

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 unused amounts of tax credits to be carried
11 forward; providing application requirements; providing
12 limitations on conveying, assigning, or transferring tax
13 credits; revising provisions governing the rescission of
14 taxpayer tax credits; deleting a prohibition against
15 claiming certain multiple tax credits; specifying
16 additional obligations for eligible nonprofit scholarship-
17 funding organizations relating to development and review
18 of certain accounting 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 certain obligations of
24 the Department of Education; specifying additional
25 requirements for certain independent research
26 organizations; providing responsibilities of the
27 Department of Education; deleting certain requirements for
28 independent research organizations; authorizing the

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

57 | contributions; requiring the Department of Revenue to
 58 | disregard certain tax credits for certain purposes;
 59 | providing for application; amending ss. 220.02, 220.186,
 60 | 624.51055, 1001.10, 1002.20, 1002.23, 1002.39, 1002.421,
 61 | 1006.061, 1012.315, and 1012.796, F.S.; conforming cross-
 62 | references to changes made by the act; authorizing the
 63 | Department of Revenue to adopt emergency rules; providing
 64 | an appropriation to the Department of Revenue to implement
 65 | the act; providing effective dates.

66 |
 67 | Be It Enacted by the Legislature of the State of Florida:

68 |
 69 | Section 1. Section 220.187, Florida Statutes, is
 70 | transferred, renumbered as section 1002.395, Florida Statutes,
 71 | and amended to read:

72 | 1002.395 ~~220.187~~ Florida Tax Credit Scholarship Program
 73 | ~~Credits for contributions to nonprofit scholarship funding~~
 74 | ~~organizations.~~

75 | (1) FINDINGS AND PURPOSE.—

76 | (a) The Legislature finds that:

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

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

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

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

89 4. Expanding educational opportunities and the healthy
 90 competition they promote are critical to improving the quality
 91 of education in the state and to ensuring that all children
 92 receive the high-quality education to which they are entitled.

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

94 1. Enable taxpayers to make private, voluntary
 95 contributions to nonprofit scholarship-funding organizations in
 96 order to promote the general welfare.

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

100 3. Promote the general welfare by expanding educational
 101 opportunities for children of families that have limited
 102 financial resources.

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

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

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

109 (a) "Annual tax credit amount" means, for any state fiscal
 110 year, the sum of the amount of tax credits approved under
 111 paragraph (5) (b), including tax credits to be taken under s.
 112 220.1875 or s. 624.51055, which are approved for a taxpayer

113 whose taxable year begins on or after January 1 of the calendar
 114 year preceding the start of the applicable state fiscal year.

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

116 (c)~~(b)~~ "Direct certification list" means the certified
 117 list of children who qualify for the Food Stamp Program, the
 118 Temporary Assistance to Needy Families Program, or the Food
 119 Distribution Program on Indian Reservations provided to the
 120 Department of Education by the Department of Children and Family
 121 Services.

122 (d) "Division" means the Division of Alcoholic Beverages
 123 and Tobacco of the Department of Business and Professional
 124 Regulation.

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

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

- 133 1. Is exempt from federal income tax pursuant to s.
 134 501(c)(3) of the Internal Revenue Code;
- 135 2. Is a Florida entity formed under chapter 607, chapter
 136 608, or chapter 617 and whose principal office is located in the
 137 state; and
- 138 3. Complies with the provisions of subsection (6).

139 (g)~~(e)~~ "Eligible private school" means a private school,
 140 as defined in s. 1002.01(2), located in Florida which offers an

141 education to students in any grades K-12 and that meets the
 142 requirements in subsection (8).

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

144 1. An owner, president, officer, or director of an
 145 eligible nonprofit scholarship-funding organization or a person
 146 with equivalent decisionmaking authority over an eligible
 147 nonprofit scholarship-funding organization.

148 2. An owner, operator, superintendent, or principal of an
 149 eligible private school or a person with equivalent
 150 decisionmaking authority over an eligible private school.

151 (i) "Tax credit cap amount" means the maximum annual tax
 152 credit amount that the department may approve in a state fiscal
 153 year.

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

159 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

160 (a) The Florida Tax Credit Scholarship Program is
 161 established.

162 (b) Contingent upon available funds:

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

168 a.~~(a)~~ Was counted as a full-time equivalent student during

169 the previous state fiscal year for purposes of state per-student
 170 funding;

171 b.~~(b)~~ Received a scholarship from an eligible nonprofit
 172 scholarship-funding organization or from the State of Florida
 173 during the previous school year;

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

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

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

181 3. A sibling of a student who is continuing in the
 182 scholarship program and who resides in the same household as the
 183 student shall also be eligible as a first-time tax credit
 184 scholarship recipient if the sibling meets one or more of the
 185 criteria specified in subparagraph 1. and as long as the
 186 student's and sibling's household income level does not exceed
 187 230 ~~200~~ percent of the federal poverty level.

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

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

195 (a) Enrolled in a school operating for the purpose of
 196 providing educational services to youth in Department of

197 Juvenile Justice commitment programs;

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

200 (c) Receiving an educational scholarship pursuant to
201 chapter 1002;

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

204 (e) Participating in a private tutoring program pursuant
205 to s. 1002.43;

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

210 (g) Enrolled in the Florida School for the Deaf and the
211 Blind.

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

214 (a) 1. The tax credit cap amount is \$140 million in the
215 2010-2011 state fiscal year.

216 2. In the 2011-2012 state fiscal year and each state
217 fiscal year thereafter, the tax credit cap amount is the tax
218 credit cap amount in the prior state fiscal year. However, in
219 any state fiscal year when the annual tax credit amount for the
220 prior state fiscal year is equal to or greater than 90 percent
221 of the tax credit cap amount applicable to that state fiscal
222 year, the tax credit cap amount shall increase by 25 percent.

223 The department shall publish on its website information
224 identifying the tax credit cap amount when it is increased

225 ~~pursuant to this subparagraph. There is allowed a credit of 100~~
 226 ~~percent of an eligible contribution against any tax due for a~~
 227 ~~taxable year under this chapter. However, such a credit may not~~
 228 ~~exceed 75 percent of the tax due under this chapter for the~~
 229 ~~taxable year, after the application of any other allowable~~
 230 ~~credits by the taxpayer. The credit granted by this section~~
 231 ~~shall be reduced by the difference between the amount of federal~~
 232 ~~corporate income tax taking into account the credit granted by~~
 233 ~~this section and the amount of federal corporate income tax~~
 234 ~~without application of the credit granted by this section.~~

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

248 (c) If a tax credit approved under paragraph (b) is not
 249 fully used within the specified state fiscal year for credits
 250 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
 251 due for the specified taxable year for credits under s. 220.1875
 252 or s. 624.51055 because of insufficient tax liability on the

253 part of the taxpayer, the unused amount may be carried forward
 254 for a period not to exceed 3 years. However, any taxpayer that
 255 seeks to carry forward an unused amount of tax credit must
 256 submit an application to the department for approval of the
 257 carryforward tax credit in the year that the taxpayer intends to
 258 use the carryforward. The department must obtain the division's
 259 approval prior to approving the carryforward of a tax credit
 260 under s. 561.1211. A taxpayer who files a Florida consolidated
 261 return as a member of an affiliated group pursuant to s.
 262 220.131(1) may be allowed the credit on a consolidated return
 263 basis; however, the total credit taken by the affiliated group
 264 is subject to the limitation established under paragraph (a).

