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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  
5           of the program contingent upon available funds;  
6           revising certain eligibility criteria; revising tax  
7           credit grant provisions; specifying a tax credit cap;  
8           providing for increasing the tax credit cap under  
9           certain circumstances; providing application  
10          procedures and requirements; providing for unused  
11          amounts of tax credits to be carried forward;  
12          providing application requirements; providing  
13          limitations on conveying, assigning, or transferring  
14          tax credits; revising provisions governing the  
15          rescission of taxpayer tax credits; deleting a  
16          prohibition against claiming certain multiple tax  
17          credits; specifying additional obligations for  
18          eligible nonprofit scholarship-funding organizations  
19          relating to development and review of certain  
20          accounting procedures and guidelines; providing  
21          reporting requirements; limiting private school  
22          participation eligibility to certain grades; requiring  
23          private schools to annually contract with accountants  
24          to perform certain procedures; providing reporting and  
25          procedural requirements; revising certain obligations  
26          of the Department of Education; specifying additional  
27          requirements for certain independent research  
28          organizations; providing responsibilities of the  
29          Department of Education; deleting certain requirements

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

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59 a credit against certain alcoholic beverage taxes for  
 60 certain contributions; requiring the Department of  
 61 Revenue to disregard certain tax credits for certain  
 62 purposes; providing for application; amending ss.  
 63 220.02, 220.186, 624.51055, 1001.10, 1002.20, 1002.23,  
 64 1002.39, 1002.421, 1006.061, 1012.315, and 1012.796,  
 65 F.S.; conforming cross-references to changes made by  
 66 the act; providing effective dates.

67

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

69

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

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

76 (1) FINDINGS AND PURPOSE.-

77 (a) The Legislature finds that:

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

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

85 3. Ensuring that all parents, regardless of means, may  
 86 exercise and enjoy their basic right to educate their children  
 87 as they see fit is a valid public purpose that the Legislature

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88 may promote using its sovereign power to determine subjects of  
89 taxation and exemptions from taxation.

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

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

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

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

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

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

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

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

110 (a) "Annual tax credit amount" means, for any state fiscal  
111 year, the sum of the amount of tax credits approved under  
112 paragraph (5) (b), including tax credits to be taken under s.  
113 220.1875 or s. 624.51055, which are approved for a taxpayer  
114 whose taxable year begins on or after January 1 of the calendar  
115 year preceding the start of the applicable state fiscal year.

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

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

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

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

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

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

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

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

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

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146 nonprofit scholarship-funding organization or a person with  
147 equivalent decisionmaking authority over an eligible nonprofit  
148 scholarship-funding organization.

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

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

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

160 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

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

163 (b) Contingent upon available funds:

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

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

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

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175 ~~c.(e)~~ Is eligible to enter kindergarten or first grade; or  
176 ~~d.(d)~~ Is currently placed, or during the previous state  
177 fiscal year was placed, in foster care as defined in s. 39.01.

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

182 3. A sibling of a student who is continuing in the  
183 scholarship program and who resides in the same household as the  
184 student shall also be eligible as a first-time tax credit  
185 scholarship recipient if the sibling meets one or more of the  
186 criteria specified in subparagraph 1. and as long as the  
187 student's and sibling's household income level does not exceed  
188 230 ~~200~~ percent of the federal poverty level.

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

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

196 (a) Enrolled in a school operating for the purpose of  
197 providing educational services to youth in Department of  
198 Juvenile Justice commitment programs;

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

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

203 (d) Participating in a home education program as defined in

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204 s. 1002.01(1);

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

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

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

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

215 (a) 1. The tax credit cap amount is \$140 million in the  
216 2010-2011 state fiscal year.

217 2. In the 2011-2012 state fiscal year and each state fiscal  
218 year thereafter, the tax credit cap amount is the tax credit cap  
219 amount in the prior state fiscal year. However, in any state  
220 fiscal year when the annual tax credit amount for the prior  
221 state fiscal year is equal to or greater than 90 percent of the  
222 tax credit cap amount applicable to that state fiscal year, the  
223 tax credit cap amount shall increase by 25 percent. The  
224 department shall publish on its website information identifying  
225 the tax credit cap amount when it is increased pursuant to this  
226 subparagraph. ~~There is allowed a credit of 100 percent of an~~  
227 ~~eligible contribution against any tax due for a taxable year~~  
228 ~~under this chapter. However, such a credit may not exceed 75~~  
229 ~~percent of the tax due under this chapter for the taxable year,~~  
230 ~~after the application of any other allowable credits by the~~  
231 ~~taxpayer. The credit granted by this section shall be reduced by~~  
232 ~~the difference between the amount of federal corporate income~~



