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1                   A bill to be entitled  
2           An act relating to the Florida Tax Credit Scholarship  
3           Program; transferring, renumbering, and amending s.  
4           220.187, F.S.; revising definitions; making operation of  
5           the program contingent upon available funds; revising  
6           certain eligibility criteria; revising tax credit grant  
7           provisions; specifying a tax credit cap; providing for  
8           increasing the tax credit cap under certain circumstances;  
9           providing application procedures and requirements;  
10          providing for carryforward of unused amounts of tax  
11          credits; providing application requirements; providing  
12          limitations on conveying, assigning, or transferring tax  
13          credits; revising taxpayer tax credit rescission  
14          provisions; deleting a prohibition against claiming  
15          certain multiple tax credits; specifying additional  
16          obligations for eligible nonprofit scholarship-funding  
17          organizations relating to development and review of  
18          certain accountant procedures and guidelines; providing  
19          reporting requirements; limiting private school  
20          participation eligibility to certain grades; requiring  
21          private schools to annually contract with accountants to  
22          perform certain procedures; providing reporting and  
23          procedural requirements; revising Department of Education  
24          obligations; specifying additional requirements for  
25          certain independent research organizations; providing  
26          responsibilities of the Department of Education; deleting  
27          certain requirements for independent research  
28          organizations; authorizing the Commissioner of Education

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 | to deny, suspend, or revoke private school program  
 30 | participation under certain circumstances; providing  
 31 | requirements and criteria; revising limitations on annual  
 32 | amounts of scholarships provided; deleting certain  
 33 | corporate tax credit carryforward authority; revising  
 34 | certain rulemaking authority; revising preservation of tax  
 35 | credit severability provisions; creating s. 211.0251,  
 36 | F.S.; providing for a credit against the oil and gas  
 37 | production tax for certain program contributions;  
 38 | requiring the Department of Revenue to disregard certain  
 39 | tax credits for certain purposes; providing application;  
 40 | creating s. 212.1831, F.S.; providing for a credit against  
 41 | sales and use tax for certain program contributions;  
 42 | requiring the Department of Revenue to disregard certain  
 43 | tax credits for certain purposes; providing application;  
 44 | amending s. 213.053, F.S.; expanding authority of the  
 45 | Department of Revenue to disclose certain information;  
 46 | amending s. 220.13, F.S.; revising the determination of  
 47 | additions to adjusted federal income; providing intent;  
 48 | providing for construction of certain provisions;  
 49 | providing for retroactive application; creating s.  
 50 | 220.1875, F.S.; providing for a credit against the  
 51 | corporate income tax for certain program contributions;  
 52 | providing limitations; providing for adjustments;  
 53 | providing application; creating s. 561.1211, F.S.;  
 54 | providing for a credit against certain alcoholic beverage  
 55 | taxes for certain contributions; requiring the Department  
 56 | of Revenue to disregard certain tax credits for certain

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57 | purposes; providing application; amending ss. 220.02,  
 58 | 220.186, 624.51055, 1001.10, 1002.20, 1002.23, 1002.39,  
 59 | 1002.421, 1006.061, 1012.315, and 1012.796, F.S.;  
 60 | conforming cross-references to changes made by the act;  
 61 | providing an effective date.

62 |

63 | Be It Enacted by the Legislature of the State of Florida:

64 |

65 | Section 1. Section 220.187, Florida Statutes, is  
 66 | transferred, renumbered as section 1002.395, Florida Statutes,  
 67 | and amended to read:

68 | 1002.395 ~~220.187~~ Florida Tax Credit Scholarship Program  
 69 | ~~Credits for contributions to nonprofit scholarship funding~~  
 70 | ~~organizations.~~—

71 | (1) FINDINGS AND PURPOSE.—

72 | (a) The Legislature finds that:

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

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

80 | 3. Ensuring that all parents, regardless of means, may  
 81 | exercise and enjoy their basic right to educate their children  
 82 | as they see fit is a valid public purpose that the Legislature  
 83 | may promote using its sovereign power to determine subjects of  
 84 | taxation and exemptions from taxation.

85 4. Expanding educational opportunities and the healthy  
 86 competition they promote are critical to improving the quality  
 87 of education in the state and to ensuring that all children  
 88 receive the high-quality education to which they are entitled.

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

90 1. Enable taxpayers to make private, voluntary  
 91 contributions to nonprofit scholarship-funding organizations in  
 92 order to promote the general welfare.

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

96 3. Promote the general welfare by expanding educational  
 97 opportunities for children of families that have limited  
 98 financial resources.

99 4. Enable children in this state to achieve a greater  
 100 level of excellence in their education.

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

104 (2) DEFINITIONS.—As used in this section, the term:

105 (a) "Annual tax credit amount" means the sum of the amount  
 106 of tax credits approved under paragraph (5) (b), including tax  
 107 credits to be taken under s. 220.1875 that are approved for a  
 108 taxpayer whose taxable year began during the applicable calendar  
 109 year, added to the amount of carryforward tax credits approved  
 110 under paragraph (5) (c).

111 (b) ~~(a)~~ "Department" means the Department of Revenue.

112 (c) ~~(b)~~ "Direct certification list" means the certified

113 list of children who qualify for the Food Stamp Program, the  
 114 Temporary Assistance to Needy Families Program, or the Food  
 115 Distribution Program on Indian Reservations provided to the  
 116 Department of Education by the Department of Children and Family  
 117 Services.

118 (d) "Division" means the Division of Alcoholic Beverages  
 119 and Tobacco of the Department of Business and Professional  
 120 Regulation.

121 (e)~~(e)~~ "Eligible contribution" means a monetary  
 122 contribution from a taxpayer, subject to the restrictions  
 123 provided in this section, to an eligible nonprofit scholarship-  
 124 funding organization. The taxpayer making the contribution may  
 125 not designate a specific child as the beneficiary of the  
 126 contribution.

127 (f)~~(d)~~ "Eligible nonprofit scholarship-funding  
 128 organization" means a charitable organization that:

- 129 1. Is exempt from federal income tax pursuant to s.  
 130 501(c)(3) of the Internal Revenue Code;
- 131 2. Is a Florida entity formed under chapter 607, chapter  
 132 608, or chapter 617 and whose principal office is located in the  
 133 state; and
- 134 3. Complies with the provisions of subsection (6).

135 (g)~~(e)~~ "Eligible private school" means a private school,  
 136 as defined in s. 1002.01(2), located in Florida which offers an  
 137 education to students in any grades K-12 and that meets the  
 138 requirements in subsection (8).

139 (h)~~(f)~~ "Owner or operator" includes:

- 140 1. An owner, president, officer, or director of an

141 eligible nonprofit scholarship-funding organization or a person  
 142 with equivalent decisionmaking authority over an eligible  
 143 nonprofit scholarship-funding organization.

144 2. An owner, operator, superintendent, or principal of an  
 145 eligible private school or a person with equivalent  
 146 decisionmaking authority over an eligible private school.

147 (i) "Tax credit cap amount" means the maximum annual tax  
 148 credit amount that the department may approve for a calendar  
 149 year.

150 (j) "Unweighted FTE funding amount" means the statewide  
 151 average total funds per unweighted full-time equivalent funding  
 152 amount that is incorporated by reference in the General  
 153 Appropriations Act, or any subsequent special appropriations  
 154 act, for the applicable state fiscal year.

155 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

156 (a) The Florida Tax Credit Scholarship Program is  
 157 established.

158 (b) Contingent upon available funds:

159 1. A student is eligible for a Florida tax credit  
 160 scholarship under this section ~~or s. 624.51055~~ if the student  
 161 qualifies for free or reduced-price school lunches under the  
 162 National School Lunch Act or is on the direct certification list  
 163 and:

164 a. ~~(a)~~ Was counted as a full-time equivalent student during  
 165 the previous state fiscal year for purposes of state per-student  
 166 funding;

167 b. ~~(b)~~ Received a scholarship from an eligible nonprofit  
 168 scholarship-funding organization or from the State of Florida

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169 during the previous school year;

170 c.~~(e)~~ Is eligible to enter kindergarten or first grade; or

171 d.~~(d)~~ Is currently placed, or during the previous state  
172 fiscal year was placed, in foster care as defined in s. 39.01.

173 2. ~~Contingent upon available funds,~~ A student may continue  
174 in the scholarship program as long as the student's household  
175 income level does not exceed 230 ~~200~~ percent of the federal  
176 poverty level.

177 3. A sibling of a student who is continuing in the  
178 scholarship program and who resides in the same household as the  
179 student shall also be eligible as a first-time tax credit  
180 scholarship recipient if the sibling meets one or more of the  
181 criteria specified in subparagraph 1. and as long as the  
182 student's and sibling's household income level does not exceed  
183 230 ~~200~~ percent of the federal poverty level.

184 (c) Household income for purposes of a student who is  
185 currently in foster care as defined in s. 39.01 shall consist  
186 only of the income that may be considered in determining whether  
187 he or she qualifies for free or reduced-price school lunches  
188 under the National School Lunch Act.

