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1 (2) In coordination with the responsibilities
 2 prescribed in s. 1008.345, the Commissioner of Education shall
 3 develop and submit to the President of the Senate and the
 4 Speaker of the House of Representatives, no later than
 5 February 1, 2007, a multifaceted program of policies and
 6 practices targeted specifically toward schools in the "F"
 7 grade category under s. 1008.34.

8 (a) At a minimum, the program must include an
 9 assessment of the extent to which new policies, or
 10 enhancements to existing policies, in the following areas
 11 would facilitate improvement at these schools:

- 12 1. Capital improvements to school facilities;
- 13 2. Salaries for teachers and staff;
- 14 3. Incentives for outstanding faculty and staff to
 15 transfer to these schools;
- 16 4. Equipment and supplies;
- 17 5. Technology infrastructure, hardware, or software;
- 18 6. Incentives to encourage parental or other family
 19 participation; and
- 20 7. Mentoring and other community participation.

21 (b) The program must include a suggested order of
 22 priority and timeline for enacting, funding, and implementing
 23 policies and practices over a 5-year period. The program
 24 shall identify those elements of the program that can be
 25 accomplished within existing statutory authority and those
 26 elements that will require new statutory authority. The
 27 program must include specific recommendations for action by
 28 the Legislature.

29 (3)(a) To assist in development and implementation of
 30 the program required by this section, the commissioner shall
 31 create an advisory committee comprised of at least two

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1 teachers, two staff persons, and two parents of students from
2 one or more schools that are failing to make adequate progress
3 based on the school performance grading categories, as well as
4 any other individuals the commissioner deems appropriate.

5 (b) In developing and implementing the program, the
6 commissioner shall consult with:

7 1. The Office of Program Policy Analysis and
8 Government Accountability; and

9 2. The district community assessment teams assigned
10 under s. 1008.345.

11 (4) The program shall be developed in coordination
12 with, and shall be consistent with, other strategic planning
13 initiatives of the Department of Education or the State Board
14 of Education.

15 (5) The commissioner shall report annually to the
16 Governor, the President of the Senate, and the Speaker of the
17 House of Representatives on implementation of the program.

18 Section 2. Section 220.187, Florida Statutes, is
19 amended to read:

20 220.187 Credits for contributions to nonprofit
21 scholarship-funding organizations; families with limited
22 financial resources.--

23 (1) PURPOSE.--The purpose of this section is to:

24 (a) Encourage private, voluntary contributions to
25 nonprofit scholarship-funding organizations.

26 (b) Expand educational opportunities for children of
27 families that have limited financial resources.

28 (c) Enable children in this state to achieve a greater
29 level of excellence in their education.

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

31 (a) "Department" means the Department of Revenue.

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1 (b) "Eligible contribution" means a monetary
 2 contribution from a taxpayer, subject to the restrictions
 3 provided in this section, to an eligible nonprofit
 4 scholarship-funding organization. The taxpayer making the
 5 contribution may not designate a specific child as the
 6 beneficiary of the contribution. The taxpayer may not
 7 contribute more than \$5 million to any single eligible
 8 nonprofit scholarship-funding organization.

9 (c) "Eligible nonpublic school" means a nonpublic
 10 school located in Florida that offers an education to students
 11 in any grades K-12 and that meets the requirements in
 12 subsection (6).

13 (d) "Eligible nonprofit scholarship-funding
 14 organization" means a charitable organization that is exempt
 15 from federal income tax pursuant to s. 501(c)(3) of the
 16 Internal Revenue Code and that complies with the provisions of
 17 subsection (4). An eligible nonprofit scholarship-funding
 18 organization that is authorized to provide scholarships under
 19 s. 220.1875 may, subject to approval by the Department of
 20 Education, be authorized to provide scholarships under this
 21 section.

22 (e) "Qualified student" means a student who qualifies
 23 for free or reduced-price school lunches under the National
 24 School Lunch Act and who:

25 1. Was counted as a full-time equivalent student
 26 during the previous state fiscal year for purposes of state
 27 per-student funding;

28 2. Received a scholarship from an eligible nonprofit
 29 scholarship-funding organization during the previous school
 30 year; or

31 3. Is eligible to enter kindergarten or first grade.

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1 (3) AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX
2 CREDITS; LIMITATIONS ON INDIVIDUAL AND TOTAL CREDITS.--

3 (a) There is allowed a credit of 100 percent of an
4 eligible contribution against any tax due for a taxable year
5 under this chapter. However, such a credit may not exceed 75
6 percent of the tax due under this chapter for the taxable
7 year, after the application of any other allowable credits by
8 the taxpayer. However, at least 5 percent of the total
9 statewide amount authorized for the tax credit shall be
10 reserved for taxpayers who meet the definition of a small
11 business provided in s. 288.703(1) at the time of application.
12 The credit granted by this section shall be reduced by the
13 difference between the amount of federal corporate income tax
14 taking into account the credit granted by this section and the
15 amount of federal corporate income tax without application of
16 the credit granted by this section.

17 (b) The total amount of tax credits and carryforward
18 of tax credits which may be granted each state fiscal year
19 under this section is \$88 million.

20 (c) A taxpayer who files a Florida consolidated return
21 as a member of an affiliated group pursuant to s. 220.131(1)
22 may be allowed the credit on a consolidated return basis;
23 however, the total credit taken by the affiliated group is
24 subject to the limitation established under paragraph (a).

25 (4) OBLIGATIONS OF ELIGIBLE NONPROFIT
26 SCHOLARSHIP-FUNDING ORGANIZATIONS.--

27 (a) An eligible nonprofit scholarship-funding
28 organization shall provide scholarships, from eligible
29 contributions, to qualified students for:

30 1. Tuition or textbook expenses for, or transportation
31 to, an eligible nonpublic school. At least 75 percent of the

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1 scholarship funding must be used to pay tuition expenses; or
2 2. Transportation expenses to a Florida public school
3 that is located outside the district in which the student
4 resides.

5 (b) An eligible nonprofit scholarship-funding
6 organization shall give priority to qualified students who
7 received a scholarship from an eligible nonprofit
8 scholarship-funding organization during the previous school
9 year.

10 (c) The amount of a scholarship provided to any child
11 for any single school year by all eligible nonprofit
12 scholarship-funding organizations from eligible contributions
13 shall not exceed the following annual limits:

14 1. Three thousand five hundred dollars for a
15 scholarship awarded to a student enrolled in an eligible
16 nonpublic school.

17 2. Five hundred dollars for a scholarship awarded to a
18 student enrolled in a Florida public school that is located
19 outside the district in which the student resides.

