820 ~~9. A copy of the organization's policies on conflict of~~  
 3821 ~~interest and whistleblowers.~~  
 3822 ~~10. A copy of a surety bond or letter of credit to secure~~  
 3823 ~~the faithful performance of the obligations of the eligible~~  
 3824 ~~nonprofit scholarship funding organization in accordance with~~  
 3825 ~~this section in an amount equal to 25 percent of the scholarship~~  
 3826 ~~funds anticipated for each school year or \$100,000, whichever is~~  
 3827 ~~greater. The surety bond or letter of credit must specify that~~  
 3828 ~~any claim against the bond or letter of credit may be made only~~

Page 132 of 158

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581-01976-21

202148c1

3829 by an eligible nonprofit scholarship funding organization to  
 3830 provide scholarships to and on behalf of students who would have  
 3831 had scholarships funded if it were not for the diversion of  
 3832 funds giving rise to the claim against the bond or letter of  
 3833 credit.

3834 (b) In addition to the information required by  
 3835 subparagraphs (a)1.-9., an application for renewal must include:

3836 1. A surety bond or letter of credit to secure the faithful  
 3837 performance of the obligations of the eligible nonprofit  
 3838 scholarship funding organization in accordance with this section  
 3839 equal to the amount of undisbursed donations held by the  
 3840 organization based on the annual report submitted pursuant to  
 3841 paragraph (6) (m). The amount of the surety bond or letter of  
 3842 credit must be at least \$100,000, but not more than \$25 million.  
 3843 The surety bond or letter of credit must specify that any claim  
 3844 against the bond or letter of credit may be made only by an  
 3845 eligible nonprofit scholarship funding organization to provide  
 3846 scholarships to and on behalf of students who would have had  
 3847 scholarships funded if it were not for the diversion of funds  
 3848 giving rise to the claim against the bond or letter of credit.

3849 2. The organization's completed Internal Revenue Service  
 3850 Form 990 submitted no later than November 30 of the year before  
 3851 the school year that the organization intends to offer the  
 3852 scholarships, notwithstanding the September 1 application  
 3853 deadline.

3854 3. A copy of the statutorily required audit to the  
 3855 Department of Education and Auditor General.

3856 4. An annual report that includes:

3857 a. The number of students who completed applications, by

Page 133 of 158

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581-01976-21

202148c1

3858 county and by grade.

3859 b. The number of students who were approved for  
 3860 scholarships, by county and by grade.

3861 c. The number of students who received funding for  
 3862 scholarships within each funding category, by county and by  
 3863 grade.

3864 d. The amount of funds received, the amount of funds  
 3865 distributed in scholarships, and an accounting of remaining  
 3866 funds and the obligation of those funds.

3867 e. A detailed accounting of how the organization spent the  
 3868 administrative funds allowable under paragraph (6) (j).

3869 (c) In consultation with the Department of Revenue and the  
 3870 Chief Financial Officer, the Office of Independent Education and  
 3871 Parental Choice shall review the application. The Department of  
 3872 Education shall notify the organization in writing of any  
 3873 deficiencies within 30 days after receipt of the application and  
 3874 allow the organization 30 days to correct any deficiencies.

3875 (d) Within 30 days after receipt of the finalized  
 3876 application by the Office of Independent Education and Parental  
 3877 Choice, the Commissioner of Education shall recommend approval  
 3878 or disapproval of the application to the State Board of  
 3879 Education. The State Board of Education shall consider the  
 3880 application and recommendation at the next scheduled meeting,  
 3881 adhering to appropriate meeting notice requirements. If the  
 3882 State Board of Education disapproves the organization's  
 3883 application, it shall provide the organization with a written  
 3884 explanation of that determination. The State Board of  
 3885 Education's action is not subject to chapter 120.

3886 (e) If the State Board of Education disapproves the renewal

Page 134 of 158

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581-01976-21

202148c1

3887 of a nonprofit scholarship funding organization, the  
 3888 organization must notify the affected eligible students and  
 3889 parents of the decision within 15 days after disapproval. An  
 3890 eligible student affected by the disapproval of an  
 3891 organization's participation remains eligible under this section  
 3892 until the end of the school year in which the organization was  
 3893 disapproved. The student must apply and be accepted by another  
 3894 eligible nonprofit scholarship funding organization for the  
 3895 upcoming school year. The student shall be given priority in  
 3896 accordance with paragraph (6)(f).

3897 (f) All remaining funds held by a nonprofit scholarship  
 3898 funding organization that is disapproved for participation must  
 3899 be transferred to other eligible nonprofit scholarship funding  
 3900 organizations to provide scholarships for eligible students. All  
 3901 transferred funds must be deposited by each eligible nonprofit  
 3902 scholarship funding organization receiving such funds into its  
 3903 scholarship account. All transferred amounts received by any  
 3904 eligible nonprofit scholarship funding organization must be  
 3905 separately disclosed in the annual financial audit required  
 3906 under subsection (6).

3907 (g) A nonprofit scholarship funding organization is a  
 3908 renewing organization if it maintains continuous approval and  
 3909 participation in the program. An organization that chooses not  
 3910 to participate for 1 year or more or is disapproved to  
 3911 participate for 1 year or more must submit an application for  
 3912 initial approval in order to participate in the program again.

3913 (h) The State Board of Education shall adopt rules  
 3914 providing guidelines for receiving, reviewing, and approving  
 3915 applications for new and renewing nonprofit scholarship funding

Page 135 of 158

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581-01976-21

202148c1

3916 organizations. The rules must include a process for compiling  
 3917 input and recommendations from the Chief Financial Officer, the  
 3918 Department of Revenue, and the Department of Education. The  
 3919 rules must also require that the nonprofit scholarship funding  
 3920 organization make a brief presentation to assist the State Board  
 3921 of Education in its decision.

3922 (i) A state university, or an independent college or  
 3923 university which is eligible to participate in the William L.  
 3924 Boyd, IV, Effective Access to Student Education Grant Program,  
 3925 located and chartered in this state, is not for profit, and is  
 3926 accredited by the Commission on Colleges of the Southern  
 3927 Association of Colleges and Schools, is exempt from the initial  
 3928 or renewal application process, but must file a registration  
 3929 notice with the Department of Education to be an eligible  
 3930 nonprofit scholarship funding organization. The State Board of  
 3931 Education shall adopt rules that identify the procedure for  
 3932 filing the registration notice with the department. The rules  
 3933 must identify appropriate reporting requirements for fiscal,  
 3934 programmatic, and performance accountability purposes consistent  
 3935 with this section, but shall not exceed the requirements for  
 3936 eligible nonprofit scholarship funding organizations for  
 3937 charitable organizations.

3938 Section 21. Section 1002.40, Florida Statutes, is amended  
 3939 to read:

3940 1002.40 The Hope Scholarship Florida K-12 Education Funding  
 3941 Tax Credit Program.—

3942 (1) PURPOSE. The Hope Scholarship Program is established to  
 3943 provide the parent of a public school student who was subjected  
 3944 to an incident listed in subsection (3) an opportunity to

Page 136 of 158

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581-01976-21

202148c1

3945 ~~transfer the student to another public school or to request a~~  
 3946 ~~scholarship for the student to enroll in and attend an eligible~~  
 3947 ~~private school.~~

3948 ~~(2) DEFINITIONS.—As used in this section, the term:~~

3949 ~~(a) "Dealer" has the same meaning as provided in s. 212.06.~~

3950 ~~(b) "Department" means the Department of Education.~~

3951 ~~(c) "Designated agent" has the same meaning as provided in~~  
 3952 ~~s. 212.06(10).~~

3953 ~~(c)(d) "Eligible contribution" or "contribution" means the~~  
 3954 ~~amount of tax paid by a monetary contribution from a person~~  
 3955 ~~purchasing a motor vehicle, subject to the restrictions provided~~  
 3956 ~~in this section, and designated by the purchaser to be used for~~  
 3957 ~~K-12 education funding an eligible nonprofit scholarship funding~~  
 3958 ~~organization. The person making the contribution may not~~  
 3959 ~~designate a specific student as the beneficiary of the~~  
 3960 ~~contribution.~~

3961 ~~(e) "Eligible nonprofit scholarship funding organization"~~  
 3962 ~~or "organization" has the same meaning as provided in s.~~  
 3963 ~~1002.395(2)(f).~~