189 (4) SCHOLARSHIP PROHIBITIONS.—A student is not eligible  
190 for a scholarship while he or she is:

191 (a) Enrolled in a school operating for the purpose of  
192 providing educational services to youth in Department of  
193 Juvenile Justice commitment programs;

194 (b) Receiving a scholarship from another eligible  
195 nonprofit scholarship-funding organization under this section;

196 (c) Receiving an educational scholarship pursuant to

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197 chapter 1002;

198 (d) Participating in a home education program as defined  
199 in s. 1002.01(1);

200 (e) Participating in a private tutoring program pursuant  
201 to s. 1002.43;

202 (f) Participating in a virtual school, correspondence  
203 school, or distance learning program that receives state funding  
204 pursuant to the student's participation unless the participation  
205 is limited to no more than two courses per school year; or

206 (g) Enrolled in the Florida School for the Deaf and the  
207 Blind.

208 (5) ~~AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX~~  
209 ~~CREDITS; LIMITATIONS ON INDIVIDUAL AND TOTAL CREDITS.-~~

210 (a) 1. The tax credit cap amount is \$118 million for the  
211 2009 calendar year and each calendar year thereafter except as  
212 provided in subparagraph 2.

213 2. In any calendar year, if the annual tax credit amount  
214 is equal to or greater than 90 percent of the tax credit cap  
215 amount applicable to that calendar year, the tax credit cap  
216 amount shall increase by 25 percent and shall apply to the  
217 following calendar year and each calendar year thereafter. The  
218 department shall publish on its website information identifying  
219 the tax credit cap amount when it is increased pursuant to this  
220 subparagraph. ~~There is allowed a credit of 100 percent of an~~  
221 ~~eligible contribution against any tax due for a taxable year~~  
222 ~~under this chapter. However, such a credit may not exceed 75~~  
223 ~~percent of the tax due under this chapter for the taxable year,~~  
224 ~~after the application of any other allowable credits by the~~



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225 ~~taxpayer. The credit granted by this section shall be reduced by~~  
226 ~~the difference between the amount of federal corporate income~~  
227 ~~tax taking into account the credit granted by this section and~~  
228 ~~the amount of federal corporate income tax without application~~  
229 ~~of the credit granted by this section.~~

230 (b) A taxpayer may submit an application to the department  
231 for a tax credit or credits under one or more of s. 211.0251, s.  
232 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055. The  
233 taxpayer shall specify in the application each tax for which the  
234 taxpayer requests a credit and the applicable taxable year for a  
235 credit under s. 220.1875 or the applicable calendar year for a  
236 credit under s. 211.0251, s. 212.1831, s. 561.1211, or s.  
237 624.51055. The department shall approve tax credits on a first-  
238 come, first-served basis and must obtain the division's approval  
239 prior to approving a tax credit under s. 561.1211. For each  
240 state fiscal year, the total amount of tax credits and  
241 carryforward of tax credits which may be granted under this  
242 section and s. 624.51055 is \$118 million.

243 (c) If a tax credit approved under paragraph (b) is not  
244 fully used in any one year because of insufficient tax liability  
245 on the part of the taxpayer, the unused amount may be carried  
246 forward for a period not to exceed 3 years; however, any  
247 taxpayer that seeks to carry forward an unused amount of tax  
248 credit must submit an application to the department for approval  
249 of the carryforward tax credit in the year that the taxpayer  
250 intends to use the carryforward. The department must obtain the  
251 division's approval prior to approving the carryforward of a tax  
252 credit under s. 561.1211. A taxpayer who files a Florida

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253 ~~consolidated return as a member of an affiliated group pursuant~~  
 254 ~~to s. 220.131(1) may be allowed the credit on a consolidated~~  
 255 ~~return basis; however, the total credit taken by the affiliated~~  
 256 ~~group is subject to the limitation established under paragraph~~  
 257 ~~(a).~~

258 (d) A taxpayer may not convey, assign, or transfer an  
 259 approved tax credit or carryforward tax credit to another entity  
 260 unless all of the assets of the taxpayer are conveyed, assigned,  
 261 or transferred in the same transaction.

262 ~~(e)(d)~~ ~~Effective for tax years beginning January 1, 2006,~~  
 263 A taxpayer may rescind all or part of a ~~its allocated~~ tax credit  
 264 approved under paragraph (b) this section. The amount rescinded  
 265 shall become available for ~~purposes of the cap for that calendar~~  
 266 ~~state fiscal year under this section~~ to another ~~an~~ eligible  
 267 taxpayer as approved by the department if the taxpayer receives  
 268 notice from the department that the rescindment has been  
 269 accepted by the department and the taxpayer has not previously  
 270 rescinded any or all of its tax credits approved ~~credit~~  
 271 ~~allocation~~ under paragraph (b) this section more than once in  
 272 the previous 3 tax years. The department must obtain the  
 273 division's approval prior to accepting the rescindment of a tax  
 274 credit under s. 561.1211. Any amount rescinded under this  
 275 paragraph shall become available to an eligible taxpayer on a  
 276 first-come, first-served basis based on tax credit applications  
 277 received after the date the rescindment is accepted by the  
 278 department.

279 ~~(e) A taxpayer who is eligible to receive the credit~~  
 280 ~~provided for in s. 624.51055 is not eligible to receive the~~

281 ~~credit provided by this section.~~

282 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING  
 283 ORGANIZATIONS.—An eligible nonprofit scholarship-funding  
 284 organization:

285 (a) Must comply with the antidiscrimination provisions of  
 286 42 U.S.C. s. 2000d.

287 (b) Must comply with the following background check  
 288 requirements:

289 1. All owners and operators as defined in subparagraph  
 290 (2) (h) ~~(f)~~ 1. are, upon employment or engagement to provide  
 291 services, subject to level 2 background screening as provided  
 292 under chapter 435. The fingerprints for the background screening  
 293 must be electronically submitted to the Department of Law  
 294 Enforcement and can be taken by an authorized law enforcement  
 295 agency or by an employee of the eligible nonprofit scholarship-  
 296 funding organization or a private company who is trained to take  
 297 fingerprints. However, the complete set of fingerprints of an  
 298 owner or operator may not be taken by the owner or operator. The  
 299 results of the state and national criminal history check shall  
 300 be provided to the Department of Education for screening under  
 301 chapter 435. The cost of the background screening may be borne  
 302 by the eligible nonprofit scholarship-funding organization or  
 303 the owner or operator.

304 2. Every 5 years following employment or engagement to  
 305 provide services or association with an eligible nonprofit  
 306 scholarship-funding organization, each owner or operator must  
 307 meet level 2 screening standards as described in s. 435.04, at  
 308 which time the nonprofit scholarship-funding organization shall

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309 request the Department of Law Enforcement to forward the  
310 fingerprints to the Federal Bureau of Investigation for level 2  
311 screening. If the fingerprints of an owner or operator are not  
312 retained by the Department of Law Enforcement under subparagraph  
313 3., the owner or operator must electronically file a complete  
314 set of fingerprints with the Department of Law Enforcement. Upon  
315 submission of fingerprints for this purpose, the eligible  
316 nonprofit scholarship-funding organization shall request that  
317 the Department of Law Enforcement forward the fingerprints to  
318 the Federal Bureau of Investigation for level 2 screening, and  
319 the fingerprints shall be retained by the Department of Law  
320 Enforcement under subparagraph 3.

321 3. Beginning July 1, 2007, all fingerprints submitted to  
322 the Department of Law Enforcement as required by this paragraph  
323 must be retained by the Department of Law Enforcement in a  
324 manner approved by rule and entered in the statewide automated  
325 fingerprint identification system authorized by s. 943.05(2)(b).  
326 The fingerprints must thereafter be available for all purposes  
327 and uses authorized for arrest fingerprint cards entered in the  
328 statewide automated fingerprint identification system pursuant  
329 to s. 943.051.

330 4. Beginning July 1, 2007, the Department of Law  
331 Enforcement shall search all arrest fingerprint cards received  
332 under s. 943.051 against the fingerprints retained in the  
333 statewide automated fingerprint identification system under  
334 subparagraph 3. Any arrest record that is identified with an  
335 owner's or operator's fingerprints must be reported to the  
336 Department of Education. The Department of Education shall

337 participate in this search process by paying an annual fee to  
 338 the Department of Law Enforcement and by informing the  
 339 Department of Law Enforcement of any change in the employment,  
 340 engagement, or association status of the owners or operators  
 341 whose fingerprints are retained under subparagraph 3. The  
 342 Department of Law Enforcement shall adopt a rule setting the  
 343 amount of the annual fee to be imposed upon the Department of  
 344 Education for performing these services and establishing the  
 345 procedures for the retention of owner and operator fingerprints  
 346 and the dissemination of search results. The fee may be borne by  
 347 the owner or operator of the nonprofit scholarship-funding  
 348 organization.

349 5. A nonprofit scholarship-funding organization whose  
 350 owner or operator fails the level 2 background screening shall  
 351 not be eligible to provide scholarships under this section.

352 6. A nonprofit scholarship-funding organization whose  
 353 owner or operator in the last 7 years has filed for personal  
 354 bankruptcy or corporate bankruptcy in a corporation of which he  
 355 or she owned more than 20 percent shall not be eligible to  
 356 provide scholarships under this section.

357 (c) Must not have an owner or operator who owns or  
 358 operates an eligible private school that is participating in the  
 359 scholarship program.

360 (d) Must provide scholarships, from eligible  
 361 contributions, to eligible students for the cost of:

- 362 1. Tuition and fees for an eligible private school; or
- 363 2. Transportation to a Florida public school that is
- 364 located outside the district in which the student resides or to

365 a lab school as defined in s. 1002.32.