265 (d) A taxpayer may not convey, assign, or transfer an
 266 approved tax credit or a carryforward tax credit to another
 267 entity unless all of the assets of the taxpayer are conveyed,
 268 assigned, or transferred in the same transaction.

269 (e)(d) Within any state fiscal year Effective for tax
 270 years beginning January 1, 2006, a taxpayer may rescind all or
 271 part of a its allocated tax credit approved under paragraph (b)
 272 this section. The amount rescinded shall become available for
 273 purposes of the cap for that state fiscal year under this
 274 section to another an eligible taxpayer as approved by the
 275 department if the taxpayer receives notice from the department
 276 that the rescindment has been accepted by the department and the
 277 taxpayer has not previously rescinded any or all of its tax
 278 credits approved credit allocation under paragraph (b) this
 279 section more than once in the previous 3 tax years. The
 280 department must obtain the division's approval prior to

281 accepting the rescindment of a tax credit under s. 561.1211. Any
 282 amount rescinded under this paragraph shall become available to
 283 an eligible taxpayer on a first-come, first-served basis based
 284 on tax credit applications received after the date the
 285 rescindment is accepted by the department.

286 ~~(e) A taxpayer who is eligible to receive the credit~~
 287 ~~provided for in s. 624.51055 is not eligible to receive the~~
 288 ~~credit provided by this section.~~

289 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
 290 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
 291 organization:

292 (a) Must comply with the antidiscrimination provisions of
 293 42 U.S.C. s. 2000d.

294 (b) Must comply with the following background check
 295 requirements:

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

309 by the eligible nonprofit scholarship-funding organization or
310 the owner or operator.

311 2. Every 5 years following employment or engagement to
312 provide services or association with an eligible nonprofit
313 scholarship-funding organization, each owner or operator must
314 meet level 2 screening standards as described in s. 435.04, at
315 which time the nonprofit scholarship-funding organization shall
316 request the Department of Law Enforcement to forward the
317 fingerprints to the Federal Bureau of Investigation for level 2
318 screening. If the fingerprints of an owner or operator are not
319 retained by the Department of Law Enforcement under subparagraph
320 3., the owner or operator must electronically file a complete
321 set of fingerprints with the Department of Law Enforcement. Upon
322 submission of fingerprints for this purpose, the eligible
323 nonprofit scholarship-funding organization shall request that
324 the Department of Law Enforcement forward the fingerprints to
325 the Federal Bureau of Investigation for level 2 screening, and
326 the fingerprints shall be retained by the Department of Law
327 Enforcement under subparagraph 3.

328 3. Beginning July 1, 2007, all fingerprints submitted to
329 the Department of Law Enforcement as required by this paragraph
330 must be retained by the Department of Law Enforcement in a
331 manner approved by rule and entered in the statewide automated
332 fingerprint identification system authorized by s. 943.05(2)(b).
333 The fingerprints must thereafter be available for all purposes
334 and uses authorized for arrest fingerprint cards entered in the
335 statewide automated fingerprint identification system pursuant
336 to s. 943.051.

337 4. Beginning July 1, 2007, the Department of Law
338 Enforcement shall search all arrest fingerprint cards received
339 under s. 943.051 against the fingerprints retained in the
340 statewide automated fingerprint identification system under
341 subparagraph 3. Any arrest record that is identified with an
342 owner's or operator's fingerprints must be reported to the
343 Department of Education. The Department of Education shall
344 participate in this search process by paying an annual fee to
345 the Department of Law Enforcement and by informing the
346 Department of Law Enforcement of any change in the employment,
347 engagement, or association status of the owners or operators
348 whose fingerprints are retained under subparagraph 3. The
349 Department of Law Enforcement shall adopt a rule setting the
350 amount of the annual fee to be imposed upon the Department of
351 Education for performing these services and establishing the
352 procedures for the retention of owner and operator fingerprints
353 and the dissemination of search results. The fee may be borne by
354 the owner or operator of the nonprofit scholarship-funding
355 organization.

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

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

364 (c) Must not have an owner or operator who owns or

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365 operates an eligible private school that is participating in the
366 scholarship program.

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

- 369 1. Tuition and fees for an eligible private school; or
370 2. Transportation to a Florida public school that is
371 located outside the district in which the student resides or to
372 a lab school as defined in s. 1002.32.

373 (e) Must give priority to eligible students who received a
374 scholarship from an eligible nonprofit scholarship-funding
375 organization or from the State of Florida during the previous
376 school year.

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

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

383 (h) Must allow an eligible student to attend any eligible
384 private school and must allow a parent to transfer a scholarship
385 during a school year to any other eligible private school of the
386 parent's choice.

387 (i)1. May use up to 3 percent of eligible contributions
388 received during the state fiscal year in which such
389 contributions are collected for administrative expenses if the
390 organization has operated under this section for at least 3
391 state fiscal years and did not have any negative financial
392 findings in its most recent audit under paragraph (1). Such

393 administrative expenses must be reasonable and necessary for the
394 organization's management and distribution of eligible
395 contributions under this section. No more than one-third of the
396 funds authorized for administrative expenses under this
397 subparagraph may be used for expenses related to the recruitment
398 of contributions from taxpayers.

399 2. Must expend for annual or partial-year scholarships an
400 amount equal to or greater than 75 percent of the net eligible
401 contributions remaining after administrative expenses during the
402 state fiscal year in which such contributions are collected. No
403 more than 25 percent of such net eligible contributions may be
404 carried forward to the following state fiscal year. Any amounts
405 carried forward shall be expended for annual or partial-year
406 scholarships in the following state fiscal year. Net eligible
407 contributions remaining on June 30 of each year that are in
408 excess of the 25 percent that may be carried forward shall be
409 returned to the State Treasury for deposit in the General
410 Revenue Fund.

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

415 (j) Must maintain separate accounts for scholarship funds
416 and operating funds.

417 (k) With the prior approval of the Department of
418 Education, may transfer funds to another eligible nonprofit
419 scholarship-funding organization if additional funds are
420 required to meet scholarship demand at the receiving nonprofit

421 scholarship-funding organization. A transfer shall be limited to
422 the greater of \$500,000 or 20 percent of the total contributions
423 received by the nonprofit scholarship-funding organization
424 making the transfer. All transferred funds must be deposited by
425 the receiving nonprofit scholarship-funding organization into
426 its scholarship accounts. All transferred amounts received by
427 any nonprofit scholarship-funding organization must be
428 separately disclosed in the annual financial and compliance
429 audit required in this section.

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

445 (m) Must prepare and submit quarterly reports to the
446 Department of Education pursuant to paragraph (9) (m). In
447 addition, an eligible nonprofit scholarship-funding organization
448 must submit in a timely manner any information requested by the

449 Department of Education relating to the scholarship program.

450 (n)1.a. Must participate in the joint development of
451 agreed-upon procedures to be performed by an independent
452 certified public accountant as required under paragraph (8)(e)
453 if the scholarship-funding organization provided more than
454 \$250,000 in scholarship funds to an eligible private school
455 under this section during the 2009-2010 state fiscal year. The
456 agreed-upon procedures must uniformly apply to all private
457 schools and must determine, at a minimum, whether the private
458 school has been verified as eligible by the Department of
459 Education under paragraph (9)(c); has an adequate accounting
460 system, system of financial controls, and process for deposit
461 and classification of scholarship funds; and has properly
462 expended scholarship funds for education-related expenses.
463 During the development of the procedures, the participating
464 scholarship-funding organizations shall specify guidelines
465 governing the materiality of exceptions that may be found during
466 the accountant's performance of the procedures. The procedures
467 and guidelines shall be provided to private schools and the
468 Commissioner of Education by March 15, 2011.

