

By Representatives Argenio, Feeney, Fasano, Byrd, Wise, Brummer, Patterson, Littlefield, Bense, Goodlette, Cantens, Rubio, Futch, Minton, Wallace, Pruitt, Tullis, Russell, J. Miller, Alexander, Trovillion, Bitner, Prieguez, Flanagan, (Additional Sponsors on Last Printed Page)

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A bill to be entitled
An act relating to corporate income tax;
creating s. 220.187, F.S.; providing purpose
and intent; providing definitions; providing a
credit against said tax for a portion of
contributions to a nonprofit scholarship
funding organization or a public school for
scholarships; providing limitations; providing
for rules; providing an effective date.

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

Section 1. Section 220.187, Florida Statutes, is
created to read:

220.187 Credits for contributions to scholarship
funding organizations or public schools.--

(1) PURPOSE AND INTENT.--

(a) The purpose of this section is to:

- 1. Provide a tax credit for certain contributions to a nonprofit scholarship funding organization or public school.
- 2. Enable corporations in this state to provide greater financial resources for public schools.
- 3. Expand educational opportunities for children of families that have limited financial resources.
- 4. Enable children in this state to achieve a greater level of excellence in their education.

(b) In enacting this section, the Legislature recognizes diversity among children and affirms that every child is unique. The Legislature also affirms that children learn differently from one another and may benefit from expanded educational opportunities.

1 (c) It is the intent of the Legislature that freedom
2 of religion of all citizens is inviolate and that nothing in
3 this section be construed to cause excessive governmental
4 entanglement with the religious instruction of a nonpublic
5 school. With respect to a nonpublic school, nothing in this
6 section gives a governmental agency authority to regulate,
7 control, supervise, or in any way be involved in the:

8 1. Form, manner, or content of religious instruction,
9 ministry, teaching, or curriculum offered by the nonpublic
10 school.

11 2. Ability of the nonpublic school to select and
12 supervise qualified personnel and otherwise control the terms
13 of employment, including the right to employ individuals who
14 share the religious views of the school.

15 3. Internal self-governance and autonomy of the
16 nonpublic school.

17 4. Religious environment of the nonpublic school, such
18 as symbols, art, icons, and scripture.

19 (2) DEFINITIONS.--As used in this section:

20 (a) "Eligible contribution" means a contribution to a
21 public school or nonprofit scholarship funding organization
22 if:

23 1. The contribution is used to provide scholarships
24 for tuition, transportation, or textbook expenses to children
25 enrolled in an eligible school.

26 2. The taxpayer making the contribution does not
27 designate a specific child as the beneficiary of the
28 contribution.

29 (b) "Eligible school" means a public or nonpublic
30 primary or secondary school located in this state that offers
31 a general education to primary or secondary students and does

1 not discriminate on the basis of race, color, or national
2 origin.

3 (c) "Nonprofit scholarship funding organization" means
4 a charitable organization that is exempt from federal income
5 tax pursuant to s. 501(c)(3) of the Internal Revenue Code and
6 that allocates at least 90 percent of its annual revenue to
7 providing scholarships for tuition, transportation, and
8 textbook expenses to children enrolled in an eligible school,
9 giving priority to children who demonstrate a need for the
10 scholarships.

11 (3) CREDIT AUTHORIZED.--There shall be allowed a
12 credit equal to 65 percent of all eligible contributions made
13 by a taxpayer during a taxable year against any tax due for
14 that taxable year under this chapter. However:

15 (a) For credits claimed for contributions to nonprofit
16 scholarship funding organizations, such credits shall not
17 exceed 75 percent of the tax due under this chapter for the
18 taxable year after the application of any other allowable
19 credits by the taxpayer.

20 (b) For credits claimed for contributions to public
21 schools, such credits shall not exceed 5 percent of the tax
22 due under this chapter for the taxable year after the
23 application of any other allowable credits by the taxpayer.

24 (4) ADMINISTRATION; RULES.--

25 (a) If the credit granted pursuant to this section is
26 not fully used in any one year, the unused amount may not be
27 carried forward. A taxpayer may not convey, assign, or
28 transfer the credit authorized by this section to another
29 entity unless all of the assets of the taxpayer are conveyed,
30 assigned, or transferred in the same transaction.
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