

Bill No. SB 1212

Barcode 925622

CHAMBER ACTION

Senate

House

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The Committee on Education Pre-K - 12 (Wise) recommended the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause

and insert:

Section 1. Subsections (1), (2), and (3) of section 220.187, Florida Statutes, are amended to read:

220.187 Credits for contributions to nonprofit scholarship-funding organizations.--

(1) FINDINGS AND PURPOSE.--

(a) The Legislature finds that:

1. It has the inherent power to determine subjects of taxation for general or particular public purposes.

2. Expanding educational opportunities and improving the quality of educational services within the state are valid public purposes that the Legislature may promote using its sovereign power to determine subjects of taxation and exemptions from taxation.

3. Ensuring that all parents, regardless of means, may

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1 exercise and enjoy their basic right to educate their children  
 2 as they see fit is a valid public purpose that the Legislature  
 3 may promote using its sovereign power to determine subjects of  
 4 taxation and exemptions from taxation.

5 4. The existence of programs that provide expanded  
 6 educational opportunities in this state has not been shown to  
 7 reduce funding to or otherwise harm public schools within the  
 8 state, and, to the contrary, per-pupil funding in public  
 9 schools has risen each year since the first inception of those  
 10 programs in 1999.

11 5. It is the Legislature's judgment that expanded  
 12 educational opportunities and the healthy competition they  
 13 promote are critical to improving the quality of education in  
 14 the state and to ensuring that all children receive the  
 15 high-quality education to which they are entitled.

16 (b) The purpose of this section is to:

17 1.(a) Enable taxpayers to make ~~Encourage~~ private,  
 18 voluntary contributions to nonprofit scholarship-funding  
 19 organizations in order to promote the general welfare.

20 2. Provide taxpayers who wish to help parents having  
 21 limited resources exercise their basic right to educate their  
 22 children as they see fit with a means to do so.

23 3.(b) Promote the general welfare by expanding ~~Expand~~  
 24 educational opportunities for children of families that have  
 25 limited financial resources.

26 4.(c) Enable children in this state to achieve a  
 27 greater level of excellence in their education.

28 5. Improve the quality of education in this state,  
 29 both by expanding educational opportunities for children and  
 30 by creating incentives for schools to achieve excellence.

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

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

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

8 (c) "Eligible nonprofit scholarship-funding  
9 organization" means a charitable organization that:

10 1. Is exempt from federal income tax pursuant to s.  
11 501(c)(3) of the Internal Revenue Code;

12 2. Is a Florida entity formed under chapter 607,  
13 chapter 608, or chapter 617 and whose principal office is  
14 located in the state; and

15 3. Complies with the provisions of subsection (6).

16 (d) "Eligible private school" means a private school,  
17 as defined in s. 1002.01(2), located in Florida which offers  
18 an education to students in any grades K-12 and that meets the  
19 requirements in subsection (8).

20 (e) "Owner or operator" includes:

21 1. An owner, president, officer, or director of an  
22 eligible nonprofit scholarship-funding organization or a  
23 person with equivalent decisionmaking authority over an  
24 eligible nonprofit scholarship-funding organization.

25 2. An owner, operator, superintendent, or principal of  
26 an eligible private school or a person with equivalent  
27 decisionmaking authority over an eligible private school.

28 (f) "Parent" has the same meaning as in s. 1000.21.

29 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.--The Corporate  
30 Income Tax Credit Scholarship Program is established. A  
31 student is eligible for a corporate income tax credit

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1 scholarship if the student qualifies for free or reduced-price  
2 school lunches under the National School Lunch Act and:

3 (a) Was counted as a full-time equivalent student  
4 during the previous state fiscal year for purposes of state  
5 per-student funding;

6 (b) Was counted as a full-time equivalent student at  
7 any time during the previous state fiscal year in a Department  
8 of Juvenile Justice educational program under s. 1003.52 for  
9 purposes of state per-student funding;

10 (c)~~(b)~~ Received a scholarship from an eligible  
11 nonprofit scholarship-funding organization or from the State  
12 of Florida during the previous school year; ~~or~~

13 (d)~~(c)~~ Is eligible to enter kindergarten or first  
14 grade; ~~or-~~

15 (e) Has been placed in foster care as defined in s.  
16 39.01.

17  
18 Contingent upon available funds, a student may continue in the  
19 scholarship program as long as the student's family income  
20 level does not exceed 200 percent of the federal poverty  
21 level. Family income for purposes of a student described in  
22 paragraph (e) shall consist only of the income that may be  
23 considered in determining whether he or she qualifies for free  
24 or reduced-price school lunches under the National School  
25 Lunch Act.

26 Section 2. This act shall take effect July 1, 2007.

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29 ===== T I T L E A M E N D M E N T =====

30 And the title is amended as follows:

31 Delete everything before the enacting clause

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1 and insert:

2                                   A bill to be entitled

3           An act relating to the Corporate Income Tax

4           Credit Scholarship Program; amending s.

5           220.187, F.S.; providing legislative findings;

6           revising program purposes; providing a

7           definition; providing that specified students

8           who have been in Department of Juvenile Justice

9           education programs or who are placed in foster

10          care are eligible for participation in the

11          scholarship program; revising income criteria

12          for continuation of a scholarship for students

13          placed in foster care; providing an effective

14          date.

15

16           WHEREAS, the Corporate Income Tax Credit Scholarship

17 Program has produced substantial cost savings by relieving the

18 state of the expense of educating program participants in

19 public schools at a cost in foregone tax revenue that is

20 substantially less than the per-pupil cost of educating

21 children in public schools, and

22           WHEREAS, the Corporate Income Tax Credit Scholarship

23 Program has relieved public school class size by creating new

24 classroom spaces in the public schools at no cost to the

25 taxpayers, and

26           WHEREAS, empirical evidence is clear, overwhelming, and

27 uncontroverted that expanding educational options produces

28 improved educational outcomes, both for participating children

29 and for public schools that are exposed to healthy competition

30 as a result, and no study has ever documented any harm to

31 public schools as a result of expanding educational options

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1 through programs like Corporate Tax Credit Scholarships, NOW,

2 THEREFORE,

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