366 (e) Must give priority to eligible students who received a  
 367 scholarship from an eligible nonprofit scholarship-funding  
 368 organization or from the State of Florida during the previous  
 369 school year.

370 (f) Must provide a scholarship to an eligible student on a  
 371 first-come, first-served basis unless the student qualifies for  
 372 priority pursuant to paragraph (e).

373 (g) May not restrict or reserve scholarships for use at a  
 374 particular private school or provide scholarships to a child of  
 375 an owner or operator.

376 (h) Must allow an eligible student to attend any eligible  
 377 private school and must allow a parent to transfer a scholarship  
 378 during a school year to any other eligible private school of the  
 379 parent's choice.

380 (i)1. May use up to 3 percent of eligible contributions  
 381 received during the state fiscal year in which such  
 382 contributions are collected for administrative expenses if the  
 383 organization has operated under this section for at least 3  
 384 state fiscal years and did not have any negative financial  
 385 findings in its most recent audit under paragraph (l). Such  
 386 administrative expenses must be reasonable and necessary for the  
 387 organization's management and distribution of eligible  
 388 contributions under this section. No more than one-third of the  
 389 funds authorized for administrative expenses under this  
 390 subparagraph may be used for expenses related to the recruitment  
 391 of contributions from taxpayers.

392 2. Must expend for annual or partial-year scholarships an

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393 amount equal to or greater than 75 percent of the net eligible  
394 contributions remaining after administrative expenses during the  
395 state fiscal year in which such contributions are collected. No  
396 more than 25 percent of such net eligible contributions may be  
397 carried forward to the following state fiscal year. Any amounts  
398 carried forward shall be expended for annual or partial-year  
399 scholarships in the following state fiscal year. Net eligible  
400 contributions remaining on June 30 of each year that are in  
401 excess of the 25 percent that may be carried forward shall be  
402 returned to the State Treasury for deposit in the General  
403 Revenue Fund.

404 3. Must, before granting a scholarship for an academic  
405 year, document each scholarship student's eligibility for that  
406 academic year. A scholarship-funding organization may not grant  
407 multiyear scholarships in one approval process.

408 (j) Must maintain separate accounts for scholarship funds  
409 and operating funds.

410 (k) With the prior approval of the Department of  
411 Education, may transfer funds to another eligible nonprofit  
412 scholarship-funding organization if additional funds are  
413 required to meet scholarship demand at the receiving nonprofit  
414 scholarship-funding organization. A transfer shall be limited to  
415 the greater of \$500,000 or 20 percent of the total contributions  
416 received by the nonprofit scholarship-funding organization  
417 making the transfer. All transferred funds must be deposited by  
418 the receiving nonprofit scholarship-funding organization into  
419 its scholarship accounts. All transferred amounts received by  
420 any nonprofit scholarship-funding organization must be

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421 separately disclosed in the annual financial and compliance  
422 audit required in this section.

423 (l) Must provide to the Auditor General and the Department  
424 of Education an annual financial and compliance audit of its  
425 accounts and records conducted by an independent certified  
426 public accountant and in accordance with rules adopted by the  
427 Auditor General. The audit must be conducted in compliance with  
428 generally accepted auditing standards and must include a report  
429 on financial statements presented in accordance with generally  
430 accepted accounting principles set forth by the American  
431 Institute of Certified Public Accountants for not-for-profit  
432 organizations and a determination of compliance with the  
433 statutory eligibility and expenditure requirements set forth in  
434 this section. Audits must be provided to the Auditor General and  
435 the Department of Education within 180 days after completion of  
436 the eligible nonprofit scholarship-funding organization's fiscal  
437 year.

438 (m) Must prepare and submit quarterly reports to the  
439 Department of Education pursuant to paragraph (9) (m). In  
440 addition, an eligible nonprofit scholarship-funding organization  
441 must submit in a timely manner any information requested by the  
442 Department of Education relating to the scholarship program.

443 (n)1.a. Must participate in the joint development of  
444 agreed-upon procedures to be performed by an independent  
445 certified public accountant as required under paragraph (8) (e)  
446 if the scholarship-funding organization provided more than  
447 \$250,000 in scholarship funds to an eligible private school  
448 under this section during the 2009-2010 state fiscal year. The



449 agreed-upon procedures must uniformly apply to all private  
450 schools and must determine, at a minimum, whether the private  
451 school has been verified as eligible by the Department of  
452 Education under paragraph (9) (c); has an adequate accounting  
453 system, system of financial controls, and process for deposit  
454 and classification of scholarship funds; and has properly  
455 expended scholarship funds for education-related expenses.  
456 During the development of the procedures, the participating  
457 scholarship-funding organizations shall specify guidelines  
458 governing the materiality of exceptions that may be found during  
459 the accountant's performance of the procedures. The procedures  
460 and guidelines shall be provided to private schools and the  
461 Commissioner of Education by March 15, 2011.

462 b. Must participate in a joint review of the agreed-upon  
463 procedures and guidelines developed under sub-subparagraph a.,  
464 by February 2013 and biennially thereafter, if the scholarship-  
465 funding organization provided more than \$250,000 in scholarship  
466 funds to an eligible private school under this section during  
467 the state fiscal year preceding the biennial review. If the  
468 procedures and guidelines are revised, the revisions must be  
469 provided to private schools and the Commissioner of Education by  
470 March 15, 2013, and biennially thereafter.

471 c. Must monitor the compliance of a private school with  
472 paragraph (8) (e) if the scholarship-funding organization  
473 provided the majority of the scholarship funding to the school.  
474 For each private school subject to paragraph (8) (e), the  
475 appropriate scholarship-funding organization shall notify the  
476 Commissioner of Education by October 30, 2011, and annually

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477 thereafter of:

478 (I) A private school's failure to submit a report required  
479 under paragraph (8) (e); or

480 (II) Any material exceptions set forth in the report  
481 required under paragraph (8) (e).

482 2. Must seek input from the accrediting associations that  
483 are members of the Florida Association of Academic Nonpublic  
484 Schools when jointly developing the agreed-upon procedures and  
485 guidelines under sub-subparagraph 1.a. and conducting a review  
486 of those procedures and guidelines under sub-subparagraph 1.b.

487

488 Any and all information and documentation provided to the  
489 Department of Education and the Auditor General relating to the  
490 identity of a taxpayer that provides an eligible contribution  
491 under this section shall remain confidential at all times in  
492 accordance with s. 213.053.

493 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
494 PARTICIPATION.—

495 (a) The parent must select an eligible private school and  
496 apply for the admission of his or her child.

497 (b) The parent must inform the child's school district  
498 when the parent withdraws his or her child to attend an eligible  
499 private school.

500 (c) Any student participating in the scholarship program  
501 must remain in attendance throughout the school year unless  
502 excused by the school for illness or other good cause.

503 (d) Each parent and each student has an obligation to the  
504 private school to comply with the private school's published

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505 policies.

506 (e) The parent shall ensure that the student participating  
507 in the scholarship program takes the norm-referenced assessment  
508 offered by the private school. The parent may also choose to  
509 have the student participate in the statewide assessments  
510 pursuant to s. 1008.22. If the parent requests that the student  
511 participating in the scholarship program take statewide  
512 assessments pursuant to s. 1008.22, the parent is responsible  
513 for transporting the student to the assessment site designated  
514 by the school district.

515 (f) Upon receipt of a scholarship warrant from the  
516 eligible nonprofit scholarship-funding organization, the parent  
517 to whom the warrant is made must restrictively endorse the  
518 warrant to the private school for deposit into the account of  
519 the private school. The parent may not designate any entity or  
520 individual associated with the participating private school as  
521 the parent's attorney in fact to endorse a scholarship warrant.  
522 A participant who fails to comply with this paragraph forfeits  
523 the scholarship.

524 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An  
525 eligible private school may be sectarian or nonsectarian and  
526 must:

527 (a) Comply with all requirements for private schools  
528 participating in state school choice scholarship programs  
529 pursuant to s. 1002.421.

530 (b) Provide to the eligible nonprofit scholarship-funding  
531 organization, upon request, all documentation required for the  
532 student's participation, including the private school's and

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533 student's fee schedules.

534 (c) Be academically accountable to the parent for meeting  
535 the educational needs of the student by:

536 1. At a minimum, annually providing to the parent a  
537 written explanation of the student's progress.

538 2. Annually administering or making provision for students  
539 participating in the scholarship program in grades 3 through 10  
540 to take one of the nationally norm-referenced tests identified  
541 by the Department of Education. Students with disabilities for  
542 whom standardized testing is not appropriate are exempt from  
543 this requirement. A participating private school must report a  
544 student's scores to the parent and to the independent research  
545 organization selected by the Department of Education as  
546 described in paragraph (9)(j).

547 3. Cooperating with the scholarship student whose parent  
548 chooses to have the student participate in the statewide  
549 assessments pursuant to s. 1008.22.

550 (d) Employ or contract with teachers who have regular and  
551 direct contact with each student receiving a scholarship under  
552 this section at the school's physical location.

