

**By** the Committees on Appropriations; and Education; and Senators Stargel, Thrasher, Gardiner, and Galvano

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1                   A bill to be entitled  
2           An act relating to education; amending s. 11.45, F.S.;  
3           authorizing the Auditor General to conduct audits of  
4           the accounts and records of nonprofit scholarship-  
5           funding organizations; creating s. 1002.385, F.S.;  
6           establishing the Florida Personal Learning Scholarship  
7           Accounts; defining terms; specifying criteria for  
8           students who are eligible to participate in the  
9           program; identifying certain students who are not  
10          eligible to participate in the program; authorizing  
11          the use of awarded funds for specific purposes;  
12          prohibiting specific providers, schools, institutions,  
13          school districts, and other entities from sharing,  
14          refunding, or rebating program funds; specifying the  
15          terms of the program; providing that the school  
16          district retains all duties, authority, and  
17          responsibilities specified in the Florida K-20  
18          Education Code; specifying the duties of the  
19          Department of Education relating to the program;  
20          providing that the Commissioner of Education retains  
21          all current duties, authority, and responsibilities as  
22          specified in the Florida K-20 Education Code;  
23          requiring the Agency for Persons with Disabilities to  
24          deny, suspend, or revoke participation in the program  
25          or use of program funds under certain circumstances;  
26          providing additional factors under which the agency  
27          may deny, suspend, or revoke a participation in the  
28          program or program funds; requiring a parent to sign  
29          an agreement with the Agency for Persons with

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30           Disabilities to enroll his or her child in the program  
31           which specifies the responsibilities of a parent or  
32           student for using funds in a personal learning  
33           scholarship account and for submitting a compliance  
34           statement to the agency; providing that a parent who  
35           fails to comply with the responsibilities of the  
36           agreement forfeits the personal learning scholarship  
37           account; providing eligibility requirements and  
38           obligations for private schools under the program;  
39           specifying agency obligations under the program;  
40           authorizing the agency to contract for services;  
41           providing for funding and payment; providing the  
42           Auditor General's obligations under the program;  
43           providing that the state is not liable for the use of  
44           awarded funds; providing for the scope of authority;  
45           requiring the agency to adopt rules; providing for  
46           implementation of the program in a specified school  
47           year; providing an appropriation; amending s.  
48           1002.395, F.S.; revising purpose; revising  
49           definitions; revising eligibility requirements for the  
50           Florida Tax Credit Scholarship Program; requiring the  
51           Department of Education and Department of Revenue to  
52           publish the tax credit cap on their websites when it  
53           is increased; requiring the Department of Revenue to  
54           provide a copy of a letter approving a taxpayer for a  
55           specified tax credit to the eligible nonprofit  
56           scholarship-funding organization; authorizing certain  
57           entities to convey, transfer, or assign certain tax  
58           credits; providing for the calculation of underpayment

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59 of estimated corporate income taxes and tax  
60 installation payments for taxes on insurance premiums  
61 and assessments and the determination of whether  
62 penalties or interest shall be imposed on the  
63 underpayment; revising the disqualifying offenses for  
64 nonprofit scholarship-funding organization owners and  
65 operators; revising priority for new applicants;  
66 allowing a student in foster care or out-of-home care  
67 to apply for a scholarship at any time; prohibiting  
68 use of eligible contributions from being used for  
69 lobbying or political activity or related expenses;  
70 requiring application fees to be expended for student  
71 scholarships in any year a nonprofit scholarship-  
72 funding organization uses eligible contributions for  
73 administrative expenses; requiring amounts carried  
74 forward to be specifically reserved for particular  
75 students and schools for audit purposes; revising  
76 audit and report requirements for nonprofit  
77 scholarship-funding organizations and Auditor General  
78 review of all reports; requiring nonprofit  
79 scholarship-funding organizations to maintain a surety  
80 bond or letter of credit and to adjust the bond or  
81 letter of credit quarterly based upon a statement from  
82 a certified public accountant; providing exceptions;  
83 requiring the nonprofit scholarship-funding  
84 organization to provide the Auditor General any  
85 information or documentation requested in connection  
86 with an operational audit; requiring a private school  
87 to provide agreed upon transportation and make

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88 arrangements for taking statewide assessments at the  
89 school district testing site and in accordance with  
90 the district's testing schedule if the student chooses  
91 to take the statewide assessment; requiring parental  
92 authorization for access to income eligibility  
93 information; specifying that the independent research  
94 organization is the Learning System Institute at the  
95 Florida State University; identifying grant terms and  
96 payments; revising statewide and individual school  
97 report requirements; revising limitations on annual  
98 scholarship amounts; providing initial and renewal  
99 application requirements and an approval process for a  
100 charitable organization that seeks to be a nonprofit  
101 scholarship-funding organization; requiring the State  
102 Board of Education to adopt rules; providing a  
103 registration notice requirement for public and private  
104 universities to be nonprofit scholarship-funding  
105 organizations; requiring the State Board of Education  
106 to adopt rules; allowing existing nonprofit  
107 scholarship-funding organizations to provide the  
108 required bond at a specified date; amending s.  
109 1003.4282, F.S.; providing standard high school  
110 diploma requirements for certain students with  
111 disabilities; requiring the State Board of Education  
112 to adopt rules; authorizing a student with a  
113 disability to defer the receipt of a standard high  
114 school diploma if certain conditions are met;  
115 authorizing certain students with disabilities to  
116 continue to receive certain instructions and services;

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117 requiring an independent review and a parent's  
118 approval to waive statewide, standardized assessment  
119 requirements by the individual education plan (IEP)  
120 team; repealing s. 1003.438, F.S., relating to special  
121 high school graduation requirements for certain  
122 exceptional students; creating s. 1003.5716, F.S.;  
123 providing that certain students with disabilities have  
124 a right to free, appropriate public education;  
125 requiring an IEP team to begin the process of, and to  
126 develop an IEP for, identifying transition services  
127 needs for a student with a disability before the  
128 student attains a specified age; providing  
129 requirements for the process; requiring certain  
130 statements to be included and annually updated in the  
131 IEP; providing that changes in the goals specified in  
132 an IEP are subject to independent review and parental  
133 approval; requiring the school district to reconvene  
134 the IEP team to identify alternative strategies to  
135 meet transition objectives if a participating agency  
136 fails to provide transition services specified in the  
137 IEP; providing that the agency's failure does not  
138 relieve the agency of the responsibility to provide or  
139 pay for the transition services that the agency  
140 otherwise would have provided; amending s. 1003.572,  
141 F.S.; prohibiting a school district from imposing  
142 additional requirements on private instructional  
143 personnel or charging fees; creating s. 1008.2121,  
144 F.S.; requiring the Commissioner of Education to  
145 permanently exempt certain students with disabilities

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146 from taking statewide, standardized assessments;  
147 requiring the State Board of Education to adopt rules;  
148 amending s. 1008.25, F.S.; requiring written  
149 notification relating to portfolios to a parent of a  
150 student with a substantial reading deficiency;  
151 requiring a student promoted to a certain grade with a  
152 good cause exemption to receive intensive reading  
153 instruction and intervention; requiring a school  
154 district to assist schools and teachers with the  
155 implementation of reading strategies; revising good  
156 cause exemptions; amending ss. 120.81, 409.1451, and  
157 1007.263, F.S.; conforming cross-references; providing  
158 effective dates.

159  
160 Be It Enacted by the Legislature of the State of Florida:

161  
162 Section 1. Paragraph (k) is added to subsection (2) and  
163 paragraph (y) is added to subsection (3) of section 11.45,  
164 Florida Statutes, and subsection (8) of that section is amended,  
165 to read:

166 11.45 Definitions; duties; authorities; reports; rules.—

167 (2) DUTIES.—The Auditor General shall:

168 (k) Annually conduct operational audits of the accounts and  
169 records of eligible non-profit scholarship-funding organizations  
170 receiving eligible contributions under s. 1002.395, including  
171 any contracts for services with related entities, to determine  
172 compliance with the provisions of that section. Such audits  
173 shall include, but not be limited to, a determination of the  
174 eligible non-profit scholarship funding organization's

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175 compliance with s. 1002.395(6)(j). The Auditor General shall  
176 provide its report on the results of the audits to the Governor,  
177 the President of the Senate, the Speaker of the House of  
178 Representatives, the Chief Financial Officer, and the  
179 Legislative Auditing Committee, within 30 days of completion of  
180 the audit.

181  
182 The Auditor General shall perform his or her duties  
183 independently but under the general policies established by the  
184 Legislative Auditing Committee. This subsection does not limit  
185 the Auditor General's discretionary authority to conduct other  
186 audits or engagements of governmental entities as authorized in  
187 subsection (3).

188 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor  
189 General may, pursuant to his or her own authority, or at the  
190 direction of the Legislative Auditing Committee, conduct audits  
191 or other engagements as determined appropriate by the Auditor  
192 General of:

193 (y) The accounts and records of a nonprofit scholarship-  
194 funding organization participating in a state sponsored  
195 scholarship program authorized by chapter 1002.

196 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in  
197 consultation with the Board of Accountancy, shall adopt rules  
198 for the form and conduct of all financial audits performed by  
199 independent certified public accountants pursuant to ss.  
200 215.981, 218.39, 1001.453, 1002.395, 1004.28, and 1004.70. The  
201 rules for audits of local governmental entities, charter  
202 schools, charter technical career centers, and district school  
203 boards must include, but are not limited to, requirements for

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204 the reporting of information necessary to carry out the purposes  
205 of the Local Governmental Entity, Charter School, Charter  
206 Technical Career Center, and District School Board Financial  
207 Emergencies Act as stated in s. 218.501.

208 Section 2. Section 1002.385, Florida Statutes, is created  
209 to read:

210 1002.385 Florida Personal Learning Scholarship Accounts.—

211 (1) ESTABLISHMENT OF PROGRAM.—The Florida Personal Learning  
212 Scholarship Accounts is established to provide the option for a  
213 parent to better meet the individual educational needs of his or  
214 her eligible child.

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

216 (a) "Agency" means the Agency for Persons with  
217 Disabilities.

