

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Children, Families, and Elder Affairs

BILL: SB 472

INTRODUCER: Senator Bean

SUBJECT: Developmental Disabilities

DATE: March 27, 2013                      REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Peterson	Hendon	CF	<b>Pre-meeting</b>
2.			BI	
3.			AHS	
4.			AP	
5.				
6.				

**I. Summary:**

SB 472 creates the Developmental Disabilities Savings Program (savings program) which is intended to assist families in paying for services for children with developmental disabilities who will become ineligible for services due to age.

The bill creates the Developmental Disabilities Savings Program Board (board) to administer the savings program. The board consists of seven members who are to serve on the board without compensation. The bill lists the powers and duties of the board and provides that the goals of the board are to provide all purchasers and benefactors of the program with the most secure, well-diversified, and beneficially administered savings program possible, to allow all qualified firms interested in providing investment services equal consideration, and to provide such services to the state at no cost and to the purchasers and benefactors at the lowest cost possible.

The bill has no immediate fiscal impact on the state, but will have an indeterminate cost to operate the board once it becomes operational, and has an effective date of July 1, 2013, or on the date the Governor, by executive order, certifies that Congress has passed the “Achieving a Better Life Experience Act,” whichever occurs later, provided the federal bill becomes law before October 5, 2015.

This bill creates unnumbered sections of the Florida Statutes.

## II. Present Situation:

### Developmental Disabilities

The Agency for Persons with Disabilities (APD) is responsible for providing services to persons with developmental disabilities.<sup>1</sup> A developmental disability is defined as “a disorder or syndrome that is attributable to retardation, cerebral palsy, autism, spina bifida, or Prader-Willi syndrome; that manifests before the age of 18; and that constitutes a substantial handicap that can reasonably be expected to continue indefinitely.”<sup>2</sup> Children who are at high risk of having a developmental disability and are between the ages of 3 and 5 are also eligible for services.<sup>3</sup> The primary purpose of APD is to develop and implement community-based services to ensure the safety, well-being, and self-sufficiency of people with developmental disabilities to help them live, learn, and work in their communities, and to provide assistance in identifying needs and funding to purchase supports and services.<sup>4</sup>

Currently, home and community-based services for Medicaid recipients with developmental disabilities are provided through a four-tier waiver system.<sup>5</sup> The tier system was created by the 2007 Legislature to establish a predictable spending model for the program and to help control over-utilization of services which has led to significant program deficits. The program offers home and community-based services, including therapies, adult day training, behavioral services, residential habilitation services, respite, nursing services, employment, and supported living services, among others.<sup>6</sup> Each of the tier waivers targets specific groups of people with certain service needs.

The 2010 Legislature directed APD, in consultation with AHCA, to develop and implement individual budgets (“ibudget”) as the basis for allocating funds to people enrolled in the Medicaid waiver programs. The ibudget system uses an algorithm to allocate funds to individuals based on client characteristics and acuity, which are reliable predictors of need. The ibudget caps each client’s funding for a 12-month period, subject to exceptions for extraordinary needs. AHCA received approval from the federal government to implement the ibudget system in March of 2011. The majority of individuals receiving waiver services have now been transited to the ibudget.<sup>7</sup>

Demand for services exceeds available funding, as a consequence APD maintains a waiting list. As of March 25, 2013, 28,979 individuals are receiving services through the waiver and 22,308 are on the waiting list.<sup>8</sup> APD annually serves more than 50,000 persons with disabilities.<sup>9</sup>

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<sup>1</sup> Section 20.197(3), F.S.

<sup>2</sup> Section 393.063(9), F.S.

<sup>3</sup> “High-risk child” is defined in s. 393.063(20), F.S.

<sup>4</sup> Section 393.062, F.S.

<sup>5</sup> Section 393.0661, F.S.

<sup>6</sup> Agency for Health Care Administration, *Developmental Disabilities Waiver Services Coverages and Limitations Handbook*, (Nov. 2010), available at

[http://portal.flmmis.com/FLPublic/Portals/0/StaticContent/Public/HANDBOOKS/DD\\_Waiver\\_Handbook\\_Final\\_Rule\\_Nov\\_2010.pdf](http://portal.flmmis.com/FLPublic/Portals/0/StaticContent/Public/HANDBOOKS/DD_Waiver_Handbook_Final_Rule_Nov_2010.pdf) (last visited Mar. 22, 2012).