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

477 March 15, 2013, and biennially thereafter.

478 c. Must monitor the compliance of a private school with
 479 paragraph (8) (e) if the scholarship-funding organization
 480 provided the majority of the scholarship funding to the school.
 481 For each private school subject to paragraph (8) (e), the
 482 appropriate scholarship-funding organization shall notify the
 483 Commissioner of Education by October 30, 2011, and annually
 484 thereafter of:

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

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

489 2. Must seek input from the accrediting associations that
 490 are members of the Florida Association of Academic Nonpublic
 491 Schools when jointly developing the agreed-upon procedures and
 492 guidelines under sub-subparagraph 1.a. and conducting a review
 493 of those procedures and guidelines under sub-subparagraph 1.b.

494
 495 Any and all information and documentation provided to the
 496 Department of Education and the Auditor General relating to the
 497 identity of a taxpayer that provides an eligible contribution
 498 under this section shall remain confidential at all times in
 499 accordance with s. 213.053.

500 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 501 PARTICIPATION.—

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

504 (b) The parent must inform the child's school district

505 when the parent withdraws his or her child to attend an eligible
506 private school.

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

510 (d) Each parent and each student has an obligation to the
511 private school to comply with the private school's published
512 policies.

513 (e) The parent shall ensure that the student participating
514 in the scholarship program takes the norm-referenced assessment
515 offered by the private school. The parent may also choose to
516 have the student participate in the statewide assessments
517 pursuant to s. 1008.22. If the parent requests that the student
518 participating in the scholarship program take statewide
519 assessments pursuant to s. 1008.22, the parent is responsible
520 for transporting the student to the assessment site designated
521 by the school district.

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

531 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An
532 eligible private school may be sectarian or nonsectarian and

533 must:

534 (a) Comply with all requirements for private schools
 535 participating in state school choice scholarship programs
 536 pursuant to s. 1002.421.

537 (b) Provide to the eligible nonprofit scholarship-funding
 538 organization, upon request, all documentation required for the
 539 student's participation, including the private school's and
 540 student's fee schedules.

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

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

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

554 3. Cooperating with the scholarship student whose parent
 555 chooses to have the student participate in the statewide
 556 assessments pursuant to s. 1008.22.

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

560 (e) Annually contract with an independent certified public

561 accountant to perform the agreed-upon procedures developed under
562 paragraph (6)(n) and produce a report of the results if the
563 private school receives more than \$250,000 in funds from
564 scholarships awarded under this section in the 2010-2011 state
565 fiscal year or a state fiscal year thereafter. A private school
566 subject to this paragraph must submit the report by September
567 15, 2011, and annually thereafter to the scholarship-funding
568 organization that awarded the majority of the school's
569 scholarship funds. The agreed-upon procedures must be conducted
570 in accordance with attestation standards established by the
571 American Institute of Certified Public Accountants.

572

573 The inability of a private school to meet the requirements of
574 this subsection shall constitute a basis for the ineligibility
575 of the private school to participate in the scholarship program
576 as determined by the Department of Education.

577 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of
578 Education shall:

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

582 (b) Annually verify the eligibility of nonprofit
583 scholarship-funding organizations that meet the requirements of
584 paragraph (2) (f) ~~(d)~~.

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

587 (d) Annually verify the eligibility of expenditures as
588 provided in paragraph (6) (d) using the audit required by

589 paragraph (6) (l).

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

593 (f) Establish a process by which individuals may notify
594 the Department of Education of any violation by a parent,
595 private school, or school district of state laws relating to
596 program participation. The Department of Education shall conduct
597 an inquiry of any written complaint of a violation of this
598 section, or make a referral to the appropriate agency for an
599 investigation, if the complaint is signed by the complainant and
600 is legally sufficient. A complaint is legally sufficient if it
601 contains ultimate facts that show that a violation of this
602 section or any rule adopted by the State Board of Education has
603 occurred. In order to determine legal sufficiency, the
604 Department of Education may require supporting information or
605 documentation from the complainant. A department inquiry is not
606 subject to the requirements of chapter 120.

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

610 (h) Cross-check the list of participating scholarship
611 students with the public school enrollment lists to avoid
612 duplication.

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

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

622 1. The independent research organization must annually
623 report to the Department of Education on the year-to-year
624 learning gains ~~improvements~~ of participating students:

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

645 outlined in the contract with the independent research
646 organization; and ~~third-party evaluator~~

647 b. According to each participating private school in which
648 there are at least 30 participating students who have scores for
649 tests administered during or after the 2009-2010 school year for
650 2 consecutive years at that private school.

651 2. The sharing and reporting of student learning gain data
652 under this paragraph must be in accordance with requirements of
653 20 U.S.C. s. 1232g, the Family Educational Rights and Privacy
654 Act, and shall be for the sole purpose of creating the annual
655 report required by subparagraph 1 ~~conducting the evaluation.~~ All
656 parties must preserve the confidentiality of such information as
657 required by law. The annual report must not disaggregate data to
658 a level that will identify individual participating schools,
659 except as required under sub-subparagraph 1.b., or disclose the
660 academic level of individual students.

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

663 (k) Notify an eligible nonprofit scholarship-funding
664 organization of any of the organization's identified students
665 who are receiving educational scholarships pursuant to chapter
666 1002.

667 (l) Notify an eligible nonprofit scholarship-funding
668 organization of any of the organization's identified students
669 who are receiving tax credit scholarships from other eligible
670 nonprofit scholarship-funding organizations.

671 (m) Require quarterly reports by an eligible nonprofit
672 scholarship-funding organization regarding the number of

673 students participating in the scholarship program, the private
 674 schools at which the students are enrolled, and other
 675 information deemed necessary by the Department of Education.

676 (n)1. Conduct random site visits to private schools
 677 participating in the Florida Tax Credit Scholarship Program. The
 678 purpose of the site visits is solely to verify the information
 679 reported by the schools concerning the enrollment and attendance
 680 of students, the credentials of teachers, background screening
 681 of teachers, and teachers' fingerprinting results. The
 682 Department of Education may not make more than seven random site
 683 visits each year and may not make more than one random site
 684 visit each year to the same private school.

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

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

699 (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—Upon
 700 the request of any eligible nonprofit scholarship-funding

701 organization, a school district shall inform all households
 702 within the district receiving free or reduced-priced meals under
 703 the National School Lunch Act of their eligibility to apply for
 704 a tax credit scholarship. The form of such notice shall be
 705 provided by the eligible nonprofit scholarship-funding
 706 organization, and the district shall include the provided form,
 707 if requested by the organization, in any normal correspondence
 708 with eligible households. If an eligible nonprofit scholarship-
 709 funding organization requests a special communication to be
 710 issued to households within the district receiving free or
 711 reduced-price meals under the National School Lunch Act, the
 712 organization shall reimburse the district for the cost of
 713 postage. Such notice is limited to once a year.