3964 ~~(f) "Eligible private school" has the same meaning as~~  
 3965 ~~provided in s. 1002.395(2)(g).~~

3966 ~~(d)(g) "Motor vehicle" has the same meaning as provided in~~  
 3967 ~~s. 320.01(1)(a), but does not include a heavy truck, truck~~  
 3968 ~~tractor, trailer, or motorcycle.~~

3969 ~~(h) "Parent" means a resident of this state who is a~~  
 3970 ~~parent, as defined in s. 1000.21, and whose student reported an~~  
 3971 ~~incident in accordance with subsection (6).~~

3972 ~~(i) "Program" means the Hope Scholarship Program.~~

3973 ~~(j) "School" means any educational program or activity~~

Page 137 of 158

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581-01976-21

202148c1

3974 ~~conducted by a public K-12 educational institution, any school-~~  
 3975 ~~related or school-sponsored program or activity, and riding on a~~  
 3976 ~~school bus, as defined in s. 1006.25(1), including waiting at a~~  
 3977 ~~school bus stop.~~

3978 ~~(k) "Unweighted FTE funding amount" means the statewide~~  
 3979 ~~average total funds per unweighted full-time equivalent funding~~  
 3980 ~~amount that is incorporated by reference in the General~~  
 3981 ~~Appropriations Act, or by a subsequent special appropriations~~  
 3982 ~~act, for the applicable state fiscal year.~~

3983 ~~(3) PROGRAM ELIGIBILITY.—Beginning with the 2018-2019~~  
 3984 ~~school year, contingent upon available funds, and on a first-~~  
 3985 ~~come, first served basis, a student enrolled in a Florida public~~  
 3986 ~~school in kindergarten through grade 12 is eligible for a~~  
 3987 ~~scholarship under this program if the student reported an~~  
 3988 ~~incident in accordance with subsection (6). For purposes of this~~  
 3989 ~~section, the term "incident" means battery; harassment; hazing;~~  
 3990 ~~bullying; kidnapping; physical attack; robbery; sexual offenses;~~  
 3991 ~~harassment, assault, or battery; threat or intimidation; or~~  
 3992 ~~fighting at school, as defined by the department in accordance~~  
 3993 ~~with s. 1006.09(6).~~

3994 ~~(4) PROGRAM PROHIBITIONS.—Payment of a scholarship to a~~  
 3995 ~~student enrolled in a private school may not be made if a~~  
 3996 ~~student is:~~

3997 ~~(a) Enrolled in a public school, including, but not limited~~  
 3998 ~~to, the Florida School for the Deaf and the Blind; the College-~~  
 3999 ~~Preparatory Boarding Academy; a developmental research school~~  
 4000 ~~authorized under s. 1002.32; or a charter school authorized~~  
 4001 ~~under s. 1002.33, s. 1002.331, or s. 1002.332;~~

4002 ~~(b) Enrolled in a school operating for the purpose of~~

Page 138 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

581-01976-21 202148c1

4003 ~~providing educational services to youth in the Department of~~  
 4004 ~~Juvenile Justice commitment programs;~~

4005 ~~(c) Participating in a virtual school, correspondence~~  
 4006 ~~school, or distance learning program that receives state funding~~  
 4007 ~~pursuant to the student's participation unless the participation~~  
 4008 ~~is limited to no more than two courses per school year; or~~

4009 ~~(d) Receiving any other educational scholarship pursuant to~~  
 4010 ~~this chapter.~~

4011 ~~(5) TERM OF HOPE SCHOLARSHIP. For purposes of continuity of~~  
 4012 ~~educational choice, a Hope scholarship shall remain in force~~  
 4013 ~~until the student returns to public school or graduates from~~  
 4014 ~~high school, whichever occurs first. A scholarship student who~~  
 4015 ~~enrolls in a public school or public school program is~~  
 4016 ~~considered to have returned to a public school for the purpose~~  
 4017 ~~of determining the end of the scholarship's term.~~

4018 ~~(6) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.~~

4019 ~~(a) Upon receipt of a report of an incident, the school~~  
 4020 ~~principal, or his or her designee, shall provide a copy of the~~  
 4021 ~~report to the parent and investigate the incident to determine~~  
 4022 ~~if the incident must be reported as required by s. 1006.09(6).~~  
 4023 ~~Within 24 hours after receipt of the report, the principal or~~  
 4024 ~~his or her designee shall provide a copy of the report to the~~  
 4025 ~~parent of the alleged offender and to the superintendent. Upon~~  
 4026 ~~conclusion of the investigation or within 15 days after the~~  
 4027 ~~incident was reported, whichever occurs first, the school~~  
 4028 ~~district shall notify the parent of the program and offer the~~  
 4029 ~~parent an opportunity to enroll his or her student in another~~  
 4030 ~~public school that has capacity or to request and receive a~~  
 4031 ~~scholarship to attend an eligible private school, subject to~~

581-01976-21 202148c1

4032 ~~available funding. A parent who chooses to enroll his or her~~  
 4033 ~~student in a public school located outside the district in which~~  
 4034 ~~the student resides pursuant to s. 1002.31 shall be eligible for~~  
 4035 ~~a scholarship to transport the student as provided in paragraph~~  
 4036 ~~(11)(b).~~

4037 ~~(b) For each student participating in the program in an~~  
 4038 ~~eligible private school who chooses to participate in the~~  
 4039 ~~statewide assessments under s. 1008.22 or the Florida Alternate~~  
 4040 ~~Assessment, the school district in which the student resides~~  
 4041 ~~must notify the student and his or her parent about the~~  
 4042 ~~locations and times to take all statewide assessments.~~

4043 ~~(7) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An eligible~~  
 4044 ~~private school may be sectarian or nonsectarian and shall:~~

4045 ~~(a) Comply with all requirements for private schools~~  
 4046 ~~participating in state school choice scholarship programs~~  
 4047 ~~pursuant to this section and s. 1002.421.~~

4048 ~~(b)1. Annually administer or make provision for students~~  
 4049 ~~participating in the program in grades 3 through 10 to take one~~  
 4050 ~~of the nationally norm-referenced tests identified by the~~  
 4051 ~~department or the statewide assessments pursuant to s. 1008.22.~~  
 4052 ~~Students with disabilities for whom standardized testing is not~~  
 4053 ~~appropriate are exempt from this requirement. A participating~~  
 4054 ~~private school shall report a student's scores to his or her~~  
 4055 ~~parent.~~

4056 ~~2. Administer the statewide assessments pursuant to s.~~  
 4057 ~~1008.22 if a private school chooses to offer the statewide~~  
 4058 ~~assessments. A participating private school may choose to offer~~  
 4059 ~~and administer the statewide assessments to all students who~~  
 4060 ~~attend the private school in grades 3 through 10 and must submit~~

581-01976-21

202148c1

4061 a request in writing to the department by March 1 of each year  
 4062 in order to administer the statewide assessments in the  
 4063 subsequent school year.

4064

4065 ~~If a private school fails to meet the requirements of this~~  
 4066 ~~subsection or s. 1002.421, the commissioner may determine that~~  
 4067 ~~the private school is ineligible to participate in the program.~~

4068 ~~(8) DEPARTMENT OF EDUCATION OBLIGATIONS. The department~~  
 4069 ~~shall:~~

4070 ~~(a) Cross-check the list of participating scholarship~~  
 4071 ~~students with the public school enrollment lists to avoid~~  
 4072 ~~duplication.~~

4073 ~~(b) Maintain a list of nationally norm referenced tests~~  
 4074 ~~identified for purposes of satisfying the testing requirement in~~  
 4075 ~~paragraph (9) (f). The tests must meet industry standards of~~  
 4076 ~~quality in accordance with State Board of Education rule.~~

4077 ~~(c) Require quarterly reports by an eligible nonprofit~~  
 4078 ~~scholarship funding organization regarding the number of~~  
 4079 ~~students participating in the program, the private schools in~~  
 4080 ~~which the students are enrolled, and other information deemed~~  
 4081 ~~necessary by the department.~~

4082 ~~(d) Contract with an independent entity to provide an~~  
 4083 ~~annual evaluation of the program by:~~

4084 ~~1. Reviewing the school bullying prevention education~~  
 4085 ~~program, climate, and code of student conduct of each public~~  
 4086 ~~school from which 10 or more students transferred to another~~  
 4087 ~~public school or private school using the Hope scholarship to~~  
 4088 ~~determine areas in the school or school district procedures~~  
 4089 ~~involving reporting, investigating, and communicating a parent's~~