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233 ~~tax taking into account the credit granted by this section and~~  
234 ~~the amount of federal corporate income tax without application~~  
235 ~~of the credit granted by this section.~~

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

249 (c) If a tax credit approved under paragraph (b) is not  
250 fully used within the specified state fiscal year for credits  
251 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes  
252 due for the specified taxable year for credits under s. 220.1875  
253 or s. 624.51055 because of insufficient tax liability on the  
254 part of the taxpayer, the unused amount may be carried forward  
255 for a period not to exceed 3 years. However, any taxpayer that  
256 seeks to carry forward an unused amount of tax credit must  
257 submit an application to the department for approval of the  
258 carryforward tax credit in the year that the taxpayer intends to  
259 use the carryforward. The department must obtain the division's  
260 approval prior to approving the carryforward of a tax credit  
261 under s. 561.1211. A taxpayer who files a Florida consolidated

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262 ~~return as a member of an affiliated group pursuant to s.~~  
263 ~~220.131(1) may be allowed the credit on a consolidated return~~  
264 ~~basis; however, the total credit taken by the affiliated group~~  
265 ~~is subject to the limitation established under paragraph (a).~~

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

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

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

290 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING

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291 ORGANIZATIONS.—An eligible nonprofit scholarship-funding  
292 organization:

293 (a) Must comply with the antidiscrimination provisions of  
294 42 U.S.C. s. 2000d.

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

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

312 2. Every 5 years following employment or engagement to  
313 provide services or association with an eligible nonprofit  
314 scholarship-funding organization, each owner or operator must  
315 meet level 2 screening standards as described in s. 435.04, at  
316 which time the nonprofit scholarship-funding organization shall  
317 request the Department of Law Enforcement to forward the  
318 fingerprints to the Federal Bureau of Investigation for level 2  
319 screening. If the fingerprints of an owner or operator are not

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320 retained by the Department of Law Enforcement under subparagraph  
321 3., the owner or operator must electronically file a complete  
322 set of fingerprints with the Department of Law Enforcement. Upon  
323 submission of fingerprints for this purpose, the eligible  
324 nonprofit scholarship-funding organization shall request that  
325 the Department of Law Enforcement forward the fingerprints to  
326 the Federal Bureau of Investigation for level 2 screening, and  
327 the fingerprints shall be retained by the Department of Law  
328 Enforcement under subparagraph 3.

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

338 4. Beginning July 1, 2007, the Department of Law  
339 Enforcement shall search all arrest fingerprint cards received  
340 under s. 943.051 against the fingerprints retained in the  
341 statewide automated fingerprint identification system under  
342 subparagraph 3. Any arrest record that is identified with an  
343 owner's or operator's fingerprints must be reported to the  
344 Department of Education. The Department of Education shall  
345 participate in this search process by paying an annual fee to  
346 the Department of Law Enforcement and by informing the  
347 Department of Law Enforcement of any change in the employment,  
348 engagement, or association status of the owners or operators

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349 whose fingerprints are retained under subparagraph 3. The  
350 Department of Law Enforcement shall adopt a rule setting the  
351 amount of the annual fee to be imposed upon the Department of  
352 Education for performing these services and establishing the  
353 procedures for the retention of owner and operator fingerprints  
354 and the dissemination of search results. The fee may be borne by  
355 the owner or operator of the nonprofit scholarship-funding  
356 organization.

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

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

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

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

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

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

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

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

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

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

400 2. Must expend for annual or partial-year scholarships an  
401 amount equal to or greater than 75 percent of the net eligible  
402 contributions remaining after administrative expenses during the  
403 state fiscal year in which such contributions are collected. No  
404 more than 25 percent of such net eligible contributions may be  
405 carried forward to the following state fiscal year. Any amounts  
406 carried forward shall be expended for annual or partial-year

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407 scholarships in the following state fiscal year. Net eligible  
408 contributions remaining on June 30 of each year that are in  
409 excess of the 25 percent that may be carried forward shall be  
410 returned to the State Treasury for deposit in the General  
411 Revenue Fund.