553 (e) Annually contract with an independent certified public  
554 accountant to perform the agreed-upon procedures developed under  
555 paragraph (6)(n) and produce a report of the results if the  
556 private school receives more than \$250,000 in funds from  
557 scholarships awarded under this section in the 2010-2011 state  
558 fiscal year or a state fiscal year thereafter. A private school  
559 subject to this paragraph must submit the report by September  
560 15, 2011, and annually thereafter to the scholarship-funding

561 organization that awarded the majority of the school's  
 562 scholarship funds. The agreed-upon procedures must be conducted  
 563 in accordance with attestation standards established by the  
 564 American Institute of Certified Public Accountants.

565  
 566 The inability of a private school to meet the requirements of  
 567 this subsection shall constitute a basis for the ineligibility  
 568 of the private school to participate in the scholarship program  
 569 as determined by the Department of Education.

570 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of  
 571 Education shall:

572 (a) Annually submit to the department and division, by  
 573 March 15, a list of eligible nonprofit scholarship-funding  
 574 organizations that meet the requirements of paragraph (2) (f) ~~(d)~~.

575 (b) Annually verify the eligibility of nonprofit  
 576 scholarship-funding organizations that meet the requirements of  
 577 paragraph (2) (f) ~~(d)~~.

578 (c) Annually verify the eligibility of private schools  
 579 that meet the requirements of subsection (8).

580 (d) Annually verify the eligibility of expenditures as  
 581 provided in paragraph (6) (d) using the audit required by  
 582 paragraph (6) (1).

583 (e) Establish a toll-free hotline that provides parents  
 584 and private schools with information on participation in the  
 585 scholarship program.

586 (f) Establish a process by which individuals may notify  
 587 the Department of Education of any violation by a parent,  
 588 private school, or school district of state laws relating to

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589 program participation. The Department of Education shall conduct  
590 an inquiry of any written complaint of a violation of this  
591 section, or make a referral to the appropriate agency for an  
592 investigation, if the complaint is signed by the complainant and  
593 is legally sufficient. A complaint is legally sufficient if it  
594 contains ultimate facts that show that a violation of this  
595 section or any rule adopted by the State Board of Education has  
596 occurred. In order to determine legal sufficiency, the  
597 Department of Education may require supporting information or  
598 documentation from the complainant. A department inquiry is not  
599 subject to the requirements of chapter 120.

600 (g) Require an annual, notarized, sworn compliance  
601 statement by participating private schools certifying compliance  
602 with state laws and shall retain such records.

603 (h) Cross-check the list of participating scholarship  
604 students with the public school enrollment lists to avoid  
605 duplication.

606 (i) Maintain a list of nationally norm-referenced tests  
607 identified for purposes of satisfying the testing requirement in  
608 subparagraph (8)(c)2. The tests must meet industry standards of  
609 quality in accordance with State Board of Education rule.

610 (j) Select an independent research organization, which may  
611 be a public or private entity or university, to which  
612 participating private schools must report the scores of  
613 participating students on the nationally norm-referenced tests  
614 administered by the private school in grades 3 through 10.

615 1. The independent research organization must annually  
616 report to the Department of Education on the year-to-year

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617 learning gains ~~improvements~~ of participating students:

618       a. On a statewide basis. The report shall also include, to  
619 the extent possible, a comparison of these learning gains to the  
620 statewide learning gains of public school students with  
621 socioeconomic backgrounds similar to those of students  
622 participating in the scholarship program. The independent  
623 research organization must analyze and report student  
624 performance data in a manner that protects the rights of  
625 students and parents as mandated in 20 U.S.C. s. 1232g, the  
626 Family Educational Rights and Privacy Act, and must not  
627 disaggregate data to a level that will disclose the academic  
628 level of individual students or of individual schools. To the  
629 extent possible, the independent research organization must  
630 accumulate historical performance data on students from the  
631 Department of Education and private schools to describe baseline  
632 performance and to conduct longitudinal studies. To minimize  
633 costs and reduce time required for the independent research  
634 organization's third-party analysis and evaluation, the  
635 Department of Education shall conduct analyses of matched  
636 students from public school assessment data and calculate  
637 control group learning gains using an agreed-upon methodology  
638 outlined in the contract with the independent research  
639 organization third-party evaluator; and

640       b. According to each participating private school in which  
641 there are at least 30 participating students who have scores for  
642 tests administered during or after the 2009-2010 school year for  
643 2 consecutive years at that private school.

644       2. The sharing and reporting of student learning gain data

645 under this paragraph must be in accordance with requirements of  
646 20 U.S.C. s. 1232g, the Family Educational Rights and Privacy  
647 Act, and shall be for the sole purpose of creating the annual  
648 report required by subparagraph 1 ~~conducting the evaluation~~. All  
649 parties must preserve the confidentiality of such information as  
650 required by law. The annual report must not disaggregate data to  
651 a level that will identify individual participating schools,  
652 except as required under sub-subparagraph 1.b., or disclose the  
653 academic level of individual students.

654 3. The annual report required by subparagraph 1. shall be  
655 published by the Department of Education on its website.

656 (k) Notify an eligible nonprofit scholarship-funding  
657 organization of any of the organization's identified students  
658 who are receiving educational scholarships pursuant to chapter  
659 1002.

660 (l) Notify an eligible nonprofit scholarship-funding  
661 organization of any of the organization's identified students  
662 who are receiving tax credit scholarships from other eligible  
663 nonprofit scholarship-funding organizations.

664 (m) Require quarterly reports by an eligible nonprofit  
665 scholarship-funding organization regarding the number of  
666 students participating in the scholarship program, the private  
667 schools at which the students are enrolled, and other  
668 information deemed necessary by the Department of Education.

669 (n)1. Conduct random site visits to private schools  
670 participating in the Florida Tax Credit Scholarship Program. The  
671 purpose of the site visits is solely to verify the information  
672 reported by the schools concerning the enrollment and attendance



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673 of students, the credentials of teachers, background screening  
674 of teachers, and teachers' fingerprinting results. The  
675 Department of Education may not make more than seven random site  
676 visits each year and may not make more than one random site  
677 visit each year to the same private school.

678 2. Annually, by December 15, report to the Governor, the  
679 President of the Senate, and the Speaker of the House of  
680 Representatives the Department of Education's actions with  
681 respect to implementing accountability in the scholarship  
682 program under this section and s. 1002.421, any substantiated  
683 allegations or violations of law or rule by an eligible private  
684 school under this program concerning the enrollment and  
685 attendance of students, the credentials of teachers, background  
686 screening of teachers, and teachers' fingerprinting results and  
687 the corrective action taken by the Department of Education.

688 (o) Provide a process to match the direct certification  
689 list with the scholarship application data submitted by any  
690 nonprofit scholarship-funding organization eligible to receive  
691 the 3-percent administrative allowance under paragraph (6)(i).

692 (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—Upon  
693 the request of any eligible nonprofit scholarship-funding  
694 organization, a school district shall inform all households  
695 within the district receiving free or reduced-priced meals under  
696 the National School Lunch Act of their eligibility to apply for  
697 a tax credit scholarship. The form of such notice shall be  
698 provided by the eligible nonprofit scholarship-funding  
699 organization, and the district shall include the provided form,  
700 if requested by the organization, in any normal correspondence

701 with eligible households. If an eligible nonprofit scholarship-  
 702 funding organization requests a special communication to be  
 703 issued to households within the district receiving free or  
 704 reduced-price meals under the National School Lunch Act, the  
 705 organization shall reimburse the district for the cost of  
 706 postage. Such notice is limited to once a year.

707 (11) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

708 (a)1. The Commissioner of Education shall deny, suspend,  
 709 or revoke a private school's participation in the scholarship  
 710 program if it is determined that the private school has failed  
 711 to comply with the provisions of this section. However, in  
 712 instances in which the noncompliance is correctable within a  
 713 reasonable amount of time and in which the health, safety, or  
 714 welfare of the students is not threatened, the commissioner may  
 715 issue a notice of noncompliance that shall provide the private  
 716 school with a timeframe within which to provide evidence of  
 717 compliance prior to taking action to suspend or revoke the  
 718 private school's participation in the scholarship program.

719 2. The Commissioner of Education may deny, suspend, or  
 720 revoke a private school's participation in the scholarship  
 721 program if the commissioner determines that an owner or operator  
 722 of the private school is operating or has operated an  
 723 educational institution in this state or another state or  
 724 jurisdiction in a manner contrary to the health, safety, or  
 725 welfare of the public. In making this determination, the  
 726 commissioner may consider factors that include, but are not  
 727 limited to, acts or omissions by an owner or operator that led  
 728 to a previous denial or revocation of participation in an

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729 education scholarship program; an owner's or operator's failure  
730 to reimburse the Department of Education for scholarship funds  
731 improperly received or retained by a school; imposition of a  
732 prior criminal or civil administrative sanction related to an  
733 owner's or operator's management or operation of an educational  
734 institution; or other types of criminal proceedings in which the  
735 owner or operator was found guilty of, regardless of  
736 adjudication, or entered a plea of nolo contendere or guilty to,  
737 any offense involving fraud, deceit, dishonesty, or moral  
738 turpitude.

739 (b) The commissioner's determination is subject to the  
740 following:

741 1. If the commissioner intends to deny, suspend, or revoke  
742 a private school's participation in the scholarship program, the  
743 Department of Education shall notify the private school of such  
744 proposed action in writing by certified mail and regular mail to  
745 the private school's address of record with the Department of  
746 Education. The notification shall include the reasons for the  
747 proposed action and notice of the timelines and procedures set  
748 forth in this paragraph.