20 (d) The amount of an eligible contribution which may
21 be accepted by an eligible nonprofit scholarship-funding
22 organization is limited to the amount needed to provide
23 scholarships for qualified students which the organization has
24 identified and for which vacancies in eligible nonpublic
25 schools have been identified.

26 (e) An eligible nonprofit scholarship-funding
27 organization that receives an eligible contribution must spend
28 100 percent of the eligible contribution to provide
29 scholarships in the same state fiscal year in which the
30 contribution was received. No portion of eligible
31 contributions may be used for administrative expenses. All

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1 interest accrued from contributions must be used for
2 scholarships.

3 (f) An eligible nonprofit scholarship-funding
4 organization that receives eligible contributions must provide
5 to the Auditor General an annual financial and compliance
6 audit of its accounts and records conducted by an independent
7 certified public accountant and in accordance with rules
8 adopted by the Auditor General.

9 (g) Payment of the scholarship by the eligible
10 nonprofit scholarship-funding organization shall be by
11 individual warrant or check made payable to the student's
12 parent. If the parent chooses for his or her child to attend
13 an eligible nonpublic school, the warrant or check must be
14 mailed by the eligible nonprofit scholarship-funding
15 organization to the nonpublic school of the parent's choice,
16 and the parent shall restrictively endorse the warrant or
17 check to the nonpublic school. An eligible nonprofit
18 scholarship-funding organization shall ensure that, upon
19 receipt of a scholarship warrant or check, the parent to whom
20 the warrant or check is made restrictively endorses the
21 warrant or check to the nonpublic school of the parent's
22 choice for deposit into the account of the nonpublic school.

23 (5) PARENT OBLIGATIONS.--As a condition for
24 scholarship payment pursuant to paragraph (4)(g), if the
25 parent chooses for his or her child to attend an eligible
26 nonpublic school, the parent must inform the child's school
27 district within 15 days after such decision.

28 (6) ELIGIBLE NONPUBLIC SCHOOL OBLIGATIONS.--An
29 eligible nonpublic school must:

30 (a) Demonstrate fiscal soundness by being in operation
31 for one school year or provide the Department of Education

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1 with a statement by a certified public accountant confirming
 2 that the nonpublic school desiring to participate is insured
 3 and the owner or owners have sufficient capital or credit to
 4 operate the school for the upcoming year serving the number of
 5 students anticipated with expected revenues from tuition and
 6 other sources that may be reasonably expected. In lieu of such
 7 a statement, a surety bond or letter of credit for the amount
 8 equal to the scholarship funds for any quarter may be filed
 9 with the department.

10 (b) Comply with the antidiscrimination provisions of
 11 42 U.S.C. s. 2000d.

12 (c) Meet state and local health and safety laws and
 13 codes.

14 (d) Comply with all state laws relating to general
 15 regulation of nonpublic schools.

16 (7) ADMINISTRATION; RULES.--

17 (a) If the credit granted pursuant to this section is
 18 not fully used in any one year because of insufficient tax
 19 liability on the part of the corporation, the unused amount
 20 may be carried forward for a period not to exceed 3 years;
 21 however, any taxpayer that seeks to carry forward an unused
 22 amount of tax credit must submit an application for allocation
 23 of tax credits or carryforward credits as required in
 24 paragraph (d) in the year that the taxpayer intends to use the
 25 carryforward. The total amount of tax credits and carryforward
 26 of tax credits granted each state fiscal year under this
 27 section is \$88 million. This carryforward applies to all
 28 approved contributions made after January 1, 2002. A taxpayer
 29 may not convey, assign, or transfer the credit authorized by
 30 this section to another entity unless all of the assets of the
 31 taxpayer are conveyed, assigned, or transferred in the same

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1 transaction.

2 (b) An application for a tax credit pursuant to this
3 section shall be submitted to the department on forms
4 established by rule of the department.

5 (c) The department and the Department of Education
6 shall develop a cooperative agreement to assist in the
7 administration of this section. The Department of Education
8 shall be responsible for annually submitting, by March 15, to
9 the department a list of eligible nonprofit
10 scholarship-funding organizations that meet the requirements
11 of paragraph (2)(d) and for monitoring eligibility of
12 nonprofit scholarship-funding organizations that meet the
13 requirements of paragraph (2)(d), eligibility of nonpublic
14 schools that meet the requirements of paragraph (2)(c), and
15 eligibility of expenditures under this section as provided in
16 subsection (4).

17 (d) The department shall adopt rules necessary to
18 administer this section, including rules establishing
19 application forms and procedures and governing the allocation
20 of tax credits and carryforward credits under this section on
21 a first-come, first-served basis.

22 (e) The Department of Education shall adopt rules
23 necessary to determine eligibility of nonprofit
24 scholarship-funding organizations as defined in paragraph
25 (2)(d) and according to the provisions of subsection (4) and
26 identify qualified students as defined in paragraph (2)(e).

27 (8) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.--

28 (a) All eligible contributions received by an eligible
29 nonprofit scholarship-funding organization shall be deposited
30 in a manner consistent with s. 17.57(2).

31 (b) A nonprofit scholarship-funding organization that

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1 is authorized to receive donations and distribute scholarships
 2 under this section and s. 220.1875 shall account for donations
 3 and scholarships separately by each tax credit program. If in
 4 a single fiscal year the amount of donations available for
 5 distribution as scholarships in one program exceeds the demand
 6 for scholarships under that program for that fiscal year, the
 7 organization may, with approval from the Department of
 8 Education, apply those surplus funds to meet demand in the
 9 other program.

10 Section 3. Section 220.1875, Florida Statutes, is
 11 created to read:

12 220.1875 Credits for contributions to nonprofit
 13 scholarship-funding organizations; families of students
 14 attending schools failing to make adequate progress.--

15 (1) PURPOSE.--The purpose of this section is to:

16 (a) Ensure that, while the state is implementing a
 17 multi-year, comprehensive strategic program to facilitate the
 18 improvement of schools that are failing to make adequate
 19 progress based on school performance grading categories,
 20 students attending failing schools are not denied the
 21 opportunity to gain the knowledge and skills necessary for
 22 postsecondary education, a career education, or the world of
 23 work.

24 (b) Enable the state to fulfill the responsibility, as
 25 articulated by voters in 1998 through an amendment to s. 1,
 26 Art. IX of the State Constitution, to make education a
 27 paramount duty of the state.

28 (c) Complement the constitutional requirement to
 29 provide a uniform, efficient, safe, secure, and high-quality
 30 system of free public schools by providing educational
 31 opportunities to students attending failing public schools

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1 without impeding the ability of those schools to improve.

2 (d) Encourage private, voluntary contributions to
3 nonprofit scholarship-funding organizations.

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

5 (a) "Department" means the Department of Revenue.