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

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

418 (k) With the prior approval of the Department of Education,  
419 may transfer funds to another eligible nonprofit scholarship-  
420 funding organization if additional funds are required to meet  
421 scholarship demand at the receiving nonprofit scholarship-  
422 funding organization. A transfer shall be limited to the greater  
423 of \$500,000 or 20 percent of the total contributions received by  
424 the nonprofit scholarship-funding organization making the  
425 transfer. All transferred funds must be deposited by the  
426 receiving nonprofit scholarship-funding organization into its  
427 scholarship accounts. All transferred amounts received by any  
428 nonprofit scholarship-funding organization must be separately  
429 disclosed in the annual financial and compliance audit required  
430 in this section.

431 (l) Must provide to the Auditor General and the Department  
432 of Education an annual financial and compliance audit of its  
433 accounts and records conducted by an independent certified  
434 public accountant and in accordance with rules adopted by the  
435 Auditor General. The audit must be conducted in compliance with

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436 generally accepted auditing standards and must include a report  
437 on financial statements presented in accordance with generally  
438 accepted accounting principles set forth by the American  
439 Institute of Certified Public Accountants for not-for-profit  
440 organizations and a determination of compliance with the  
441 statutory eligibility and expenditure requirements set forth in  
442 this section. Audits must be provided to the Auditor General and  
443 the Department of Education within 180 days after completion of  
444 the eligible nonprofit scholarship-funding organization's fiscal  
445 year.

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

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



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465 scholarship-funding organizations shall specify guidelines  
466 governing the materiality of exceptions that may be found during  
467 the accountant's performance of the procedures. The procedures  
468 and guidelines shall be provided to private schools and the  
469 Commissioner of Education by March 15, 2011.

470 b. Must participate in a joint review of the agreed-upon  
471 procedures and guidelines developed under sub-subparagraph a.,  
472 by February 2013 and biennially thereafter, if the scholarship-  
473 funding organization provided more than \$250,000 in scholarship  
474 funds to an eligible private school under this section during  
475 the state fiscal year preceding the biennial review. If the  
476 procedures and guidelines are revised, the revisions must be  
477 provided to private schools and the Commissioner of Education by  
478 March 15, 2013, and biennially thereafter.

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

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

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

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

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494 of those procedures and guidelines under sub-subparagraph 1.b.

495

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

501 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM

502 PARTICIPATION.—

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

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

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

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

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

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

532 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible  
533 private school may be sectarian or nonsectarian and 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 written  
544 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

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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

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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 that  
586 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) (1).

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

593 (f) Establish a process by which individuals may notify the  
594 Department of Education of any violation by a parent, private  
595 school, or school district of state laws relating to program  
596 participation. The Department of Education shall conduct an  
597 inquiry of any written complaint of a violation of this section,  
598 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.

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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~~

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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

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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



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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, or  
716 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.

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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

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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 of  
779 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

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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 be  
817 \$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

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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 is  
845 equal to or greater than 215 percent, but equal to or less than  
846 230 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~~

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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.

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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 of  
905 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  
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



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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  
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,

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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

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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 income:

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

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

1005 3. In the case of a regulated investment company or real  
1006 estate investment trust, an amount equal to the excess of the  
1007 net long-term capital gain for the taxable year over the amount  
1008 of the capital gain dividends attributable to the taxable year.

1009 4. That portion of the wages or salaries paid or incurred  
1010 for the taxable year which is equal to the amount of the credit  
1011 allowable for the taxable year under s. 220.181. This  
1012 subparagraph shall expire on the date specified in s. 290.016  
1013 for the expiration of the Florida Enterprise Zone Act.

1014 5. That portion of the ad valorem school taxes paid or  
1015 incurred for the taxable year which is equal to the amount of

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1016 the credit allowable for the taxable year under s. 220.182. This  
1017 subparagraph shall expire on the date specified in s. 290.016  
1018 for the expiration of the Florida Enterprise Zone Act.

1019 6. The amount of emergency excise tax paid or accrued as a  
1020 liability to this state under chapter 221 which tax is  
1021 deductible from gross income in the computation of taxable  
1022 income for the taxable year.

1023 7. That portion of assessments to fund a guaranty  
1024 association incurred for the taxable year which is equal to the  
1025 amount of the credit allowable for the taxable year.

1026 8. In the case of a nonprofit corporation which holds a  
1027 pari-mutuel permit and which is exempt from federal income tax  
1028 as a farmers' cooperative, an amount equal to the excess of the  
1029 gross income attributable to the pari-mutuel operations over the  
1030 attributable expenses for the taxable year.