218 (b) "Approved provider" means a provider approved by the  
219 Agency for Persons with Disabilities, including an educational  
220 consultant, a health care practitioner as defined in s.  
221 456.001(4), or a provider approved by the Department of  
222 Education pursuant to s. 1002.66. An educational consultant is a  
223 provider who is approved by the agency, has a bachelor's degree  
224 from an accredited college or university, holds a Florida  
225 professional educator certificate pursuant to s. 1012.56 in  
226 exceptional student education, and has 3 years of supervised  
227 experience in working with individuals with disabilities. The  
228 educational consultant assists in the development of an  
229 individual learning services plan, monitors a student's  
230 progress, and reports to the agency.

231 (c) "Curriculum" means a complete course of study for a  
232 particular content area or grade level, including any required



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233 supplemental materials.

234 (d) "Disability" means, for a student in kindergarten to  
235 grade 12, autism, as defined in s. 393.063(3); cerebral palsy,  
236 as defined in s. 393.063(4); Down syndrome, as defined in s.  
237 393.063(13); an intellectual disability, as defined in s.  
238 393.063(21); Prader-Willi syndrome, as defined in s.  
239 393.063(25); Spina bifida, as defined in s. 393.063(36); for a  
240 student in kindergarten, being a high-risk child, as defined in  
241 s. 393.063(20) (a); or Williams syndrome, which is a  
242 developmental disorder that is characterized by mild to moderate  
243 intellectual disability or learning problems, unique personality  
244 characteristics, distinctive facial features, and cardiovascular  
245 problems.

246 (e) "Eligible postsecondary educational institution" means  
247 a Florida College System institution, a state university, a  
248 school district technical center, a school district adult  
249 general education center, or an accredited nonpublic  
250 postsecondary educational institution, as defined in s. 1005.02,  
251 which is licensed to operate in the state pursuant to  
252 requirements specified in part III of chapter 1005.

253 (f) "Eligible private school" means a private school, as  
254 defined in s. 1002.01, which is located in this state, which  
255 offers an education to students in any grade from kindergarten  
256 to grade 12, and which meets the requirements of:

- 257 1. Sections 1002.42 and 1002.421; and  
258 2. A scholarship program under s. 1002.39 or s. 1002.395,  
259 as applicable, if the private school participates in a  
260 scholarship program under s. 1002.39 or s. 1002.395.

261 (g) "ILSP" means an individual learning services plan that

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262 is developed for a student who participates in the program. The  
263 ILSP must include funding categories that are specified in  
264 accordance with rules of the Agency for Persons with  
265 Disabilities.

266 (h) "Parent" means a resident of this state who is a  
267 parent, as defined in s. 1000.21.

268 (i) "Program" means the Florida Personal Learning  
269 Scholarship Accounts established in this section.

270 (3) PROGRAM ELIGIBILITY.—A parent of a student with a  
271 disability may request and receive from the state a Florida  
272 personal learning scholarship account for the purposes specified  
273 in subsection (5) if:

274 (a) The student:

275 1. Is a resident of this state;

276 2. Is eligible to enroll in kindergarten through grade 12  
277 in a public school in this state;

278 3. Has a disability as defined in paragraph (2) (d);

279 4. Has an ILSP developed by the agency in consultation with  
280 the parent and written in accordance with rules of the Agency  
281 for Persons with Disabilities; and

282 5. Complies with regular school attendance pursuant to s.  
283 1003.01(13); and

284 (b) The parent has applied to the agency to participate in  
285 the program by February 1 before the school year in which the  
286 student will participate or an alternate date adopted by the  
287 agency in rule for any vacant, funded slots. The request must be  
288 communicated directly to the agency in a manner that creates a  
289 written or electronic record of the request and the date of  
290 receipt of the request. The agency must notify the school

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291 district and the Department of Education of the parent's intent  
292 upon receipt of the parent's request.

293 (4) PROGRAM PROHIBITIONS.—A student is not eligible for the  
294 program if:

295 (a) The student or student's parent has accepted any  
296 payment, refund, or rebate, in any manner, from a provider of  
297 any services received pursuant to subsection (5);

298 (b) The student's participation in the program has been  
299 denied or revoked by the Agency for Persons with Disabilities  
300 pursuant to subsection (10); or

301 (c) The student's parent has forfeited participation in the  
302 program for failure to comply with requirements pursuant to  
303 subsection (11).

304 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds may be  
305 spent for the following purposes, according to the goals and  
306 objectives identified in the student's ILSP:

307 (a) Instructional materials, including digital devices,  
308 digital periphery devices, and assistive technology devices that  
309 allow a student to access instruction or instructional content.

310 (b) Curriculum as defined in paragraph (2)(c).

311 (c) Specialized services by approved providers that are  
312 selected by the parent and specified in the student's ILSP.  
313 These specialized services may include, but are not limited to:

314 1. Applied behavior analysis services as provided in ss.  
315 627.6686 and 641.31098.

316 2. Services provided by speech-language pathologists as  
317 defined in s. 468.1125.

318 3. Occupational therapy services as defined in s. 468.203.

319 4. Services provided by physical therapists as defined in

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320 s. 486.021.

321 5. Services provided by listening and spoken language  
322 specialists and an appropriate acoustical environment for a  
323 child who is deaf or hard of hearing and who has received an  
324 implant or assistive hearing device.

325 (d) Enrollment in, or tuition or fees associated with  
326 enrollment in, an eligible private school, an eligible  
327 postsecondary educational institution, a private tutoring  
328 program authorized under s. 1002.43, a virtual program offered  
329 by a department-approved private online provider that meets the  
330 provider qualifications specified in s. 1002.45(2)(a), or an  
331 approved online course offered pursuant to s. 1003.499 or s.  
332 1004.0961.

333 (e) Fees for nationally standardized, norm-referenced  
334 achievement tests, Advanced Placement examinations, industry  
335 certification examinations, assessments related to postsecondary  
336 education, or other assessments specified in the student's ILSP.

337 (f) Contributions to the Stanley G. Tate Florida Prepaid  
338 College Program pursuant to s. 1009.98, for the benefit of the  
339 eligible student.

340 (g) Contracted services provided by a public school or  
341 school district, including classes for the services specified in  
342 the ILSP or additional services. A student who receives services  
343 under a contract under this paragraph may not be considered to  
344 be enrolled in a public school.

345  
346 A specialized service provider, eligible private school,  
347 eligible postsecondary educational institution, private tutoring  
348 program provider, online or virtual program provider, public

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349 school, school district, or other entity receiving payments  
350 pursuant to this subsection may not share, refund, or rebate any  
351 moneys from a Florida personal learning scholarship account with  
352 the parent or participating student in any manner.

353 (6) TERM OF THE PROGRAM.—For purposes of continuity of  
354 educational choice, the program payments made under this section  
355 shall remain in force until a student participating in the  
356 program participates in any of the prohibited activities  
357 specified in subsection (4), has funds revoked by the agency  
358 pursuant to subsection (10), graduates from high school, or  
359 reaches 22 years of age, whichever occurs first.

360 (7) SCHOOL DISTRICT OBLIGATIONS.—The school district  
361 retains all current duties, authority, and responsibilities as  
362 specified in the Florida K-20 Education Code.

363 (8) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
364 shall:

365 (a) Maintain a list of eligible private schools as defined  
366 in paragraph (2)(f) and private tutoring programs pursuant to s.  
367 1002.43.

368 (b) Compare the list of students participating in the  
369 program with the public school enrollment lists before each  
370 program payment to avoid duplicate payments.

371  
372 The department retains all current duties, authority, and  
373 responsibilities as specified in the Florida K-20 Education  
374 Code.

375 (9) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—  
376 The Commissioner of Education retains all current duties,  
377 authority, and responsibilities as specified in the Florida K-20

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378 Education Code.

379 (10) AUTHORITY AND OBLIGATIONS OF THE AGENCY FOR PERSONS  
380 WITH DISABILITIES; ENFORCEMENT.—

381 (a) The agency:

382 1. Shall deny, suspend, or revoke a student's participation  
383 in the program if the health, safety, or welfare of the student  
384 is threatened or fraud is suspected.

385 2. Shall deny, suspend, or revoke an authorized use of  
386 program funds if the health, safety, or welfare of the student  
387 is threatened or fraud is suspected.

388 3. May deny, suspend, or revoke an authorized use of  
389 program funds for material failure to comply with this section  
390 and applicable agency rules if the noncompliance is correctable  
391 within a reasonable period of time. Otherwise, the agency shall  
392 deny, suspend, or revoke an authorized use for failure to  
393 materially comply with the law and rules adopted under this  
394 section.

395 4. Shall require compliance by the appropriate party by a  
396 date certain for all nonmaterial failures to comply with this  
397 section and applicable agency rules. The agency may deny,  
398 suspend, or revoke program participation under this section  
399 thereafter.

400 (b) In determining whether to deny, suspend, or revoke an  
401 approved provider in accordance with this subsection, the agency  
402 may consider factors that include, but are not limited to, acts  
403 or omissions by a participating entity which led to a previous  
404 denial or revocation of participation in an education  
405 scholarship program under this chapter; failure to reimburse the  
406 agency for program funds improperly received or retained by the

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407 entity; imposition of a prior criminal sanction related to the  
408 entity or its officers or employees; imposition of a civil fine  
409 or administrative fine, license revocation or suspension, or  
410 program eligibility suspension, termination, or revocation  
411 related to an entity's management or operation; or other types  
412 of criminal proceedings in which the entity or its officers or  
413 employees were found guilty of, regardless of adjudication, or  
414 entered a plea of nolo contendere or guilty to, any offense  
415 involving fraud, deceit, dishonesty, or moral turpitude.

416 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
417 PARTICIPATION.—A parent who applies for program participation  
418 under this section is exercising his or her parental option to  
419 determine the appropriate placement or services that best meet  
420 the needs of his or her student. To enroll an eligible student  
421 in the program, the parent must sign an agreement with the  
422 agency and annually submit a notarized, sworn compliance  
423 statement to the agency to:

424 (a) Affirm that the student is enrolled in a school or  
425 program that meets minimum student attendance requirements as  
426 provided in s. 1003.21.

427 (b) Comply with the ILSP and use the program funds only for  
428 authorized purposes to meet the student's goals and objectives  
429 in the ILSP as described in subsection (2).