6 (b) "Eligible contribution" means a monetary
7 contribution from a taxpayer, subject to the restrictions
8 provided in this section, to an eligible nonprofit
9 scholarship-funding organization. The taxpayer making the
10 contribution may not designate a specific child as the
11 beneficiary of the contribution. The taxpayer may not
12 contribute more than \$5 million to any single eligible
13 nonprofit scholarship-funding organization.

14 (c) "Eligible nonpublic school" means a nonpublic
15 school located in Florida that offers an education to students
16 in any grades K-12 and that meets the requirements in
17 subsection (9).

18 (d) "Eligible nonprofit scholarship-funding
19 organization" means a charitable organization as defined in s.
20 220.187(2)(d) that is exempt from federal income tax pursuant
21 to s. 501(c)(3) of the Internal Revenue Code and that complies
22 with the provisions of subsection (5). An eligible nonprofit
23 scholarship-funding organization that is authorized to provide
24 scholarships under s. 220.187 may, subject to approval by the
25 Department of Education, be authorized to provide scholarships
26 under this section.

27 (e) "Qualified student" means a student who:

28 1. Has spent the prior school year in attendance at a
29 public school that has been designated under s. 1008.34 as
30 performance grade category "F," failing to make adequate
31 progress, and that has had 2 school years in a 4-year period

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1 of such low performance, and the student's attendance occurred
2 during a school year in which such designation was in effect;

3 2. Has been in attendance elsewhere in the public
4 school system and has been assigned to such school for the
5 next school year; or

6 3. Is entering kindergarten or first grade and has
7 been notified that the student has been assigned to such
8 school for the next school year.

9
10 The provisions of this section shall not apply to a student
11 who is enrolled in a school operating for the purpose of
12 providing educational services to youth in Department of
13 Juvenile Justice commitment programs.

14 (3) SCHOOL DISTRICT OBLIGATIONS.--

15 (a) A school district shall, for each student enrolled
16 in or assigned to a school that has been designated as
17 performance grade category "F" for 2 school years in a 4-year
18 period:

19 1. Timely notify the parent of the student as soon as
20 such designation is made of all options available pursuant to
21 this section;

22 2. Offer that student's parent an opportunity to
23 enroll the student in another public school within the
24 district that has been designated by the state pursuant to s.
25 1008.34 as a school performing higher than the school in which
26 the student is currently enrolled or to which the student has
27 been assigned, but not less than performance grade category
28 "C"; and

29 3. Inform that student's parent of the child's
30 eligibility to receive a scholarship under this section to
31 enroll the student in and transport the student to attend a

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1 public school outside the district that has been designated by
 2 the state pursuant to s. 1008.34 as a school performing higher
 3 than that in which the student is currently enrolled or to
 4 which the student has been assigned, but not less than
 5 performance grade category "C," or to attend an eligible
 6 nonpublic school.

7 (b) A higher-performing public school that has
 8 available space in an adjacent school district shall accept
 9 students qualified under this section and report the students
 10 for purposes of the district's funding pursuant to the Florida
 11 Education Finance Program.

12 (c) For students in the school district who are
 13 attending nonpublic schools under this section, the school
 14 district shall provide locations and times to take all
 15 statewide assessments required pursuant to s. 1008.22.

16 (d) Students with disabilities who are eligible to
 17 receive services from the school district under federal or
 18 state law, and who receive a scholarship under this section,
 19 remain eligible to receive services from the school district
 20 as provided by federal or state law.

21 (4) AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX
 22 CREDITS; LIMITATIONS ON INDIVIDUAL AND TOTAL CREDITS.--

23 (a) There is allowed a credit of 100 percent of an
 24 eligible contribution against any tax due for a taxable year
 25 under this chapter. However, such a credit may not exceed 75
 26 percent of the tax due under this chapter for the taxable
 27 year, after the application of any other allowable credits by
 28 the taxpayer. However, at least 5 percent of the total
 29 statewide amount authorized for the tax credit shall be
 30 reserved for taxpayers who meet the definition of a small
 31 business provided in s. 288.703(1) at the time of application.

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1 The credit granted by this section shall be reduced by the
 2 difference between the amount of federal corporate income tax
 3 taking into account the credit granted by this section and the
 4 amount of federal corporate income tax without application of
 5 the credit granted by this section.

6 (b) The total amount of tax credits and carryforward
 7 of tax credits which may be granted each state fiscal year
 8 under this section is \$5 million.

9 (c) A taxpayer who files a Florida consolidated return
 10 as a member of an affiliated group pursuant to s. 220.131(1)
 11 may be allowed the credit on a consolidated return basis;
 12 however, the total credit taken by the affiliated group is
 13 subject to the limitation established under paragraph (a).

14 (5) OBLIGATIONS OF ELIGIBLE NONPROFIT
 15 SCHOLARSHIP-FUNDING ORGANIZATIONS.--

16 (a) An eligible nonprofit scholarship-funding
 17 organization shall provide scholarships, from eligible
 18 contributions, to qualified students for:

19 1. Tuition and fees for a qualified student enrolled
 20 in an eligible nonpublic school.

21 2. Transportation expenses to a Florida public school
 22 that is located outside the district in which the qualified
 23 student resides.

24 (b) For continuity of educational choice, an eligible
 25 nonprofit scholarship-funding organization shall give priority
 26 to qualified students who received a scholarship to attend an
 27 eligible nonpublic school during the previous school year.

28 (c) The amount of a scholarship provided to any
 29 qualified student for any single school year by all eligible
 30 nonprofit scholarship-funding organizations from eligible
 31 contributions shall not exceed the following annual limits:

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1 1. For qualified students who choose to attend an
2 eligible nonpublic school, the lesser of:

3 a. The student's tuition and fees to attend an
4 eligible nonpublic school; or

5 b. A calculated amount equivalent to the base student
6 allocation in the Florida Education Finance Program multiplied
7 by the appropriate cost factor for the educational program
8 that will be provided for the student in the district school
9 to which he or she is assigned, multiplied by the district
10 cost differential. In addition, the calculated amount shall
11 include the per-student share of instructional materials
12 funds, technology funds, and other categorical funds.

13 2. For qualified students who choose to attend a
14 higher performing public school that is located outside the
15 district in which the student resides, five hundred dollars.

16 (d) The amount of an eligible contribution which may
17 be accepted by an eligible nonprofit scholarship-funding
18 organization is limited to the amount needed to provide
19 scholarships for qualified students which the organization has
20 identified and for which vacancies in eligible nonpublic
21 schools have been identified.