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

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

726 2. The Commissioner of Education may deny, suspend, or
 727 revoke a private school's participation in the scholarship
 728 program if the commissioner determines that an owner or operator

729 of the private school is operating or has operated an
730 educational institution in this state or another state or
731 jurisdiction in a manner contrary to the health, safety, or
732 welfare of the public. In making this determination, the
733 commissioner may consider factors that include, but are not
734 limited to, acts or omissions by an owner or operator that led
735 to a previous denial or revocation of participation in an
736 education scholarship program; an owner's or operator's failure
737 to reimburse the Department of Education for scholarship funds
738 improperly received or retained by a school; imposition of a
739 prior criminal or civil administrative sanction related to an
740 owner's or operator's management or operation of an educational
741 institution; or other types of criminal proceedings in which the
742 owner or operator was found guilty of, regardless of
743 adjudication, or entered a plea of nolo contendere or guilty to,
744 any offense involving fraud, deceit, dishonesty, or moral
745 turpitude.

746 (b) The commissioner's determination is subject to the
747 following:

748 1. If the commissioner intends to deny, suspend, or revoke
749 a private school's participation in the scholarship program, the
750 Department of Education shall notify the private school of such
751 proposed action in writing by certified mail and regular mail to
752 the private school's address of record with the Department of
753 Education. The notification shall include the reasons for the
754 proposed action and notice of the timelines and procedures set
755 forth in this paragraph.

756 2. The private school that is adversely affected by the

757 | proposed action shall have 15 days from receipt of the notice of
 758 | proposed action to file with the Department of Education's
 759 | agency clerk a request for a proceeding pursuant to ss. 120.569
 760 | and 120.57. If the private school is entitled to a hearing under
 761 | s. 120.57(1), the Department of Education shall forward the
 762 | request to the Division of Administrative Hearings.

763 | 3. Upon receipt of a request referred pursuant to this
 764 | paragraph, the director of the Division of Administrative
 765 | Hearings shall expedite the hearing and assign an administrative
 766 | law judge who shall commence a hearing within 30 days after the
 767 | receipt of the formal written request by the division and enter
 768 | a recommended order within 30 days after the hearing or within
 769 | 30 days after receipt of the hearing transcript, whichever is
 770 | later. Each party shall be allowed 10 days in which to submit
 771 | written exceptions to the recommended order. A final order shall
 772 | be entered by the agency within 30 days after the entry of a
 773 | recommended order. The provisions of this subparagraph may be
 774 | waived upon stipulation by all parties.

775 | (c) The commissioner may immediately suspend payment of
 776 | scholarship funds if it is determined that there is probable
 777 | cause to believe that there is:

778 | 1. An imminent threat to the health, safety, and welfare
 779 | of the students; or

780 | 2. Fraudulent activity on the part of the private school.
 781 | Notwithstanding s. 1002.22, in incidents of alleged fraudulent
 782 | activity pursuant to this section, the Department of Education's
 783 | Office of Inspector General is authorized to release personally
 784 | identifiable records or reports of students to the following

785 persons or organizations:

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

790 b. A person or entity authorized by a court of competent
 791 jurisdiction in compliance with an order of that court or the
 792 attorney of record pursuant to a lawfully issued subpoena,
 793 consistent with the Family Educational Rights and Privacy Act,
 794 20 U.S.C. s. 1232g.

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

801
 802 The commissioner's order suspending payment pursuant to this
 803 paragraph may be appealed pursuant to the same procedures and
 804 timelines as the notice of proposed action set forth in
 805 paragraph (b).

806 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

807 (a) 1. Except as provided in subparagraph 2., the amount of
 808 a scholarship provided to any student for any single school year
 809 by an eligible nonprofit scholarship-funding organization from
 810 eligible contributions shall be for total costs authorized under
 811 paragraph (6) (d), not to exceed ~~the following~~ annual limits,
 812 which shall be determined as follows:

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813 ~~a.1. Three thousand nine hundred fifty dollars~~ For a
814 scholarship awarded to a student enrolled in an eligible private
815 school: ~~for~~

816 (I) For the 2009-2010 state fiscal year, the limit shall
817 be \$3,950 ~~the 2008-2009 state fiscal year and each fiscal year~~
818 ~~thereafter.~~

819 (II) For the 2010-2011 state fiscal year, the limit shall
820 be 60 percent of the unweighted FTE funding amount for that
821 year.

822 (III) For the 2011-2012 state fiscal year and thereafter,
823 the limit shall be determined by multiplying the unweighted FTE
824 funding amount in that state fiscal year by the percentage used
825 to determine the limit in the prior state fiscal year. However,
826 in each state fiscal year that the tax credit cap amount
827 increases pursuant to subparagraph (5)(a)2., the prior year
828 percentage shall be increased by 4 percentage points and the
829 increased percentage shall be used to determine the limit for
830 that state fiscal year. If the percentage so calculated reaches
831 80 percent in a state fiscal year, no further increase in the
832 percentage is allowed and the limit shall be 80 percent of the
833 unweighted FTE funding amount for that state fiscal year and
834 thereafter.

835 ~~b.2. Five hundred dollars~~ For a scholarship awarded to a
836 student enrolled in a Florida public school that is located
837 outside the district in which the student resides or in a lab
838 school as defined in s. 1002.32, the limit shall be \$500.

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

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

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

847 (b) Payment of the scholarship by the eligible nonprofit
848 scholarship-funding organization shall be by individual warrant
849 made payable to the student's parent. If the parent chooses that
850 his or her child attend an eligible private school, the warrant
851 must be delivered by the eligible nonprofit scholarship-funding
852 organization to the private school of the parent's choice, and
853 the parent shall restrictively endorse the warrant to the
854 private school. An eligible nonprofit scholarship-funding
855 organization shall ensure that the parent to whom the warrant is
856 made restrictively endorsed the warrant to the private school
857 for deposit into the account of the private school.

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

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

865 (13) ADMINISTRATION; RULES.—

866 ~~(a) If the credit granted pursuant to this section is not~~
867 ~~fully used in any one year because of insufficient tax liability~~
868 ~~on the part of the corporation, the unused amount may be carried~~

869 ~~forward for a period not to exceed 3 years; however, any~~
870 ~~taxpayer that seeks to carry forward an unused amount of tax~~
871 ~~credit must submit an application for allocation of tax credits~~
872 ~~or carryforward credits as required in paragraph (d) in the year~~
873 ~~that the taxpayer intends to use the carryforward. This~~
874 ~~carryforward applies to all approved contributions made after~~
875 ~~January 1, 2002. A taxpayer may not convey, assign, or transfer~~
876 ~~the credit authorized by this section to another entity unless~~
877 ~~all of the assets of the taxpayer are conveyed, assigned, or~~
878 ~~transferred in the same transaction.~~

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

882 (a)~~(e)~~ The department, the division, and the Department of
883 Education shall develop a cooperative agreement to assist in the
884 administration of this section.

885 (b)~~(d)~~ The department shall adopt rules necessary to
886 administer this section and ss. 211.0251, 212.1831, 220.1875,
887 561.1211, and 624.51055, including rules establishing
888 application forms, and procedures and governing the approval
889 allocation of tax credits and carryforward tax credits under
890 subsection (5), and procedures to be followed by taxpayers when
891 claiming approved tax credits on their returns this section on a
892 first-come, first-served basis.

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

895 (d)~~(e)~~ The State Board of Education shall adopt rules
896 pursuant to ss. 120.536(1) and 120.54 to administer the

897 responsibilities ~~this section as it relates to the roles~~ of the
 898 Department of Education and the Commissioner of Education under
 899 this section.

900 (14) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.—All eligible
 901 contributions received by an eligible nonprofit scholarship-
 902 funding organization shall be deposited in a manner consistent
 903 with s. 17.57(2).