1031 9. The amount taken as a credit for the taxable year under  
1032 s. 220.1895.

1033 10. Up to nine percent of the eligible basis of any  
1034 designated project which is equal to the credit allowable for  
1035 the taxable year under s. 220.185.

1036 11. The amount taken as a credit for the taxable year under  
1037 s. 220.1875 ~~220.187~~. The addition in this subparagraph is  
1038 intended to ensure that the same amount is not allowed for the  
1039 tax purposes of this state as both a deduction from income and a  
1040 credit against the tax. This addition is not intended to result  
1041 in adding the same expense back to income more than once.

1042 12. The amount taken as a credit for the taxable year under  
1043 s. 220.192.

1044 13. The amount taken as a credit for the taxable year under

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1045 s. 220.193.

1046 14. Any portion of a qualified investment, as defined in s.  
1047 288.9913, which is claimed as a deduction by the taxpayer and  
1048 taken as a credit against income tax pursuant to s. 288.9916.

1049 Section 7. The amendment to s. 220.13(1)(a)11., Florida  
1050 Statutes, made by this act is intended to be clarifying and  
1051 remedial in nature and shall apply retroactively to tax credits  
1052 under s. 220.187, Florida Statutes, between January 1, 2002, and  
1053 June 30, 2010, for taxes due under chapter 220, Florida  
1054 Statutes, and prospectively to tax credits under s. 220.1875,  
1055 Florida Statutes.

1056 Section 8. Subsection (2) of section 220.186, Florida  
1057 Statutes, is amended to read:

1058 220.186 Credit for Florida alternative minimum tax.—

1059 (2) The credit pursuant to this section shall be the amount  
1060 of the excess, if any, of the tax paid based upon taxable income  
1061 determined pursuant to s. 220.13(2)(k) over the amount of tax  
1062 which would have been due based upon taxable income without  
1063 application of s. 220.13(2)(k), before application of this  
1064 credit without application of any credit under s. 220.1875  
1065 ~~220.187~~.

1066 Section 9. Section 220.1875, Florida Statutes, is created  
1067 to read:

1068 220.1875 Credit for contributions to eligible nonprofit  
1069 scholarship-funding organizations.—

1070 (1) There is allowed a credit of 100 percent of an eligible  
1071 contribution made to an eligible nonprofit scholarship-funding  
1072 organization under s. 1002.395 against any tax due for a taxable  
1073 year under this chapter. However, such a credit may not exceed

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1074 75 percent of the tax due under this chapter for the taxable  
1075 year, after the application of any other allowable credits by  
1076 the taxpayer. The credit granted by this section shall be  
1077 reduced by the difference between the amount of federal  
1078 corporate income tax taking into account the credit granted by  
1079 this section and the amount of federal corporate income tax  
1080 without application of the credit granted by this section.

1081 (2) A taxpayer who files a Florida consolidated return as a  
1082 member of an affiliated group pursuant to s. 220.131(1) may be  
1083 allowed the credit on a consolidated return basis; however, the  
1084 total credit taken by the affiliated group is subject to the  
1085 limitation established under subsection (1).

1086 (3) The provisions of s. 1002.395 apply to the credit  
1087 authorized by this section.

1088 Section 10. Section 561.1211, Florida Statutes, is created  
1089 to read:

1090 561.1211 Credit for contributions to eligible nonprofit  
1091 scholarship-funding organizations.—There is allowed a credit of  
1092 100 percent of an eligible contribution made to an eligible  
1093 nonprofit scholarship-funding organization under s. 1002.395  
1094 against any tax due under s. 563.05, s. 564.06, or s. 565.12,  
1095 except excise taxes imposed on wine produced by manufacturers in  
1096 this state from products grown in this state. However, a credit  
1097 allowed under this section may not exceed 90 percent of the tax  
1098 due on the return the credit is taken. For purposes of the  
1099 distributions of tax revenue under ss. 561.121 and 564.06(10),  
1100 the division shall disregard any tax credits allowed under this  
1101 section to ensure that any reduction in tax revenue received  
1102 that is attributable to the tax credits results only in a

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1103 reduction in distributions to the General Revenue Fund. The  
1104 provisions of s. 1002.395 apply to the credit authorized by this  
1105 section.