22 (e) An eligible nonprofit scholarship-funding
23 organization that receives an eligible contribution must spend
24 100 percent of the eligible contribution to provide
25 scholarships in the same state fiscal year in which the
26 contribution was received. No portion of eligible
27 contributions may be used for administrative expenses. All
28 interest accrued from contributions must be used for
29 scholarships.

30 (f) An eligible nonprofit scholarship-funding
31 organization that receives eligible contributions must provide

1 to the Auditor General an annual financial and compliance
 2 audit of its accounts and records conducted by an independent
 3 certified public accountant and in accordance with rules
 4 adopted by the Auditor General.

5 (g) Payment of the scholarship by the eligible
 6 nonprofit scholarship-funding organization shall be by
 7 individual warrant or check made payable to the student's
 8 parent. If the parent chooses for his or her child to attend
 9 an eligible nonpublic school, the warrant or check must be
 10 mailed by the eligible nonprofit scholarship-funding
 11 organization to the nonpublic school of the parent's choice,
 12 and the parent shall restrictively endorse the warrant or
 13 check to the nonpublic school. An eligible nonprofit
 14 scholarship-funding organization shall ensure that, upon
 15 receipt of a scholarship warrant or check, the parent to whom
 16 the warrant or check is made restrictively endorses the
 17 warrant or check to the nonpublic school of the parent's
 18 choice for deposit into the account of the nonpublic school.

19 (6) PARENT OBLIGATIONS.--As a condition for
 20 scholarship payment pursuant to paragraph (5)(g), if the
 21 parent chooses for his or her child to attend an eligible
 22 nonpublic school, the parent must:

23 (a) Obtain acceptance for admission of the student to
 24 an eligible nonpublic school and inform the child's school
 25 district within 15 days after receiving acceptance;

26 (b) Comply fully with the nonpublic school's parental
 27 involvement requirements, unless excused by the school for
 28 illness or other good cause; and

29 (c) Ensure that the student receiving a scholarship
 30 under this section takes all statewide assessments required
 31 pursuant to s. 1008.22;

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1 (7) STUDENT OBLIGATIONS.--As a condition for
 2 scholarship payment pursuant to paragraph (5)(g), if the
 3 parent chooses for his or her child to attend an eligible
 4 nonpublic school, the student must remain in attendance
 5 throughout the school year, unless excused by the school for
 6 illness or other good cause, and must comply fully with the
 7 school's code of conduct.

8 (8) DURATION OF SCHOLARSHIP.--

9 (a) For purposes of continuity of educational choice,
 10 a scholarship granted under this section shall remain in force
 11 until the student returns to the public school to which the
 12 student was originally assigned or:

13 1. If the student is in grades kindergarten through
 14 five, until the student matriculates to the sixth grade and
 15 the public middle school to which the student is assigned is an
 16 accredited school with a performance grade category
 17 designation of "C" or better;

18 2. If the student is in grades six through eight,
 19 until the student matriculates to high school and the public
 20 high school to which the student is assigned is an accredited
 21 school with a performance grade category designation of "C" or
 22 better.

23
 24 At any time upon reasonable notice to the Department of
 25 Education and the school district, the student's parent may
 26 remove the student from the nonpublic school and place the
 27 student in a public school, as provided in subparagraph
 28 (3)(a)2.

29 (b) A school from which a student transfers using a
 30 scholarship under this section may continue to report the
 31 student for purpose of the district's funding pursuant to the

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1 Florida Education Finance Program for the remainder of the
2 period during which the student would have attended that
3 school. The district shall provide the funding associated
4 with that student directly to the respective public school.
5 The school may not report the student under this paragraph
6 beyond the period after which the student would have
7 matriculated to another school.

8 (9) ELIGIBLE NONPUBLIC SCHOOL OBLIGATIONS.--An
9 eligible nonpublic school must:

10 (a) Demonstrate fiscal soundness by being in operation
11 for one school year or provide the Department of Education
12 with a statement by a certified public accountant confirming
13 that the nonpublic school desiring to participate is insured
14 and the owner or owners have sufficient capital or credit to
15 operate the school for the upcoming year serving the number of
16 students anticipated with expected revenues from tuition and
17 other sources that may be reasonably expected. In lieu of such
18 a statement, a surety bond or letter of credit for the amount
19 equal to the scholarship funds for any quarter may be filed
20 with the department.

21 (b) Notify the Department of Education, the school
22 district in whose service area the school is located, and all
23 eligible nonprofit scholarship funding organizations of its
24 intent to participate in the program under this section by May
25 1 of the school year preceding the school year in which it
26 intends to participate. The notice shall specify the grade
27 levels and services that the private school has available for
28 qualified students under this section.

29 (c) Comply with the antidiscrimination provisions of
30 42 U.S.C. s. 2000d.

31 (d) Meet state and local health and safety laws and

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1 codes.

2 (e) Comply with all state laws relating to general
3 regulation of nonpublic schools.

4 (f) Accept scholarship students on an entirely random
5 and religious-neutral basis without regard to the student's
6 past academic history; however, the nonpublic school may give
7 preference in accepting applications to siblings of students
8 who have already been accepted on a random and
9 religious-neutral basis.

10 (g) Be subject to the instruction, curriculum, and
11 attendance criteria adopted by an appropriate nonpublic school
12 accrediting body and be academically accountable to the parent
13 for meeting the educational needs of the student. The
14 nonpublic school must furnish a school profile which includes
15 student performance.

16 (h) Employ or contract with teachers who hold a
17 baccalaureate or higher degree, or have at least 3 years of
18 teaching experience in public or private schools, or have
19 special skills, knowledge, or expertise that qualifies them to
20 provide instruction in subjects taught.

21 (i) Comply with all state statutes relating to private
22 schools.

23 (j) Accept as full tuition and fees the amount
24 provided by the state nonprofit scholarship-funding
25 organization for each student.

26 (k) Agree not to compel any student attending the
27 private school under this section to profess a specific
28 ideological belief, to pray, or to worship.

29 (l) Adhere to the tenets of its published disciplinary
30 procedures prior to the expulsion of any student attending the
31 private school under this section.

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1 (10) ADMINISTRATION; RULES.--

2 (a) If the credit granted pursuant to this section is
3 not fully used in any one year because of insufficient tax
4 liability on the part of the corporation, the unused amount
5 may be carried forward for a period not to exceed 3 years;
6 however, any taxpayer that seeks to carry forward an unused
7 amount of tax credit must submit an application for allocation
8 of tax credits or carryforward credits as required in
9 paragraph (d) in the year that the taxpayer intends to use the
10 carryforward. The total amount of tax credits and carryforward
11 of tax credits granted each state fiscal year under this
12 section is \$5 million. A taxpayer may not convey, assign, or
13 transfer the credit authorized by this section to another
14 entity unless all of the assets of the taxpayer are conveyed,
15 assigned, or transferred in the same transaction.