749 2. The private school that is adversely affected by the  
750 proposed action shall have 15 days from receipt of the notice of  
751 proposed action to file with the Department of Education's  
752 agency clerk a request for a proceeding pursuant to ss. 120.569  
753 and 120.57. If the private school is entitled to a hearing under  
754 s. 120.57(1), the Department of Education shall forward the  
755 request to the Division of Administrative Hearings.

756 3. Upon receipt of a request referred pursuant to this

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757 paragraph, the director of the Division of Administrative  
758 Hearings shall expedite the hearing and assign an administrative  
759 law judge who shall commence a hearing within 30 days after the  
760 receipt of the formal written request by the division and enter  
761 a recommended order within 30 days after the hearing or within  
762 30 days after receipt of the hearing transcript, whichever is  
763 later. Each party shall be allowed 10 days in which to submit  
764 written exceptions to the recommended order. A final order shall  
765 be entered by the agency within 30 days after the entry of a  
766 recommended order. The provisions of this subparagraph may be  
767 waived upon stipulation by all parties.

768 (c) The commissioner may immediately suspend payment of  
769 scholarship funds if it is determined that there is probable  
770 cause to believe that there is:

771 1. An imminent threat to the health, safety, and welfare  
772 of the students; or

773 2. Fraudulent activity on the part of the private school.  
774 Notwithstanding s. 1002.22, in incidents of alleged fraudulent  
775 activity pursuant to this section, the Department of Education's  
776 Office of Inspector General is authorized to release personally  
777 identifiable records or reports of students to the following  
778 persons or organizations:

779 a. A court of competent jurisdiction in compliance with an  
780 order of that court or the attorney of record in accordance with  
781 a lawfully issued subpoena, consistent with the Family  
782 Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.

783 b. A person or entity authorized by a court of competent  
784 jurisdiction in compliance with an order of that court or the

785 attorney of record pursuant to a lawfully issued subpoena,  
 786 consistent with the Family Educational Rights and Privacy Act,  
 787 20 U.S.C. s. 1232g.

788 c. Any person, entity, or authority issuing a subpoena for  
 789 law enforcement purposes when the court or other issuing agency  
 790 has ordered that the existence or the contents of the subpoena  
 791 or the information furnished in response to the subpoena not be  
 792 disclosed, consistent with the Family Educational Rights and  
 793 Privacy Act, 20 U.S.C. s. 1232g, and 34 C.F.R. s. 99.31.

794

795 The commissioner's order suspending payment pursuant to this  
 796 paragraph may be appealed pursuant to the same procedures and  
 797 timelines as the notice of proposed action set forth in  
 798 paragraph (b).

799 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

800 (a) 1. Except as provided in subparagraph 2., the amount of  
 801 a scholarship provided to any student for any single school year  
 802 by an eligible nonprofit scholarship-funding organization from  
 803 eligible contributions shall be for total costs authorized under  
 804 paragraph (6) (d), not to exceed the following annual limits:

805 a.1. ~~Three thousand nine hundred fifty dollars~~ For a  
 806 scholarship awarded to a student enrolled in an eligible private  
 807 school for:

808 (I) State fiscal year 2009-2010, \$3,950 ~~the 2008-2009~~  
 809 ~~state fiscal year and each fiscal year thereafter.~~

810 (II) State fiscal year 2010-2011, 65 percent of the  
 811 unweighted FTE funding amount for that year.

812 (III) State fiscal year 2011-2012, 70 percent of the

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813 unweighted FTE funding amount for that year.

814 (IV) State fiscal year 2012-2013, 75 percent of the  
815 unweighted FTE funding amount for that year.

816 (V) State fiscal year 2013-2014 and each state fiscal year  
817 thereafter, 80 percent of the unweighted FTE funding amount for  
818 the applicable year.

819 ~~b.2. Five hundred dollars~~ For a scholarship awarded to a  
820 student enrolled in a Florida public school that is located  
821 outside the district in which the student resides or in a lab  
822 school as defined in s. 1002.32, \$500.

823 2. The annual limit for a scholarship under sub-  
824 subparagraph 1.a. shall be reduced by:

825 a. Twenty-five percent if the student's household income  
826 level is equal to or greater than 200 percent, but less than 215  
827 percent, of the federal poverty level.

828 b. Fifty percent if the student's household income level  
829 is equal to or greater than 215 percent, but equal to or less  
830 than 230 percent, of the federal poverty level.

831 (b) Payment of the scholarship by the eligible nonprofit  
832 scholarship-funding organization shall be by individual warrant  
833 made payable to the student's parent. If the parent chooses that  
834 his or her child attend an eligible private school, the warrant  
835 must be delivered by the eligible nonprofit scholarship-funding  
836 organization to the private school of the parent's choice, and  
837 the parent shall restrictively endorse the warrant to the  
838 private school. An eligible nonprofit scholarship-funding  
839 organization shall ensure that the parent to whom the warrant is  
840 made restrictively endorsed the warrant to the private school

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841 for deposit into the account of the private school.

842 (c) An eligible nonprofit scholarship-funding organization  
843 shall obtain verification from the private school of a student's  
844 continued attendance at the school for each period covered by a  
845 scholarship payment.

846 (d) Payment of the scholarship shall be made by the  
847 eligible nonprofit scholarship-funding organization no less  
848 frequently than on a quarterly basis.

849 (13) ADMINISTRATION; RULES.—

850 ~~(a) If the credit granted pursuant to this section is not~~  
851 ~~fully used in any one year because of insufficient tax liability~~  
852 ~~on the part of the corporation, the unused amount may be carried~~  
853 ~~forward for a period not to exceed 3 years; however, any~~  
854 ~~taxpayer that seeks to carry forward an unused amount of tax~~  
855 ~~credit must submit an application for allocation of tax credits~~  
856 ~~or carryforward credits as required in paragraph (d) in the year~~  
857 ~~that the taxpayer intends to use the carryforward. This~~  
858 ~~carryforward applies to all approved contributions made after~~  
859 ~~January 1, 2002. A taxpayer may not convey, assign, or transfer~~  
860 ~~the credit authorized by this section to another entity unless~~  
861 ~~all of the assets of the taxpayer are conveyed, assigned, or~~  
862 ~~transferred in the same transaction.~~

863 ~~(b) An application for a tax credit pursuant to this~~  
864 ~~section shall be submitted to the department on forms~~  
865 ~~established by rule of the department.~~

866 (a)-(e) The department, division, and the Department of  
867 Education shall develop a cooperative agreement to assist in the  
868 administration of this section.

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869            ~~(b)-(d)~~ The department shall adopt rules necessary to  
 870 administer this section and ss. 211.0251, 212.1831, 220.1875,  
 871 561.1211, and 624.51055, including rules establishing  
 872 application forms, and procedures ~~and~~ governing the approval  
 873 ~~allocation~~ of tax credits and carryforward tax credits under  
 874 subsection (5), and procedures to be followed by taxpayers when  
 875 claiming approved tax credits on their returns ~~this section on a~~  
 876 ~~first-come, first-served basis.~~

877            (c) The division shall adopt rules necessary to administer  
 878 its responsibilities under this section and s. 561.1211.

879            ~~(d)-(e)~~ The State Board of Education shall adopt rules  
 880 ~~pursuant to ss. 120.536(1) and 120.54~~ to administer the  
 881 responsibilities ~~this section as it relates to the roles of the~~  
 882 Department of Education and the Commissioner of Education under  
 883 this section.

884            (14) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.—All eligible  
 885 contributions received by an eligible nonprofit scholarship-  
 886 funding organization shall be deposited in a manner consistent  
 887 with s. 17.57(2).

888            (15) PRESERVATION OF CREDIT.—If any provision or portion  
 889 of this section, s. 211.0251, s. 212.1831, s. 220.1875, s.  
 890 561.1211, or s. 624.51055 ~~subsection (5)~~ or the application  
 891 thereof to any person or circumstance is held unconstitutional  
 892 by any court or is otherwise declared invalid, the  
 893 unconstitutionality or invalidity shall not affect any credit  
 894 earned under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,  
 895 or s. 624.51055 ~~subsection (5)~~ by any taxpayer with respect to  
 896 any contribution paid to an eligible nonprofit scholarship-



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897 funding organization before the date of a determination of  
898 unconstitutionality or invalidity. Such credit shall be allowed  
899 at such time and in such a manner as if a determination of  
900 unconstitutionality or invalidity had not been made, provided  
901 that nothing in this subsection by itself or in combination with  
902 any other provision of law shall result in the allowance of any  
903 credit to any taxpayer in excess of one dollar of credit for  
904 each dollar paid to an eligible nonprofit scholarship-funding  
905 organization.

906 Section 2. Effective January 1, 2011, section 211.0251,  
907 Florida Statutes, is created to read:

908 211.0251 Credit for contributions to eligible nonprofit  
909 scholarship-funding organizations.—There is allowed a credit of  
910 100 percent of an eligible contribution made to an eligible  
911 nonprofit scholarship-funding organization under s. 1002.395  
912 against any tax due under s. 211.02 or s. 211.025. For purposes  
913 of the distributions of tax revenue under s. 211.06, the  
914 department shall disregard any tax credits allowed under this  
915 section to ensure than any reduction in tax revenue received  
916 that is attributable to the tax credits results only in a  
917 reduction in distributions to the General Revenue Fund. The  
918 provisions of s. 1002.395 apply to the credit authorized by this  
919 section.