Page 141 of 158

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581-01976-21

202148c1

4090 and student's rights that are in need of improvement. At a  
 4091 minimum, the review must include:

4092 ~~a. An assessment of the investigation time and quality of~~  
 4093 ~~the response of the school and the school district.~~

4094 ~~b. An assessment of the effectiveness of communication~~  
 4095 ~~procedures with the students involved in an incident, the~~  
 4096 ~~students' parents, and the school and school district personnel.~~

4097 ~~c. An analysis of school incident and discipline data.~~  
 4098 ~~d. The challenges and obstacles relating to implementing~~  
 4099 ~~recommendations from the review.~~

4100 ~~2. Reviewing the school bullying prevention education~~  
 4101 ~~program, climate, and code of student conduct of each public~~  
 4102 ~~school to which a student transferred if the student was from a~~  
 4103 ~~school identified in subparagraph 1. in order to identify best~~  
 4104 ~~practices and make recommendations to a public school at which~~  
 4105 ~~the incidents occurred.~~

4106 ~~3. Reviewing the performance of participating students~~  
 4107 ~~enrolled in a private school in which at least 51 percent of the~~  
 4108 ~~total enrolled students in the prior school year participated in~~  
 4109 ~~the program and in which there are at least 10 participating~~  
 4110 ~~students who have scores for tests administered.~~

4111 ~~4. Surveying the parents of participating students to~~  
 4112 ~~determine academic, safety, and school climate satisfaction and~~  
 4113 ~~to identify any challenges to or obstacles in addressing the~~  
 4114 ~~incident or relating to the use of the scholarship.~~

4115 ~~(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~  
 4116 ~~PARTICIPATION. A parent who applies for a Hope scholarship is~~  
 4117 ~~exercising his or her parental option to place his or her~~  
 4118 ~~student in an eligible private school.~~

Page 142 of 158

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581-01976-21

202148c1

4119 ~~(a) The parent must select an eligible private school and~~  
 4120 ~~apply for the admission of his or her student.~~

4121 ~~(b) The parent must inform the student's school district~~  
 4122 ~~when the parent withdraws his or her student to attend an~~  
 4123 ~~eligible private school.~~

4124 ~~(c) Any student participating in the program must remain in~~  
 4125 ~~attendance throughout the school year unless excused by the~~  
 4126 ~~school for illness or other good cause.~~

4127 ~~(d) Each parent and each student has an obligation to the~~  
 4128 ~~private school to comply with such school's published policies.~~

4129 ~~(e) Upon reasonable notice to the department and the school~~  
 4130 ~~district, the parent may remove the student from the private~~  
 4131 ~~school and place the student in a public school in accordance~~  
 4132 ~~with this section.~~

4133 ~~(f) The parent must ensure that the student participating~~  
 4134 ~~in the program takes the norm-referenced assessment offered by~~  
 4135 ~~the private school. The parent may also choose to have the~~  
 4136 ~~student participate in the statewide assessments pursuant to s.~~  
 4137 ~~1008.22. If the parent requests that the student take the~~  
 4138 ~~statewide assessments pursuant to s. 1008.22 and the private~~  
 4139 ~~school has not chosen to offer and administer the statewide~~  
 4140 ~~assessments, the parent is responsible for transporting the~~  
 4141 ~~student to the assessment site designated by the school~~  
 4142 ~~district.~~

4143 ~~(g) Upon receipt of a scholarship warrant, the parent to~~  
 4144 ~~whom the warrant is made must restrictively endorse the warrant~~  
 4145 ~~to the private school for deposit into the account of such~~  
 4146 ~~school. If payment is made by funds transfer in accordance with~~  
 4147 ~~paragraph (11)(d), the parent must approve each payment before~~

Page 143 of 158

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581-01976-21

202148c1

4148 ~~the scholarship funds may be deposited. The parent may not~~  
 4149 ~~designate any entity or individual associated with the~~  
 4150 ~~participating private school as the parent's attorney in fact to~~  
 4151 ~~endorse a scholarship warrant or approve a funds transfer. A~~  
 4152 ~~parent who fails to comply with this paragraph forfeits the~~  
 4153 ~~scholarship.~~

4154 ~~(10) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~  
 4155 ~~ORGANIZATIONS.—An eligible nonprofit scholarship funding~~  
 4156 ~~organization may establish scholarships for eligible students~~  
 4157 ~~by:~~

4158 ~~(a) Receiving applications and determining student~~  
 4159 ~~eligibility in accordance with the requirements of this section.~~

4160 ~~(b) Notifying parents of their receipt of a scholarship on~~  
 4161 ~~a first-come, first-served basis, based upon available funds.~~

4162 ~~(c) Establishing a date by which the parent of a~~  
 4163 ~~participating student must confirm continuing participation in~~  
 4164 ~~the program.~~

4165 ~~(d) Awarding scholarship funds to eligible students, giving~~  
 4166 ~~priority to renewing students from the previous year.~~

4167 ~~(e) Preparing and submitting quarterly reports to the~~  
 4168 ~~department pursuant to paragraph (8)(c). In addition, an~~  
 4169 ~~eligible nonprofit scholarship funding organization must submit~~  
 4170 ~~in a timely manner any information requested by the department~~  
 4171 ~~relating to the program.~~

4172 ~~(f) Notifying the department of any violation of this~~  
 4173 ~~section.~~

4174 ~~(11) FUNDING AND PAYMENT.—~~

4175 ~~(a) For students initially eligible in the 2019-2020 school~~  
 4176 ~~year or thereafter, the calculated amount for a student to~~

Page 144 of 158

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581-01976-21 202148c1

4177 attend an eligible private school shall be based upon the grade  
 4178 level and school district in which the student was assigned as  
 4179 95 percent of the funds per unweighted full-time equivalent in  
 4180 the Florida Education Finance Program for a student in the basic  
 4181 program established pursuant to s. 1011.62(1)(c)1., plus a per-  
 4182 full-time equivalent share of funds for all categorical  
 4183 programs, except for the Exceptional Student Education  
 4184 Guaranteed Allocation.

4185 (b) The maximum amount awarded to a student enrolled in a  
 4186 public school located outside of the district in which the  
 4187 student resides shall be \$750.

4188 (c) When a student enters the program, the eligible  
 4189 nonprofit scholarship funding organization must receive all  
 4190 documentation required for the student's participation,  
 4191 including a copy of the report of the incident received pursuant  
 4192 to subsection (6) and the private school's and student's fee  
 4193 schedules. The initial payment shall be made after verification  
 4194 of admission acceptance, and subsequent payments shall be made  
 4195 upon verification of continued enrollment and attendance at the  
 4196 private school.

4197 (d) Payment of the scholarship by the eligible nonprofit  
 4198 scholarship funding organization may be by individual warrant  
 4199 made payable to the student's parent or by funds transfer,  
 4200 including, but not limited to, debit cards, electronic payment  
 4201 cards, or any other means of payment that the department deems  
 4202 to be commercially viable or cost-effective. If payment is made  
 4203 by warrant, the warrant must be delivered by the eligible  
 4204 nonprofit scholarship funding organization to the private school  
 4205 of the parent's choice, and the parent shall restrictively

581-01976-21 202148c1

4206 endorse the warrant to the private school. If payments are made  
 4207 by funds transfer, the parent must approve each payment before  
 4208 the scholarship funds may be deposited. The parent may not  
 4209 designate any entity or individual associated with the  
 4210 participating private school as the parent's attorney in fact to  
 4211 endorse a scholarship warrant or approve a funds transfer.

4212 (e) An eligible nonprofit scholarship funding organization  
 4213 shall obtain verification from the private school of a student's  
 4214 continued attendance at the school for each period covered by a  
 4215 scholarship payment.

4216 (f) Payment of the scholarship shall be made by the  
 4217 eligible nonprofit scholarship funding organization no less  
 4218 frequently than on a quarterly basis.

4219 (g) An eligible nonprofit scholarship funding organization,  
 4220 subject to the limitations of s. 1002.395(6)(j)1., may use  
 4221 eligible contributions received during the state fiscal year in  
 4222 which such contributions are collected for administrative  
 4223 expenses.