<sup>7</sup> Email from Jared Torres, Legislative Affairs Director, Agency for Persons with Disabilities (Mar. 25, 2013) (on file with the Senate Committee on Children, Families, and Elder Affairs).

<sup>8</sup> *Id.*

## Education for Persons with Developmental Disabilities

Prior to 1975, children with developmental disabilities often did not receive appropriate educational services, in part, because they were being excluded from public schools or because there was a lack of adequate resources in public schools. However, that changed with the passage of the Education for All Handicapped Children Act of 1975 (Act), which has been successful in ensuring children with disabilities, and the families of such children, access to a free appropriate public education and in improving educational results for children with disabilities.<sup>10</sup> The Act defines “children with disabilities” as a child with:

- Intellectual disabilities, hearing impairments (including deafness) speech or language impairments, visual impairments (including blindness), serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments; or specific learning disabilities
- and who, by reason, thereof, needs special education and related services.<sup>11</sup>

The federal government provides grants to states through the Act in order to assist them in providing special education and related services to children with disabilities.<sup>12</sup> In order to be eligible for these funds, federal law requires each state to make free appropriate public education available to all children with disabilities residing in the state between the ages of three and 21, including children who have been suspended or expelled from school.<sup>13</sup> The Act requires that schools develop an Individual Education Program for each child that details the specific special education and related services that will meet the child’s unique needs and prepare him or her for further education, employment, and independent living.<sup>14</sup> The state educational agency must exercise general supervision over all educational programs for children with disabilities in the state, including all programs administered by other state or local agencies, and ensure that the programs meet the educational standards of the state educational agency.<sup>15</sup>

## Exceptional Students in Florida

Florida law provides that special education services be available to persons with disabilities. The law defines “special education services” as specially designed instruction and related services that are necessary for an exceptional student to benefit from education. These services may include:

- Transportation;
- Diagnostic and evaluation services;
- Social services;
- Physical and occupational therapy;

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<sup>9</sup>The number reflects waiver and waitlist clients because individuals on the waitlist may receive some services or temporary supports that are not on the waiver. *Id*

<sup>10</sup> 20 U.S.C. s. 1400.

<sup>11</sup> 20 U.S.C.1401(3).

<sup>12</sup> 20 U.S.C. s. 1411.

<sup>13</sup>20 U.S.C. s. 1412.

<sup>14</sup>20 U.S.C. s. 1414(d).

<sup>15</sup> 34 C.F.R. s. 300.149.

- Speech and language pathology services;
- Job placement;
- Orientation and mobility training;
- Braillists, typists, and readers for the blind;
- Interpreters and auditory amplification;
- Services provided by a certified listening and spoken language specialist;
- Rehabilitation counseling;
- Transition services;
- Mental health services;
- Guidance and career counseling;
- Specified materials, assistive technology devices, and other specialized equipment; and
- Other such services as approved by rules of the State Board of Education.<sup>16</sup>

An “exceptional student” is defined as:

[A]ny student who has been determined eligible for a special program in accordance with rules of the State Board of Education. The term includes students who are gifted and students with disabilities who have an intellectual disability; autism spectrum disorder; a speech impairment; a language impairment; an orthopedic impairment; [any] other health impairment; traumatic brain injury; a visual impairment; an emotional or behavioral disability; or a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; students who are deaf or hard of hearing or dual sensory impaired; students who are hospitalized or homebound; children with developmental delays ages birth through 5 years, or children, ages birth through 2 years, with established conditions that are identified in State Board of Education rules pursuant to s. 1003.21(1)(e).<sup>17</sup>

Section 1003.57, F.S., ensures that all exceptional students are provided a public education with appropriate due process rights. Chapter 6A-6 of the Florida Administrative Code operationally defines the statute and establishes program eligibility and evaluation criteria for all exceptional students, including students identified as gifted.<sup>18</sup> In the fall of 2012, there were nearly 350,000 exceptional students in the state, not including those designated as gifted students.<sup>19</sup>

### **Prepaid Educational Plans**

The Stanley G. Tate Florida Prepaid College Program allows purchasers to buy prepaid contracts to pay the registration fees, local fees, tuition differential fees, and dormitory expenses of beneficiaries at Florida community colleges and state universities, in advance of enrollment.<sup>20</sup>

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<sup>16</sup> Section 1003.01(3)(b), F.S.