904 (15) PRESERVATION OF CREDIT.—If any provision or portion
 905 of this section, s. 211.0251, s. 212.1831, s. 220.1875, s.
 906 561.1211, or s. 624.51055 ~~subsection (5)~~ or the application
 907 thereof to any person or circumstance is held unconstitutional
 908 by any court or is otherwise declared invalid, the
 909 unconstitutionality or invalidity shall not affect any credit
 910 earned under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,
 911 or s. 624.51055 ~~subsection (5)~~ by any taxpayer with respect to
 912 any contribution paid to an eligible nonprofit scholarship-
 913 funding organization before the date of a determination of
 914 unconstitutionality or invalidity. Such credit shall be allowed
 915 at such time and in such a manner as if a determination of
 916 unconstitutionality or invalidity had not been made, provided
 917 that nothing in this subsection by itself or in combination with
 918 any other provision of law shall result in the allowance of any
 919 credit to any taxpayer in excess of one dollar of credit for
 920 each dollar paid to an eligible nonprofit scholarship-funding
 921 organization.

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

924 211.0251 Credit for contributions to eligible nonprofit

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925 scholarship-funding organizations.—There is allowed a credit of
926 100 percent of an eligible contribution made to an eligible
927 nonprofit scholarship-funding organization under s. 1002.395
928 against any tax due under s. 211.02 or s. 211.025. However, a
929 credit allowed under this section may not exceed 50 percent of
930 the tax due on the return the credit is taken. For purposes of
931 the distributions of tax revenue under s. 211.06, the department
932 shall disregard any tax credits allowed under this section to
933 ensure that any reduction in tax revenue received which is
934 attributable to the tax credits results only in a reduction in
935 distributions to the General Revenue Fund. The provisions of s.
936 1002.395 apply to the credit authorized by this section.

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

939 212.1831 Credit for contributions to eligible nonprofit
940 scholarship-funding organizations.—There is allowed a credit of
941 100 percent of an eligible contribution made to an eligible
942 nonprofit scholarship-funding organization under s. 1002.395
943 against any tax imposed by the state and due under this chapter
944 from a direct pay permit holder as a result of the direct pay
945 permit held pursuant to s. 212.183. For purposes of the
946 distributions of tax revenue under s. 212.20, the department
947 shall disregard any tax credits allowed under this section to
948 ensure that any reduction in tax revenue received that is
949 attributable to the tax credits results only in a reduction in
950 distributions to the General Revenue Fund. The provisions of s.
951 1002.395 apply to the credit authorized by this section.

952 Section 4. Paragraph (u) of subsection (8) of section

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953 | 213.053, Florida Statutes, is amended to read:

954 | 213.053 Confidentiality and information sharing.—

955 | (8) Notwithstanding any other provision of this section,
956 | the department may provide:

957 | (u) Information relative to ss. 211.0251, 212.1831,
958 | 220.1875, 561.1211, 624.51055, and 1002.395 ~~s. 220.187~~ to the
959 | Department of Education and the Division of Alcoholic Beverages
960 | and Tobacco in the conduct of ~~its~~ official business.

961 |
962 | Disclosure of information under this subsection shall be
963 | pursuant to a written agreement between the executive director
964 | and the agency. Such agencies, governmental or nongovernmental,
965 | shall be bound by the same requirements of confidentiality as
966 | the Department of Revenue. Breach of confidentiality is a
967 | misdemeanor of the first degree, punishable as provided by s.
968 | 775.082 or s. 775.083.

969 | Section 5. Subsection (8) of section 220.02, Florida
970 | Statutes, is amended to read:

971 | 220.02 Legislative intent.—

972 | (8) It is the intent of the Legislature that credits
973 | against either the corporate income tax or the franchise tax be
974 | applied in the following order: those enumerated in s. 631.828,
975 | those enumerated in s. 220.191, those enumerated in s. 220.181,
976 | those enumerated in s. 220.183, those enumerated in s. 220.182,
977 | those enumerated in s. 220.1895, those enumerated in s. 221.02,
978 | those enumerated in s. 220.184, those enumerated in s. 220.186,
979 | those enumerated in s. 220.1845, those enumerated in s. 220.19,
980 | those enumerated in s. 220.185, those enumerated in s. 220.1875

981 ~~220.187~~, those enumerated in s. 220.192, those enumerated in s.
 982 220.193, and those enumerated in s. 288.9916.

983 Section 6. Paragraph (a) of subsection (1) of section
 984 220.13, Florida Statutes, is amended to read:

985 220.13 "Adjusted federal income" defined.—

986 (1) The term "adjusted federal income" means an amount
 987 equal to the taxpayer's taxable income as defined in subsection
 988 (2), or such taxable income of more than one taxpayer as
 989 provided in s. 220.131, for the taxable year, adjusted as
 990 follows:

991 (a) Additions.—There shall be added to such taxable
 992 income:

993 1. The amount of any tax upon or measured by income,
 994 excluding taxes based on gross receipts or revenues, paid or
 995 accrued as a liability to the District of Columbia or any state
 996 of the United States which is deductible from gross income in
 997 the computation of taxable income for the taxable year.

998 2. The amount of interest which is excluded from taxable
 999 income under s. 103(a) of the Internal Revenue Code or any other
 1000 federal law, less the associated expenses disallowed in the
 1001 computation of taxable income under s. 265 of the Internal
 1002 Revenue Code or any other law, excluding 60 percent of any
 1003 amounts included in alternative minimum taxable income, as
 1004 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1005 taxpayer pays tax under s. 220.11(3).

1006 3. In the case of a regulated investment company or real
 1007 estate investment trust, an amount equal to the excess of the
 1008 net long-term capital gain for the taxable year over the amount

1009 of the capital gain dividends attributable to the taxable year.

1010 4. That portion of the wages or salaries paid or incurred
 1011 for the taxable year which is equal to the amount of the credit
 1012 allowable for the taxable year under s. 220.181. This
 1013 subparagraph shall expire on the date specified in s. 290.016
 1014 for the expiration of the Florida Enterprise Zone Act.

1015 5. That portion of the ad valorem school taxes paid or
 1016 incurred for the taxable year which is equal to the amount of
 1017 the credit allowable for the taxable year under s. 220.182. This
 1018 subparagraph shall expire on the date specified in s. 290.016
 1019 for the expiration of the Florida Enterprise Zone Act.

1020 6. The amount of emergency excise tax paid or accrued as a
 1021 liability to this state under chapter 221 which tax is
 1022 deductible from gross income in the computation of taxable
 1023 income for the taxable year.

1024 7. That portion of assessments to fund a guaranty
 1025 association incurred for the taxable year which is equal to the
 1026 amount of the credit allowable for the taxable year.

1027 8. In the case of a nonprofit corporation which holds a
 1028 pari-mutuel permit and which is exempt from federal income tax
 1029 as a farmers' cooperative, an amount equal to the excess of the
 1030 gross income attributable to the pari-mutuel operations over the
 1031 attributable expenses for the taxable year.

1032 9. The amount taken as a credit for the taxable year under
 1033 s. 220.1895.

1034 10. Up to nine percent of the eligible basis of any
 1035 designated project which is equal to the credit allowable for
 1036 the taxable year under s. 220.185.

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1037 11. The amount taken as a credit for the taxable year
 1038 under s. 220.1875 ~~220.187~~. The addition in this subparagraph is
 1039 intended to ensure that the same amount is not allowed for the
 1040 tax purposes of this state as both a deduction from income and a
 1041 credit against the tax. This addition is not intended to result
 1042 in adding the same expense back to income more than once.