920 Section 3. Effective January 1, 2011, section 212.1831,  
921 Florida Statutes, is created to read:

922 212.1831 Credit for contributions to eligible nonprofit  
923 scholarship-funding organizations.—There is allowed a credit of  
924 100 percent of an eligible contribution made to an eligible

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925 nonprofit scholarship-funding organization under s. 1002.395  
 926 against any tax due under this chapter from a direct pay permit  
 927 holder as a result of the direct pay permit held pursuant to s.  
 928 212.183. For purposes of the distributions of tax revenue under  
 929 s. 212.20, the department shall disregard any tax credits  
 930 allowed under this section to ensure that any reduction in tax  
 931 revenue received that is attributable to the tax credits results  
 932 only in a reduction in distributions to the General Revenue  
 933 Fund. The provisions of s. 1002.395 apply to the credit  
 934 authorized by this section.

935 Section 4. Paragraph (u) of subsection (8) of section  
 936 213.053, Florida Statutes, is amended to read:

937 213.053 Confidentiality and information sharing.—

938 (8) Notwithstanding any other provision of this section,  
 939 the department may provide:

940 (u) Information relative to ss. 211.0251, 212.1831,  
 941 220.1875, 624.51055, and 1002.395 ~~s. 220.187~~ to the Department  
 942 of Education and the Division of Alcoholic Beverages and Tobacco  
 943 in the conduct of ~~its~~ official business.

944  
 945 Disclosure of information under this subsection shall be  
 946 pursuant to a written agreement between the executive director  
 947 and the agency. Such agencies, governmental or nongovernmental,  
 948 shall be bound by the same requirements of confidentiality as  
 949 the Department of Revenue. Breach of confidentiality is a  
 950 misdemeanor of the first degree, punishable as provided by s.  
 951 775.082 or s. 775.083.

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

954 220.02 Legislative intent.—

955 (8) It is the intent of the Legislature that credits  
 956 against either the corporate income tax or the franchise tax be  
 957 applied in the following order: those enumerated in s. 631.828,  
 958 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 959 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 960 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
 961 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 962 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 963 those enumerated in s. 220.185, those enumerated in s. 220.1875  
 964 ~~220.187~~, those enumerated in s. 220.192, those enumerated in s.  
 965 220.193, and those enumerated in s. 288.9916.

966 Section 6. Paragraph (a) of subsection (1) of section  
 967 220.13, Florida Statutes, is amended to read:

968 220.13 "Adjusted federal income" defined.—

969 (1) The term "adjusted federal income" means an amount  
 970 equal to the taxpayer's taxable income as defined in subsection  
 971 (2), or such taxable income of more than one taxpayer as  
 972 provided in s. 220.131, for the taxable year, adjusted as  
 973 follows:

974 (a) Additions.—There shall be added to such taxable  
 975 income:

976 1. The amount of any tax upon or measured by income,  
 977 excluding taxes based on gross receipts or revenues, paid or  
 978 accrued as a liability to the District of Columbia or any state  
 979 of the United States which is deductible from gross income in

980 the computation of taxable income for the taxable year.

981 2. The amount of interest which is excluded from taxable  
 982 income under s. 103(a) of the Internal Revenue Code or any other  
 983 federal law, less the associated expenses disallowed in the  
 984 computation of taxable income under s. 265 of the Internal  
 985 Revenue Code or any other law, excluding 60 percent of any  
 986 amounts included in alternative minimum taxable income, as  
 987 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 988 taxpayer pays tax under s. 220.11(3).

989 3. In the case of a regulated investment company or real  
 990 estate investment trust, an amount equal to the excess of the  
 991 net long-term capital gain for the taxable year over the amount  
 992 of the capital gain dividends attributable to the taxable year.

993 4. That portion of the wages or salaries paid or incurred  
 994 for the taxable year which is equal to the amount of the credit  
 995 allowable for the taxable year under s. 220.181. This  
 996 subparagraph shall expire on the date specified in s. 290.016  
 997 for the expiration of the Florida Enterprise Zone Act.

998 5. That portion of the ad valorem school taxes paid or  
 999 incurred for the taxable year which is equal to the amount of  
 1000 the credit allowable for the taxable year under s. 220.182. This  
 1001 subparagraph shall expire on the date specified in s. 290.016  
 1002 for the expiration of the Florida Enterprise Zone Act.

1003 6. The amount of emergency excise tax paid or accrued as a  
 1004 liability to this state under chapter 221 which tax is  
 1005 deductible from gross income in the computation of taxable  
 1006 income for the taxable year.

1007 7. That portion of assessments to fund a guaranty

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1008 association incurred for the taxable year which is equal to the  
 1009 amount of the credit allowable for the taxable year.

1010 8. In the case of a nonprofit corporation which holds a  
 1011 pari-mutuel permit and which is exempt from federal income tax  
 1012 as a farmers' cooperative, an amount equal to the excess of the  
 1013 gross income attributable to the pari-mutuel operations over the  
 1014 attributable expenses for the taxable year.

1015 9. The amount taken as a credit for the taxable year under  
 1016 s. 220.1895.

1017 10. Up to nine percent of the eligible basis of any  
 1018 designated project which is equal to the credit allowable for  
 1019 the taxable year under s. 220.185.

1020 11. The amount taken as a credit for the taxable year  
 1021 under s. 220.1875 ~~220.187~~. The addition in this subparagraph is  
 1022 intended to ensure that the same amount is not allowed for the  
 1023 tax purposes of this state as both a deduction from income and a  
 1024 credit against the tax. This addition is not intended to result  
 1025 in adding the same expense back to income more than once.

1026 12. The amount taken as a credit for the taxable year  
 1027 under s. 220.192.

1028 13. The amount taken as a credit for the taxable year  
 1029 under s. 220.193.

1030 14. Any portion of a qualified investment, as defined in  
 1031 s. 288.9913, which is claimed as a deduction by the taxpayer and  
 1032 taken as a credit against income tax pursuant to s. 288.9916.

1033 Section 7. The amendment to s. 220.13(1)(a)11., Florida  
 1034 Statutes, made by this act is intended to be clarifying and  
 1035 remedial in nature and shall apply retroactively to tax credits

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1036 under s. 220.187, Florida Statutes, between January 1, 2002, and  
 1037 June 30, 2010, for taxes due under chapter 220, Florida  
 1038 Statutes, and prospectively to tax credits under s. 220.1875,  
 1039 Florida Statutes.

1040 Section 8. Subsection (2) of section 220.186, Florida  
 1041 Statutes, is amended to read:

1042 220.186 Credit for Florida alternative minimum tax.—

1043 (2) The credit pursuant to this section shall be the  
 1044 amount of the excess, if any, of the tax paid based upon taxable  
 1045 income determined pursuant to s. 220.13(2)(k) over the amount of  
 1046 tax which would have been due based upon taxable income without  
 1047 application of s. 220.13(2)(k), before application of this  
 1048 credit without application of any credit under s. 220.1875  
 1049 ~~220.187~~.

1050 Section 9. Section 220.1875, Florida Statutes, is created  
 1051 to read:

1052 220.1875 Credit for contributions to eligible nonprofit  
 1053 scholarship-funding organizations.—

1054 (1) There is allowed a credit of 100 percent of an  
 1055 eligible contribution made to an eligible nonprofit scholarship-  
 1056 funding organization under s. 1002.395 against any tax due for a  
 1057 taxable year under this chapter. However, such a credit may not  
 1058 exceed 75 percent of the tax due under this chapter for the  
 1059 taxable year, after the application of any other allowable  
 1060 credits by the taxpayer. The credit granted by this section  
 1061 shall be reduced by the difference between the amount of federal  
 1062 corporate income tax taking into account the credit granted by  
 1063 this section and the amount of federal corporate income tax

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1064 without application of the credit granted by this section.

1065 (2) A taxpayer who files a Florida consolidated return as  
 1066 a member of an affiliated group pursuant to s. 220.131(1) may be  
 1067 allowed the credit on a consolidated return basis; however, the  
 1068 total credit taken by the affiliated group is subject to the  
 1069 limitation established under subsection (1).

1070 (3) The provisions of s. 1002.395 apply to the credit  
 1071 authorized by this section.

1072 Section 10. Section 561.1211, Florida Statutes, is created  
 1073 to read:

1074 561.1211 Credit for contributions to eligible nonprofit  
 1075 scholarship-funding organizations.—There is allowed a credit of  
 1076 100 percent of an eligible contribution made to an eligible  
 1077 nonprofit scholarship-funding organization under s. 1002.395  
 1078 against any tax due under s. 563.05, s. 564.06, or s. 565.12.  
 1079 For purposes of the distributions of tax revenue under ss.  
 1080 561.12(1)(a) and 564.06(10), the division shall disregard any  
 1081 tax credits allowed under this section to ensure that any  
 1082 reduction in tax revenue received that is attributable to the  
 1083 tax credits results only in a reduction in distributions to the  
 1084 General Revenue Fund. The provisions of s. 1002.395 apply to the  
 1085 credit authorized by this section.