4224 (h) Moneys received pursuant to this section do not  
 4225 constitute taxable income to the qualified student or his or her  
 4226 parent.

4227 (i) Notwithstanding s. 1002.395(6)(j)2., no more than 5  
 4228 percent of net eligible contributions may be carried forward to  
 4229 the following state fiscal year by an eligible scholarship-  
 4230 funding organization. For audit purposes, all amounts carried  
 4231 forward must be specifically identified for individual students  
 4232 by student name and by the name of the school to which the  
 4233 student is admitted, subject to the requirements of ss. 1002.21  
 4234 and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and

581-01976-21

202148c1

4235 ~~regulations issued pursuant to such requirements. Any amounts~~  
 4236 ~~carried forward shall be expended for annual scholarships or~~  
 4237 ~~partial-year scholarships in the following state fiscal year.~~  
 4238 ~~Net eligible contributions remaining on June 30 of each year~~  
 4239 ~~which are in excess of the 5 percent that may be carried forward~~  
 4240 ~~shall be transferred to other eligible nonprofit scholarship-~~  
 4241 ~~funding organizations participating in the Hope Scholarship~~  
 4242 ~~Program to provide scholarships for eligible students. All~~  
 4243 ~~transferred funds must be deposited by each eligible nonprofit~~  
 4244 ~~scholarship funding organization receiving such funds into the~~  
 4245 ~~scholarship account of eligible students. All transferred~~  
 4246 ~~amounts received by an eligible nonprofit scholarship funding~~  
 4247 ~~organization must be separately disclosed in the annual~~  
 4248 ~~financial audit requirement under s. 1002.395(6)(m). If no other~~  
 4249 ~~eligible nonprofit scholarship funding organization participates~~  
 4250 ~~in the Hope Scholarship Program, net eligible contributions in~~  
 4251 ~~excess of the 5 percent may be used to fund scholarships for~~  
 4252 ~~students eligible under s. 1002.395 only after fully exhausting~~  
 4253 ~~all contributions made in support of scholarships under that~~  
 4254 ~~section in accordance with the priority established in s.~~  
 4255 ~~1002.395(6)(c) prior to awarding any initial scholarships.~~  
 4256 ~~(12) OBLIGATIONS OF THE AUDITOR GENERAL.—~~  
 4257 ~~(a) The Auditor General shall conduct an annual operational~~  
 4258 ~~audit of accounts and records of each organization that~~  
 4259 ~~participates in the program. As part of this audit, the Auditor~~  
 4260 ~~General shall verify, at a minimum, the total number of students~~  
 4261 ~~served and transmit that information to the department. The~~  
 4262 ~~Auditor General shall provide the commissioner with a copy of~~  
 4263 ~~each annual operational audit performed pursuant to this~~

Page 147 of 158

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581-01976-21

202148c1

4264 ~~paragraph within 10 days after the audit is finalized.~~  
 4265 ~~(b) The Auditor General shall notify the department of any~~  
 4266 ~~organization that fails to comply with a request for~~  
 4267 ~~information.~~  
 4268 ~~(2)(13) SCHOLARSHIP FUNDING TAX CREDITS.—~~  
 4269 ~~(a) A tax credit is available under s. 212.1832(1) for use~~  
 4270 ~~by a person that makes an eligible contribution. Eligible~~  
 4271 ~~contributions shall be used for K-12 education funding ~~to fund~~~~  
 4272 ~~scholarships under this section and may be used to fund~~  
 4273 ~~scholarships under s. 1002.395. Each eligible contribution is~~  
 4274 ~~limited to a single designation ~~payment~~ of \$105 per motor~~  
 4275 ~~vehicle purchased at the time of purchase of a motor vehicle or~~  
 4276 ~~a single designation ~~payment~~ of \$105 per motor vehicle purchased~~  
 4277 ~~at the time of registration of a motor vehicle that was not~~  
 4278 ~~purchased from a dealer, except that a contribution may not~~  
 4279 ~~exceed the state tax imposed under chapter 212 that would~~  
 4280 ~~otherwise be collected from the purchaser by a dealer,~~  
 4281 ~~designated agent, or private tag agent. ~~Payments of~~~~  
 4282 ~~contributions shall be made to a dealer at the time of purchase~~  
 4283 ~~of a motor vehicle or to a designated agent or private tag agent~~  
 4284 ~~at the time of registration of a motor vehicle that was not~~  
 4285 ~~purchased from a dealer. An eligible contribution shall be~~  
 4286 ~~accompanied by a contribution election form provided by the~~  
 4287 ~~Department of Revenue, developed in collaboration with the~~  
 4288 ~~Department of Education. The form shall include, at a minimum, a~~  
 4289 ~~the following brief description of each scholarship program~~  
 4290 ~~available under this chapter and the type of student served in~~  
 4291 ~~each program the Hope Scholarship Program and the Florida Tax~~  
 4292 ~~Credit Scholarship Program: "THE HOPE SCHOLARSHIP PROGRAM"~~

Page 148 of 158

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581-01976-21

202148c1

4293 PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS SUBJECTED TO AN  
 4294 INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE OPPORTUNITY TO  
 4295 APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE PRIVATE SCHOOL  
 4296 RATHER THAN REMAIN IN AN UNSAFE SCHOOL ENVIRONMENT. THE FLORIDA  
 4297 TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES A LOW INCOME STUDENT THE  
 4298 OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE  
 4299 PRIVATE SCHOOL." The form shall also include, at a minimum, a  
 4300 section allowing the consumer to designate, from all  
 4301 participating scholarship funding organizations, which  
 4302 organization will receive his or her donation. For purposes of  
 4303 this subsection, the term "purchase" does not include the lease  
 4304 or rental of a motor vehicle.

4305 (b) A dealer, designated agent, or private tag agent shall:

4306 1. Provide the purchaser the contribution election form, as  
 4307 provided by the Department of Revenue, at the time of purchase  
 4308 of a motor vehicle or at the time of registration of a motor  
 4309 vehicle that was not purchased from a dealer.

4310 2. Collect eligible contributions.

4311 3. Using a form provided by the Department of Revenue,  
 4312 which shall include the dealer's or agent's federal employer  
 4313 identification number, remit to an organization no later than  
 4314 the date the return filed pursuant to s. 212.11 is due the total  
 4315 amount of contributions made to that organization and collected  
 4316 during the preceding reporting period. Using the same form, the  
 4317 dealer or agent shall also report this information to the  
 4318 Department of Revenue no later than the date the return filed  
 4319 pursuant to s. 212.11 is due.

4320 4. report to the Department of Revenue on each return filed  
 4321 pursuant to s. 212.11 the total amount of credits granted under

Page 149 of 158

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581-01976-21

202148c1

4322 s. 212.1832 for the preceding reporting period.

4323 (c) ~~An organization shall report to~~ The Department of  
 4324 Revenue shall deposit all receipts designated as eligible  
 4325 contributions into a designated student fund, on or before the  
 4326 20th day of each month, the total amount of contributions  
 4327 received pursuant to paragraph (b) in the preceding calendar  
 4328 month on a form provided by the Department of Revenue. Such  
 4329 report shall include:

4330 1. ~~The federal employer identification number of each~~  
 4331 ~~designated agent, private tag agent, or dealer who remitted~~  
 4332 ~~contributions to the organization during that reporting period.~~

4333 2. ~~The amount of contributions received from each~~  
 4334 ~~designated agent, private tag agent, or dealer during that~~  
 4335 ~~reporting period.~~

4336 (d) A person who, with the intent to unlawfully deprive or  
 4337 defraud the program of its moneys or the use or benefit thereof,  
 4338 fails to remit a contribution collected under this section is  
 4339 guilty of theft, punishable as follows:

4340 1. If the total amount stolen is less than \$300, the  
 4341 offense is a misdemeanor of the second degree, punishable as  
 4342 provided in s. 775.082 or s. 775.083. Upon a second conviction,  
 4343 the offender is guilty of a misdemeanor of the first degree,  
 4344 punishable as provided in s. 775.082 or s. 775.083. Upon a third  
 4345 or subsequent conviction, the offender is guilty of a felony of  
 4346 the third degree, punishable as provided in s. 775.082, s.  
 4347 775.083, or s. 775.084.