1043 12. The amount taken as a credit for the taxable year
 1044 under s. 220.192.

1045 13. The amount taken as a credit for the taxable year
 1046 under s. 220.193.

1047 14. Any portion of a qualified investment, as defined in
 1048 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1049 taken as a credit against income tax pursuant to s. 288.9916.

1050 Section 7. The amendment to s. 220.13(1)(a)11., Florida
 1051 Statutes, made by this act is intended to be clarifying and
 1052 remedial in nature and shall apply retroactively to tax credits
 1053 under s. 220.187, Florida Statutes, between January 1, 2002, and
 1054 June 30, 2010, for taxes due under chapter 220, Florida
 1055 Statutes, and prospectively to tax credits under s. 220.1875,
 1056 Florida Statutes.

1057 Section 8. Subsection (2) of section 220.186, Florida
 1058 Statutes, is amended to read:

1059 220.186 Credit for Florida alternative minimum tax.—

1060 (2) The credit pursuant to this section shall be the
 1061 amount of the excess, if any, of the tax paid based upon taxable
 1062 income determined pursuant to s. 220.13(2)(k) over the amount of
 1063 tax which would have been due based upon taxable income without
 1064 application of s. 220.13(2)(k), before application of this

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1065 credit without application of any credit under s. 220.1875
 1066 ~~220.187.~~

1067 Section 9. Section 220.1875, Florida Statutes, is created
 1068 to read:

1069 220.1875 Credit for contributions to eligible nonprofit
 1070 scholarship-funding organizations.—

1071 (1) There is allowed a credit of 100 percent of an
 1072 eligible contribution made to an eligible nonprofit scholarship-
 1073 funding organization under s. 1002.395 against any tax due for a
 1074 taxable year under this chapter. However, such a credit may not
 1075 exceed 75 percent of the tax due under this chapter for the
 1076 taxable year, after the application of any other allowable
 1077 credits by the taxpayer. The credit granted by this section
 1078 shall be reduced by the difference between the amount of federal
 1079 corporate income tax taking into account the credit granted by
 1080 this section and the amount of federal corporate income tax
 1081 without application of the credit granted by this section.

1082 (2) A taxpayer who files a Florida consolidated return as
 1083 a member of an affiliated group pursuant to s. 220.131(1) may be
 1084 allowed the credit on a consolidated return basis; however, the
 1085 total credit taken by the affiliated group is subject to the
 1086 limitation established under subsection (1).

1087 (3) The provisions of s. 1002.395 apply to the credit
 1088 authorized by this section.

1089 Section 10. Section 561.1211, Florida Statutes, is created
 1090 to read:

1091 561.1211 Credit for contributions to eligible nonprofit
 1092 scholarship-funding organizations.—There is allowed a credit of

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1093 | 100 percent of an eligible contribution made to an eligible
 1094 | nonprofit scholarship-funding organization under s. 1002.395
 1095 | against any tax due under s. 563.05, s. 564.06, or s. 565.12,
 1096 | except excise taxes imposed on wine produced by manufacturers in
 1097 | this state from products grown in this state. However, a credit
 1098 | allowed under this section may not exceed 90 percent of the tax
 1099 | due on the return the credit is taken. For purposes of the
 1100 | distributions of tax revenue under ss. 561.121 and 564.06(10),
 1101 | the division shall disregard any tax credits allowed under this
 1102 | section to ensure that any reduction in tax revenue received
 1103 | that is attributable to the tax credits results only in a
 1104 | reduction in distributions to the General Revenue Fund. The
 1105 | provisions of s. 1002.395 apply to the credit authorized by this
 1106 | section.

1107 | Section 11. Section 624.51055, Florida Statutes, is
 1108 | amended to read:

1109 | 624.51055 Credit for contributions to eligible nonprofit
 1110 | scholarship-funding organizations.—

1111 | (1) There is allowed a credit of 100 percent of an
 1112 | eligible contribution made to an eligible nonprofit scholarship-
 1113 | funding organization under s. 1002.395 ~~as provided in s. 220.187~~
 1114 | against any tax due for a taxable year under s. 624.509(1).
 1115 | However, such a credit may not exceed 75 percent of the tax due
 1116 | under s. 624.509(1) after deducting from such tax deductions for
 1117 | assessments made pursuant to s. 440.51; credits for taxes paid
 1118 | under ss. 175.101 and 185.08; credits for income taxes paid
 1119 | under chapter 220; credits for the emergency excise tax paid
 1120 | under chapter 221; and the credit allowed under s. 624.509(5),

1121 as such credit is limited by s. 624.509(6). An insurer claiming
 1122 a credit against premium tax liability under this section shall
 1123 not be required to pay any additional retaliatory tax levied
 1124 pursuant to s. 624.5091 as a result of claiming such credit.
 1125 Section 624.5091 does not limit such credit in any manner.

1126 (2) The provisions of s. 1002.395 ~~220.187~~ apply to the
 1127 credit authorized by this section.

1128 Section 12. Subsections (4) and (5) of section 1001.10,
 1129 Florida Statutes, are amended to read:

1130 1001.10 Commissioner of Education; general powers and
 1131 duties.—

1132 (4) The Department of Education shall provide technical
 1133 assistance to school districts, charter schools, the Florida
 1134 School for the Deaf and the Blind, and private schools that
 1135 accept scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.
 1136 1002.395 in the development of policies, procedures, and
 1137 training related to employment practices and standards of
 1138 ethical conduct for instructional personnel and school
 1139 administrators, as defined in s. 1012.01.

1140 (5) The Department of Education shall provide authorized
 1141 staff of school districts, charter schools, the Florida School
 1142 for the Deaf and the Blind, and private schools that accept
 1143 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.
 1144 1002.395 with access to electronic verification of information
 1145 from the following employment screening tools:

1146 (a) The Professional Practices' Database of Disciplinary
 1147 Actions Against Educators; and

1148 (b) The Department of Education's Teacher Certification

1149 Database.

1150

1151 This subsection does not require the department to provide these
 1152 staff with unlimited access to the databases. However, the
 1153 department shall provide the staff with access to the data
 1154 necessary for performing employment history checks of the
 1155 instructional personnel and school administrators included in
 1156 the databases.

1157 Section 13. Paragraph (b) of subsection (6) of section
 1158 1002.20, Florida Statutes, is amended to read:

1159 1002.20 K-12 student and parent rights.—Parents of public
 1160 school students must receive accurate and timely information
 1161 regarding their child's academic progress and must be informed
 1162 of ways they can help their child to succeed in school. K-12
 1163 students and their parents are afforded numerous statutory
 1164 rights including, but not limited to, the following:

1165 (6) EDUCATIONAL CHOICE.—

1166 (b) Private school choices.—Parents of public school
 1167 students may seek private school choice options under certain
 1168 programs.

1169 1. Under the Opportunity Scholarship Program, the parent
 1170 of a student in a failing public school may request and receive
 1171 an opportunity scholarship for the student to attend a private
 1172 school in accordance with the provisions of s. 1002.38.

1173 2. Under the McKay Scholarships for Students with
 1174 Disabilities Program, the parent of a public school student with
 1175 a disability who is dissatisfied with the student's progress may
 1176 request and receive a McKay Scholarship for the student to

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1177 attend a private school in accordance with the provisions of s.
1178 1002.39.