430 (c) Provide for an appropriate assessment that documents  
431 the student's demonstration of educational progress at a level  
432 commensurate with her or his ability, in accordance with the  
433 requirements for the academic program selected by the parent who  
434 enrolls the student in a private school pursuant to paragraph  
435 (2) (f), a home education program pursuant to s. 1002.41, or a

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436 scholarship program pursuant to s. 1002.39 or s. 1002.395.

437 (d) Affirm that the student takes all appropriate  
438 assessments as specified in the student's ILSP. The parent is  
439 responsible for transporting the student to the assessment site  
440 designated by the school district if the parent selects a  
441 statewide, standardized assessment pursuant to s. 1008.22.

442 (e) Notify the school district that the student is  
443 participating in the program if the parent chooses to enroll the  
444 student in an eligible private school pursuant to paragraph  
445 (2) (f), a home education program pursuant to s. 1002.41, a  
446 scholarship program pursuant to this chapter, or a private  
447 tutoring program authorized under s. 1002.43.

448 (f) Request participation in the program pursuant to  
449 paragraph (3) (b).

450 (g) Affirm that the student remains in good standing with  
451 the provider or school if those options are selected by the  
452 parent.

453 (h) Apply for admission of his or her child if the private  
454 school option is selected by the parent.

455 (i) Annually renew participation in the program.

456 (j) Be responsible for the payment of all eligible expenses  
457 in excess of the amount of the personal learning scholarship  
458 account.

459 (k) Affirm that the parent will not transfer any college  
460 savings funds to another beneficiary.

461 (l) Affirm that the parent will not take possession of any  
462 funding provided by the state for the Florida Personal Learning  
463 Scholarship Accounts.

464 (m) Maintain a portfolio of records and materials which



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465 must be preserved by the parent for 2 years and be made  
466 available for inspection by the district school superintendent  
467 or the superintendent's designee upon 15 days' written notice.  
468 This paragraph does not require the superintendent to inspect  
469 the portfolio. The portfolio of records and materials consists  
470 of:

471 1. A log of educational instruction and services which is  
472 made contemporaneously with delivery of the instruction and  
473 services and which designates by title any reading materials  
474 used; and

475 2. Samples of any writings, worksheets, workbooks, or  
476 creative materials used or developed by the student.

477  
478 A parent who fails to comply with this subsection forfeits the  
479 personal learning scholarship account.

480 (12) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An  
481 eligible private school as defined in paragraph (2)(f) must:

482 (a) Comply with all requirements for private schools in ss.  
483 1002.42 and 1002.421. A private school participating in a  
484 scholarship program under s. 1002.39 or s. 1002.395 must also  
485 comply with the requirements of that scholarship program.

486 (b) Provide to the agency, upon request, all documentation  
487 required for the student's participation, including the private  
488 school's and student's fee schedules.

489 (c) Be academically accountable to the parent for meeting  
490 the educational needs of the student.

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

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495 The inability of a private school to meet the requirements of  
496 this subsection shall constitute a basis for the ineligibility  
497 of the private school to participate in the scholarship program  
498 as determined by the Department of Education.

499 (13) AGENCY FOR PERSONS WITH DISABILITIES OBLIGATIONS.—

500 (a) The agency shall:

501 1. Monitor and provide oversight for the program.

502 2. Receive applications and determine student eligibility  
503 in accordance with the requirements of this section. The agency  
504 shall notify the Department of Education of the applicants for  
505 the program by February 15 before the school year in which the  
506 student intends to participate and indicate how the student will  
507 comply with regular school attendance pursuant to ss.  
508 1003.01(13) and 1003.23.

509 3. Notify parents of their receipt of a scholarship on a  
510 first-come, first-served basis based upon the funds provided for  
511 this program in the General Appropriations Act.

512 4. Establish a date by which a parent must confirm initial  
513 or continuing participation in the program and confirm the  
514 establishment or continuance of a personal learning scholarship  
515 account.

516 5. Establish a date and process by which students on the  
517 wait list or late-filing applicants may be allowed to  
518 participate in the program during the school year, within the  
519 amount of funds provided for this program in the General  
520 Appropriations Act.

521 6. Develop an ILSP, in consultation with the parent and the  
522 educational consultant, which documents the following:

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523 a. That the student has an eligible disability as defined  
524 in paragraph (2) (d).

525 b. Learning goals and objectives for the student which are  
526 linked directly to how program funds will be spent for  
527 authorized services.

528 c. How attendance requirements in s. 1003.21 will be met.

529 d. How progress toward meeting the individual learning  
530 goals and objectives will be assessed and documented for  
531 purposes of continued participation in the program.

532 7. Assign a funding category for each student that  
533 documents the nature and intensity of services that the student  
534 will need to meet the learning outcomes specified in his or her  
535 ILSP. The funding category determines the amount of the award  
536 for the student.

537 8. Receive an administrative fee of up to 10 percent from  
538 the appropriation to operate the Florida Personal Learning  
539 Scholarship Accounts.

540 9. Establish and maintain a separate account for each  
541 eligible student.

542 10. Establish and maintain a list of approved providers  
543 pursuant to paragraph (2) (b).

544 11. Verify eligible expenditures prior to the distribution  
545 of funds for any expenditures made pursuant to paragraphs (5) (a)  
546 and (b). The review of expenditures for services in paragraphs  
547 (5) (c) through (g) may be completed after the payment has been  
548 made.

549 12. Develop a system for payment of benefits by electronic  
550 funds transfer, including, but not limited to, debit cards,  
551 electronic payment cards, or any other means of electronic

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552 payment that the agency deems to be commercially viable or cost-  
553 effective. Commodities or services related to the development of  
554 such a system shall be procured by competitive solicitation  
555 unless they are purchased from a state term contract pursuant to  
556 s. 287.056.

557 (b) The agency may contract for services.

558 (14) FUNDING AND PAYMENT.—

559 (a) Funding for the Florida Personal Learning Scholarship  
560 Accounts shall be provided in the General Appropriations Act,  
561 which shall specify the annual amount per funding category for  
562 public school students, private school students, home education  
563 students, students receiving a scholarship pursuant to s.  
564 1002.39 or s. 1002.395, and students participating in a private  
565 tutoring program.

566 (b) Upon an eligible student's graduation from an eligible  
567 postsecondary educational institution or after any period of 4  
568 consecutive years after high school graduation in which the  
569 student is not enrolled in an eligible postsecondary educational  
570 institution, the student's personal learning scholarship account  
571 shall be closed, and any remaining funds shall revert to the  
572 state.

573 (c) Moneys received pursuant to this section do not  
574 constitute taxable income to the eligible student or the parent  
575 of an eligible student.

576 (15) OBLIGATIONS OF THE AUDITOR GENERAL.—The Auditor  
577 General shall conduct an annual financial and operational audit  
578 of accounts and records of the Florida Personal Learning  
579 Scholarship Accounts. As a part of this audit, the Auditor  
580 General shall verify, at a minimum, the total amount of students

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581 served and eligibility of reimbursement made by the agency and  
582 transmit that information to the agency.

583 (16) LIABILITY.—The state is not liable for the award or  
584 any use of awarded funds under this section.

585 (17) SCOPE OF AUTHORITY.—This section does not expand the  
586 regulatory authority of this state, its officers, or any school  
587 district to impose additional regulation on participating  
588 private schools, nonpublic postsecondary educational  
589 institutions, and private providers beyond those reasonably  
590 necessary to enforce requirements expressly set forth in this  
591 section.

592 (18) RULES.—The Agency for Persons with Disabilities shall  
593 adopt rules pursuant to ss. 120.536(1) and 120.54 to administer  
594 this section.

595 (19) IMPLEMENTATION SCHEDULE FOR THE 2014-2015 SCHOOL  
596 YEAR.—

597 (a) The Agency for Persons with Disabilities shall, in  
598 consultation with an advisory work group, develop an ILSP and an  
599 ILSP process, funding category requirements, a system for  
600 payment of claims and providers, and a system to document and  
601 assess progress toward meeting the individual learning goals and  
602 objectives in the ILSP. The advisory work group shall make  
603 specific recommendations to the agency by October 1, 2014. The  
604 agency shall adopt rules to implement the recommendations of the  
605 advisory group by December 31, 2014. The Commissioner of  
606 Education, the executive director of the agency, the Chancellor  
607 of the State University System, and the director of the Division  
608 of Vocational Rehabilitation shall appoint staff to work on the  
609 advisory group with stakeholders.

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610 (b) Notwithstanding the provisions of this section related  
611 to notification and eligibility timelines, the agency may enroll  
612 parents in a statewide pilot program on a rolling schedule on a  
613 first-come, first-served basis, no later than February 1, 2015,  
614 within the amount of funds provided in the General  
615 Appropriations Act.

616 (c) There is hereby appropriated for the 2014-2015 fiscal  
617 year to the Agency for Persons with Disabilities a sum of \$18.4  
618 million from the Operations and Maintenance Trust Fund for the  
619 implementation of the Personal Learning Scholarship Accounts  
620 Program. From these funds, \$1.5 million shall be allocated to  
621 the Agency for Persons with Disabilities for startup costs for  
622 planning and implementation of the pilot program. For the pilot  
623 program in the 2014-2015 fiscal year, the agency shall provide  
624 awards for eligible students which range from \$5,000 to \$19,000  
625 per recipient and shall be based on funding categories  
626 established by the agency. Public school students and students  
627 who receive a scholarship pursuant to ss. 1002.39 and 1002.395  
628 shall receive 50 percent of the designated amount for the  
629 student's funding category.

630 Section 3. Paragraph (c) is added to subsection (1),  
631 paragraph (f) of subsection (2), subsection (3), subsection (5),  
632 subsection (6), paragraph (e) of subsection (7), paragraphs (c)  
633 and (e) of subsection (8), paragraphs (d), (j) and (o) of  
634 subsection (9), and paragraph (a) of subsection (12) of section  
635 1002.395, Florida Statutes, are amended, paragraphs (h) through  
636 (j) of subsection (2) are redesignated as paragraphs (i) through  
637 (k), respectively, and a new paragraph (h) is added to that  
638 subsection, paragraph (g) is added to subsection (7), and

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639 subsection (16) is added to that section, to read:

640 1002.395 Florida Tax Credit Scholarship Program.—

641 (1) FINDINGS AND PURPOSE.—

642 (c) The purpose of this section is not to prescribe the  
 643 standards or curriculum for private schools. A private school  
 644 retains the authority to determine its own standards and  
 645 curriculum.

