



1 through programs like Corporate Tax Credit Scholarships, NOW,  
2 THEREFORE,

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

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6 Section 1. Subsections (1), (2), and (3) of section  
7 220.187, Florida Statutes, are amended to read:

8 220.187 Credits for contributions to nonprofit  
9 scholarship-funding organizations.--

10 (1) FINDINGS AND PURPOSE.--

11 (a) The Legislature finds that:

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

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

19 3. Ensuring that all parents, regardless of means, may  
20 exercise and enjoy their basic right to educate their children  
21 as they see fit is a valid public purpose that the Legislature  
22 may promote using its sovereign power to determine subjects of  
23 taxation and exemptions from taxation.

24 4. The existence of programs that provide expanded  
25 educational opportunities in this state has not been shown to  
26 reduce funding to or otherwise harm public schools within the  
27 state, and, to the contrary, per-pupil funding in public  
28 schools has risen each year since the first inception of those  
29 programs in 1999.

30 5. It is the Legislature's judgment that expanded  
31 educational opportunities and the healthy competition they

1 promote are critical to improving the quality of education in  
2 the state and to ensuring that all children receive the  
3 high-quality education to which they are entitled.

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

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

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

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

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

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

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

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

21 (b) "Eligible contribution" means a monetary  
22 contribution from a taxpayer, subject to the restrictions  
23 provided in this section, to an eligible nonprofit  
24 scholarship-funding organization. The taxpayer making the  
25 contribution may not designate a specific child as the  
26 beneficiary of the contribution.

27 (c) "Eligible nonprofit scholarship-funding  
28 organization" means a charitable organization that:

29 1. Is exempt from federal income tax pursuant to s.  
30 501(c)(3) of the Internal Revenue Code;

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

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

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

9           (e) "Owner or operator" includes:

10           1. An owner, president, officer, or director of an  
11 eligible nonprofit scholarship-funding organization or a  
12 person with equivalent decisionmaking authority over an  
13 eligible nonprofit scholarship-funding organization.

14           2. An owner, operator, superintendent, or principal of  
15 an eligible private school or a person with equivalent  
16 decisionmaking authority over an eligible private school.

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

18           (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.--The Corporate  
19 Income Tax Credit Scholarship Program is established. A  
20 student is eligible for a corporate income tax credit  
21 scholarship if the student qualifies for free or reduced-price  
22 school lunches under the National School Lunch Act and:

23           (a) Was counted as a full-time equivalent student  
24 during the previous state fiscal year for purposes of state  
25 per-student funding;

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

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

4           ~~(d)(e)~~ Is eligible to enter kindergarten or first  
5 grade; ~~or~~

6           (e) Has been placed in foster care as defined in s.  
7 39.01.

8  
9 Contingent upon available funds, a student may continue in the  
10 scholarship program as long as the student's family income  
11 level does not exceed 200 percent of the federal poverty  
12 level. Family income for purposes of a student described in  
13 paragraph (e) shall consist only of the income that may be  
14 considered in determining whether he or she qualifies for free  
15 or reduced-price school lunches under the National School  
16 Lunch Act.

17           Section 2. This act shall take effect July 1, 2007.  
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
Senate Bill 1212

The committee substitute:

- Includes legislative findings related to the Corporate Income Tax Credit (CTC) Program;
- Eliminates the cap on the number of foster care students who may be eligible for the CTC program;
- Defines family income for foster care students as the income that is considered in determining whether the students qualify for free or reduced-price meals under the National School Lunch Act;
- Expands eligibility for the CTC program to include students who were counted as full-time equivalent students at any time during the previous state fiscal year in a Department of Juvenile Justice educational program under s. 1003.52, F.S., for purposes of state per-student funding; and
- Defines the term "parent" for purposes of a child's participation in the CTC program.