<sup>17</sup> Section 1003.01(3)(a), F.S.

<sup>18</sup> Florida Department of Education, *Memorandum: Revised Exceptional Student Education Rules*, 2 (Oct. 15, 2004), available at <http://info.fldoe.org/docushare/dsweb/Get/Document-2533/ESE.pdf> (last visited Mar. 25, 2013).

<sup>19</sup> Education Information and Accountability Services, Florida Department of Education, *Data Report: Membership in Programs for Exceptional Students, Fall 2010*, 2 (Feb. 2011), available at <http://www.fldoe.org/eias/eiaspubs/pubstudent.asp> (follow the “Membership in Programs for Exceptional Students” hyperlink) (last visited Mar. 25, 2013).

<sup>20</sup>Section 1009.98, F.S.

Beneficiaries of prepaid contracts are permitted to transfer the benefits of their contracts to any of the following institutions that qualify as an “eligible educational institution” under s. 529 of the Internal Revenue Code:

- An independent college or university located and chartered in Florida, that confers degrees and is accredited by the Southern Association of Colleges and Schools or the Accrediting Council for Independent Colleges and Schools and that confers degrees;
- Any out-of-state college or university that confers degrees, is not-for-profit, and is accredited by a regional accrediting association; and
- An applied technology diploma program or career certificate program operated by a Florida community college or a career center operated by a district school board.<sup>21</sup>

### **Prepaid Services for Parents of Children with Developmental Disabilities Study Group**

Chapter 2009-56, Laws of Florida, created the Prepaid Services for Parents of Children with Developmental Disabilities Study Group (study group).<sup>22</sup> The study group was charged with evaluating the feasibility of establishing a prepaid service plan for children with disabilities modeled after the Florida prepaid college plan. According to the legislation, the purpose of the program would be to allow funds to be paid into a plan to provide a voucher for purchasing services from willing providers once a child exits the exceptional student program. These services would assist with the transition into the workforce, if possible. The Legislature directed the study group to evaluate and develop findings regarding:

- Services for which a voucher could be used;
- Financial requirements for such a system;
- Qualifications of service providers; and
- Steps necessary to qualify prepaid service plan funds for a federal waiver match program or other federal funding, and the likelihood of obtaining a waiver or other federal funding.<sup>23</sup>

The study group met six times in 2009, with the bill drafting subcommittee meeting three additional times. In its final report, the study group concluded that “the years after a student with a developmental disability ages out of the educational system are critical for learning and transition.” To provide families with adequate resources to access services, the study group recommended pursuing legislation to establish the Florida Developmental Disabilities Prepaid Savings Account Trust fund consisting of a prepaid contract fund and an investment fund.<sup>24</sup>

### **Achieving a Better Life Experience Act (ABLE Act)**

The ABLE Act, which has been filed in Congress, proposes to amend Section 529 of the Internal Revenue Service Code to create tax-free savings accounts for individuals with disabilities. First introduced in 2006, the bill would authorize these accounts to cover qualified expenses, such as

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<sup>21</sup> *Id.*

<sup>22</sup> At s. 4.

<sup>23</sup> *Id.*

<sup>24</sup> *Prepaid Services Savings Program for Parents of Children with Developmental Disabilities Study Group Final Report 2010*, available at <http://www.apd.myflorida.com/publications/reports/docs/dd-prepaid-2010-access-ver.pdf> (last visited Mar. 25, 2013).

education, housing, and transportation services. The accounts would be a financial resource that augments, but does not supplant, benefits provided through private insurance, Medicaid, the supplemental security income (SSI) program, wages, or other sources.<sup>25</sup>

### III. Effect of Proposed Changes:

#### Developmental Disabilities Savings Program (Section 1)

This bill creates the Developmental Disabilities Savings Program which is intended to assist families in paying for services for children with developmental disabilities who will become ineligible for services due to age.