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

647 (f) “Eligible nonprofit scholarship-funding organization”  
 648 means a state university; or an independent college or  
 649 university that is eligible to participate in the William L.  
 650 Boyd, IV, Florida Resident Access Grant Program, located and  
 651 chartered in this state, is not for profit, and is accredited by  
 652 the Commission on Colleges of the Southern Association of  
 653 Colleges and Schools; or is a charitable organization that:

654 1. Is exempt from federal income tax pursuant to s.  
 655 501(c)(3) of the Internal Revenue Code;

656 2. Is a Florida entity formed under chapter 607, chapter  
 657 608, or chapter 617 and whose principal office is located in the  
 658 state; and

659 3. Complies with subsections ~~the provisions of subsection~~  
 660 (6) and (16).

661 (h) “Household income” has the same meaning as the term  
 662 “income” is defined in the Income Eligibility Guidelines for  
 663 free and reduced price meals under the National School Lunch  
 664 Program in 7 C.F.R. part 210 as published in the Federal  
 665 Register by the United States Department of Agriculture.

666 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

667 (a) The Florida Tax Credit Scholarship Program is

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668 established.

669 (b) For the 2014-2015 and 2015-2016 school years,  
670 contingent upon available funds, a student is eligible for a  
671 Florida tax credit scholarship under this section if the student  
672 meets one or more of the following criteria:

673 1. The student qualifies for free or reduced-price school  
674 lunches under the National School Lunch Act or is on the direct  
675 certification list; and:

676 ~~a. Was counted as a full-time equivalent student during the~~  
677 ~~previous state fiscal year for purposes of state per-student~~  
678 ~~funding;~~

679 ~~b. Received a scholarship from an eligible nonprofit~~  
680 ~~scholarship-funding organization or from the State of Florida~~  
681 ~~during the previous school year; or~~

682 ~~e. Is eligible to enter kindergarten through fifth grade.~~

683 2. The student is currently placed, or during the previous  
684 state fiscal year was placed, in foster care or in out-of-home  
685 care as defined in s. 39.01; ~~or-~~

686 3. The student continues in the scholarship program as long  
687 as the student's household income level does not exceed 230  
688 percent of the federal poverty level.

689 ~~4. The student, who is a first-time tax credit scholarship~~  
690 ~~recipient, is a sibling of a student who is continuing in the~~  
691 ~~scholarship program and who resides in the same household as the~~  
692 ~~student if the sibling meets one or more of the criteria~~  
693 ~~specified in subparagraphs 1. and 2. and as long as the~~  
694 ~~student's and sibling's household income level does not exceed~~  
695 ~~230 percent of the federal poverty level.~~

696 (c) For the 2016-2017 school year and thereafter,



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697 contingent upon available funds, a student is eligible for a  
698 Florida tax credit scholarship under this section if the student  
699 meets one or more of the following criteria:

700 1. The student is on the direct certification list or the  
701 student's household income level does not exceed 185 percent of  
702 the federal poverty level; or

703 2. The student is currently placed, or during the previous  
704 state fiscal year was placed, in foster care or in out-of-home  
705 care as defined in s. 39.01.

706

707 A student who initially receives a scholarship based on  
708 eligibility under subparagraph (b)2. or subparagraph (c)2.  
709 remains eligible until the student graduates from high school or  
710 attains the age of 21 years, whichever occurs first, regardless  
711 of the student's household income level. A sibling of a student  
712 who is participating in the scholarship program under this  
713 subsection is eligible for a scholarship if the student resides  
714 in the same household as the sibling.

715 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

716 (a)1. The tax credit cap amount is \$229 million in the  
717 2012-2013 state fiscal year.

718 2. In the 2013-2014 state fiscal year and each state fiscal  
719 year thereafter, the tax credit cap amount is the tax credit cap  
720 amount in the prior state fiscal year. However, in any state  
721 fiscal year when the annual tax credit amount for the prior  
722 state fiscal year is equal to or greater than 90 percent of the  
723 tax credit cap amount applicable to that state fiscal year, the  
724 tax credit cap amount shall increase by 25 percent. The  
725 Department of Education and Department of Revenue ~~department~~

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726 shall publish on their websites ~~its website~~ information  
727 identifying the tax credit cap amount when it is increased  
728 pursuant to this subparagraph.

729 (b) A taxpayer may submit an application to the department  
730 for a tax credit or credits under one or more of s. 211.0251, s.  
731 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

732 1. The taxpayer shall specify in the application each tax  
733 for which the taxpayer requests a credit and the applicable  
734 taxable year for a credit under s. 220.1875 or s. 624.51055 or  
735 the applicable state fiscal year for a credit under s. 211.0251,  
736 s. 212.1831, or s. 561.1211. The department shall approve tax  
737 credits on a first-come, first-served basis and must obtain the  
738 division's approval before ~~prior to~~ approving a tax credit under  
739 s. 561.1211.

740 2. Within 10 days after approving an application, the  
741 department shall provide a copy of its approval letter to the  
742 eligible nonprofit scholarship-funding organization specified by  
743 the taxpayer in the application.

744 (c) If a tax credit approved under paragraph (b) is not  
745 fully used within the specified state fiscal year for credits  
746 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes  
747 due for the specified taxable year for credits under s. 220.1875  
748 or s. 624.51055 because of insufficient tax liability on the  
749 part of the taxpayer, the unused amount may be carried forward  
750 for a period not to exceed 5 years. However, any taxpayer that  
751 seeks to carry forward an unused amount of tax credit must  
752 submit an application to the department for approval of the  
753 carryforward tax credit in the year that the taxpayer intends to  
754 use the carryforward. The department must obtain the division's

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755 approval prior to approving the carryforward of a tax credit  
756 under s. 561.1211.

757 (d) A taxpayer may not convey, assign, or transfer an  
758 approved tax credit or a carryforward tax credit to another  
759 entity unless all of the assets of the taxpayer are conveyed,  
760 assigned, or transferred in the same transaction. However, a tax  
761 credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,  
762 or s. 624.51055 may be conveyed, transferred, or assigned  
763 between members of an affiliated group of corporations if the  
764 type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875,  
765 s. 561.1211, or s. 624.51055 remains the same. A taxpayer shall  
766 notify the department of its intent to convey, transfer, or  
767 assign a tax credit to another member within an affiliated group  
768 of corporations. The amount conveyed, transferred, or assigned  
769 is available to another member of the affiliated group of  
770 corporations upon approval by the department. The department  
771 shall obtain the division's approval before approving a  
772 conveyance, transfer, or assignment of a tax credit under s.  
773 561.1211.

774 (e) Within any state fiscal year, a taxpayer may rescind  
775 all or part of a tax credit approved under paragraph (b). The  
776 amount rescinded shall become available for that state fiscal  
777 year to another eligible taxpayer as approved by the department  
778 if the taxpayer receives notice from the department that the  
779 rescindment has been accepted by the department. The department  
780 must obtain the division's approval prior to accepting the  
781 rescindment of a tax credit under s. 561.1211. Any amount  
782 rescinded under this paragraph shall become available to an  
783 eligible taxpayer on a first-come, first-served basis based on

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784 tax credit applications received after the date the rescindment  
785 is accepted by the department.

786 (f) For purposes of calculating the underpayment of  
787 estimated corporate income taxes pursuant to s. 220.34 and tax  
788 installment payments for taxes on insurance premiums or  
789 assessments under s. 624.5092, the final amount due is the  
790 amount after credits earned under s. 220.1875 or s. 624.51055  
791 for contributions to eligible nonprofit scholarship-funding  
792 organizations are deducted.

793 1. For purposes of determining if a penalty or interest  
794 shall be imposed for underpayment of estimated corporate income  
795 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning  
796 a credit under s. 220.1875, reduce the following estimated  
797 payment in that taxable year by the amount of the credit. This  
798 subparagraph applies to contributions made on or after July 1,  
799 2014.

800 2. For purposes of determining if a penalty under s.  
801 624.5092 shall be imposed, an insurer may, after earning a  
802 credit under s. 624.51055, reduce the following installment  
803 payment of 27 percent of the amount of the net tax due as  
804 reported on the return for the preceding year under s.  
805 624.5092(2)(b) by the amount of the credit. This subparagraph  
806 applies to contributions made on or after July 1, 2014.

807 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING  
808 ORGANIZATIONS.—An eligible nonprofit scholarship-funding  
809 organization:

810 (a) Must comply with the antidiscrimination provisions of  
811 42 U.S.C. s. 2000d.

812 (b) Must comply with the following background check

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813 requirements:

814 1. All owners and operators as defined in subparagraph  
815 (2)(i)1. ~~(2)(h)1.~~ are, before ~~upon~~ employment or engagement to  
816 provide services, subject to level 2 background screening as  
817 provided under chapter 435. The fingerprints for the background  
818 screening must be electronically submitted to the Department of  
819 Law Enforcement and can be taken by an authorized law  
820 enforcement agency or by an employee of the eligible nonprofit  
821 scholarship-funding organization or a private company who is  
822 trained to take fingerprints. However, the complete set of  
823 fingerprints of an owner or operator may not be taken by the  
824 owner or operator. The results of the state and national  
825 criminal history check shall be provided to the Department of  
826 Education for screening under chapter 435. The cost of the  
827 background screening may be borne by the eligible nonprofit  
828 scholarship-funding organization or the owner or operator.

829 2. Every 5 years following employment or engagement to  
830 provide services or association with an eligible nonprofit  
831 scholarship-funding organization, each owner or operator must  
832 meet level 2 screening standards as described in s. 435.04, at  
833 which time the nonprofit scholarship-funding organization shall  
834 request the Department of Law Enforcement to forward the  
835 fingerprints to the Federal Bureau of Investigation for level 2  
836 screening. If the fingerprints of an owner or operator are not  
837 retained by the Department of Law Enforcement under subparagraph  
838 3., the owner or operator must electronically file a complete  
839 set of fingerprints with the Department of Law Enforcement. Upon  
840 submission of fingerprints for this purpose, the eligible  
841 nonprofit scholarship-funding organization shall request that

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842 the Department of Law Enforcement forward the fingerprints to  
843 the Federal Bureau of Investigation for level 2 screening, and  
844 the fingerprints shall be retained by the Department of Law  
845 Enforcement under subparagraph 3.