1179 3. Under the Florida Tax Credit Scholarship Program, the
1180 parent of a student who qualifies for free or reduced-price
1181 school lunch may seek a scholarship from an eligible nonprofit
1182 scholarship-funding organization in accordance with the
1183 provisions of s. 1002.395 ~~220.187~~.

1184 Section 14. Paragraph (e) of subsection (2) of section
1185 1002.23, Florida Statutes, is amended to read:

1186 1002.23 Family and School Partnership for Student
1187 Achievement Act.—

1188 (2) To facilitate meaningful parent and family
1189 involvement, the Department of Education shall develop
1190 guidelines for a parent guide to successful student achievement
1191 which describes what parents need to know about their child's
1192 educational progress and how they can help their child to
1193 succeed in school. The guidelines shall include, but need not be
1194 limited to:

1195 (e) Educational choices, as provided for in s. 1002.20(6),
1196 and Florida tax credit scholarships, as provided for in s.
1197 1002.395 ~~220.187~~;

1198 Section 15. Paragraph (b) of subsection (3) of section
1199 1002.39, Florida Statutes, is amended to read:

1200 1002.39 The John M. McKay Scholarships for Students with
1201 Disabilities Program.—There is established a program that is
1202 separate and distinct from the Opportunity Scholarship Program
1203 and is named the John M. McKay Scholarships for Students with
1204 Disabilities Program.

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1205 (3) JOHN M. MCKAY SCHOLARSHIP PROHIBITIONS.—A student is
 1206 not eligible for a John M. McKay Scholarship while he or she is:

1207 (b) Receiving a Florida tax credit scholarship under s.
 1208 1002.395 ~~220.187~~;

1209 Section 16. Subsections (1) and (4) of section 1002.421,
 1210 Florida Statutes, are amended to read:

1211 1002.421 Accountability of private schools participating
 1212 in state school choice scholarship programs.—

1213 (1) A Florida private school participating in the Florida
 1214 Tax Credit Scholarship Program established pursuant to s.
 1215 1002.395 ~~220.187~~ or an educational scholarship program
 1216 established pursuant to this chapter must comply with all
 1217 requirements of this section in addition to private school
 1218 requirements outlined in s. 1002.42, specific requirements
 1219 identified within respective scholarship program laws, and other
 1220 provisions of Florida law that apply to private schools.

1221 (4) A private school that accepts scholarship students
 1222 under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395 must:

1223 (a) Disqualify instructional personnel and school
 1224 administrators, as defined in s. 1012.01, from employment in any
 1225 position that requires direct contact with students if the
 1226 personnel or administrators are ineligible for such employment
 1227 under s. 1012.315.

1228 (b) Adopt policies establishing standards of ethical
 1229 conduct for instructional personnel and school administrators.
 1230 The policies must require all instructional personnel and school
 1231 administrators, as defined in s. 1012.01, to complete training
 1232 on the standards; establish the duty of instructional personnel

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1233 and school administrators to report, and procedures for
1234 reporting, alleged misconduct by other instructional personnel
1235 and school administrators which affects the health, safety, or
1236 welfare of a student; and include an explanation of the
1237 liability protections provided under ss. 39.203 and 768.095. A
1238 private school, or any of its employees, may not enter into a
1239 confidentiality agreement regarding terminated or dismissed
1240 instructional personnel or school administrators, or personnel
1241 or administrators who resign in lieu of termination, based in
1242 whole or in part on misconduct that affects the health, safety,
1243 or welfare of a student, and may not provide the instructional
1244 personnel or school administrators with employment references or
1245 discuss the personnel's or administrators' performance with
1246 prospective employers in another educational setting, without
1247 disclosing the personnel's or administrators' misconduct. Any
1248 part of an agreement or contract that has the purpose or effect
1249 of concealing misconduct by instructional personnel or school
1250 administrators which affects the health, safety, or welfare of a
1251 student is void, is contrary to public policy, and may not be
1252 enforced.

1253 (c) Before employing instructional personnel or school
1254 administrators in any position that requires direct contact with
1255 students, conduct employment history checks of each of the
1256 personnel's or administrators' previous employers, screen the
1257 personnel or administrators through use of the educator
1258 screening tools described in s. 1001.10(5), and document the
1259 findings. If unable to contact a previous employer, the private
1260 school must document efforts to contact the employer.

1261
 1262 The department shall suspend the payment of funds under ss.
 1263 ~~220.187~~ and 1002.39 and 1002.395 to a private school that
 1264 knowingly fails to comply with this subsection, and shall
 1265 prohibit the school from enrolling new scholarship students, for
 1266 1 fiscal year and until the school complies.

1267 Section 17. Section 1006.061, Florida Statutes, is amended
 1268 to read:

1269 1006.061 Child abuse, abandonment, and neglect policy.—
 1270 Each district school board, charter school, and private school
 1271 that accepts scholarship students under ~~s. 220.187~~ or s. 1002.39
 1272 or s. 1002.395 shall:

1273 (1) Post in a prominent place in each school a notice
 1274 that, pursuant to chapter 39, all employees and agents of the
 1275 district school board, charter school, or private school have an
 1276 affirmative duty to report all actual or suspected cases of
 1277 child abuse, abandonment, or neglect; have immunity from
 1278 liability if they report such cases in good faith; and have a
 1279 duty to comply with child protective investigations and all
 1280 other provisions of law relating to child abuse, abandonment,
 1281 and neglect. The notice shall also include the statewide toll-
 1282 free telephone number of the central abuse hotline.

1283 (2) Post in a prominent place at each school site and on
 1284 each school's Internet website, if available, the policies and
 1285 procedures for reporting alleged misconduct by instructional
 1286 personnel or school administrators which affects the health,
 1287 safety, or welfare of a student; the contact person to whom the
 1288 report is made; and the penalties imposed on instructional

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1289 personnel or school administrators who fail to report suspected
 1290 or actual child abuse or alleged misconduct by other
 1291 instructional personnel or school administrators.

1292 (3) Require the principal of the charter school or private
 1293 school, or the district school superintendent, or the
 1294 superintendent's designee, at the request of the Department of
 1295 Children and Family Services, to act as a liaison to the
 1296 Department of Children and Family Services and the child
 1297 protection team, as defined in s. 39.01, when in a case of
 1298 suspected child abuse, abandonment, or neglect or an unlawful
 1299 sexual offense involving a child the case is referred to such a
 1300 team; except that this does not relieve or restrict the
 1301 Department of Children and Family Services from discharging its
 1302 duty and responsibility under the law to investigate and report
 1303 every suspected or actual case of child abuse, abandonment, or
 1304 neglect or unlawful sexual offense involving a child.

1305
 1306 The Department of Education shall develop, and publish on the
 1307 department's Internet website, sample notices suitable for
 1308 posting in accordance with subsections (1) and (2).

1309 Section 18. Section 1012.315, Florida Statutes, is amended
 1310 to read:

1311 1012.315 Disqualification from employment.—A person is
 1312 ineligible for educator certification, and instructional
 1313 personnel and school administrators, as defined in s. 1012.01,
 1314 are ineligible for employment in any position that requires
 1315 direct contact with students in a district school system,
 1316 charter school, or private school that accepts scholarship

1317 students under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395, if the
 1318 person, instructional personnel, or school administrator has
 1319 been convicted of:

1320 (1) Any felony offense prohibited under any of the
 1321 following statutes:

1322 (a) Section 393.135, relating to sexual misconduct with
 1323 certain developmentally disabled clients and reporting of such
 1324 sexual misconduct.

1325 (b) Section 394.4593, relating to sexual misconduct with
 1326 certain mental health patients and reporting of such sexual
 1327 misconduct.