1106 Section 11. Section 624.51055, Florida Statutes, is amended  
1107 to read:

1108 624.51055 Credit for contributions to eligible nonprofit  
1109 scholarship-funding organizations.—

1110 (1) There is allowed a credit of 100 percent of an eligible  
1111 contribution made to an eligible nonprofit scholarship-funding  
1112 organization under s. 1002.395 ~~as provided in s. 220.187~~ against  
1113 any tax due for a taxable year under s. 624.509(1). However,  
1114 such a credit may not exceed 75 percent of the tax due under s.  
1115 624.509(1) after deducting from such tax deductions for  
1116 assessments made pursuant to s. 440.51; credits for taxes paid  
1117 under ss. 175.101 and 185.08; credits for income taxes paid  
1118 under chapter 220; credits for the emergency excise tax paid  
1119 under chapter 221; and the credit allowed under s. 624.509(5),  
1120 as such credit is limited by s. 624.509(6). An insurer claiming  
1121 a credit against premium tax liability under this section shall  
1122 not be required to pay any additional retaliatory tax levied  
1123 pursuant to s. 624.5091 as a result of claiming such credit.  
1124 Section 624.5091 does not limit such credit in any manner.

1125 (2) The provisions of s. 1002.395 ~~220.187~~ apply to the  
1126 credit authorized by this section.

1127 Section 12. Subsections (4) and (5) of section 1001.10,  
1128 Florida Statutes, are amended to read:

1129 1001.10 Commissioner of Education; general powers and  
1130 duties.—

1131 (4) The Department of Education shall provide technical

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

1139 (5) The Department of Education shall provide authorized  
1140 staff of school districts, charter schools, the Florida School  
1141 for the Deaf and the Blind, and private schools that accept  
1142 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.  
1143 1002.395 with access to electronic verification of information  
1144 from the following employment screening tools:

1145 (a) The Professional Practices' Database of Disciplinary  
1146 Actions Against Educators; and

1147 (b) The Department of Education's Teacher Certification  
1148 Database.

1149  
1150 This subsection does not require the department to provide these  
1151 staff with unlimited access to the databases. However, the  
1152 department shall provide the staff with access to the data  
1153 necessary for performing employment history checks of the  
1154 instructional personnel and school administrators included in  
1155 the databases.

1156 Section 13. Paragraph (b) of subsection (6) of section  
1157 1002.20, Florida Statutes, is amended to read:

1158 1002.20 K-12 student and parent rights.—Parents of public  
1159 school students must receive accurate and timely information  
1160 regarding their child's academic progress and must be informed



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1161 of ways they can help their child to succeed in school. K-12  
1162 students and their parents are afforded numerous statutory  
1163 rights including, but not limited to, the following:

1164 (6) EDUCATIONAL CHOICE.—

1165 (b) *Private school choices.*—Parents of public school  
1166 students may seek private school choice options under certain  
1167 programs.

1168 1. Under the Opportunity Scholarship Program, the parent of  
1169 a student in a failing public school may request and receive an  
1170 opportunity scholarship for the student to attend a private  
1171 school in accordance with the provisions of s. 1002.38.

1172 2. Under the McKay Scholarships for Students with  
1173 Disabilities Program, the parent of a public school student with  
1174 a disability who is dissatisfied with the student's progress may  
1175 request and receive a McKay Scholarship for the student to  
1176 attend a private school in accordance with the provisions of s.  
1177 1002.39.

1178 3. Under the Florida Tax Credit Scholarship Program, the  
1179 parent of a student who qualifies for free or reduced-price  
1180 school lunch may seek a scholarship from an eligible nonprofit  
1181 scholarship-funding organization in accordance with the  
1182 provisions of s. 1002.395 ~~220.187~~.

1183 Section 14. Paragraph (e) of subsection (2) of section  
1184 1002.23, Florida Statutes, is amended to read:

1185 1002.23 Family and School Partnership for Student  
1186 Achievement Act.—

1187 (2) To facilitate meaningful parent and family involvement,  
1188 the Department of Education shall develop guidelines for a  
1189 parent guide to successful student achievement which describes

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1190 what parents need to know about their child's educational  
1191 progress and how they can help their child to succeed in school.  
1192 The guidelines shall include, but need not be limited to:

1193 (e) Educational choices, as provided for in s. 1002.20(6),  
1194 and Florida tax credit scholarships, as provided for in s.  
1195 1002.395 ~~220.187~~;

1196 Section 15. Paragraph (b) of subsection (3) of section  
1197 1002.39, Florida Statutes, is amended to read:

1198 1002.39 The John M. McKay Scholarships for Students with  
1199 Disabilities Program.—There is established a program that is  
1200 separate and distinct from the Opportunity Scholarship Program  
1201 and is named the John M. McKay Scholarships for Students with  
1202 Disabilities Program.