16 (b) An application for a tax credit pursuant to this
17 section shall be submitted to the department on forms
18 established by rule of the department.

19 (c) The department and the Department of Education
20 shall develop a cooperative agreement to assist in the
21 administration of this section. The Department of Education
22 shall be responsible for annually submitting, by March 15, to
23 the department a list of eligible nonprofit
24 scholarship-funding organizations that meet the requirements
25 of paragraph (2)(d) and for monitoring eligibility of
26 nonprofit scholarship-funding organizations that meet the
27 requirements of paragraph (2)(d), eligibility of nonpublic
28 schools that meet the requirements of paragraph (2)(c), and
29 eligibility of expenditures under this section as provided in
30 subsection (5).

31 (d) The department shall adopt rules pursuant to ss.

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1 120.536(1) and 120.54 necessary to administer this section,
 2 including rules establishing application forms and procedures
 3 and governing the allocation of tax credits and carryforward
 4 credits under this section on a first-come, first-served
 5 basis.

6 (e) The Department of Education shall adopt rules
 7 pursuant to ss. 120.536(1) and 120.54 necessary to determine
 8 eligibility of nonprofit scholarship-funding organizations as
 9 defined in paragraph (2)(d) and according to the provisions of
 10 subsection (5) and identify qualified students as defined in
 11 paragraph (2)(e).

12 (11) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.--

13 (a) All eligible contributions received by an eligible
 14 nonprofit scholarship-funding organization shall be deposited
 15 in a manner consistent with s. 17.57(2).

16 (b) A nonprofit scholarship-funding organization that
 17 is authorized to receive donations and distribute scholarships
 18 under this section and s. 220.187 shall account for donations
 19 and scholarships separately by each tax credit program. If in
 20 a single fiscal year the amount of donations available for
 21 distribution as scholarships in one program exceeds the demand
 22 for scholarships under that program for that fiscal year, the
 23 organization may, with approval from the Department of
 24 Education, apply those surplus funds to meet demand in the
 25 other program.

26 Section 4. Paragraph (y) is added to subsection (7) of
 27 section 213.053, Florida Statutes, to read:

28 213.053 Confidentiality and information sharing.--

29 (7) Notwithstanding any other provision of this
 30 section, the department may provide:

31 (y) Information relative to s. 220.1875 to the

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1 Department of Education in the conduct of its official
2 business.

3
4 Disclosure of information under this subsection shall be
5 pursuant to a written agreement between the executive director
6 and the agency. Such agencies, governmental or
7 nongovernmental, shall be bound by the same requirements of
8 confidentiality as the Department of Revenue. Breach of
9 confidentiality is a misdemeanor of the first degree,
10 punishable as provided by s. 775.082 or s. 775.083.

11 Section 5. Subsection (8) of section 220.02, Florida
12 Statutes, is amended to read:

13 220.02 Legislative intent.--

14 (8) It is the intent of the Legislature that credits
15 against either the corporate income tax or the franchise tax
16 be applied in the following order: those enumerated in s.
17 631.828, those enumerated in s. 220.191, those enumerated in
18 s. 220.181, those enumerated in s. 220.183, those enumerated
19 in s. 220.182, those enumerated in s. 220.1895, those
20 enumerated in s. 221.02, those enumerated in s. 220.184, those
21 enumerated in s. 220.186, those enumerated in s. 220.1845,
22 those enumerated in s. 220.19, those enumerated in s. 220.185,
23 ~~and~~ those enumerated in s. 220.187, and those enumerated in s.
24 220.1875.

25 Section 6. Paragraph (a) of subsection (1) of section
26 220.13, Florida Statutes, is amended to read:

27 220.13 "Adjusted federal income" defined.--

28 (1) The term "adjusted federal income" means an amount
29 equal to the taxpayer's taxable income as defined in
30 subsection (2), or such taxable income of more than one
31 taxpayer as provided in s. 220.131, for the taxable year,

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1 adjusted as follows:

2 (a) Additions.--There shall be added to such taxable
3 income:

4 1. The amount of any tax upon or measured by income,
5 excluding taxes based on gross receipts or revenues, paid or
6 accrued as a liability to the District of Columbia or any
7 state of the United States which is deductible from gross
8 income in the computation of taxable income for the taxable
9 year.

10 2. The amount of interest which is excluded from
11 taxable income under s. 103(a) of the Internal Revenue Code or
12 any other federal law, less the associated expenses disallowed
13 in the computation of taxable income under s. 265 of the
14 Internal Revenue Code or any other law, excluding 60 percent
15 of any amounts included in alternative minimum taxable income,
16 as defined in s. 55(b)(2) of the Internal Revenue Code, if the
17 taxpayer pays tax under s. 220.11(3).

18 3. In the case of a regulated investment company or
19 real estate investment trust, an amount equal to the excess of
20 the net long-term capital gain for the taxable year over the
21 amount of the capital gain dividends attributable to the
22 taxable year.

23 4. That portion of the wages or salaries paid or
24 incurred for the taxable year which is equal to the amount of
25 the credit allowable for the taxable year under s. 220.181.
26 The provisions of this subparagraph shall expire and be void
27 on June 30, 2005.

28 5. That portion of the ad valorem school taxes paid or
29 incurred for the taxable year which is equal to the amount of
30 the credit allowable for the taxable year under s. 220.182.
31 The provisions of this subparagraph shall expire and be void

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1 on June 30, 2005.

2 6. The amount of emergency excise tax paid or accrued
3 as a liability to this state under chapter 221 which tax is
4 deductible from gross income in the computation of taxable
5 income for the taxable year.

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

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

14 9. The amount taken as a credit for the taxable year
15 under s. 220.1895.

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

19 11. The amount taken as a credit for the taxable year
20 under s. 220.187.

21 12. The amount taken as a credit for the taxable year
22 under s. 220.1875.

