

1 A bill to be entitled
 2 An act relating to the Corporate Income Tax Credit
 3 Scholarship Program; amending s. 220.187, F.S.; providing
 4 legislative findings; revising program purposes; providing
 5 a definition; providing that specified students who have
 6 been in Department of Juvenile Justice education programs
 7 or who are currently or have been in foster care are
 8 eligible for participation in the scholarship program;
 9 providing income criteria for continuation of scholarships
 10 for students in foster care; providing an effective date.

11
 12 WHEREAS, the Corporate Income Tax Credit Scholarship
 13 Program has produced substantial cost savings by relieving the
 14 state of the expense of educating program participants in public
 15 schools at a cost in foregone tax revenue that is substantially
 16 less than the per-student cost of educating children in public
 17 schools, and

18 WHEREAS, the Corporate Income Tax Credit Scholarship
 19 Program has relieved public school class size by creating new
 20 classroom spaces in the public schools at no cost to the
 21 taxpayers, and

22 WHEREAS, empirical evidence is clear, overwhelming, and
 23 uncontroverted that expanding educational options produces
 24 improved educational outcomes, both for participating children
 25 and for public schools that are exposed to healthy competition
 26 as a result, and no study has ever documented any harm to public
 27 schools as a result of expanding educational options through
 28 programs like the Corporate Income Tax Credit Scholarship

29 Program, NOW, THEREFORE,

30

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

32

33 Section 1. Subsections (1) and (3) of section 220.187,
 34 Florida Statutes, are amended, and paragraph (f) is added to
 35 subsection (2) of that section, to read:

36 220.187 Credits for contributions to nonprofit
 37 scholarship-funding organizations.--

38 (1) FINDINGS AND PURPOSE.--

39 (a) The Legislature finds that:

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

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

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

52 4. The existence of programs that provide expanded
 53 educational opportunities in this state has not been shown to
 54 reduce funding to or otherwise harm public schools within the
 55 state, and, to the contrary, per-student funding in public
 56 schools has risen each year since the first inception of those

57 programs in 1999.

58 5. Expanded educational opportunities and the healthy
 59 competition they promote are critical to improving the quality
 60 of education in the state and to ensuring that all children
 61 receive the high-quality education to which they are entitled.

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

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

66 2. Provide taxpayers who wish to help parents with limited
 67 resources exercise their basic right to educate their children
 68 as they see fit with a means to do so.

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

72 4. ~~(c)~~ Enable children in this state to achieve a greater
 73 level of excellence in their education.

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

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

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

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

84 (a) Was counted as a full-time equivalent student during

85 the previous state fiscal year for purposes of state per-student
86 funding;

87 (b) Was counted as a full-time equivalent student at any
88 time during the previous state fiscal year in a Department of
89 Juvenile Justice education program under s. 1003.52 for purposes
90 of state per-student funding;

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

94 (d) ~~(e)~~ Is eligible to enter kindergarten or first grade;
95 or

96 (e) Is currently placed, or during the previous state
97 fiscal year was placed, in foster care as defined in s. 39.01.

98
99 Contingent upon available funds, a student may continue in the
100 scholarship program as long as the student's family income level
101 does not exceed 200 percent of the federal poverty level. Family
102 income for purposes of a student who is currently in foster care
103 as defined in s. 39.01 shall consist only of the income that may
104 be considered in determining whether he or she qualifies for
105 free or reduced-price school lunches under the National School
106 Lunch Act.

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