846 3. ~~All~~ Fingerprints submitted to the Department of Law  
847 Enforcement as required by this paragraph must be retained by  
848 the Department of Law Enforcement in a manner approved by rule  
849 and entered in the statewide automated biometric identification  
850 system authorized by s. 943.05(2)(b). The fingerprints must  
851 thereafter be available for all purposes and uses authorized for  
852 arrest fingerprints entered in the statewide automated biometric  
853 identification system pursuant to s. 943.051.

854 4. The Department of Law Enforcement shall search all  
855 arrest fingerprints received under s. 943.051 against the  
856 fingerprints retained in the statewide automated biometric  
857 identification system under subparagraph 3. Any arrest record  
858 that is identified with an owner's or operator's fingerprints  
859 must be reported to the Department of Education. The Department  
860 of Education shall participate in this search process by paying  
861 an annual fee to the Department of Law Enforcement and by  
862 informing the Department of Law Enforcement of any change in the  
863 employment, engagement, or association status of the owners or  
864 operators whose fingerprints are retained under subparagraph 3.  
865 The Department of Law Enforcement shall adopt a rule setting the  
866 amount of the annual fee to be imposed upon the Department of  
867 Education for performing these services and establishing the  
868 procedures for the retention of owner and operator fingerprints  
869 and the dissemination of search results. The fee may be borne by  
870 the owner or operator of the nonprofit scholarship-funding

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871 organization.

872 5. A nonprofit scholarship-funding organization whose owner  
873 or operator fails the level 2 background screening is not ~~shall~~  
874 ~~not be~~ eligible to provide scholarships under this section.

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

880 7. In addition to the offenses listed in s. 435.04, a  
881 person required to undergo background screening pursuant to this  
882 part or authorizing statutes must not have an arrest awaiting  
883 final disposition for, must not have been found guilty of, or  
884 entered a plea of nolo contendere to, regardless of  
885 adjudication, and must not have been adjudicated delinquent, and  
886 the record must not have been sealed or expunged for, any of the  
887 following offenses or any similar offense of another  
888 jurisdiction:

889 a. Any authorizing statutes, if the offense was a felony.

890 b. This chapter, if the offense was a felony.

891 c. Section 409.920, relating to Medicaid provider fraud.

892 d. Section 409.9201, relating to Medicaid fraud.

893 e. Section 741.28, relating to domestic violence.

894 f. Section 817.034, relating to fraudulent acts through  
895 mail, wire, radio, electromagnetic, photoelectronic, or  
896 photooptical systems.

897 g. Section 817.234, relating to false and fraudulent  
898 insurance claims.

899 h. Section 817.505, relating to patient brokering.

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- 900        i. Section 817.568, relating to criminal use of personal  
901 identification information.
- 902        j. Section 817.60, relating to obtaining a credit card  
903 through fraudulent means.
- 904        k. Section 817.61, relating to fraudulent use of credit  
905 cards, if the offense was a felony.
- 906        l. Section 831.01, relating to forgery.
- 907        m. Section 831.02, relating to uttering forged instruments.
- 908        n. Section 831.07, relating to forging bank bills, checks,  
909 drafts, or promissory notes.
- 910        o. Section 831.09, relating to uttering forged bank bills,  
911 checks, drafts, or promissory notes.
- 912        p. Section 831.30, relating to fraud in obtaining medicinal  
913 drugs.
- 914        q. Section 831.31, relating to the sale, manufacture,  
915 delivery, or possession with the intent to sell, manufacture, or  
916 deliver any counterfeit controlled substance, if the offense was  
917 a felony.
- 918        (c) Must not have an owner or operator who owns or operates  
919 an eligible private school that is participating in the  
920 scholarship program.
- 921        (d) Must provide scholarships, from eligible contributions,  
922 to eligible students for the cost of:
- 923            1. Tuition and fees for an eligible private school; or  
924            2. Transportation to a Florida public school that is  
925 located outside the district in which the student resides or to  
926 a lab school as defined in s. 1002.32.
- 927        (e) Must give first priority to eligible students who  
928 received a scholarship from an eligible nonprofit scholarship-



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929 funding organization or from the State of Florida during the  
930 previous school year. Beginning in the 2016-2017 school year, an  
931 eligible nonprofit scholarship-funding organization shall give  
932 priority to new applicants whose household income levels do not  
933 exceed 185 percent of the federal poverty level or who are in  
934 foster care or out-of-home care.

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

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

941 (h) Must allow a student in foster care or out-of-home care  
942 to apply for a scholarship at any time.

943 (i)~~(h)~~ Must allow an eligible student to attend any  
944 eligible private school and must allow a parent to transfer a  
945 scholarship during a school year to any other eligible private  
946 school of the parent's choice.

947 (j)~~(i)~~1. May use up to 3 percent of eligible contributions  
948 received during the state fiscal year in which such  
949 contributions are collected for administrative expenses if the  
950 organization has operated under this section for at least 3  
951 state fiscal years and did not have any negative financial  
952 findings in its most recent audit under paragraph (m) ~~(l)~~. Such  
953 administrative expenses must be reasonable and necessary for the  
954 organization's management and distribution of eligible  
955 contributions under this section. No funds authorized under this  
956 subparagraph shall be used for lobbying or political activity or  
957 expenses related to lobbying or political activity. Up to ~~No~~

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958 ~~more than~~ one-third of the funds authorized for administrative  
959 expenses under this subparagraph may be used for expenses  
960 related to the recruitment of contributions from taxpayers. In  
961 any year an eligible nonprofit scholarship funding organization  
962 is permitted under this subparagraph to use eligible  
963 contributions for administrative expenses, any application fee  
964 charged by the organization for an application for scholarship  
965 shall be expended for scholarships to students.

966 2. Must expend for annual or partial-year scholarships an  
967 amount equal to or greater than 75 percent of the net eligible  
968 contributions remaining after administrative expenses during the  
969 state fiscal year in which such contributions are collected. No  
970 more than 25 percent of such net eligible contributions may be  
971 carried forward to the following state fiscal year. All amounts  
972 carried forward, for audit purposes, must be specifically  
973 identified for particular students, by student name and the name  
974 of the school to which the student is admitted, subject to the  
975 requirements of s. 1002.22, s. 1002.221, 20 U.S.C. s. 1232g, and  
976 the applicable rules and regulations issued pursuant thereto.  
977 Any amounts carried forward shall be expended for annual or  
978 partial-year scholarships in the following state fiscal year.  
979 Net eligible contributions remaining on June 30 of each year  
980 that are in excess of the 25 percent that may be carried forward  
981 shall be returned to the State Treasury for deposit in the  
982 General Revenue Fund.

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

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987        (k)~~(j)~~ Must maintain separate accounts for scholarship  
988 funds and operating funds.

989        (l)~~(k)~~ With the prior approval of the Department of  
990 Education, may transfer funds to another eligible nonprofit  
991 scholarship-funding organization if additional funds are  
992 required to meet scholarship demand at the receiving nonprofit  
993 scholarship-funding organization. A transfer is ~~shall be~~ limited  
994 to the greater of \$500,000 or 20 percent of the total  
995 contributions received by the nonprofit scholarship-funding  
996 organization making the transfer. All transferred funds must be  
997 deposited by the receiving nonprofit scholarship-funding  
998 organization into its scholarship accounts. All transferred  
999 amounts received by any nonprofit scholarship-funding  
1000 organization must be separately disclosed in the annual  
1001 financial and compliance audit required in this section.

1002        (m)~~(l)~~ Must provide to the Auditor General and the  
1003 Department of Education a report on the results of an annual  
1004 financial and compliance audit of its accounts and records  
1005 conducted by an independent certified public accountant ~~and~~ in  
1006 accordance with auditing standards generally accepted in the  
1007 United States, government auditing standards, and rules  
1008 promulgated ~~adopted~~ by the Auditor General. The audit report  
1009 ~~must be conducted in compliance with generally accepted auditing~~  
1010 ~~standards and~~ must include a report on financial statements  
1011 presented in accordance with generally accepted accounting  
1012 principles ~~set forth by the American Institute of Certified~~  
1013 ~~Public Accountants for not for profit organizations and a~~  
1014 ~~determination of compliance with the statutory eligibility and~~  
1015 ~~expenditure requirements set forth in this section.~~ Audit

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1016 reports ~~Audits~~ must be provided to the Auditor General and the  
1017 Department of Education within 180 days after completion of the  
1018 eligible nonprofit scholarship-funding organization's fiscal  
1019 year. The Auditor General shall review all audit reports  
1020 submitted pursuant to this paragraph. The Auditor General shall  
1021 request any significant items that were omitted in violation of  
1022 a rule adopted by the Auditor General. The items must be  
1023 provided within 45 days after the date of the request. If the  
1024 scholarship-funding organization does not comply with the  
1025 Auditor General's request, the Auditor General shall notify the  
1026 Legislative Auditing Committee.

1027 (n) ~~(m)~~ Must prepare and submit quarterly reports to the  
1028 Department of Education pursuant to paragraph (9) (m). In  
1029 addition, an eligible nonprofit scholarship-funding organization  
1030 must submit in a timely manner any information requested by the  
1031 Department of Education relating to the scholarship program.

1032 (o) ~~(n)~~ 1.a. Must participate in the joint development of  
1033 agreed-upon procedures to be performed by an independent  
1034 certified public accountant as required under paragraph (8) (e)  
1035 if the scholarship-funding organization provided more than  
1036 \$250,000 in scholarship funds to an eligible private school  
1037 under this section during the 2009-2010 state fiscal year. The  
1038 agreed-upon procedures must uniformly apply to all private  
1039 schools and must determine, at a minimum, whether the private  
1040 school has been verified as eligible by the Department of  
1041 Education under paragraph (9) (c); has an adequate accounting  
1042 system, system of financial controls, and process for deposit  
1043 and classification of scholarship funds; and has properly  
1044 expended scholarship funds for education-related expenses.

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1045 During the development of the procedures, the participating  
1046 scholarship-funding organizations shall specify guidelines  
1047 governing the materiality of exceptions that may be found during  
1048 the accountant's performance of the procedures. The procedures  
1049 and guidelines shall be provided to private schools and the  
1050 Commissioner of Education by March 15, 2011.