23 Section 7. Section 220.701, Florida Statutes, is
24 amended to read:

25 220.701 Collection authority.--The department shall
26 collect the taxes imposed by this chapter and shall pay all
27 moneys received by it into the Corporate Income Tax Trust Fund
28 created under s. 220.115 ~~General Revenue Fund of the state.~~

29 Section 8. Subsection (13) of section 1001.10, Florida
30 Statutes, is amended to read:

31 1001.10 Commissioner of Education; general powers and

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1 duties.--The Commissioner of Education is the chief
2 educational officer of the state, and is responsible for
3 giving full assistance to the State Board of Education in
4 enforcing compliance with the mission and goals of the
5 seamless K-20 education system. To facilitate innovative
6 practices and to allow local selection of educational methods,
7 the State Board of Education may authorize the commissioner to
8 waive, upon the request of a district school board, State
9 Board of Education rules that relate to district school
10 instruction and school operations, except those rules
11 pertaining to civil rights, and student health, safety, and
12 welfare. The Commissioner of Education is not authorized to
13 grant waivers for any provisions in rule pertaining to the
14 allocation and appropriation of state and local funds for
15 public education; the election, compensation, and organization
16 of school board members and superintendents; graduation and
17 state accountability standards; financial reporting
18 requirements; reporting of out-of-field teaching assignments
19 under s. 1012.42; public meetings; public records; or due
20 process hearings governed by chapter 120. No later than
21 January 1 of each year, the commissioner shall report to the
22 Legislature and the State Board of Education all approved
23 waiver requests in the preceding year. Additionally, the
24 commissioner has the following general powers and duties:

25 (13) To prepare and publish annually reports giving
26 statistics and other useful information pertaining to the tax
27 credit programs under ss. 220.187 and 220.1875 Opportunity
28 Scholarship Program.

29
30 The commissioner's office shall operate all statewide
31 functions necessary to support the State Board of Education

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1 and the K-20 education system, including strategic planning
2 and budget development, general administration, and assessment
3 and accountability.

4 Section 9. Section 1002.38, Florida Statutes, is
5 repealed.

6 Section 10. Section 1002.39, Florida Statutes, is
7 amended to read:

8 1002.39 The John M. McKay Scholarships for Students
9 with Disabilities Program.--There is established a program
10 that is ~~separate and distinct from the Opportunity Scholarship~~
11 ~~Program and is~~ named the John M. McKay Scholarships for
12 Students with Disabilities Program, pursuant to this section.

13 (1) THE JOHN M. MCKAY SCHOLARSHIPS FOR STUDENTS WITH
14 DISABILITIES PROGRAM.--The John M. McKay Scholarships for
15 Students with Disabilities Program is established to provide
16 the option to attend a public school other than the one to
17 which assigned, or to provide a scholarship to a private
18 school of choice, for students with disabilities for whom an
19 individual education plan has been written in accordance with
20 rules of the State Board of Education. Students with
21 disabilities include K-12 students who are mentally
22 handicapped, speech and language impaired, deaf or hard of
23 hearing, visually impaired, dual sensory impaired, physically
24 impaired, emotionally handicapped, specific learning disabled,
25 hospitalized or homebound, or autistic.

26 (2) SCHOLARSHIP ELIGIBILITY.--The parent of a public
27 school student with a disability who is dissatisfied with the
28 student's progress may request and receive from the state a
29 John M. McKay Scholarship for the child to enroll in and
30 attend a private school in accordance with this section if:

31 (a) By assigned school attendance area or by special

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1 assignment, the student has spent the prior school year in
2 attendance at a Florida public school. Prior school year in
3 attendance means that the student was enrolled and reported by
4 a school district for funding during the preceding October and
5 February Florida Education Finance Program surveys in
6 kindergarten through grade 12. However, this paragraph does
7 not apply to a dependent child of a member of the United
8 States Armed Forces who transfers to a school in this state
9 from out of state or from a foreign country pursuant to a
10 parent's permanent change of station orders. A dependent child
11 of a member of the United States Armed Forces who transfers to
12 a school in this state from out of state or from a foreign
13 country pursuant to a parent's permanent change of station
14 orders must meet all other eligibility requirements to
15 participate in the program.

16 (b) The parent has obtained acceptance for admission
17 of the student to a private school that is eligible for the
18 program under subsection (4) and has notified the school
19 district of the request for a scholarship at least 60 days
20 prior to the date of the first scholarship payment. The
21 parental notification must be through a communication directly
22 to the district or through the Department of Education to the
23 district in a manner that creates a written or electronic
24 record of the notification and the date of receipt of the
25 notification. This section does not apply to a student who is
26 enrolled in a school operating for the purpose of providing
27 educational services to youth in Department of Juvenile
28 Justice commitment programs. For purposes of continuity of
29 educational choice, the scholarship shall remain in force
30 until the student returns to a public school or graduates from
31 high school. However, at any time, the student's parent may

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1 remove the student from the private school and place the
2 student in another private school that is eligible for the
3 program under subsection (4) or in a public school as provided
4 in subsection (3).

5 (3) SCHOOL DISTRICT AND DEPARTMENT OF EDUCATION
6 OBLIGATIONS.--

7 (a) A school district shall timely notify the parent
8 of the student of all options available pursuant to this
9 section and offer that student's parent an opportunity to
10 enroll the student in another public school within the
11 district. The parent is not required to accept this offer in
12 lieu of requesting a John M. McKay Scholarship to a private
13 school. However, if the parent chooses the public school
14 option, the student may continue attending a public school
15 chosen by the parent until the student graduates from high
16 school. If the parent chooses a public school consistent with
17 the district school board's choice plan under s. 1002.31, the
18 school district shall provide transportation to the public
19 school selected by the parent. The parent is responsible to
20 provide transportation to a public school chosen that is not
21 consistent with the district school board's choice plan under
22 s. 1002.31.

23 (b) For a student with disabilities who does not have
24 a matrix of services under s. 1011.62(1)(e), the school
25 district must complete a matrix that assigns the student to
26 one of the levels of service as they existed prior to the
27 2000-2001 school year. The school district must complete the
28 matrix of services for any student who is participating in the
29 John M. McKay Scholarships for Students with Disabilities
30 Program and must notify the Department of Education of the
31 student's matrix level within 30 days after receiving

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1 notification by the student's parent of intent to participate
 2 in the scholarship program. The Department of Education shall
 3 notify the private school of the amount of the scholarship
 4 within 10 days after receiving the school district's
 5 notification of the student's matrix level. Within 10 school
 6 days after it receives notification of a parent's intent to
 7 apply for a McKay Scholarship, a district school board must
 8 notify the student's parent if the matrix has not been
 9 completed and provide the parent with the date for completion
 10 of the matrix required in this paragraph.

11 (c) If the parent chooses the private school option
 12 and the student is accepted by the private school pending the
 13 availability of a space for the student, the parent of the
 14 student must notify the school district 60 days prior to the
 15 first scholarship payment and before entering the private
 16 school in order to be eligible for the scholarship when a
 17 space becomes available for the student in the private school.

18 (d) The parent of a student may choose, as an
 19 alternative, to enroll the student in and transport the
 20 student to a public school in an adjacent school district
 21 which has available space and has a program with the services
 22 agreed to in the student's individual education plan already
 23 in place, and that school district shall accept the student
 24 and report the student for purposes of the district's funding
 25 pursuant to the Florida Education Finance Program.