1203 (3) JOHN M. MCKAY SCHOLARSHIP PROHIBITIONS.—A student is  
1204 not eligible for a John M. McKay Scholarship while he or she is:

1205 (b) Receiving a Florida tax credit scholarship under s.  
1206 1002.395 ~~220.187~~;

1207 Section 16. Subsections (1) and (4) of section 1002.421,  
1208 Florida Statutes, are amended to read:

1209 1002.421 Accountability of private schools participating in  
1210 state school choice scholarship programs.—

1211 (1) A Florida private school participating in the Florida  
1212 Tax Credit Scholarship Program established pursuant to s.  
1213 1002.395 ~~220.187~~ or an educational scholarship program  
1214 established pursuant to this chapter must comply with all  
1215 requirements of this section in addition to private school  
1216 requirements outlined in s. 1002.42, specific requirements  
1217 identified within respective scholarship program laws, and other  
1218 provisions of Florida law that apply to private schools.

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1219 (4) A private school that accepts scholarship students  
1220 under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395 must:

1221 (a) Disqualify instructional personnel and school  
1222 administrators, as defined in s. 1012.01, from employment in any  
1223 position that requires direct contact with students if the  
1224 personnel or administrators are ineligible for such employment  
1225 under s. 1012.315.

1226 (b) Adopt policies establishing standards of ethical  
1227 conduct for instructional personnel and school administrators.  
1228 The policies must require all instructional personnel and school  
1229 administrators, as defined in s. 1012.01, to complete training  
1230 on the standards; establish the duty of instructional personnel  
1231 and school administrators to report, and procedures for  
1232 reporting, alleged misconduct by other instructional personnel  
1233 and school administrators which affects the health, safety, or  
1234 welfare of a student; and include an explanation of the  
1235 liability protections provided under ss. 39.203 and 768.095. A  
1236 private school, or any of its employees, may not enter into a  
1237 confidentiality agreement regarding terminated or dismissed  
1238 instructional personnel or school administrators, or personnel  
1239 or administrators who resign in lieu of termination, based in  
1240 whole or in part on misconduct that affects the health, safety,  
1241 or welfare of a student, and may not provide the instructional  
1242 personnel or school administrators with employment references or  
1243 discuss the personnel's or administrators' performance with  
1244 prospective employers in another educational setting, without  
1245 disclosing the personnel's or administrators' misconduct. Any  
1246 part of an agreement or contract that has the purpose or effect  
1247 of concealing misconduct by instructional personnel or school

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1248 administrators which affects the health, safety, or welfare of a  
1249 student is void, is contrary to public policy, and may not be  
1250 enforced.

1251 (c) Before employing instructional personnel or school  
1252 administrators in any position that requires direct contact with  
1253 students, conduct employment history checks of each of the  
1254 personnel's or administrators' previous employers, screen the  
1255 personnel or administrators through use of the educator  
1256 screening tools described in s. 1001.10(5), and document the  
1257 findings. If unable to contact a previous employer, the private  
1258 school must document efforts to contact the employer.

1259  
1260 The department shall suspend the payment of funds under ss.  
1261 ~~220.187~~ and 1002.39 and 1002.395 to a private school that  
1262 knowingly fails to comply with this subsection, and shall  
1263 prohibit the school from enrolling new scholarship students, for  
1264 1 fiscal year and until the school complies.

1265 Section 17. Section 1006.061, Florida Statutes, is amended  
1266 to read:

1267 1006.061 Child abuse, abandonment, and neglect policy.—Each  
1268 district school board, charter school, and private school that  
1269 accepts scholarship students under ~~s. 220.187~~ or s. 1002.39 or  
1270 s. 1002.395 shall:

1271 (1) Post in a prominent place in each school a notice that,  
1272 pursuant to chapter 39, all employees and agents of the district  
1273 school board, charter school, or private school have an  
1274 affirmative duty to report all actual or suspected cases of  
1275 child abuse, abandonment, or neglect; have immunity from  
1276 liability if they report such cases in good faith; and have a

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1277 duty to comply with child protective investigations and all  
1278 other provisions of law relating to child abuse, abandonment,  
1279 and neglect. The notice shall also include the statewide toll-  
1280 free telephone number of the central abuse hotline.