1086 Section 11. Section 624.51055, Florida Statutes, is  
 1087 amended to read:

1088 624.51055 Credit for contributions to eligible nonprofit  
 1089 scholarship-funding organizations.—

1090 (1) There is allowed a credit of 100 percent of an  
 1091 eligible contribution made to an eligible nonprofit scholarship-

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1092 funding organization under s. 1002.395 ~~as provided in s. 220.187~~  
 1093 against any tax due for a taxable year under s. 624.509(1).  
 1094 However, such a credit may not exceed 75 percent of the tax due  
 1095 under s. 624.509(1) after deducting from such tax deductions for  
 1096 assessments made pursuant to s. 440.51; credits for taxes paid  
 1097 under ss. 175.101 and 185.08; credits for income taxes paid  
 1098 under chapter 220; credits for the emergency excise tax paid  
 1099 under chapter 221; and the credit allowed under s. 624.509(5),  
 1100 as such credit is limited by s. 624.509(6). An insurer claiming  
 1101 a credit against premium tax liability under this section shall  
 1102 not be required to pay any additional retaliatory tax levied  
 1103 pursuant to s. 624.5091 as a result of claiming such credit.  
 1104 Section 624.5091 does not limit such credit in any manner.

1105 (2) The provisions of s. 1002.395 ~~220.187~~ apply to the  
 1106 credit authorized by this section.

1107 Section 12. Subsections (4) and (5) of section 1001.10,  
 1108 Florida Statutes, are amended to read:

1109 1001.10 Commissioner of Education; general powers and  
 1110 duties.—

1111 (4) The Department of Education shall provide technical  
 1112 assistance to school districts, charter schools, the Florida  
 1113 School for the Deaf and the Blind, and private schools that  
 1114 accept scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.  
 1115 1002.395 in the development of policies, procedures, and  
 1116 training related to employment practices and standards of  
 1117 ethical conduct for instructional personnel and school  
 1118 administrators, as defined in s. 1012.01.

1119 (5) The Department of Education shall provide authorized



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1120 staff of school districts, charter schools, the Florida School  
 1121 for the Deaf and the Blind, and private schools that accept  
 1122 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.  
 1123 1002.395 with access to electronic verification of information  
 1124 from the following employment screening tools:

1125 (a) The Professional Practices' Database of Disciplinary  
 1126 Actions Against Educators; and

1127 (b) The Department of Education's Teacher Certification  
 1128 Database.

1129

1130 This subsection does not require the department to provide these  
 1131 staff with unlimited access to the databases. However, the  
 1132 department shall provide the staff with access to the data  
 1133 necessary for performing employment history checks of the  
 1134 instructional personnel and school administrators included in  
 1135 the databases.

1136 Section 13. Paragraph (b) of subsection (6) of section  
 1137 1002.20, Florida Statutes, is amended to read:

1138 1002.20 K-12 student and parent rights.—Parents of public  
 1139 school students must receive accurate and timely information  
 1140 regarding their child's academic progress and must be informed  
 1141 of ways they can help their child to succeed in school. K-12  
 1142 students and their parents are afforded numerous statutory  
 1143 rights including, but not limited to, the following:

1144 (6) EDUCATIONAL CHOICE.—

1145 (b) Private school choices.—Parents of public school  
 1146 students may seek private school choice options under certain  
 1147 programs.

1148 |           1. Under the Opportunity Scholarship Program, the parent  
 1149 | of a student in a failing public school may request and receive  
 1150 | an opportunity scholarship for the student to attend a private  
 1151 | school in accordance with the provisions of s. 1002.38.

1152 |           2. Under the McKay Scholarships for Students with  
 1153 | Disabilities Program, the parent of a public school student with  
 1154 | a disability who is dissatisfied with the student's progress may  
 1155 | request and receive a McKay Scholarship for the student to  
 1156 | attend a private school in accordance with the provisions of s.  
 1157 | 1002.39.

1158 |           3. Under the Florida Tax Credit Scholarship Program, the  
 1159 | parent of a student who qualifies for free or reduced-price  
 1160 | school lunch may seek a scholarship from an eligible nonprofit  
 1161 | scholarship-funding organization in accordance with the  
 1162 | provisions of s. 1002.395 ~~220.187~~.

1163 |           Section 14. Paragraph (e) of subsection (2) of section  
 1164 | 1002.23, Florida Statutes, is amended to read:

1165 |           1002.23 Family and School Partnership for Student  
 1166 | Achievement Act.—

1167 |           (2) To facilitate meaningful parent and family  
 1168 | involvement, the Department of Education shall develop  
 1169 | guidelines for a parent guide to successful student achievement  
 1170 | which describes what parents need to know about their child's  
 1171 | educational progress and how they can help their child to  
 1172 | succeed in school. The guidelines shall include, but need not be  
 1173 | limited to:

1174 |           (e) Educational choices, as provided for in s. 1002.20(6),  
 1175 | and Florida tax credit scholarships, as provided for in s.

1176 | 1002.395 ~~220.187~~;

1177 |       Section 15. Paragraph (b) of subsection (3) of section  
1178 | 1002.39, Florida Statutes, is amended to read:

1179 |       1002.39 The John M. McKay Scholarships for Students with  
1180 | Disabilities Program.—There is established a program that is  
1181 | separate and distinct from the Opportunity Scholarship Program  
1182 | and is named the John M. McKay Scholarships for Students with  
1183 | Disabilities Program.

1184 |       (3) JOHN M. MCKAY SCHOLARSHIP PROHIBITIONS.—A student is  
1185 | not eligible for a John M. McKay Scholarship while he or she is:

1186 |       (b) Receiving a Florida tax credit scholarship under s.  
1187 | 1002.395 ~~220.187~~;

1188 |       Section 16. Subsections (1) and (4) of section 1002.421,  
1189 | Florida Statutes, are amended to read:

1190 |       1002.421 Accountability of private schools participating  
1191 | in state school choice scholarship programs.—

1192 |       (1) A Florida private school participating in the Florida  
1193 | Tax Credit Scholarship Program established pursuant to s.  
1194 | 1002.395 ~~220.187~~ or an educational scholarship program  
1195 | established pursuant to this chapter must comply with all  
1196 | requirements of this section in addition to private school  
1197 | requirements outlined in s. 1002.42, specific requirements  
1198 | identified within respective scholarship program laws, and other  
1199 | provisions of Florida law that apply to private schools.

1200 |       (4) A private school that accepts scholarship students  
1201 | under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395 must:

1202 |       (a) Disqualify instructional personnel and school  
1203 | administrators, as defined in s. 1012.01, from employment in any

1204 position that requires direct contact with students if the  
 1205 personnel or administrators are ineligible for such employment  
 1206 under s. 1012.315.

1207 (b) Adopt policies establishing standards of ethical  
 1208 conduct for instructional personnel and school administrators.  
 1209 The policies must require all instructional personnel and school  
 1210 administrators, as defined in s. 1012.01, to complete training  
 1211 on the standards; establish the duty of instructional personnel  
 1212 and school administrators to report, and procedures for  
 1213 reporting, alleged misconduct by other instructional personnel  
 1214 and school administrators which affects the health, safety, or  
 1215 welfare of a student; and include an explanation of the  
 1216 liability protections provided under ss. 39.203 and 768.095. A  
 1217 private school, or any of its employees, may not enter into a  
 1218 confidentiality agreement regarding terminated or dismissed  
 1219 instructional personnel or school administrators, or personnel  
 1220 or administrators who resign in lieu of termination, based in  
 1221 whole or in part on misconduct that affects the health, safety,  
 1222 or welfare of a student, and may not provide the instructional  
 1223 personnel or school administrators with employment references or  
 1224 discuss the personnel's or administrators' performance with  
 1225 prospective employers in another educational setting, without  
 1226 disclosing the personnel's or administrators' misconduct. Any  
 1227 part of an agreement or contract that has the purpose or effect  
 1228 of concealing misconduct by instructional personnel or school  
 1229 administrators which affects the health, safety, or welfare of a  
 1230 student is void, is contrary to public policy, and may not be  
 1231 enforced.

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1232 (c) Before employing instructional personnel or school  
 1233 administrators in any position that requires direct contact with  
 1234 students, conduct employment history checks of each of the  
 1235 personnel's or administrators' previous employers, screen the  
 1236 personnel or administrators through use of the educator  
 1237 screening tools described in s. 1001.10(5), and document the  
 1238 findings. If unable to contact a previous employer, the private  
 1239 school must document efforts to contact the employer.

1240  
 1241 The department shall suspend the payment of funds under ss.  
 1242 ~~220.187~~ and 1002.39 and 1002.395 to a private school that  
 1243 knowingly fails to comply with this subsection, and shall  
 1244 prohibit the school from enrolling new scholarship students, for  
 1245 1 fiscal year and until the school complies.

1246 Section 17. Section 1006.061, Florida Statutes, is amended  
 1247 to read:

1248 1006.061 Child abuse, abandonment, and neglect policy.—  
 1249 Each district school board, charter school, and private school  
 1250 that accepts scholarship students under ~~s. 220.187~~ or s. 1002.39  
 1251 or s. 1002.395 shall:

1252 (1) Post in a prominent place in each school a notice  
 1253 that, pursuant to chapter 39, all employees and agents of the  
 1254 district school board, charter school, or private school have an  
 1255 affirmative duty to report all actual or suspected cases of  
 1256 child abuse, abandonment, or neglect; have immunity from  
 1257 liability if they report such cases in good faith; and have a  
 1258 duty to comply with child protective investigations and all  
 1259 other provisions of law relating to child abuse, abandonment,

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1260 and neglect. The notice shall also include the statewide toll-  
1261 free telephone number of the central abuse hotline.