26 (e) For a student in the district who participates in
 27 the John M. McKay Scholarships for Students with Disabilities
 28 Program whose parent requests that the student take the
 29 statewide assessments under s. 1008.22, the district shall
 30 provide locations and times to take all statewide assessments.

31 (f) A school district must notify the Department of

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1 Education within 10 days after it receives notification of a
 2 parent's intent to apply for a scholarship for a student with
 3 a disability. A school district must provide the student's
 4 parent with the student's matrix level within 10 school days
 5 after its completion.

6 (4) PRIVATE SCHOOL ELIGIBILITY.--To be eligible to
 7 participate in the John M. M McKay Scholarships for Students
 8 with Disabilities Program, a private school must be a Florida
 9 private school, may be sectarian or nonsectarian, and must:

10 (a) Demonstrate fiscal soundness by being in operation
 11 for 1 school year or provide the Department of Education with
 12 a statement by a certified public accountant confirming that
 13 the private school desiring to participate is insured and the
 14 owner or owners have sufficient capital or credit to operate
 15 the school for the upcoming year serving the number of
 16 students anticipated with expected revenues from tuition and
 17 other sources that may be reasonably expected. In lieu of such
 18 a statement, a surety bond or letter of credit for the amount
 19 equal to the scholarship funds for any quarter may be filed
 20 with the department.

21 (b) Notify the Department of Education of its intent
 22 to participate in the program under this section. The notice
 23 must specify the grade levels and services that the private
 24 school has available for students with disabilities who are
 25 participating in the scholarship program.

26 (c) Comply with the antidiscrimination provisions of
 27 42 U.S.C. s. 2000d.

28 (d) Meet state and local health and safety laws and
 29 codes.

30 (e) Be academically accountable to the parent for
 31 meeting the educational needs of the student.

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1 (f) Employ or contract with teachers who hold
 2 baccalaureate or higher degrees, or have at least 3 years of
 3 teaching experience in public or private schools, or have
 4 special skills, knowledge, or expertise that qualifies them to
 5 provide instruction in subjects taught.

6 (g) Comply with all state laws relating to general
 7 regulation of private schools.

8 (h) Adhere to the tenets of its published disciplinary
 9 procedures prior to the expulsion of a scholarship student.

10 (5) OBLIGATION OF PROGRAM PARTICIPANTS.--

11 (a) A parent who applies for a John M. McKay
 12 Scholarship is exercising his or her parental option to place
 13 his or her child in a private school. The parent must select
 14 the private school and apply for the admission of his or her
 15 child.

16 (b) The parent must have requested the scholarship at
 17 least 60 days prior to the date of the first scholarship
 18 payment.

19 (c) Any student participating in the scholarship
 20 program must remain in attendance throughout the school year,
 21 unless excused by the school for illness or other good cause,
 22 and must comply fully with the school's code of conduct.

23 (d) The parent of each student participating in the
 24 scholarship program must comply fully with the private
 25 school's parental involvement requirements, unless excused by
 26 the school for illness or other good cause.

27 (e) If the parent requests that the student
 28 participating in the scholarship program take all statewide
 29 assessments required pursuant to s. 1008.22, the parent is
 30 responsible for transporting the student to the assessment
 31 site designated by the school district.

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1 (f) Upon receipt of a scholarship warrant, the parent
 2 to whom the warrant is made must restrictively endorse the
 3 warrant to the private school for deposit into the account of
 4 the private school.

5 (g) A participant who fails to comply with this
 6 subsection forfeits the scholarship.

7 (6) SCHOLARSHIP FUNDING AND PAYMENT.--

8 (a)1. The maximum scholarship granted for an eligible
 9 student with disabilities shall be a calculated amount
 10 equivalent to the base student allocation in the Florida
 11 Education Finance Program multiplied by the appropriate cost
 12 factor for the educational program that would have been
 13 provided for the student in the district school to which he or
 14 she was assigned, multiplied by the district cost
 15 differential.

16 2. In addition, a share of the guaranteed allocation
 17 for exceptional students shall be determined and added to the
 18 calculated amount. The calculation shall be based on the
 19 methodology and the data used to calculate the guaranteed
 20 allocation for exceptional students for each district in
 21 chapter 2000-166, Laws of Florida. Except as provided in
 22 subparagraph 3., the calculation shall be based on the
 23 student's grade, matrix level of services, and the difference
 24 between the 2000-2001 basic program and the appropriate level
 25 of services cost factor, multiplied by the 2000-2001 base
 26 student allocation and the 2000-2001 district cost
 27 differential for the sending district. Also, the calculated
 28 amount shall include the per-student share of supplemental
 29 academic instruction funds, instructional materials funds,
 30 technology funds, and other categorical funds as provided for
 31 such purposes in the General Appropriations Act.

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1 3. Until the school district completes the matrix
 2 required by paragraph (3)(b), the calculation shall be based
 3 on the matrix that assigns the student to support level I of
 4 service as it existed prior to the 2000-2001 school year. When
 5 the school district completes the matrix, the amount of the
 6 payment shall be adjusted as needed.

7 (b) The amount of the John M. McKay Scholarship shall
 8 be the calculated amount or the amount of the private school's
 9 tuition and fees, whichever is less. The amount of any
 10 assessment fee required by the participating private school
 11 may be paid from the total amount of the scholarship.

12 (c) If the participating private school requires
 13 partial payment of tuition prior to the start of the academic
 14 year to reserve space for students admitted to the school,
 15 that partial payment may be paid by the Department of
 16 Education prior to the first quarterly payment of the year in
 17 which the John M. McKay Scholarship is awarded, up to a
 18 maximum of \$1,000, and deducted from subsequent scholarship
 19 payments. If a student decides not to attend the participating
 20 private school, the partial reservation payment must be
 21 returned to the Department of Education by the participating
 22 private school. There is a limit of one reservation payment
 23 per student per year.

24 (d) The school district shall report all students who
 25 are attending a private school under this program. The
 26 students with disabilities attending private schools on John
 27 M. McKay Scholarships shall be reported separately from other
 28 students reported for purposes of the Florida Education
 29 Finance Program.

30 (e) Following notification on July 1, September 1,
 31 December 1, or February 1 of the number of program

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1 participants, the Department of Education shall transfer, from
 2 General Revenue funds only, the amount calculated under
 3 paragraph (b) from the school district's total funding
 4 entitlement under the Florida Education Finance Program and
 5 from authorized categorical accounts to a separate account for
 6 the scholarship program for quarterly disbursement to the
 7 parents of participating students. When a student enters the
 8 scholarship program, the Department of Education must receive
 9 all documentation required for the student's participation,
 10 including the private school's and student's fee schedules, at
 11 least 30 days before the first quarterly scholarship payment
 12 is made for the student. The Department of Education may not
 13 make any retroactive payments.