1281 (2) Post in a prominent place at each school site and on  
1282 each school's Internet website, if available, the policies and  
1283 procedures for reporting alleged misconduct by instructional  
1284 personnel or school administrators which affects the health,  
1285 safety, or welfare of a student; the contact person to whom the  
1286 report is made; and the penalties imposed on instructional  
1287 personnel or school administrators who fail to report suspected  
1288 or actual child abuse or alleged misconduct by other  
1289 instructional personnel or school administrators.

1290 (3) Require the principal of the charter school or private  
1291 school, or the district school superintendent, or the  
1292 superintendent's designee, at the request of the Department of  
1293 Children and Family Services, to act as a liaison to the  
1294 Department of Children and Family Services and the child  
1295 protection team, as defined in s. 39.01, when in a case of  
1296 suspected child abuse, abandonment, or neglect or an unlawful  
1297 sexual offense involving a child the case is referred to such a  
1298 team; except that this does not relieve or restrict the  
1299 Department of Children and Family Services from discharging its  
1300 duty and responsibility under the law to investigate and report  
1301 every suspected or actual case of child abuse, abandonment, or  
1302 neglect or unlawful sexual offense involving a child.

1303

1304 The Department of Education shall develop, and publish on the  
1305 department's Internet website, sample notices suitable for

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1306 posting in accordance with subsections (1) and (2).

1307 Section 18. Section 1012.315, Florida Statutes, is amended  
1308 to read:

1309 1012.315 Disqualification from employment.—A person is  
1310 ineligible for educator certification, and instructional  
1311 personnel and school administrators, as defined in s. 1012.01,  
1312 are ineligible for employment in any position that requires  
1313 direct contact with students in a district school system,  
1314 charter school, or private school that accepts scholarship  
1315 students under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395, if the  
1316 person, instructional personnel, or school administrator has  
1317 been convicted of:

1318 (1) Any felony offense prohibited under any of the  
1319 following statutes:

1320 (a) Section 393.135, relating to sexual misconduct with  
1321 certain developmentally disabled clients and reporting of such  
1322 sexual misconduct.

1323 (b) Section 394.4593, relating to sexual misconduct with  
1324 certain mental health patients and reporting of such sexual  
1325 misconduct.

1326 (c) Section 415.111, relating to adult abuse, neglect, or  
1327 exploitation of aged persons or disabled adults.

1328 (d) Section 782.04, relating to murder.

1329 (e) Section 782.07, relating to manslaughter, aggravated  
1330 manslaughter of an elderly person or disabled adult, aggravated  
1331 manslaughter of a child, or aggravated manslaughter of an  
1332 officer, a firefighter, an emergency medical technician, or a  
1333 paramedic.

1334 (f) Section 784.021, relating to aggravated assault.

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- 1335 (g) Section 784.045, relating to aggravated battery.
- 1336 (h) Section 784.075, relating to battery on a detention or  
1337 commitment facility staff member or a juvenile probation  
1338 officer.
- 1339 (i) Section 787.01, relating to kidnapping.
- 1340 (j) Section 787.02, relating to false imprisonment.
- 1341 (k) Section 787.025, relating to luring or enticing a  
1342 child.
- 1343 (l) Section 787.04(2), relating to leading, taking,  
1344 enticing, or removing a minor beyond the state limits, or  
1345 concealing the location of a minor, with criminal intent pending  
1346 custody proceedings.
- 1347 (m) Section 787.04(3), relating to leading, taking,  
1348 enticing, or removing a minor beyond the state limits, or  
1349 concealing the location of a minor, with criminal intent pending  
1350 dependency proceedings or proceedings concerning alleged abuse  
1351 or neglect of a minor.
- 1352 (n) Section 790.115(1), relating to exhibiting firearms or  
1353 weapons at a school-sponsored event, on school property, or  
1354 within 1,000 feet of a school.
- 1355 (o) Section 790.115(2)(b), relating to possessing an  
1356 electric weapon or device, destructive device, or other weapon  
1357 at a school-sponsored event or on school property.
- 1358 (p) Section 794.011, relating to sexual battery.
- 1359 (q) Former s. 794.041, relating to sexual activity with or  
1360 solicitation of a child by a person in familial or custodial  
1361 authority.
- 1362 (r) Section 794.05, relating to unlawful sexual activity  
1363 with certain minors.