1051 b. Must participate in a joint review of the agreed-upon  
1052 procedures and guidelines developed under sub-subparagraph a.,  
1053 by February 2013 and biennially thereafter, if the scholarship-  
1054 funding organization provided more than \$250,000 in scholarship  
1055 funds to an eligible private school under this section during  
1056 the state fiscal year preceding the biennial review. If the  
1057 procedures and guidelines are revised, the revisions must be  
1058 provided to private schools and the Commissioner of Education by  
1059 March 15, 2013, and biennially thereafter.

1060 c. Must monitor the compliance of a private school with  
1061 paragraph (8) (e) if the scholarship-funding organization  
1062 provided the majority of the scholarship funding to the school.  
1063 For each private school subject to paragraph (8) (e), the  
1064 appropriate scholarship-funding organization shall notify the  
1065 Commissioner of Education by October 30, 2011, and annually  
1066 thereafter of:

1067 (I) A private school's failure to submit a report required  
1068 under paragraph (8) (e); or

1069 (II) Any material exceptions set forth in the report  
1070 required under paragraph (8) (e).

1071 2. Must seek input from the accrediting associations that  
1072 are members of the Florida Association of Academic Nonpublic  
1073 Schools when jointly developing the agreed-upon procedures and

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1074 guidelines under sub-subparagraph 1.a. and conducting a review  
1075 of those procedures and guidelines under sub-subparagraph 1.b.

1076 (p) Must maintain the surety bond or letter of credit  
1077 required by subsection (16). The amount of the surety bond or  
1078 letter of credit may be adjusted quarterly to equal the actual  
1079 amount of undisbursed funds based upon submission by the  
1080 organization of a statement from a certified public accountant  
1081 verifying the amount of undisbursed funds. The requirements of  
1082 this paragraph are waived if the cost of acquiring a surety bond  
1083 or letter of credit exceeds the average 10-year cost of  
1084 acquiring a surety bond or letter of credit by 200 percent. The  
1085 requirements of this paragraph are waived for a state  
1086 university; or an independent college or university which is  
1087 eligible to participate in the William L. Boyd, IV, Florida  
1088 Resident Access Grant Program, located and chartered in this  
1089 state, is not for profit, and is accredited by the Commission on  
1090 Colleges of the Southern Association of Colleges and Schools.

1091 (q) Must provide to the Auditor General any information or  
1092 documentation requested in connection with an operational audit  
1093 of a scholarship funding organization conducted pursuant to s.  
1094 11.45.

1095  
1096 ~~Any and all~~ Information and documentation provided to the  
1097 Department of Education and the Auditor General relating to the  
1098 identity of a taxpayer that provides an eligible contribution  
1099 under this section shall remain confidential at all times in  
1100 accordance with s. 213.053.

1101 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
1102 PARTICIPATION.—

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1103 (e) The parent shall ensure that the student participating  
1104 in the scholarship program takes the norm-referenced assessment  
1105 offered by the private school. The parent may also choose to  
1106 have the student participate in the statewide assessments  
1107 pursuant to s. 1008.22. If the parent requests that the student  
1108 participating in the scholarship program take statewide  
1109 assessments pursuant to s. 1008.22 and the private school has  
1110 not chosen to offer and administer the statewide assessments,  
1111 the private school parent is responsible for transporting the  
1112 student in a manner as agreed upon by the parent, which may  
1113 include but not be limited to transportation by the parent, to  
1114 the assessment site designated by the school district, and for  
1115 making arrangements for the student to take the assessments at  
1116 an assessment site designated by the school district in  
1117 accordance with the district's assessment schedule.

1118 (g) The parent shall authorize the nonprofit scholarship-  
1119 funding organization to access information needed for income  
1120 eligibility determination and verification held by other state  
1121 or federal agencies, including the Department of Revenue, the  
1122 Department of Children and Families, the Department of  
1123 Education, the Department of Economic Opportunity, and the  
1124 Agency for Health Care Administration.

1125 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible  
1126 private school may be sectarian or nonsectarian and must:

1127 (c) Be academically accountable to the parent for meeting  
1128 the educational needs of the student by:

1129 1. At a minimum, annually providing to the parent a written  
1130 explanation of the student's progress.

1131 2. Annually administering or making provision for students

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1132 participating in the scholarship program in grades 3 through 10  
1133 to take one of the nationally norm-referenced tests identified  
1134 by the Department of Education or the statewide assessments  
1135 pursuant to s. 1008.22. Students with disabilities for whom  
1136 standardized testing is not appropriate are exempt from this  
1137 requirement. A participating private school must report a  
1138 student's scores to the parent. A participating private school  
1139 must annually report by August 15 the scores of all  
1140 participating students to the Learning System Institute  
1141 ~~independent research organization~~ described in paragraph (9)(j).

1142 3. Providing ~~Cooperating with~~ the scholarship student whose  
1143 parent chooses to have the student participate in the statewide  
1144 assessments pursuant to s. 1008.22, transportation in a manner  
1145 as agreed upon by the parent, which may include but not limited  
1146 to transportation by the parent, to the assessment site  
1147 designated by the school district, and making arrangements for  
1148 the student to take the assessments at an assessment site  
1149 designated by the school district in accordance with the  
1150 district's assessment schedule or, if a private school chooses  
1151 to offer the statewide assessments, administering the  
1152 assessments at the school.

1153 a. A participating private school may choose to offer and  
1154 administer the statewide assessments to all students who attend  
1155 the private school in grades 3 through 10.

1156 b. A participating private school must submit a request in  
1157 writing to the Department of Education by March 1 of each year  
1158 in order to administer the statewide assessments in the  
1159 subsequent school year.

1160 (e) Annually contract with an independent certified public



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1161 accountant to perform the agreed-upon procedures developed under  
1162 paragraph (6) (o) ~~(6) (n)~~ and produce a report of the results if  
1163 the private school receives more than \$250,000 in funds from  
1164 scholarships awarded under this section in the 2010-2011 state  
1165 fiscal year or a state fiscal year thereafter. A private school  
1166 subject to this paragraph must submit the report by September  
1167 15, 2011, and annually thereafter to the scholarship-funding  
1168 organization that awarded the majority of the school's  
1169 scholarship funds. The agreed-upon procedures must be conducted  
1170 in accordance with attestation standards established by the  
1171 American Institute of Certified Public Accountants.

1172  
1173 The inability of a private school to meet the requirements of  
1174 this subsection shall constitute a basis for the ineligibility  
1175 of the private school to participate in the scholarship program  
1176 as determined by the Department of Education.

1177 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of  
1178 Education shall:

1179 (d) Annually verify the eligibility of expenditures as  
1180 provided in paragraph (6) (d) using the audit required by  
1181 paragraph (6) (m) and s. 11.45(2) (k) ~~(6) (l)~~.

1182 (j) Issue a project grant award to the Learning System  
1183 Institute at the Florida State University ~~Select an independent~~  
1184 ~~research organization, which may be a public or private entity~~  
1185 ~~or university, to which participating private schools must~~  
1186 report the scores of participating students on the nationally  
1187 norm-referenced tests or the statewide assessments administered  
1188 by the private school in grades 3 through 10. The project term  
1189 is 2 years, and the amount of the project is up to \$500,000 per

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1190 year. The project grant award must be reissued in 2 year  
1191 intervals in accordance with this paragraph.

1192 1. The Learning System Institute ~~independent research~~  
1193 ~~organization~~ must annually report to the Department of Education  
1194 on the student performance ~~year-to-year learning gains~~ of  
1195 participating students:

1196 a. On a statewide basis. The report shall also include, to  
1197 the extent possible, a comparison of scholarship students'  
1198 performance ~~these learning gains~~ to the statewide student  
1199 performance ~~learning gains~~ of public school students with  
1200 socioeconomic backgrounds similar to those of students  
1201 participating in the scholarship program. To minimize costs and  
1202 reduce time required for the Learning System Institute's  
1203 ~~independent research organization's~~ analysis and evaluation, the  
1204 Department of Education shall coordinate with the Learning  
1205 System Institute to provide data to the Learning System  
1206 Institute in order to conduct analyses of matched students from  
1207 public school assessment data and calculate control group  
1208 student performance ~~learning gains~~ using an agreed-upon  
1209 methodology ~~outlined in the contract~~ with the Learning System  
1210 Institute ~~independent research organization~~; and

1211 b. On an individual school basis. The annual report must  
1212 include student performance for each participating private  
1213 school in which at least 51 percent of the total enrolled  
1214 students in the private school participated in the Florida Tax  
1215 Credit Scholarship Program in the prior school year. The report  
1216 shall be according to each participating private school, and for  
1217 participating students, in which there are at least 30  
1218 participating students who have scores for tests administered

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1219 ~~during or after the 2009-2010 school year for 2 consecutive~~  
1220 ~~years at that private school. If the Learning System Institute~~  
1221 ~~determines that the 30 participating student cell size may be~~  
1222 ~~reduced without disclosing personally identifiable information,~~  
1223 ~~as described in 34 C.F.R. 99.12, of a participating student, the~~  
1224 ~~Learning System Institute may reduce the participating student~~  
1225 ~~cell size, but the cell size must not be reduced to less than 10~~  
1226 ~~participating students. The department shall provide each~~  
1227 ~~private school's prior school year's student enrollment~~  
1228 ~~information to the Learning System Institute no later than June~~  
1229 ~~15 of each year, or as requested by the Learning System~~  
1230 ~~Institute.~~

1231       2. The sharing and reporting of student performance  
1232 ~~learning gain~~ data under this paragraph must be in accordance  
1233 with requirements of s. 1002.22, s. 1002.221, 20 U.S.C. s.  
1234 1232g, the Family Educational Rights and Privacy Act, and the  
1235 applicable rules and regulations issued pursuant thereto, and  
1236 shall be for the sole purpose of creating the annual report  
1237 required by subparagraph 1. All parties must preserve the  
1238 confidentiality of such information as required by law. The  
1239 annual report must not disaggregate data to a level that will  
1240 identify individual participating schools, except as required  
1241 under sub-subparagraph 1.b., or disclose the academic level of  
1242 individual students.

1243       3. The annual report required by subparagraph 1. shall be  
1244 published by the Department of Education on its website.