The bill defines the following terms:

- “Advance payment contract” means the contract under the savings program which allows a purchaser or benefactor to make payments into an investment plan that will provide funds that may be used to pay for eligible services for a qualified beneficiary.
- “Benefactor” means any person making a deposit, payment, contribution, gift, or other expenditure into the investment plan for a qualified beneficiary, and may include a noncustodial parent who is obligated to make payments into the plan for his or her child.
- “Developmental disability” means a disorder or syndrome attributable to retardation, cerebral palsy, autism, spina bifida, or Prader-Willi syndrome, that manifests before the age of 18, and that can reasonably be expected to continue indefinitely;<sup>26</sup> **or** means any severe, chronic disability that:
  - Is attributable to a mental or physical impairment or a combination of those impairments;
  - Occurs before the individual reaches 18 years of age;
  - Is likely to continue indefinitely;
  - Results in substantial functional limitations in three or more of the following areas of major life activity: self-care, receptive and expressive language, learning, mobility, self-direction, capacity for independent living, or economic self-sufficiency;
  - Reflects the individual’s need for a combination and sequence of special, interdisciplinary, or generic services, individualized supports, or other forms of assistance that are of lifelong or extended duration and are individually planned and coordinated; and
  - For a child younger than 10 years of age, is likely to meet the criteria above without intervention.
- “Eligible services” include health-related, housing-related, education-related, employment-related, or other specific services.
- “Purchaser” means a resident of this state who is the parent or grandparent of a qualified beneficiary and who enters into an advance payment contract.

<sup>25</sup> Press Release, Congress of the United States, *Achieving a Better Life Experience Act*, (Feb. 13, 2013) (on file with the Senate Children, Families and Elder Affairs Committee).

<sup>26</sup> This is the definition of “developmental disability” found in s. 393.063(9), F.S, which is cross-referenced in the bill.

- “Qualified beneficiary” means an individual with a developmental disability who is a resident of the state and who is under 22 years of age at the time a purchaser enters into an advance payment contract on his or her behalf.
- “Savings program” means the Developmental Disabilities Savings Program.

The bill provides that the savings program must inform the purchaser of the potential impact of plan participation on eligibility for Medicaid or other state or federally funded programs. Also, the bill requires that information and training concerning the program and its benefits for a qualified beneficiary to advance his or her goals and become a contributing member of society be provided.

Before the savings program may be implemented, the following must be obtained by the Developmental Disabilities Savings Program Board:

- A written opinion of qualified counsel specializing in federal securities law that the savings program and the offering of participation in the investment plan does not violate federal securities law; and
- A private letter ruling from the federal Internal Revenue Service (IRS) indicating that under the savings program taxes on any payments made, money deposited, investments made, and resulting earnings may be deferred under the Internal Revenue Code.

If the IRS declines to issue a private letter ruling, the bill provides that the program may rely on the legal opinion of a qualified attorney specializing in tax law.

The bill provides that the savings program is not a promise or guarantee that a qualified beneficiary or a designated beneficiary will become eligible for Medicaid, receive permanent services, be enrolled in the Medicaid waiver program, or receive any other state or federal assistance.

### **Developmental Disabilities Savings Program Board (Section 1)**

The bill creates the Developmental Disabilities Savings Program Board (board), which has all of the powers of a body corporate, and is to administer the savings program.

The board consists of seven members:

- The director of the Agency for Persons with Disabilities.
- The director of Vocational Rehabilitation.
- The executive director of The Arc of Florida.
- The president of The Family Care Council of Florida, or designee.
- Three members, appointed by the Governor, who possess knowledge, skill, and experience in the areas of accounting, actuary, risk management, or investment management. These members are appointed for three-year terms.

A chair and vice chair shall be elected annually and the board shall designate a secretary-treasurer who does not need to be a member of the board. The board shall meet on a quarterly

basis. Members of the board are to serve without compensation and must file a full and public disclosure of his or her financial interests.