14 (f) Upon proper documentation reviewed and approved by
 15 the Department of Education, the Chief Financial Officer shall
 16 make scholarship payments in four equal amounts no later than
 17 September 1, November 1, February 1, and April 15 of each
 18 academic year in which the scholarship is in force. The
 19 initial payment shall be made after Department of Education
 20 verification of admission acceptance, and subsequent payments
 21 shall be made upon verification of continued enrollment and
 22 attendance at the private school. Payment must be by
 23 individual warrant made payable to the student's parent and
 24 mailed by the Department of Education to the private school of
 25 the parent's choice, and the parent shall restrictively
 26 endorse the warrant to the private school for deposit into the
 27 account of the private school.

28 (7) LIABILITY.--No liability shall arise on the part
 29 of the state based on the award or use of a John M. McKay
 30 Scholarship.

31 (8) RULES. The State Board of Education shall adopt

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1 rules pursuant to ss. 120.536(1) and 120.54 to administer this
2 section, including rules that school districts must use to
3 expedite the development of a matrix of services based on a
4 current individual education plan from another state or a
5 foreign country for a transferring student with a disability
6 who is a dependent child of a member of the United States
7 Armed Forces. The rules must identify the appropriate school
8 district personnel who must complete the matrix of services.
9 For purposes of these rules, a transferring student with a
10 disability is one who was previously enrolled as a student
11 with a disability in an out-of-state or an out-of-country
12 public or private school or agency program and who is
13 transferring from out of state or from a foreign country
14 pursuant to a parent's permanent change of station orders.
15 However, the inclusion of eligible private schools within
16 options available to Florida public school students does not
17 expand the regulatory authority of the state, its officers, or
18 any school district to impose any additional regulation of
19 private schools beyond those reasonably necessary to enforce
20 requirements expressly set forth in this section.

21 Section 11. This act shall take effect July 1, 2006.

22
23
24 ===== T I T L E A M E N D M E N T =====

25 And the title is amended as follows:

26 Delete everything before the enacting clause

27
28 and insert:

29 A bill to be entitled

30 An act relating to education; creating s.

31 1008.3455, F.S.; expressing the intent of the

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1 Legislature to create a program to enhance
2 failing schools; requiring the Commissioner of
3 Education to develop and submit such a program
4 to the Legislature; prescribing elements of the
5 program; requiring the creation of an advisory
6 committee; requiring consultation with
7 specified entities; requiring an annual report;
8 amending s. 220.187, F.S.; clarifying that the
9 tax credit program applies to students in
10 families with limited financial resources;
11 providing that a scholarship funding
12 organization may be approved to provide
13 scholarships under two tax credit programs;
14 requiring separate accounting; authorizing
15 scholarship funding organizations to transfer
16 surplus funds between two programs under
17 specified circumstances; creating s. 220.1875,
18 F.S.; providing a purpose; defining terms;
19 prescribing obligations of school districts to
20 inform parents about failing schools;
21 authorizing students at such schools to attend
22 a high-performing school in the same district;
23 providing a credit against the corporate income
24 tax for contributions to nonprofit
25 scholarship-funding organizations; providing
26 limitations; providing for use of such
27 contributions for scholarships for students
28 attending certain failing schools to attend
29 nonpublic schools or public schools in adjacent
30 districts; providing requirements and
31 limitations with respect to scholarships;

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1 providing for payment; establishing eligibility
2 for nonpublic school participation; providing
3 for administration by the Department of Revenue
4 and the Department of Education; providing for
5 rules; providing requirements for deposit of
6 eligible contributions; amending s. 213.053,
7 F.S.; conforming to the creation of the tax
8 credit scholarship program for families of
9 students in failing schools; authorizing the
10 Department of Revenue to share certain tax
11 information with the Department of Education;
12 amending s. 220.02, F.S.; revising legislative
13 intent on the order in which corporate income
14 tax credits are applied to conform to the
15 creation of the tax credit scholarship program
16 for families of students in failing schools;
17 amending s. 220.13, F.S.; revising the
18 definition of the term "adjusted federal
19 income" to account for the creation of the tax
20 credit scholarship program for families of
21 students in failing schools; providing for the
22 credit to be an addition to taxable income;
23 amending s. 220.701, F.S.; directing the
24 Department of Revenue to deposit moneys
25 received through the corporate income tax into
26 the Corporate Income Tax Trust Fund rather than
27 the General Revenue Fund; amending s. 1001.10,
28 F.S., to conform to the repeal of the
29 Opportunity Scholarship Program; authorizing
30 the Commissioner of Education to prepare and
31 publish reports related to specified tax credit

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1 programs; repealing s. 1002.38, F.S., which
2 authorizes the Opportunity Scholarship Program;
3 amending s. 1002.39, F.S., to conform to the
4 repeal of the Opportunity Scholarship Program;
5 providing an effective date.
6

7 WHEREAS, education is a fundamental value and a
8 paramount duty of the state , and

9 WHEREAS, the State Constitution requires the state to
10 provide for the free education of all children residing within
11 its borders, and

12 WHEREAS, the Florida Supreme Court held in *Bush v.*
13 *Holmes*, 2006 WL 20584 (Fla.), 31 Fla. L. Weekly S1, that the
14 state must provide a system of uniform, efficient, safe,
15 secure, and high-quality public schools to fulfill this
16 constitutional requirement, and

17 WHEREAS, the Supreme Court invalidated the Opportunity
18 Scholarship Program because it allowed state funds to be
19 disbursed to private schools, and

20 WHEREAS, the Legislature created the Opportunity

Scholarship Program to ensure that all children have a chance

21

to gain the knowledge and skills they need to succeed, and

22

23

WHEREAS, the state is committed to improving the
quality of the education provided by the public school system,

24

and

25

26

WHEREAS, there are some public schools that are still
failing to make adequate progress based on the school

27

performance grading categories established by law, and

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29

WHEREAS, respecting the constitutional mandate cited by
the Supreme Court, the Legislature intends for the state to

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develop and implement a comprehensive strategic program to

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1 facilitate the improvement of schools that are failing to make
2 adequate progress, and

3 WHEREAS, facilitating the improvement in the
4 performance of these schools is a multi-year endeavor, and
5 progress will occur over an extended period of time, and

6 WHEREAS, students assigned to schools that are failing
7 to make adequate progress should have the choice of attending
8 a higher-performing school while the state continues to
9 facilitate the improvement of these schools, and

10 WHEREAS, the Legislature intends to create a program to
11 provide an educational safety net to students assigned to
12 these schools, distinct from and without impeding the efforts
13 to help these schools improve, NOW, THEREFORE,

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