1262 (2) Post in a prominent place at each school site and on  
1263 each school's Internet website, if available, the policies and  
1264 procedures for reporting alleged misconduct by instructional  
1265 personnel or school administrators which affects the health,  
1266 safety, or welfare of a student; the contact person to whom the  
1267 report is made; and the penalties imposed on instructional  
1268 personnel or school administrators who fail to report suspected  
1269 or actual child abuse or alleged misconduct by other  
1270 instructional personnel or school administrators.

1271 (3) Require the principal of the charter school or private  
1272 school, or the district school superintendent, or the  
1273 superintendent's designee, at the request of the Department of  
1274 Children and Family Services, to act as a liaison to the  
1275 Department of Children and Family Services and the child  
1276 protection team, as defined in s. 39.01, when in a case of  
1277 suspected child abuse, abandonment, or neglect or an unlawful  
1278 sexual offense involving a child the case is referred to such a  
1279 team; except that this does not relieve or restrict the  
1280 Department of Children and Family Services from discharging its  
1281 duty and responsibility under the law to investigate and report  
1282 every suspected or actual case of child abuse, abandonment, or  
1283 neglect or unlawful sexual offense involving a child.

1284  
1285 The Department of Education shall develop, and publish on the  
1286 department's Internet website, sample notices suitable for  
1287 posting in accordance with subsections (1) and (2).

1288 Section 18. Section 1012.315, Florida Statutes, is amended  
 1289 to read:

1290 1012.315 Disqualification from employment.—A person is  
 1291 ineligible for educator certification, and instructional  
 1292 personnel and school administrators, as defined in s. 1012.01,  
 1293 are ineligible for employment in any position that requires  
 1294 direct contact with students in a district school system,  
 1295 charter school, or private school that accepts scholarship  
 1296 students under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395, if the  
 1297 person, instructional personnel, or school administrator has  
 1298 been convicted of:

1299 (1) Any felony offense prohibited under any of the  
 1300 following statutes:

1301 (a) Section 393.135, relating to sexual misconduct with  
 1302 certain developmentally disabled clients and reporting of such  
 1303 sexual misconduct.

1304 (b) Section 394.4593, relating to sexual misconduct with  
 1305 certain mental health patients and reporting of such sexual  
 1306 misconduct.

1307 (c) Section 415.111, relating to adult abuse, neglect, or  
 1308 exploitation of aged persons or disabled adults.

1309 (d) Section 782.04, relating to murder.

1310 (e) Section 782.07, relating to manslaughter, aggravated  
 1311 manslaughter of an elderly person or disabled adult, aggravated  
 1312 manslaughter of a child, or aggravated manslaughter of an  
 1313 officer, a firefighter, an emergency medical technician, or a  
 1314 paramedic.

1315 (f) Section 784.021, relating to aggravated assault.

- 1316 (g) Section 784.045, relating to aggravated battery.
- 1317 (h) Section 784.075, relating to battery on a detention or
- 1318 commitment facility staff member or a juvenile probation
- 1319 officer.
- 1320 (i) Section 787.01, relating to kidnapping.
- 1321 (j) Section 787.02, relating to false imprisonment.
- 1322 (k) Section 787.025, relating to luring or enticing a
- 1323 child.
- 1324 (l) Section 787.04(2), relating to leading, taking,
- 1325 enticing, or removing a minor beyond the state limits, or
- 1326 concealing the location of a minor, with criminal intent pending
- 1327 custody proceedings.
- 1328 (m) Section 787.04(3), relating to leading, taking,
- 1329 enticing, or removing a minor beyond the state limits, or
- 1330 concealing the location of a minor, with criminal intent pending
- 1331 dependency proceedings or proceedings concerning alleged abuse
- 1332 or neglect of a minor.
- 1333 (n) Section 790.115(1), relating to exhibiting firearms or
- 1334 weapons at a school-sponsored event, on school property, or
- 1335 within 1,000 feet of a school.
- 1336 (o) Section 790.115(2)(b), relating to possessing an
- 1337 electric weapon or device, destructive device, or other weapon
- 1338 at a school-sponsored event or on school property.
- 1339 (p) Section 794.011, relating to sexual battery.
- 1340 (q) Former s. 794.041, relating to sexual activity with or
- 1341 solicitation of a child by a person in familial or custodial
- 1342 authority.
- 1343 (r) Section 794.05, relating to unlawful sexual activity



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- 1344 with certain minors.
- 1345 (s) Section 794.08, relating to female genital mutilation.
- 1346 (t) Chapter 796, relating to prostitution.
- 1347 (u) Chapter 800, relating to lewdness and indecent
- 1348 exposure.
- 1349 (v) Section 806.01, relating to arson.
- 1350 (w) Section 810.14, relating to voyeurism.
- 1351 (x) Section 810.145, relating to video voyeurism.
- 1352 (y) Section 812.014(6), relating to coordinating the
- 1353 commission of theft in excess of \$3,000.
- 1354 (z) Section 812.0145, relating to theft from persons 65
- 1355 years of age or older.
- 1356 (aa) Section 812.019, relating to dealing in stolen
- 1357 property.
- 1358 (bb) Section 812.13, relating to robbery.
- 1359 (cc) Section 812.131, relating to robbery by sudden
- 1360 snatching.
- 1361 (dd) Section 812.133, relating to carjacking.
- 1362 (ee) Section 812.135, relating to home-invasion robbery.
- 1363 (ff) Section 817.563, relating to fraudulent sale of
- 1364 controlled substances.
- 1365 (gg) Section 825.102, relating to abuse, aggravated abuse,
- 1366 or neglect of an elderly person or disabled adult.
- 1367 (hh) Section 825.103, relating to exploitation of an
- 1368 elderly person or disabled adult.
- 1369 (ii) Section 825.1025, relating to lewd or lascivious
- 1370 offenses committed upon or in the presence of an elderly person
- 1371 or disabled person.

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- 1372           (jj) Section 826.04, relating to incest.
- 1373           (kk) Section 827.03, relating to child abuse, aggravated
- 1374 child abuse, or neglect of a child.
- 1375           (ll) Section 827.04, relating to contributing to the
- 1376 delinquency or dependency of a child.
- 1377           (mm) Section 827.071, relating to sexual performance by a
- 1378 child.
- 1379           (nn) Section 843.01, relating to resisting arrest with
- 1380 violence.
- 1381           (oo) Chapter 847, relating to obscenity.
- 1382           (pp) Section 874.05, relating to causing, encouraging,
- 1383 soliciting, or recruiting another to join a criminal street
- 1384 gang.
- 1385           (qq) Chapter 893, relating to drug abuse prevention and
- 1386 control, if the offense was a felony of the second degree or
- 1387 greater severity.
- 1388           (rr) Section 916.1075, relating to sexual misconduct with
- 1389 certain forensic clients and reporting of such sexual
- 1390 misconduct.
- 1391           (ss) Section 944.47, relating to introduction, removal, or
- 1392 possession of contraband at a correctional facility.
- 1393           (tt) Section 985.701, relating to sexual misconduct in
- 1394 juvenile justice programs.
- 1395           (uu) Section 985.711, relating to introduction, removal,
- 1396 or possession of contraband at a juvenile detention facility or
- 1397 commitment program.
- 1398           (2) Any misdemeanor offense prohibited under any of the
- 1399 following statutes:

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1400 (a) Section 784.03, relating to battery, if the victim of  
 1401 the offense was a minor.

1402 (b) Section 787.025, relating to luring or enticing a  
 1403 child.

1404 (3) Any criminal act committed in another state or under  
 1405 federal law which, if committed in this state, constitutes an  
 1406 offense prohibited under any statute listed in subsection (1) or  
 1407 subsection (2).

1408 (4) Any delinquent act committed in this state or any  
 1409 delinquent or criminal act committed in another state or under  
 1410 federal law which, if committed in this state, qualifies an  
 1411 individual for inclusion on the Registered Juvenile Sex Offender  
 1412 List under s. 943.0435(1)(a)1.d.

1413 Section 19. Paragraph (e) of subsection (1) of section  
 1414 1012.796, Florida Statutes, is amended to read:

1415 1012.796 Complaints against teachers and administrators;  
 1416 procedure; penalties.—

1417 (1)

1418 (e) If allegations arise against an employee who is  
 1419 certified under s. 1012.56 and employed in an educator-  
 1420 certificated position in any public school, charter school or  
 1421 governing board thereof, or private school that accepts  
 1422 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.  
 1423 1002.395, the school shall file in writing with the department a  
 1424 legally sufficient complaint within 30 days after the date on  
 1425 which the subject matter of the complaint came to the attention  
 1426 of the school. A complaint is legally sufficient if it contains  
 1427 ultimate facts that show a violation has occurred as provided in

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1428 s. 1012.795 and defined by rule of the State Board of Education.  
1429 The school shall include all known information relating to the  
1430 complaint with the filing of the complaint. This paragraph does  
1431 not limit or restrict the power and duty of the department to  
1432 investigate complaints, regardless of the school's untimely  
1433 filing, or failure to file, complaints and followup reports.

1434 Section 20. Except as otherwise expressly provided in this  
1435 acct, this act shall take effect July 1, 2010.