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- 1364 (s) Section 794.08, relating to female genital mutilation.  
1365 (t) Chapter 796, relating to prostitution.  
1366 (u) Chapter 800, relating to lewdness and indecent  
1367 exposure.  
1368 (v) Section 806.01, relating to arson.  
1369 (w) Section 810.14, relating to voyeurism.  
1370 (x) Section 810.145, relating to video voyeurism.  
1371 (y) Section 812.014(6), relating to coordinating the  
1372 commission of theft in excess of \$3,000.  
1373 (z) Section 812.0145, relating to theft from persons 65  
1374 years of age or older.  
1375 (aa) Section 812.019, relating to dealing in stolen  
1376 property.  
1377 (bb) Section 812.13, relating to robbery.  
1378 (cc) Section 812.131, relating to robbery by sudden  
1379 snatching.  
1380 (dd) Section 812.133, relating to carjacking.  
1381 (ee) Section 812.135, relating to home-invasion robbery.  
1382 (ff) Section 817.563, relating to fraudulent sale of  
1383 controlled substances.  
1384 (gg) Section 825.102, relating to abuse, aggravated abuse,  
1385 or neglect of an elderly person or disabled adult.  
1386 (hh) Section 825.103, relating to exploitation of an  
1387 elderly person or disabled adult.  
1388 (ii) Section 825.1025, relating to lewd or lascivious  
1389 offenses committed upon or in the presence of an elderly person  
1390 or disabled person.  
1391 (jj) Section 826.04, relating to incest.  
1392 (kk) Section 827.03, relating to child abuse, aggravated



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1393 child abuse, or neglect of a child.

1394 (ll) Section 827.04, relating to contributing to the  
1395 delinquency or dependency of a child.

1396 (mm) Section 827.071, relating to sexual performance by a  
1397 child.

1398 (nn) Section 843.01, relating to resisting arrest with  
1399 violence.

1400 (oo) Chapter 847, relating to obscenity.

1401 (pp) Section 874.05, relating to causing, encouraging,  
1402 soliciting, or recruiting another to join a criminal street  
1403 gang.

1404 (qq) Chapter 893, relating to drug abuse prevention and  
1405 control, if the offense was a felony of the second degree or  
1406 greater severity.

1407 (rr) Section 916.1075, relating to sexual misconduct with  
1408 certain forensic clients and reporting of such sexual  
1409 misconduct.

1410 (ss) Section 944.47, relating to introduction, removal, or  
1411 possession of contraband at a correctional facility.

1412 (tt) Section 985.701, relating to sexual misconduct in  
1413 juvenile justice programs.

1414 (uu) Section 985.711, relating to introduction, removal, or  
1415 possession of contraband at a juvenile detention facility or  
1416 commitment program.

1417 (2) Any misdemeanor offense prohibited under any of the  
1418 following statutes:

1419 (a) Section 784.03, relating to battery, if the victim of  
1420 the offense was a minor.

1421 (b) Section 787.025, relating to luring or enticing a

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1422 child.

1423 (3) Any criminal act committed in another state or under  
1424 federal law which, if committed in this state, constitutes an  
1425 offense prohibited under any statute listed in subsection (1) or  
1426 subsection (2).

1427 (4) Any delinquent act committed in this state or any  
1428 delinquent or criminal act committed in another state or under  
1429 federal law which, if committed in this state, qualifies an  
1430 individual for inclusion on the Registered Juvenile Sex Offender  
1431 List under s. 943.0435(1)(a)1.d.

1432 Section 19. Paragraph (e) of subsection (1) of section  
1433 1012.796, Florida Statutes, is amended to read:

1434 1012.796 Complaints against teachers and administrators;  
1435 procedure; penalties.—

1436 (1)

1437 (e) If allegations arise against an employee who is  
1438 certified under s. 1012.56 and employed in an educator-  
1439 certificated position in any public school, charter school or  
1440 governing board thereof, or private school that accepts  
1441 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.  
1442 1002.395, the school shall file in writing with the department a  
1443 legally sufficient complaint within 30 days after the date on  
1444 which the subject matter of the complaint came to the attention  
1445 of the school. A complaint is legally sufficient if it contains  
1446 ultimate facts that show a violation has occurred as provided in  
1447 s. 1012.795 and defined by rule of the State Board of Education.  
1448 The school shall include all known information relating to the  
1449 complaint with the filing of the complaint. This paragraph does  
1450 not limit or restrict the power and duty of the department to

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1451 investigate complaints, regardless of the school's untimely  
1452 filing, or failure to file, complaints and followup reports.  
1453 Section 20. Except as otherwise expressly provided in this  
1454 act, this act shall take effect July 1, 2010.