4348 2. If the total amount stolen is \$300 or more, but less  
 4349 than \$20,000, the offense is a felony of the third degree,  
 4350 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Page 150 of 158

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581-01976-21

202148c1

4351 3. If the total amount stolen is \$20,000 or more, but less  
4352 than \$100,000, the offense is a felony of the second degree,  
4353 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4354 4. If the total amount stolen is \$100,000 or more, the  
4355 offense is a felony of the first degree, punishable as provided  
4356 in s. 775.082, s. 775.083, or s. 775.084.

4357 ~~(e) A person convicted of an offense under paragraph (d)~~  
4358 ~~shall be ordered by the sentencing judge to make restitution to~~  
4359 ~~the organization in the amount that was stolen from the program.~~

4360 ~~(f) Upon a finding that a dealer failed to remit a~~  
4361 ~~contribution under subparagraph (b)3. for which the dealer~~  
4362 ~~claimed a credit pursuant to s. 212.1832(2), the Department of~~  
4363 ~~Revenue shall notify the affected organizations of the dealer's~~  
4364 ~~name, address, federal employer identification number, and~~  
4365 ~~information related to differences between credits taken by the~~  
4366 ~~dealer pursuant to s. 212.1832(2) and amounts remitted to the~~  
4367 ~~eligible nonprofit scholarship funding organization under~~  
4368 ~~subparagraph (b)3.~~

4369 ~~(g) Any dealer, designated agent, private tag agent, or~~  
4370 ~~organization that fails to timely submit reports to the~~  
4371 ~~Department of Revenue as required in paragraphs (b) and (c) is~~  
4372 ~~subject to a penalty of \$1,000 for every month, or part thereof,~~  
4373 ~~the report is not provided, up to a maximum amount of \$10,000.~~  
4374 ~~Such penalty shall be collected by the Department of Revenue and~~  
4375 ~~shall be transferred into the General Revenue Fund. Such penalty~~  
4376 ~~must be settled or compromised if it is determined by the~~  
4377 ~~Department of Revenue that the noncompliance is due to~~  
4378 ~~reasonable cause and not due to willful negligence, willful~~  
4379 ~~neglect, or fraud.~~

Page 151 of 158

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581-01976-21

202148c1

4380 ~~(14) LIABILITY.~~ The state is not liable for the award of or  
4381 any use of awarded funds under this section.

4382 ~~(15) SCOPE OF AUTHORITY.~~ This section does not expand the  
4383 regulatory authority of this state, its officers, or any school  
4384 district to impose additional regulation on participating  
4385 private schools beyond those reasonably necessary to enforce  
4386 requirements expressly set forth in this section.

4387 ~~(3)(16) RULES.~~ The State Board of Education shall adopt  
4388 rules to administer this section, except the Department of  
4389 Revenue shall adopt rules to administer this section subsection  
4390 ~~(13).~~

4391 Section 22. Subsection (4) of section 1002.411, Florida  
4392 Statutes, is amended to read:

4393 1002.411 Reading scholarship accounts.—

4394 (4) ADMINISTRATION.—An eligible nonprofit scholarship-  
4395 funding organization participating in a scholarship program  
4396 under this chapter the Florida Tax Credit Scholarship Program  
4397 established by s. 1002.395 may establish reading scholarship  
4398 accounts for eligible students in accordance with the  
4399 requirements of eligible nonprofit scholarship-funding  
4400 organizations under this chapter.

4401 Section 23. Paragraphs (i) and (q) of subsection (1) of  
4402 section 1002.421, Florida Statutes, are amended to read:

4403 1002.421 State school choice scholarship program  
4404 accountability and oversight.—

4405 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private  
4406 school participating in an educational scholarship program  
4407 established pursuant to this chapter must be a private school as  
4408 defined in s. 1002.01(2) in this state, be registered, and be in

Page 152 of 158

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581-01976-21

202148c1

4409 compliance with all requirements of this section in addition to  
 4410 private school requirements outlined in s. 1002.42, specific  
 4411 requirements identified within respective scholarship program  
 4412 laws, and other provisions of Florida law that apply to private  
 4413 schools, and must:

4414 (i) Maintain a physical location in the state at which each  
 4415 student has regular and direct contact with teachers. A private  
 4416 virtual school with at least one administrative office located  
 4417 in this state which requires all of its administrative staff to  
 4418 be Florida residents meets this requirement.

4419 (q) Provide a report from an independent certified public  
 4420 accountant who performs the agreed-upon procedures ~~developed~~  
 4421 pursuant to s. 1002.394(11)(g) ~~s. 1002.395(6)(e)~~ if the private  
 4422 school receives more than \$250,000 in funds from scholarships  
 4423 awarded under this chapter in a state fiscal year. A private  
 4424 school subject to this subsection must annually submit the  
 4425 report by September 15 to the scholarship-funding organization  
 4426 that awarded the majority of the school's scholarship funds.  
 4427 However, for the 2020-2021 school year only, a school that  
 4428 receives more than \$250,000 in scholarship funds only through  
 4429 the John M. McKay Scholarship for Students with Disabilities  
 4430 Program pursuant to s. 1002.39 must submit the annual report by  
 4431 September 15 to the department. The agreed-upon procedures must  
 4432 be conducted in accordance with attestation standards  
 4433 established by the American Institute of Certified Public  
 4434 Accountants.

4435  
 4436 The department shall suspend the payment of funds to a private  
 4437 school that knowingly fails to comply with this subsection, and

Page 153 of 158

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581-01976-21

202148c1

4438 shall prohibit the school from enrolling new scholarship  
 4439 students, for 1 fiscal year and until the school complies. If a  
 4440 private school fails to meet the requirements of this subsection  
 4441 or has consecutive years of material exceptions listed in the  
 4442 report required under paragraph (q), the commissioner may  
 4443 determine that the private school is ineligible to participate  
 4444 in a scholarship program.

4445 Section 24. Paragraph (aa) of subsection (4) of section  
 4446 1009.971, Florida Statutes, is amended to read:

4447 1009.971 Florida Prepaid College Board.—

4448 (4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The  
 4449 board shall have the powers and duties necessary or proper to  
 4450 carry out the provisions of ss. 1009.97-1009.988, including, but  
 4451 not limited to, the power and duty to:

4452 (aa) Adopt rules relating to the purchase and use of a  
 4453 prepaid college plan authorized under s. 1009.98 or a college  
 4454 savings plan authorized under s. 1009.981 for the McKay-Gardiner  
 4455 Gardiner Scholarship Program pursuant to s. 1002.381 or the  
 4456 Family Empowerment Scholarship Program pursuant to s. 1002.394  
 4457 ~~s. 1002.385~~, which may include, but need not be limited to:

- 4458 1. The use of such funds for postsecondary education  
 4459 programs for students with disabilities;
- 4460 2. Effective procedures that allow program funds to be used  
 4461 in conjunction with other funds used by a parent in the purchase  
 4462 of a prepaid college plan or a college savings plan;
- 4463 3. The tracking and accounting of program funds separately  
 4464 from other funds contributed to a prepaid college plan or a  
 4465 college savings plan;
- 4466 4. The reversion of program funds, including, but not

Page 154 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

581-01976-21 202148c1

4467 limited to, earnings from contributions to the Florida College  
4468 Savings Plan;

4469 5. The use of program funds only after private payments  
4470 have been used for prepaid college plan or college savings plan  
4471 expenditures;

4472 6. Contracting with each eligible nonprofit scholarship-  
4473 funding organization to establish mechanisms to implement ss.  
4474 1002.381 and 1002.394 ~~s. 1002.385~~, including, but not limited  
4475 to, identifying the source of funds being deposited in the  
4476 plans; and

4477 7. The development of a written agreement that defines the  
4478 owner and beneficiary of an account and outlines  
4479 responsibilities for the use of the advance payment contract  
4480 funds or savings program funds.

4481 Section 25. Subsection (11) of section 1009.98, Florida  
4482 Statutes, is amended to read:

4483 1009.98 Stanley G. Tate Florida Prepaid College Program.—

4484 (11) IMPLEMENTATION PROCEDURES.—

4485 (a) A prepaid college plan may be purchased, accounted for,  
4486 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~  
4487 ~~1002.385~~.

