

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Gelber offered the following:

2
3 **Amendment (with directory and title amendments)**

4 Remove lines 34-92 and insert:

5 220.187 Credits for contributions to nonprofit
6 scholarship-funding organizations and to public schools.--

7 (1) FINDINGS AND PURPOSE.--

8 (a) The Legislature finds that:

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

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

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

21 4. Expanded educational opportunities and the healthy
22 competition they promote are critical to improving the quality
23 of education in the state and to ensuring that all children
24 receive the high-quality education to which they are entitled.

25 5. Providing additional resources to public schools to be
26 used to provide special assistance, tutoring, mentoring, and
27 remediation services to eligible students furthers the paramount
28 duty of the state to provide all students with a high quality
29 education as required by s. 1, Art. IX of the State
30 Constitution.

31 **(b)** The purpose of this section is to:

32 1.(a) Enable taxpayers to make Encourage private,
33 voluntary contributions to nonprofit scholarship-funding
34 organizations in order to promote the general welfare.

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

38 3.(b) Promote the general welfare by expanding Expand
39 educational opportunities for children of families that have
40 limited financial resources.

41 4.(e) Enable children in this state to achieve a greater
42 level of excellence in their education.

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

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

47 (b) "Eligible contribution" means a monetary contribution
48 from a taxpayer, subject to the restrictions provided in this
49 section, to an eligible nonprofit scholarship-funding
50 organization or to a public school, earmarked to provide special
51 assistance, tutoring, mentoring and remediation services to
52 eligible students meeting the criteria in paragraph (3) until
53 such students achieve grade-level performance at the public
54 school which the student is attending. The taxpayer making the
55 contribution may not designate a specific child as the
56 beneficiary of the contribution.

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

62 (a) Was counted as a full-time equivalent student during
63 the previous state fiscal year for purposes of state per-student
64 funding;

65 (b) Received a scholarship from an eligible nonprofit
66 scholarship-funding organization or from the State of Florida
67 during the previous school year; or

68 (c) Is eligible to enter kindergarten or first grade.
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70 Contingent upon available funds, a student may continue in the
71 scholarship program as long as the student's household family
72 income level does not exceed 200 percent of the federal poverty
73 level. A sibling of a student who is continuing in the program
74 and resides in the same household as the student shall also be
75 eligible as a first-time corporate income tax credit scholarship
76 recipient as long as the student's and sibling's household
77 income level does not exceed 200 percent of the federal poverty
78 level.

79 (5) AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX
80 CREDITS; TAX CREDIT FOR PUBLIC SCHOOL CONTRIBUTIONS; LIMITATIONS
81 ON INDIVIDUAL AND TOTAL CREDITS.--

82 (a) There is allowed a credit of 100 percent of an
83 eligible contribution against any tax due for a taxable year
84 under this chapter. The term "eligible contribution" shall
85 include a contribution made to a public school, which
86 contribution is earmarked for the purpose of providing special
87 assistance, tutoring, mentoring, and remediation services to
88 eligible students meeting the criteria in paragraph (3) who are
89 attending the public school. However, such a credit may not
90 exceed 75 percent of the tax due under this chapter for the
91 taxable year, after the application of any other allowable
92 credits by the taxpayer. The credit granted by this section
93 shall be reduced by the difference between the amount of federal
94 corporate income tax taking into account the credit granted by
95 this section and the amount of federal corporate income tax
96 without application of the credit granted by this section.

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D I R E C T O R Y A M E N D M E N T

Remove line 29 and insert:

Section 1. Subsections (1) and (3), paragraph (b) of
subsection (2), paragraphs (a) and (b) of

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

Remove lines 4-6 and insert:

legislative findings; revising program purposes; defining
the term "eligible contribution"; providing that siblings
of certain students are eligible for participation in the
program; providing a tax credit for contributions made to
a public school that are earmarked for providing special
assistance, tutoring, mentoring, and remediation services;
revising provisions