1245       (o) Provide a process to match the direct certification  
1246 list with the scholarship application data submitted by any  
1247 nonprofit scholarship-funding organization eligible to receive

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1248 the 3-percent administrative allowance under paragraph (6) (j)  
1249 ~~(6) (i)~~.

1250 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

1251 (a)~~1~~. Except as provided in subparagraph 2., the amount of  
1252 a scholarship provided to any student for any single school year  
1253 by an eligible nonprofit scholarship-funding organization from  
1254 eligible contributions shall be for total costs authorized under  
1255 paragraph (6) (d), not to exceed annual limits, which shall be  
1256 determined as follows:

1257 1.a. For a scholarship awarded to a student enrolled in an  
1258 eligible private school:

1259 ~~(I) For the 2009-2010 state fiscal year, the limit shall be~~  
1260 ~~\$3,950.~~

1261 ~~(II) For the 2010-2011 state fiscal year, the limit shall~~  
1262 ~~be 60 percent of the unweighted FTE funding amount for that~~  
1263 ~~year.~~

1264 ~~(III) For the 2011-2012 state fiscal year and thereafter,~~  
1265 the limit shall be determined by multiplying the unweighted FTE  
1266 funding amount in that state fiscal year by the percentage used  
1267 to determine the limit in the prior state fiscal year. However,  
1268 in each state fiscal year that the tax credit cap amount  
1269 increases pursuant to paragraph (5) (a) ~~subparagraph (5) (a) 2.~~,  
1270 the prior year percentage shall be increased by 4 percentage  
1271 points and the increased percentage shall be used to determine  
1272 the limit for that state fiscal year. If the percentage so  
1273 calculated reaches 80 percent in a state fiscal year, no further  
1274 increase in the percentage is allowed and the limit shall be 80  
1275 percent of the unweighted FTE funding amount for that state  
1276 fiscal year and thereafter. Beginning in the 2016-2017 state

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1277 fiscal year, the amount of a scholarship awarded to a student  
1278 enrolled in an eligible private school shall be equal to 82  
1279 percent of the unweighted FTE funding amount for that state  
1280 fiscal year and thereafter.

1281 b. For a scholarship awarded to a student enrolled in a  
1282 Florida public school that is located outside the district in  
1283 which the student resides or in a lab school as defined in s.  
1284 1002.32, the limit shall be \$500.

1285 2. The annual limit for a scholarship under sub-  
1286 subparagraph 1.a. shall be reduced by:

1287 a. Twenty-five percent if the student's household income  
1288 level is equal to or greater than 200 percent, but less than 215  
1289 percent, of the federal poverty level.

1290 b. Fifty percent if the student's household income level is  
1291 equal to or greater than 215 percent, but equal to or less than  
1292 230 percent, of the federal poverty level.

1293 (16) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;  
1294 APPLICATION.—In order to participate in the scholarship program  
1295 created under this section, a charitable organization that seeks  
1296 to be a nonprofit scholarship-funding organization must submit  
1297 an application for initial approval or renewal to the Office of  
1298 Independent Education and Parental Choice no later than  
1299 September 1 of each year before the school year for which the  
1300 organization intends to offer scholarships.

1301 (a) An application for initial approval must include:

1302 1. A copy of the organization's incorporation documents and  
1303 registration with the Division of Corporations of the Department  
1304 of State.

1305 2. A copy of the organization's Internal Revenue Service

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1306 determination letter as a s. 501(c)(3) not-for-profit  
1307 organization.

1308 3. A description of the organization's financial plan that  
1309 demonstrates sufficient funds to operate throughout the school  
1310 year.

1311 4. A description of the geographic region that the  
1312 organization intends to serve and an analysis of the demand and  
1313 unmet need for eligible students in that area.

1314 5. The organization's organizational chart.

1315 6. A description of the criteria and methodology that the  
1316 organization will use to evaluate scholarship eligibility.

1317 7. A description of the application process, including  
1318 deadlines and any associated fees.

1319 8. A description of the deadlines for attendance  
1320 verification and scholarship payments.

1321 9. A copy of the organization's policies on conflict of  
1322 interest and whistleblowers.

1323 10. A copy of a surety bond or letter of credit in an  
1324 amount equal to 25 percent of the scholarship funds anticipated  
1325 for each school year or \$100,000, whichever is greater.

1326 (b) In addition to the information required by  
1327 subparagraphs (a)1.-9., an application for renewal must include:

1328 1. A surety bond or letter of credit equal to the amount of  
1329 undisbursed donations held by the organization based on the  
1330 annual report submitted pursuant to paragraph (6)(m). The amount  
1331 of the surety bond or letter of credit must be at least  
1332 \$100,000, but not more than \$25 million.

1333 2. The organization's completed Internal Revenue Service  
1334 Form 990 submitted no later than November 30 of the year before

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1335 the school year that the organization intends to offer the  
1336 scholarships, notwithstanding the September 1 application  
1337 deadline.

1338 3. A copy of the statutorily required audit to the  
1339 Department of Education and Auditor General.

1340 4. An annual report that includes:

1341 a. The number of students who completed applications, by  
1342 county and by grade.

1343 b. The number of students who were approved for  
1344 scholarships, by county and by grade.

1345 c. The number of students who received funding for  
1346 scholarships within each funding category, by county and by  
1347 grade.

1348 d. The amount of funds received, the amount of funds  
1349 distributed in scholarships, and an accounting of remaining  
1350 funds and the obligation of those funds.

1351 e. A detailed accounting of how the organization spent the  
1352 administrative funds allowable under paragraph (6) (j).

1353 (c) In consultation with the Department of Revenue and the  
1354 Chief Financial Officer, the Office of Independent Education and  
1355 Parental Choice shall review the application. The Department of  
1356 Education shall notify the organization in writing of any  
1357 deficiencies within 30 days after receipt of the application and  
1358 allow the organization 30 days to correct any deficiencies.

1359 (d) Within 30 days after receipt of the finalized  
1360 application by the Office of Independent Education and Parental  
1361 Choice, the Commissioner of Education shall recommend approval  
1362 or disapproval of the application to the State Board of  
1363 Education. The State Board of Education shall consider the

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1364 application and recommendation at the next scheduled meeting,  
1365 adhering to appropriate meeting notice requirements. If the  
1366 State Board of Education disapproves the organization's  
1367 application, it shall provide the organization with a written  
1368 explanation of that determination. The State Board of  
1369 Education's action is not subject to chapter 120.

1370 (e) If the State Board of Education disapproves the renewal  
1371 of a nonprofit scholarship-funding organization, the  
1372 organization must notify the affected eligible students and  
1373 parents of the decision within 15 days after disapproval. An  
1374 eligible student affected by the disapproval of an  
1375 organization's participation remains eligible under this section  
1376 until the end of the school year in which the organization was  
1377 disapproved. The student must apply and be accepted by another  
1378 eligible nonprofit scholarship-funding organization for the  
1379 upcoming school year. The student shall be given priority in  
1380 accordance with paragraph (6) (f).

1381 (f) All remaining funds held by a nonprofit scholarship-  
1382 funding organization that is disapproved for participation must  
1383 revert to the Department of Revenue for redistribution to other  
1384 eligible nonprofit scholarship-funding organizations.

1385 (g) A nonprofit scholarship-funding organization is a  
1386 renewing organization if it maintains continuous approval and  
1387 participation in the program. An organization that chooses not  
1388 to participate for 1 year or more or is disapproved to  
1389 participate for 1 year or more must submit an application for  
1390 initial approval in order to participate in the program again.

1391 (h) The State Board of Education shall adopt rules  
1392 providing guidelines for receiving, reviewing, and approving



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1393 applications for new and renewing nonprofit scholarship-funding  
1394 organizations. The rules must include a process for compiling  
1395 input and recommendations from the Chief Financial Officer, the  
1396 Department of Revenue, and the Department of Education. The  
1397 rules must also require that the nonprofit scholarship-funding  
1398 organization make a brief presentation to assist the State Board  
1399 of Education in its decision.

1400 (i) A state university; or an independent college or  
1401 university which is eligible to participate in the William L.  
1402 Boyd, IV, Florida Resident Access Grant Program, located and  
1403 chartered in this state, is not for profit, and is accredited by  
1404 the Commission on Colleges of the Southern Association of  
1405 Colleges and Schools, is exempt from the initial or renewal  
1406 application process, but must file a registration notice with  
1407 the Department of Education to be an eligible nonprofit  
1408 scholarship-funding organization. The State Board of Education  
1409 shall adopt rules that identify the procedure for filing the  
1410 registration notice with the department. The rules must identify  
1411 appropriate reporting requirements for fiscal, programmatic, and  
1412 performance accountability purposes consistent with this  
1413 section, but shall not exceed the requirements for eligible  
1414 nonprofit scholarship-funding organizations for charitable  
1415 organizations. An nonprofit scholarship-funding organization  
1416 that becomes eligible pursuant to this paragraph may begin  
1417 providing scholarships to participating students in the 2015-  
1418 2016 school year.

1419 Section 4. A nonprofit scholarship-funding organization  
1420 whose application for participation in the program established  
1421 by s. 1002.395, Florida Statutes, was approved before July 1,

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1422 2014, must, by August 1, 2014, provide a copy of a surety bond  
1423 or letter of credit meeting the requirements of s. 1002.395(16),  
1424 Florida Statutes, to the Office of Independent Education and  
1425 Parental Choice.

1426 Section 5. Present subsection (10) of section 1003.4282,  
1427 Florida Statutes, is renumbered as subsection (11), and a new  
1428 subsection (10) is added to that section, to read:

1429 1003.4282 Requirements for a standard high school diploma.-

1430 (10) STUDENTS WITH DISABILITIES.-Beginning with students  
1431 entering grade 9 in the 2014-2015 school year, this subsection  
1432 applies to a student with a disability.

1433 (a) A parent of the student with a disability shall, in  
1434 collaboration with the individual education plan (IEP) team  
1435 during the transition planning process pursuant to s. 1003.5716,  
1436 declare an intent for the student to graduate from high school  
1437 with either a standard high school diploma or a certificate of  
1438 completion. A student with a disability who does not satisfy the  
1439 standard high school diploma requirements pursuant to this  
1440 section shall be awarded a certificate of completion.