The bill provides that the board shall have the following powers and duties:

- Appointing an executive director to serve as the chief administrative and operational officer of the program and to perform other duties assigned to him or her by the board.
- Delegating responsibility for administration of the savings program to persons the board determines are qualified.
- Adopting an official seal and rules.
- Making and executing contracts and other necessary instruments.
- Establishing agreements or other transactions with federal, state, and local agencies.
- Forming strategic alliances with public and private entities to provide benefits to the savings program.
- Appearing in its own behalf before boards, commissions, or other government agencies.
- Procuring and contracting for goods and services, employing personnel, and engaging the services of private consultants, actuaries, managers, legal counsel, and auditors in a manner determined to be necessary and appropriate by the board.
- Adopting procedures to govern contract dispute proceedings between the board and its vendors.
- Soliciting proposals and contracting for the marketing of the savings program.<sup>27</sup>
- Investing funds not required for immediate disbursement.
- Holding, buying, and selling any instruments, obligations, securities, and property determined appropriate by the board.
- Administering the savings program in a manner that is sufficiently actuarially sound to defray the obligations of the savings program. The board shall evaluate the actuarial soundness of the investment plan on an annual basis.
- Soliciting and accepting gifts, grants, loans, and other aids from any source or participating in any other way in any government program to carry out the purposes of the savings program.
- Requiring and collecting administrative fees and charges in connection with any transaction and imposing reasonable penalties, including default, for delinquent payments or for entering into an advance payment contract on a fraudulent basis.
- Suing and being sued.
- Endorsing insurance coverage written exclusively for the purpose of protecting the investment plan, and the purchasers, benefactors, and beneficiaries thereof.
- Procuring insurance against any loss in connection with the property, assets, and activities of the savings program or the board.
- Providing for the receipt of contributions in lump sums or installment payments.
- Imposing reasonable time limits on use of the benefits provided by the savings program.
- Delineating the terms and conditions under which payments may be withdrawn from the investment plan and impose reasonable fees and charges for such withdrawal.

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<sup>27</sup> The bill provides that all marketing materials must be approved by the board and that neither the state nor the board is liable for misrepresentation of the savings program by a marketing agent.

- Establishing other policies, procedures, and criteria to implement and administer the savings program.
- Additionally, the bill provides that the board shall solicit proposals and contract for investment managers, investment consultants, trustee services firms, and records administrators.

The board may adopt rules necessary for the savings program to qualify for or retain its status as a qualified tax-deferred program or other similar status of the program, purchasers, and qualified beneficiaries under the Internal Revenue Code.

Section 2 provides that the bill takes effect July 1, 2013, or on the date the Governor, by executive order, certifies that Congress has passed the “Achieving a Better Life Experience Act,” whichever occurs later, if the federal bill becomes law before October 5, 2015.

#### IV. Constitutional Issues:

##### A. Municipality/County Mandates Restrictions:

None.

##### B. Public Records/Open Meetings Issues:

None.

##### C. Trust Funds Restrictions:

None.

##### D. Other Constitutional Issues:

This bill provides that neither the state nor the Developmental Disabilities Savings Program Board (board) is liable for the misrepresentation of the savings program by a marketing agent. This bill possibly implicates the right of access to the courts under article I, section 21 of the Florida Constitution by eliminating or circumscribing an individual’s right of action. Article I, section 21 of the Florida Constitution provides: “The courts shall be open to every person for redress of any injury, and justice shall be administered without sale, denial or delay.” The Florida Constitution protects “only rights that existed at common law or by statute prior to the enactment of the Declaration of Rights of the Florida Constitution.”<sup>28</sup> Constitutional limitations were placed on the Legislature’s right to abolish a cause of action in the Florida Supreme Court case *Kluger v. White*, 281 So. 2d 1 (Fla. 1973). The Court held:

[W]here a right of access ... has been provided ... the Legislature is without power to abolish such a right without providing a reasonable alternative ... unless

<sup>28</sup> 10A FLA. JUR 2D *Constitutional Law* s. 360. When analyzing an access to courts issue, the Florida Supreme Court clarified that 1968 is the relevant year in deciding whether a common law cause of action existed. *Eller v. Shova*, 630 So. 2d 537, 542 n. 4 (Fla. 1993).

the Legislature can show an overpowering public necessity for the abolishment of such right, and no alternative method of meeting such public necessity can be shown.<sup>29</sup>

To the extent that this bill is seen as depriving a person of the right to go to court to pursue a claim against the state or the board for a misrepresentation of the savings program, the bill may face constitutional scrutiny.

## V. Fiscal Impact Statement:

### A. Tax/Fee Issues:

None.