4488 (b) A qualified beneficiary may apply the benefits of an  
4489 advance payment contract toward the program fees of a program  
4490 designed for students with disabilities conducted by a state  
4491 postsecondary institution. A transfer authorized under this  
4492 subsection may not exceed the redemption value of the advance  
4493 payment contract at a state postsecondary institution or the  
4494 number of semester credit hours contracted on behalf of a  
4495 qualified beneficiary. A qualified beneficiary may not be

Page 155 of 158

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581-01976-21 202148c1

4496 changed while a prepaid college plan contains funds contributed  
4497 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

4498 Section 26. Subsection (10) of section 1009.981, Florida  
4499 Statutes, is amended to read:

4500 1009.981 Florida College Savings Program.—

4501 (10) IMPLEMENTATION PROCEDURES.—

4502 (a) A college savings plan may be purchased, accounted for,  
4503 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~  
4504 ~~1002.385~~.

4505 (b) A designated beneficiary may apply the benefits of a  
4506 participation agreement toward the program fees of a program  
4507 designed for students with disabilities conducted by a state  
4508 postsecondary institution. A designated beneficiary may not be  
4509 changed while a college savings plan contains funds contributed  
4510 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

4511 Section 27. Subsection (4) of section 1011.61, Florida  
4512 Statutes, is amended to read:

4513 1011.61 Definitions.—Notwithstanding the provisions of s.  
4514 1000.21, the following terms are defined as follows for the  
4515 purposes of the Florida Education Finance Program:

4516 (4) The maximum value for funding a student in kindergarten  
4517 through grade 12 or in a prekindergarten program for exceptional  
4518 children as provided in s. 1003.21(1)(e) shall be the sum of the  
4519 calculations in paragraphs (a), (b), and (c) as calculated by  
4520 the department.

4521 (a) The sum of the student's full-time equivalent student  
4522 membership value for the school year or the equivalent derived  
4523 from paragraphs (1)(a) and (b), subparagraph (1)(c)1., sub-  
4524 subparagraphs (1)(c)2.b. and c., ~~subparagraph (1)(c)3.7~~ and

Page 156 of 158

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581-01976-21 202148c1

4525 subsection (2). If the sum is greater than 1.0, the full-time  
4526 equivalent student membership value for each program or course  
4527 shall be reduced by an equal proportion so that the student's  
4528 total full-time equivalent student membership value is equal to  
4529 1.0.

4530 (b) If the result in paragraph (a) is less than 1.0 full-  
4531 time equivalent student and the student has full-time equivalent  
4532 student enrollment pursuant to sub-sub-subparagraph

4533 (1)(c)1.b.(VIII), calculate an amount that is the lesser of the  
4534 value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of  
4535 1.0 less the value in paragraph (a).

4536 (c) The full-time equivalent student enrollment value in  
4537 sub-subparagraph (1)(c)2.a.

4538

4539 ~~A scholarship award provided to a student enrolled in the John~~  
4540 ~~M. McKay Scholarships for Students with Disabilities Program~~  
4541 ~~pursuant to s. 1002.39 is not subject to the maximum value for~~  
4542 ~~funding a student under this subsection.~~

4543 Section 28. Paragraph (f) of subsection (18) of section  
4544 1011.62, Florida Statutes, is amended to read:

4545 1011.62 Funds for operation of schools.—If the annual  
4546 allocation from the Florida Education Finance Program to each  
4547 district for operation of schools is not determined in the  
4548 annual appropriations act or the substantive bill implementing  
4549 the annual appropriations act, it shall be determined as  
4550 follows:

4551 (18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature  
4552 may annually provide in the Florida Education Finance Program a  
4553 teacher salary increase allocation to assist school districts in

Page 157 of 158

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581-01976-21 202148c1

4554 their recruitment and retention of classroom teachers and other  
4555 instructional personnel. The amount of the allocation shall be  
4556 specified in the General Appropriations Act.

4557 ~~(f) Notwithstanding any other provision of law, funds~~  
4558 ~~allocated under this subsection shall not be included in the~~  
4559 ~~calculated amount for any scholarship awarded under chapter~~  
4560 ~~1002.~~

4561

Section 29. This act shall take effect July 1, 2021.

Page 158 of 158

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Reset Form

THE FLORIDA SENATE

APPEARANCE RECORD

February 17 2021

Meeting Date

SB48

Bill Number (if applicable)

140650

Amendment Barcode (if applicable)

Topic Education Scholarship Programs

Name Marie-Claire Leman

Job Title Parent

Address 1911 Wahalaw Court

Phone 850-728-7514

Street

Tallahassee

FL

32301

Email marieclaireleman@gmail.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Fund Education Now

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

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Reset Form

THE FLORIDA SENATE

APPEARANCE RECORD

2/17/21

Meeting Date

SB48

Bill Number (if applicable)

Topic Scholarship Expansion/Consolidation

Amendment Barcode (if applicable)

Name Rev. Rachel Gunter Shapard

Job Title Co-founder / Regional V.P.

Address 9430 Kells Road

Phone 904-502-5158

Street

Jacksonville, FL 32257

City

State

Zip

Email rguntershapard@cbf.net

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Pastors for FL Children / Together for Hope Rural Development Coalition

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

2/17/21

Meeting Date

SB48

Bill Number (if applicable)

Topic Florida Tax Credit Scholarships

Amendment Barcode (if applicable)

Name Ron Gilley

NW FLA  
ALA

Job Title Head of School

Address 30 Meharg Road

Phone (850)384-2137

Street

Molino

FL

32577

Email w.ron.gilley@gmail.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing self

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)



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**THE FLORIDA SENATE**  
**APPEARANCE RECORD**

2/17/21

*Meeting Date*

SB 48

*Bill Number (if applicable)*

Topic Educational Scholarship Programs

*Amendment Barcode (if applicable)*

Name Vittorio Nastasi

Job Title Policy Analyst

Address 901 Riggins Road

Phone 407-618-6168

*Street*

Tallahassee

FL

32308

Email vittorio.nastasi@reason.org

*City*

*State*

*Zip*

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing Reason Foundation

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

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THE FLORIDA SENATE

APPEARANCE RECORD

2-17-21

Meeting Date

SB48

Bill Number (if applicable)

Topic Senate Bill 48

Amendment Barcode (if applicable)

Name Angel Pittman

Job Title Educational Advocate

Address 1622 NW 1st Avenue #10

Phone 786-261-5488

Street

Miami

City

FL

State

33136

Zip

Email apittman@cbf.net

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Cooperative Baptist Fellowship

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

2/17/21

Meeting Date

SB48

Bill Number (if applicable)

Topic Education

Amendment Barcode (if applicable)

Name Franklin Salas

Job Title Parent

Address 2901 N Dale Mabry Hwy

Phone 813-481-1914

Street

Tampa

City

FL

State

33607

Zip

Email jessica-3723@hotmail.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Parent

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

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THE FLORIDA SENATE

APPEARANCE RECORD

February 17 2021

Meeting Date

SB48

Bill Number (if applicable)

Topic Education Scholarship Programs

Amendment Barcode (if applicable)

Name Marie-Claire Leman

Job Title Parent

Address 1911 Wahalaw Court

Phone 850-728-7514

Street

Tallahassee

FL

32301

Email marieclaireleman@gmail.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Fund Education Now

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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THE FLORIDA SENATE

APPEARANCE RECORD

2/17/21

Meeting Date

SB48

Bill Number (if applicable)

Topic Education

Amendment Barcode (if applicable)

Name Ja'net Burge

Job Title Parent

Address 6619 Elwood Ave

Phone 904-405-9895

Street

Jacksonville

FL

32209

Email janetburge@rocketmail.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Parent

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

THE FLORIDA SENATE  
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/17/2021

Meeting Date

CS/SB 48

Bill Number (if applicable)

Topic Educational Scholarship Programs

Amendment Barcode (if applicable)

Name Nancy Lawther

Job Title Legislation Committee member

Address 1747 Orlando Central Parkway

Phone 407 855-7604

Street

Orlando

City

FL 32809

State

Zip

Email legislation@florida  
pta.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida PTA

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

7/17/21

Meeting Date

48

Bill Number (if applicable)

Topic Educational Scholarship Programs

Amendment Barcode (if applicable)

Name Phillip Suderman

Job Title Policy Director

Address \_\_\_\_\_

Phone \_\_\_\_\_

Street

Email \_\_\_\_\_

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Americans for Prosperity

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/17/21  
Meeting Date

48  
Bill Number (if applicable)

Topic Speak on bill

Amendment Barcode (if applicable)