1328 (c) Section 415.111, relating to adult abuse, neglect, or
 1329 exploitation of aged persons or disabled adults.

1330 (d) Section 782.04, relating to murder.

1331 (e) Section 782.07, relating to manslaughter, aggravated
 1332 manslaughter of an elderly person or disabled adult, aggravated
 1333 manslaughter of a child, or aggravated manslaughter of an
 1334 officer, a firefighter, an emergency medical technician, or a
 1335 paramedic.

1336 (f) Section 784.021, relating to aggravated assault.

1337 (g) Section 784.045, relating to aggravated battery.

1338 (h) Section 784.075, relating to battery on a detention or
 1339 commitment facility staff member or a juvenile probation
 1340 officer.

1341 (i) Section 787.01, relating to kidnapping.

1342 (j) Section 787.02, relating to false imprisonment.

1343 (k) Section 787.025, relating to luring or enticing a
 1344 child.

1345 (l) Section 787.04(2), relating to leading, taking,
 1346 enticing, or removing a minor beyond the state limits, or
 1347 concealing the location of a minor, with criminal intent pending
 1348 custody proceedings.

1349 (m) Section 787.04(3), relating to leading, taking,
 1350 enticing, or removing a minor beyond the state limits, or
 1351 concealing the location of a minor, with criminal intent pending
 1352 dependency proceedings or proceedings concerning alleged abuse
 1353 or neglect of a minor.

1354 (n) Section 790.115(1), relating to exhibiting firearms or
 1355 weapons at a school-sponsored event, on school property, or
 1356 within 1,000 feet of a school.

1357 (o) Section 790.115(2)(b), relating to possessing an
 1358 electric weapon or device, destructive device, or other weapon
 1359 at a school-sponsored event or on school property.

1360 (p) Section 794.011, relating to sexual battery.

1361 (q) Former s. 794.041, relating to sexual activity with or
 1362 solicitation of a child by a person in familial or custodial
 1363 authority.

1364 (r) Section 794.05, relating to unlawful sexual activity
 1365 with certain minors.

1366 (s) Section 794.08, relating to female genital mutilation.

1367 (t) Chapter 796, relating to prostitution.

1368 (u) Chapter 800, relating to lewdness and indecent
 1369 exposure.

1370 (v) Section 806.01, relating to arson.

1371 (w) Section 810.14, relating to voyeurism.

1372 (x) Section 810.145, relating to video voyeurism.

- 1373 (y) Section 812.014(6), relating to coordinating the
- 1374 commission of theft in excess of \$3,000.
- 1375 (z) Section 812.0145, relating to theft from persons 65
- 1376 years of age or older.
- 1377 (aa) Section 812.019, relating to dealing in stolen
- 1378 property.
- 1379 (bb) Section 812.13, relating to robbery.
- 1380 (cc) Section 812.131, relating to robbery by sudden
- 1381 snatching.
- 1382 (dd) Section 812.133, relating to carjacking.
- 1383 (ee) Section 812.135, relating to home-invasion robbery.
- 1384 (ff) Section 817.563, relating to fraudulent sale of
- 1385 controlled substances.
- 1386 (gg) Section 825.102, relating to abuse, aggravated abuse,
- 1387 or neglect of an elderly person or disabled adult.
- 1388 (hh) Section 825.103, relating to exploitation of an
- 1389 elderly person or disabled adult.
- 1390 (ii) Section 825.1025, relating to lewd or lascivious
- 1391 offenses committed upon or in the presence of an elderly person
- 1392 or disabled person.
- 1393 (jj) Section 826.04, relating to incest.
- 1394 (kk) Section 827.03, relating to child abuse, aggravated
- 1395 child abuse, or neglect of a child.
- 1396 (ll) Section 827.04, relating to contributing to the
- 1397 delinquency or dependency of a child.
- 1398 (mm) Section 827.071, relating to sexual performance by a
- 1399 child.
- 1400 (nn) Section 843.01, relating to resisting arrest with

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1401 | violence.

1402 | (oo) Chapter 847, relating to obscenity.

1403 | (pp) Section 874.05, relating to causing, encouraging,

1404 | soliciting, or recruiting another to join a criminal street

1405 | gang.

1406 | (qq) Chapter 893, relating to drug abuse prevention and

1407 | control, if the offense was a felony of the second degree or

1408 | greater severity.

1409 | (rr) Section 916.1075, relating to sexual misconduct with

1410 | certain forensic clients and reporting of such sexual

1411 | misconduct.

1412 | (ss) Section 944.47, relating to introduction, removal, or

1413 | possession of contraband at a correctional facility.

1414 | (tt) Section 985.701, relating to sexual misconduct in

1415 | juvenile justice programs.

1416 | (uu) Section 985.711, relating to introduction, removal,

1417 | or possession of contraband at a juvenile detention facility or

1418 | commitment program.

1419 | (2) Any misdemeanor offense prohibited under any of the

1420 | following statutes:

1421 | (a) Section 784.03, relating to battery, if the victim of

1422 | the offense was a minor.

1423 | (b) Section 787.025, relating to luring or enticing a

1424 | child.

1425 | (3) Any criminal act committed in another state or under

1426 | federal law which, if committed in this state, constitutes an

1427 | offense prohibited under any statute listed in subsection (1) or

1428 | subsection (2).

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1429 (4) Any delinquent act committed in this state or any
 1430 delinquent or criminal act committed in another state or under
 1431 federal law which, if committed in this state, qualifies an
 1432 individual for inclusion on the Registered Juvenile Sex Offender
 1433 List under s. 943.0435(1)(a)1.d.

1434 Section 19. Paragraph (e) of subsection (1) of section
 1435 1012.796, Florida Statutes, is amended to read:

1436 1012.796 Complaints against teachers and administrators;
 1437 procedure; penalties.—

1438 (1)

1439 (e) If allegations arise against an employee who is
 1440 certified under s. 1012.56 and employed in an educator-
 1441 certificated position in any public school, charter school or
 1442 governing board thereof, or private school that accepts
 1443 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.
 1444 1002.395, the school shall file in writing with the department a
 1445 legally sufficient complaint within 30 days after the date on
 1446 which the subject matter of the complaint came to the attention
 1447 of the school. A complaint is legally sufficient if it contains
 1448 ultimate facts that show a violation has occurred as provided in
 1449 s. 1012.795 and defined by rule of the State Board of Education.
 1450 The school shall include all known information relating to the
 1451 complaint with the filing of the complaint. This paragraph does
 1452 not limit or restrict the power and duty of the department to
 1453 investigate complaints, regardless of the school's untimely
 1454 filing, or failure to file, complaints and followup reports.

1455 Section 20. The Department of Revenue is authorized and
 1456 all conditions are deemed met, to adopt emergency rules pursuant

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1457 to ss. 120.536(1) and 120.54, Florida Statutes, to administer
1458 the provisions of this act. The emergency rules shall remain in
1459 effect for 6 months after the rules are adopted and the rules
1460 may be renewed during the pendency of procedures to adopt
1461 permanent rules addressing the subject of the emergency rules.

1462 Section 21. For the 2010-2011 fiscal year, the sum of
1463 \$140,494 in nonrecurring funds from the General Revenue Fund is
1464 appropriated to the Department of Revenue for purposes of
1465 implementing the provisions of this act.

1466 Section 22. Except as otherwise expressly provided in this
1467 act, this act shall take effect July 1, 2010.