### B. Private Sector Impact:

Parents or grandparents of children with developmental disabilities may be able to use the savings program to plan for their children or grandchildren's future educational and health related services.

### C. Government Sector Impact:

According to the Agency for Persons with Disabilities, the bill should not have a direct financial impact on the agency.<sup>30</sup>

The bill authorizes a public board to run the program. The administrative costs of the board and the operational costs of the program are indeterminate. The bill authorizes the board to collect transaction fees, but does not provide detail regarding the amounts or authorized uses.

## VI. Technical Deficiencies:

The definition of "developmental disabilities" (lines 47-65) differs from and is broader than the definition found in ch. 393, F.S., the chapter of law relating to developmental disabilities. In addition, the definition as it relates to children younger than 10 years of age may be overly vague and problematic to administer.

On line 114, the bill provides that a written opinion of "qualified *counsel* specializing in federal securities law" is needed to implement the savings program. The bill also provides that if the Internal Revenue Service declines to provide a private letter ruling, then a legal opinion rendered by a "qualified *attorney* specializing in tax law" is also needed to implement the savings program (line 124). It is unclear whether "qualified counsel" on line 114 is meant to mean a "qualified attorney," similar to line 124.

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<sup>29</sup>*Kluger*, 281 So. 2d at 4.

<sup>30</sup>Agency for Persons with Disabilities, *2013 Bill Analysis SB 472* (Feb. 14, 2013) (on file with the Senate Committee on Children, Families, and Elder Affairs).

On line 127, the bill references a “qualified beneficiary or a designated beneficiary.” The bill provides a definition for qualified beneficiary, but not for a designated beneficiary. It is unclear who will be considered a designated beneficiary

On line 226, the bill provides that time limits on the use of benefits provided by the savings program must be specified in the “contract.” It appears that the bill is referencing the “advance payment contract,” which is defined by the bill. The Legislature may wish to use the term “advance payment contract” rather than “contract” on line 223 in order to avoid confusion.

The bill prescribes the powers and duties of the board, such as procuring and contracting for goods and services, employing personnel, and engaging the services of private consultants, actuaries, managers, legal counsel, and auditors. However, the bill does not provide a funding source for the board to pay for these services or for the operations of the board.<sup>31</sup>

The effective date of the bill is conditioned upon the Governor filing an executive order certifying that Congress has enacted related legislation, provided the federal bill becomes law before October 5, 2015. The bill does not, however, require the Governor to act. The bill also references an obsolete version of the federal bill. The Legislature may wish to tie the effective date of this bill to the date the federal bill becomes law and to clarify the time within which Congress must act to avoid an automatic repeal of the state law if the bill were to pass.

## **VII. Related Issues:**

This bill allows a purchaser to enter into an advance payment contract to make payments into an investment plan that will provide funds to be used to pay for eligible services for a qualified beneficiary. The bill defines “eligible services” broadly and includes health-related services, housing-related services, education-related services, employment-related services, and other specific services. It appears that based on the types of services eligible, the advance payment contracts will provide both immediate as well as deferred benefits; however it is unclear what reimbursement parameters will accompany them. Unlike the pre-paid college program, these contracts will have a wider spectrum of services reimbursement and the recipient’s needs will have been determined very early in life. In a pre-paid tuition or dormitory contract, the recipient may choose to enroll or not in a postsecondary institution as that status is voluntary. Many of the recipients and services affected by the advance payment contracts in this bill are entitlements and the voluntariness of the governmental role in providing direct support services is materially different.

While the bill is modeled after the Florida Prepaid Program, it lacks the direction that law provides with respect to the structure and operation of the program.

The bill appears to create a public entity that would be subject to the open records and meetings laws of the state. The Legislature may wish to give consideration to any exemptions from

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<sup>31</sup> The bill authorizes the board to collect transaction fees, but does not provide detail regarding the amounts or authorized uses.

ch. 119, F.S. and article 1, section 24 of the Florida Constitution as may be necessary or prudent to ensure the success of the savings program.<sup>32</sup>

**VIII. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)
- None.
- B. **Amendments:**
- None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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<sup>32</sup> See e.g. s. 1009.981(6), F.S., which creates a public records exemption for information that identifies the benefactors or beneficiaries of Florida College Savings Program accounts.