Name Natalie Wallace

Job Title HR Admin - Quest Diagnostics

Address 9411 W. Perimeter Pl Phone 813-766-0521

Street

Tampa  
City

FL  
State

33612  
Zip

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Step up for students

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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THE FLORIDA SENATE  
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/17/21

Meeting Date

SB 48

Bill Number (if applicable)

Topic Educational Scholarship program

Amendment Barcode (if applicable)

Name Lauren Gallo

Job Title

Address 106 E college Ave

Phone (407) 797-7796

Street

Tallahassee FL 32301

Email

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing League of Women Voters

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

CS/SB48

SB 48C1

2-17-2021

*Meeting Date*

*Bill Number (if applicable)*

Topic Education

*Amendment Barcode (if applicable)*

Name Cathy Boehme (Pronounced to rhyme with fame Say: Bame)

Job Title Legislative Specialist and retired educator

Address 213 S Adams Street

Phone 850-224-2078

*Street*

Tallahassee

FL

32301

Email cathy.boehme@floridaea.org

*City*

*State*

*Zip*

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing Florida Education Association

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

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S-001 (10/14/14)

**THE FLORIDA SENATE**  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2-17

Meeting Date

SB 48

Bill Number (if applicable)

Topic EDUCATION SCHOLARSHIPS

Amendment Barcode (if applicable)

Name WILLIAM MATTOX

Job Title JAMES MADISON INSTITUTE

Address 100 N. DUVAL

Phone 850-386-3131

Street

TLH

City

FL

State

32303

Zip

Email bmattox@jamesmadison.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing JAMES MADISON INSTITUTE

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

2/17/21

Meeting Date

SB 48

Bill Number (if applicable)

Topic Education

Amendment Barcode (if applicable)

Name Samantha King

Job Title Parent

Address 5710 Lenox Ave

Phone 904-452-3175

Street

Jacksonville FL 32205

City

State

Zip

Email ladyking1983@gmail.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Parent

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

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S-001 (10/14/14)

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

2/17/21

Meeting Date

SB48

Bill Number (if applicable)

Topic Education

Amendment Barcode (if applicable)

Name Natalie Wiley

Job Title Parent

Address 4065 silver Ridge Dr.

Phone 904-866-9734

Street

Jacksonville

FL

32207

Email wileynatalieg@yahoo.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Parent

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

2/17/2021

*Meeting Date*

48

*Bill Number (if applicable)*

Topic Educational Scholarship Programs

*Amendment Barcode (if applicable)*

Name Daniel Aqua

Job Title Executive Director, Teach Florida

Address 450 N Park Road, Suite 710

Phone 954-342-1159

*Street*

Hollywood

*City*

FL

*State*

33021

*Zip*

Email danielaqua@teachcoalition.org

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing Teach Florida

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)

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THE FLORIDA SENATE

APPEARANCE RECORD

2/17/21

Meeting Date

SB48

Bill Number (if applicable)

Topic Education

Amendment Barcode (if applicable)

Name Alexis Laroe

Job Title Legislative Affairs

Address 4655 Salisbury Rd

Phone 802-363-1011

Street

Jacksonville

FL

32256

Email alaroe@sufs.org

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Step Up For Students

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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**THE FLORIDA SENATE**

**APPEARANCE RECORD**

F

2/17/2021

Meeting Date

48

Bill Number (if applicable)

Topic Educational Scholarship Programs

Amendment Barcode (if applicable)

Name Matthew Choy

Job Title Policy Director

Address 136 S Bronough St

Phone 5613863451

Street

Tallahassee

FL

32301

Email mchoy@flchamber.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing The Florida Chamber of Commerce

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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S-001 (10/14/14)



THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

F

2/17/21

Meeting Date

48

Bill Number (if applicable)

Topic Educational Scholarship Programs

Amendment Barcode (if applicable)

Name Cesar Grajales

Job Title Policy Affairs Director

Address \_\_\_\_\_  
Street

Phone \_\_\_\_\_

City

State

Zip

Email \_\_\_\_\_

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing LIBRE INITIATIVE

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

**YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM**

**THE FLORIDA SENATE**

**APPEARANCE RECORD**

F

2/17/2021

*Meeting Date*

SB 48

*Bill Number (if applicable)*

Topic K-12 Scholarship Programs

*Amendment Barcode (if applicable)*

Name Michael Barrett

Job Title FCCB - Associate for Education

Address 201 W. Park Avenue

Phone (850) 205-6823

*Street*

Tallahassee

FL

32301

Email mbarrett@flacathconf.org

*City*

*State*

*Zip*

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing Florida Conference of Catholic Bishops

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

***This form is part of the public record for this meeting.***

S-001 (10/14/14)

**YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM**

**THE FLORIDA SENATE**

**APPEARANCE RECORD**

17 Feb 21

*Meeting Date*

48

*Bill Number (if applicable)*

Topic Education Scholarships Programs

*Amendment Barcode (if applicable)*

Name James Mosteller

Job Title Advocacy Associate

Address 215 South Monroe Street, Suite 420

Phone 850-727-3712

*Street*

Tallahassee

FL

32301

Email JamesM@afloridapromise.org

*City*

*State*

*Zip*

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
*(The Chair will read this information into the record.)*

Representing The Foundation for Florida's Future

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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***This form is part of the public record for this meeting.***

S-001 (10/14/14)



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Reset Form

THE FLORIDA SENATE

APPEARANCE RECORD

February 17, 2021

Meeting Date

Against 48

48

Bill Number (if applicable)

Topic Educational Scholarship Programs

Amendment Barcode (if applicable)

Name Pamela Burch Fort

Job Title

Address 104 S. Monroe Street

Phone 850-425-1344

Street

Tallahassee

FL

32301

Email TcgLobby@aol.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing NAACP Florida State Conference

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

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This form is part of the public record for this meeting.

THE FLORIDA SENATE  
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2-17-21

Meeting Date

48  
Bill Number (if applicable)

Topic

Voucher Expansion

AGAINST

Amendment Barcode (if applicable)

Name

Barbara DeVane

Job Title

Address

425 E. Brevard ST

Phone

251-4280

Street

Tallahassee

FL 32308

Email

barbadevane@yahoo.com

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing

FL NOW and FL Alliance for Retired Americans

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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**Reset Form**

**THE FLORIDA SENATE  
APPEARANCE RECORD**

2/17/21

Meeting Date

SB 48

Bill Number (if applicable)

Topic Vouchers-Public Funding for Private Religious Schools

Amendment Barcode (if applicable)

Name Kara Gross

Job Title Legislative Director & Senior Policy Counsel

Address 4343 W. Flagler St.

Phone 786-363-4436

Street

Miami

FL

33134

Email kgross@aclufl.org

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing ACLU of Florida

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

S-001 (10/14/14)

*AGAINST*



**SENATOR MANNY DIAZ, JR.**  
36th District

## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

**COMMITTEES:**  
Health Policy Chair  
Appropriations Subcommittee on  
Education Vice Chair  
Appropriations  
Appropriations Subcommittee on Health  
and Human Services  
Education  
Commerce and Tourism  
Rules

February 1, 2021

Honorable Senator Doug Broxson  
Chair  
Committee on Appropriations Subcommittee on Education

Honorable Chair Broxon,

I respectfully request Senate Bill Number 48 Educational Scholarship Programs be placed on the next committee agenda.

Sincerely appreciate your support.

A handwritten signature in blue ink, appearing to read "M. Diaz, Jr.", written in a cursive style.

---

Senator Manny Diaz, Jr.  
Florida Senate, District 36

CC: Tim Elwell, Staff Director  
JoAnne Bennett, Committee Administrative Assistant  
Kevin Brown, Legislative Assistant to Senator Rodrigues

REPLY TO:

- 10001 Northwest 87th Avenue, Hialeah Gardens, Florida 33016 (305) 364-3073
- 306 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5036

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**Wilton Simpson**  
President of the Senate

**Aaron Bean**  
President Pro Tempore





**SENATOR MANNY DIAZ, JR.**  
36th District

## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Health Policy Chair  
Appropriations Subcommittee on  
Education Vice Chair  
Appropriations  
Appropriations Subcommittee on Health  
and Human Services  
Education  
Commerce and Tourism  
Rules

February 4, 2021

Honorable Senator Doug Broxson  
Chair  
Appropriations Subcommittee on Education

Honorable Chair Broxson,

I respectfully request Senate Bill Number 48 Educational Scholarship Programs be placed on the next committee agenda.

Sincerely appreciate your support.

A handwritten signature in blue ink, appearing to read "M. Diaz", written over a horizontal line.

Senator Manny Diaz, Jr.  
Florida Senate, District 36

CC: Tim Elwell, Staff Director  
JoAnne Bennett, Committee Administrative Assistant  
Kevin Brown, Legislative Assistant to Jason Broxson

### REPLY TO:

- 10001 Northwest 87th Avenue, Hialeah Gardens, Florida 33016 (305) 364-3073
- 306 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5036

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**Wilton Simpson**  
President of the Senate

**Aaron Bean**  
President Pro Tempore

# CourtSmart Tag Report

Room: KN 412  
Caption: Senate Appropriations Subcommittee on Education

Case No.:

Type:  
Judge:

Started: 2/17/2021 3:30:12 PM

Ends: 2/17/2021 5:12:50 PM

Length: 01:42:39

3:30:17 PM	Sen. Broxson (Chair)
3:31:38 PM	TAB 1 - CS/SB 48 on Educational Scholarship Programs
3:32:02 PM	Sen. Diaz
3:32:04 PM	Sen. Broxson
3:32:36 PM	Am. 308678
3:32:50 PM	Sen. Diaz
3:45:05 PM	Sen. Broxson
3:46:13 PM	Sen. Cruz
3:46:40 PM	Sen. Broxson
3:46:44 PM	Sen. Diaz
3:47:37 PM	Sen. Cruz
3:47:54 PM	Sen. Diaz
3:48:32 PM	Sen. Cruz
3:49:06 PM	Sen. Diaz
3:49:48 PM	Sen. Cruz
3:50:02 PM	Sen. Diaz
3:50:38 PM	Sen. Cruz
3:50:40 PM	Sen. Broxson
3:50:43 PM	Sen. Polsky
3:51:28 PM	Sen. Diaz
3:52:35 PM	Sen. Polsky
3:52:51 PM	Sen. Diaz
3:53:17 PM	Sen. Polsky
3:53:43 PM	Sen. Diaz
3:54:02 PM	Sen. Polsky
3:54:49 PM	Sen. Diaz
3:55:58 PM	Sen. Polsky
3:56:31 PM	Sen. Diaz
3:57:56 PM	Sen. Broxson
3:58:02 PM	Sen. Gibson
3:58:33 PM	Sen. Broxson
3:58:45 PM	Sen. Gibson
3:59:05 PM	Sen. Diaz
4:00:22 PM	Sen. Gibson
4:00:46 PM	Sen. Diaz
4:02:34 PM	Sen. Gibson
4:02:46 PM	Sen. Diaz
4:02:49 PM	Sen. Gibson
4:03:08 PM	Sen. Diaz
4:05:52 PM	Sen. Gibson
4:06:45 PM	Sen. Diaz
4:07:50 PM	Sen. Gibson
4:08:04 PM	Sen. Diaz
4:08:19 PM	Sen. Gibson
4:08:37 PM	Sen. Diaz
4:09:27 PM	Sen. Gibson
4:09:57 PM	Sen. Diaz
4:10:55 PM	Sen. Gibson
4:11:23 PM	Sen. Diaz
4:11:31 PM	Sen. Gibson
4:11:33 PM	Sen. Diaz
4:11:40 PM	Sen. Gibson

4:11:45 PM Sen. Diaz  
4:12:02 PM Sen. Broxson  
4:12:23 PM Am. 140650  
4:12:32 PM Sen. Cruz  
4:13:10 PM Sen. Broxson  
4:13:38 PM Marie-Claire Leman, Parent, Fund Education Now  
4:14:35 PM Sen. Broxson  
4:14:43 PM Sen. Diaz  
4:15:45 PM Sen. Broxson  
4:15:47 PM Sen. Cruz  
4:16:44 PM Sen. Broxson  
4:17:11 PM Am. 441606  
4:17:20 PM Sen. Cruz  
4:19:46 PM Sen. Broxson  
4:20:16 PM Sen. Diaz  
4:21:31 PM Sen. Broxson  
4:21:36 PM Sen. Cruz  
4:22:40 PM Sen. Broxson  
4:26:23 PM Sen. Polsky  
4:26:51 PM Sen. Diaz  
4:27:31 PM Sen. Polsky  
4:27:55 PM Sen. Diaz  
4:28:00 PM Sen. Polsky  
4:28:03 PM Sen. Diaz  
4:28:11 PM Sen. Polsky  
4:28:14 PM Sen. Diaz  
4:28:23 PM Sen. Polsky  
4:28:31 PM Sen. Diaz  
4:28:55 PM Sen. Polsky  
4:29:06 PM Sen. Diaz  
4:29:36 PM Sen. Broxson  
4:30:21 PM Rev. Rachel Gunter Shapard, Co-Founder and Regional Vice President, Pastors For Children and Together for Hope Rural Development Coalition  
4:32:44 PM Sen. Broxson  
4:32:57 PM Ron Gilley, Head of School, Self  
4:35:00 PM Sen. Broxson  
4:35:15 PM Vittorio Nastasi, Policy Analyst, Reason Foundation  
4:36:04 PM Sen. Broxson  
4:36:20 PM Angel Pittman, Educational Advocate, Cooperative Baptist Fellowship  
4:38:26 PM Sen. Broxson  
4:38:41 PM Franklin Salas, Parent  
4:40:54 PM Sen. Broxson  
4:41:17 PM Marie-Claire Lehman, Parent, Fund Education Now  
4:43:14 PM Sen. Broxson  
4:43:47 PM Ja'net Burge, Parent  
4:44:52 PM Sen. Broxson  
4:45:09 PM Nancy Lawther, Legislative Committee Member, Florida PTA  
4:47:25 PM Sen. Broxson  
4:48:03 PM Phillip Suderman, Policy Director, Americans for Prosperity  
4:49:27 PM Sen. Broxson  
4:49:43 PM Natalie Wallace, HR Admin - Quest Diagnostics, Step Up For Students  
4:50:49 PM Sen. Broxson  
4:51:09 PM Lauren Gallo, Citizen, League of Women Voters (waives in opposition)  
4:51:14 PM Sen. Broxson  
4:51:31 PM Cathy Boehme, Legislative Specialist and retired educator, Florida Education Association  
4:53:56 PM Sen. Broxson  
4:54:11 PM William Mattox, James Madison Institute  
4:55:36 PM Sen. Broxson  
4:55:42 PM W. Mattox  
4:55:50 PM Sen. Broxson  
4:56:10 PM Samantha King, Parent  
4:57:22 PM Sen. Broxson

**4:57:47 PM** Natalie Wiley, Parent  
**4:58:52 PM** Sen. Broxson  
**4:59:15 PM** Daniel Aqua, Executive Director, Teach Florida (waives in support)  
**4:59:24 PM** Alexis Laroe, Legislative Affairs, Step Up For Students (waives in support)  
**4:59:30 PM** Matthew Choy, Policy Director, The Florida Chamber of Commerce (waives in support)  
**4:59:38 PM** Cesar Grajales, Policy Affairs Director, LIBRE Initiative (waives in support)  
**4:59:52 PM** Michael Barrett, FCCB - Associate for Education, Florida Conference of Catholic Bishops (waives in support)  
**4:59:59 PM** James Mosteller, Advocacy Associate, The Foundation for Florida's Future (waives in support)  
**5:00:08 PM** Carrie Boyd, Policy Counsel, SPLC Action Fund (waives in opposition)  
**5:00:14 PM** Pamela Burch Fort, NAACP Florida State Conference (waives in opposition)  
**5:00:24 PM** Barbara DeVane, FL NOW and FL Alliance for Retired Americans (waives in opposition)  
**5:00:31 PM** Kara Gross, Legislative Director & Senior Policy Counsel, ACLU of Florida (waives in opposition)  
**5:01:13 PM** Sen. Cruz  
**5:03:26 PM** Sen. Broxson  
**5:03:34 PM** Sen. Gibson  
**5:07:36 PM** Sen. Broxson  
**5:07:48 PM** Sen. Diaz  
**5:11:48 PM** Sen. Broxson  
**5:12:49 PM**