1441 (b) The following options, in addition to the other options  
1442 specified in this section, may be used to satisfy the standard  
1443 high school diploma requirements, as specified in the student's  
1444 individual education plan:

1445 1. For a student with a disability for whom the IEP team  
1446 has determined that the Florida Alternate Assessment is the most  
1447 appropriate measure of the student's skills:

1448 a. A combination of course substitutions, assessments,  
1449 industry certifications, and other acceleration options  
1450 appropriate to the student's unique skills and abilities that

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1451 meet the criteria established by State Board of Education rule.

1452 b. A portfolio of quantifiable evidence that documents a  
1453 student's mastery of academic standards through rigorous metrics  
1454 established by State Board of Education rule. A portfolio may  
1455 include, but is not limited to, documentation of work  
1456 experience, internships, community service, and postsecondary  
1457 credit.

1458 2. For a student with a disability for whom the IEP team  
1459 has determined that mastery of academic and employment  
1460 competencies is the most appropriate way for a student to  
1461 demonstrate his or her skills:

1462 a. Documented completion of the number of course credits  
1463 prescribed by the district school board in the district student  
1464 progression plan pursuant to s. 1008.25.

1465 b. Documented achievement of all annual goals and short-  
1466 term objectives for academic and employment competencies and  
1467 industry certifications specified in the student's transition  
1468 plan. The documentation must be verified by the IEP team.

1469 c. Documented successful employment for the number of hours  
1470 per week specified in the student's transition plan, for the  
1471 equivalent of 1 semester, and payment of a minimum wage in  
1472 compliance with the requirements of the federal Fair Labor  
1473 Standards Act.

1474 d. Documented mastery of the academic and employment  
1475 competencies and industry certifications specified in the  
1476 student's transition plan. The documentation must be verified by  
1477 the IEP team, the employer, and the teacher. The transition plan  
1478 must be developed and signed by the student, parent, teacher,  
1479 and employer before placement in employment and must identify

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1480 the following:

1481 (I) The expected academic and employment competencies and  
1482 industry certifications;

1483 (II) The criteria for determining and certifying mastery of  
1484 the competencies;

1485 (III) The work schedule and the minimum number of hours to  
1486 be worked per week; and

1487 (IV) A description of the supervision to be provided by the  
1488 school district.

1489  
1490 The State Board of Education shall adopt rules under ss.  
1491 120.536(1) and 120.54 to implement this subparagraph, including  
1492 rules that establish the minimum requirements for students  
1493 described in this subparagraph to earn a standard high school  
1494 diploma.

1495 (c) A student with a disability who meets the standard high  
1496 school diploma requirements in this section may defer the  
1497 receipt of a standard high school diploma if the student:

1498 1. Has an individual education plan that prescribes special  
1499 education, transition planning, transition services, or related  
1500 services through age 21; and

1501 2. Is enrolled in accelerated college credit instruction  
1502 pursuant to s. 1007.27, industry certification courses that lead  
1503 to college credit, a collegiate high school program, courses  
1504 necessary to satisfy the Scholar designation requirements, or a  
1505 structured work-study, internship, or preapprenticeship program.

1506 (d) A student with a disability who receives a certificate  
1507 of completion and has an individual education plan that  
1508 prescribes special education, transition planning, transition

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1509 services, or related services through 21 years of age may  
1510 continue to receive the specified instruction and services.

1511 (e) Any waiver of the statewide, standardized assessment  
1512 requirements by the individual education plan team, pursuant to  
1513 s. 1008.22(3)(c), must be approved by the parent and is subject  
1514 to verification for appropriateness by an independent reviewer  
1515 selected by the parent as provided for in s. 1003.572.

1516 Section 6. Effective July 1, 2015, section 1003.438,  
1517 Florida Statutes, is repealed.

1518 Section 7. Section 1003.5716, Florida Statutes, is created  
1519 to read:

1520 1003.5716 Transition to postsecondary education and career  
1521 opportunities.—All students with disabilities who are 3 years of  
1522 age to 21 years of age have the right to a free, appropriate  
1523 public education. As used in this section, the term "IEP" means  
1524 individual education plan.

1525 (1) To ensure quality planning for a successful transition  
1526 of a student with a disability to postsecondary education and  
1527 career opportunities, an IEP team shall begin the process of,  
1528 and develop an IEP for, identifying the need for transition  
1529 services before the student with a disability attains the age of  
1530 14 years in order for his or her postsecondary goals and career  
1531 goals to be identified and in place when he or she attains the  
1532 age of 16 years. This process must include, but is not limited,  
1533 to:

1534 (a) Consideration of the student's need for instruction in  
1535 the area of self-determination and self-advocacy to assist the  
1536 student's active and effective participation in an IEP meeting;  
1537 and

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1538 (b) Preparation for the student to graduate from high  
1539 school with a standard high school diploma pursuant to s.  
1540 1003.4282 with a Scholar designation unless the parent chooses a  
1541 Merit designation.

1542 (2) Beginning not later than the first IEP to be in effect  
1543 when the student turns 16, or younger, if determined appropriate  
1544 by the parent and the IEP team, the IEP must include the  
1545 following statements that must be updated annually:

1546 (a) A statement of intent to pursue a standard high school  
1547 diploma and a Scholar or Merit designation, pursuant to s.  
1548 1003.4285, as determined by the parent.

1549 (b) A statement of intent to receive a standard high school  
1550 diploma before the student reaches the age of 22 and a  
1551 description of how the student will fully meet the requirements  
1552 in s. 1003.428 or s. 1003.4282, as applicable, including, but  
1553 not limited to, a portfolio pursuant to s. 1003.4282(10)(b) that  
1554 meets the criteria specified in State Board of Education rule.  
1555 The IEP must also specify the outcomes and additional benefits  
1556 expected by the parent and the IEP team at the time of the  
1557 student's graduation.

1558 (c) A statement of appropriate measurable long-term  
1559 postsecondary education and career goals based upon age-  
1560 appropriate transition assessments related to training,  
1561 education, employment, and, if appropriate, independent living  
1562 skills and the transition services, including courses of study  
1563 needed to assist the student in reaching those goals.

1564 (3) Any change in the IEP for the goals specified in  
1565 subsection (2) must be approved by the parent and is subject to  
1566 verification for appropriateness by an independent reviewer

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1567 selected by the parent as provided in s. 1003.572.

1568 (4) If a participating agency responsible for transition  
1569 services, other than the school district, fails to provide the  
1570 transition services described in the IEP, the school district  
1571 shall reconvene the IEP team to identify alternative strategies  
1572 to meet the transition objectives for the student that are  
1573 specified in the IEP. However, this does not relieve any  
1574 participating agency of the responsibility to provide or pay for  
1575 any transition service that the agency would otherwise provide  
1576 to students with disabilities who meet the eligibility criteria  
1577 of that agency.

1578 Section 8. Subsection (3) of section 1003.572, Florida  
1579 Statutes, is amended to read:

1580 1003.572 Collaboration of public and private instructional  
1581 personnel.—

1582 (3) Private instructional personnel who are hired or  
1583 contracted by parents to collaborate with public instructional  
1584 personnel must be permitted to observe the student in the  
1585 educational setting, collaborate with instructional personnel in  
1586 the educational setting, and provide services in the educational  
1587 setting according to the following requirements:

1588 (a) The student's public instructional personnel and  
1589 principal consent to the time and place.

1590 (b) The private instructional personnel satisfy the  
1591 requirements of s. 1012.32 or s. 1012.321.

1592  
1593 For the purpose of implementing this subsection, a school  
1594 district may not impose any requirements beyond those  
1595 requirements specified in this subsection or charge any fees.

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1596 Section 9. Section 1008.2121, Florida Statutes, is created  
1597 to read:

1598 1008.2121 Students with severe cognitive or physical  
1599 disabilities; permanent exemption.—Based on information that a  
1600 reasonably prudent person would rely upon, including, but not  
1601 limited to, facts contained within an individual education plan  
1602 under s. 1008.212, documentation from an appropriate health care  
1603 provider, or certification from the district school board  
1604 superintendent, the Commissioner of Education shall  
1605 perfunctorily grant a permanent exemption to a student who  
1606 suffers from such a severe cognitive disability or physical  
1607 disability that the student permanently lacks the capacity to  
1608 take statewide, standardized assessments. The State Board of  
1609 Education shall adopt rules to administer this section,  
1610 including, but not limited to, expediting the exemption process  
1611 to demonstrate the utmost compassion and consideration for  
1612 meeting the parent's and student's needs.

1613 Section 10. Paragraph (c) of subsection (5) and paragraph  
1614 (b) of subsection (6) of section 1008.25, Florida Statutes, are  
1615 amended to read:

1616 1008.25 Public school student progression; remedial  
1617 instruction; reporting requirements.—

1618 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

1619 (c) The parent of any student who exhibits a substantial  
1620 deficiency in reading, as described in paragraph (a), must be  
1621 notified in writing of the following:

- 1622 1. That his or her child has been identified as having a  
1623 substantial deficiency in reading.
- 1624 2. A description of the current services that are provided



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1625 to the child.

1626 3. A description of the proposed supplemental instructional  
1627 services and supports that will be provided to the child that  
1628 are designed to remediate the identified area of reading  
1629 deficiency.

1630 4. That if the child's reading deficiency is not remediated  
1631 by the end of grade 3, the child must be retained unless he or  
1632 she is exempt from mandatory retention for good cause.

1633 5. Strategies for parents to use in helping their child  
1634 succeed in reading proficiency.

1635 6. That the Florida Comprehensive Assessment Test (FCAT) is  
1636 not the sole determiner of promotion and that additional  
1637 evaluations, portfolio reviews, and assessments are available to  
1638 the child to assist parents and the school district in knowing  
1639 when a child is reading at or above grade level and ready for  
1640 grade promotion.

1641 7. The district's specific criteria and policies for a  
1642 portfolio as provided in subparagraph (6)(b)4. and the evidence  
1643 required for a student to demonstrate mastery of Florida's  
1644 academic standards for English Language Arts. A parent of a  
1645 student in grade 3 who is identified anytime during the year as  
1646 being at risk of retention may request that the school  
1647 immediately begin collecting evidence for a portfolio.

1648 ~~8.7.~~ The district's specific criteria and policies for  
1649 midyear promotion. Midyear promotion means promotion of a  
1650 retained student at any time during the year of retention once  
1651 the student has demonstrated ability to read at grade level.

1652 (6) ELIMINATION OF SOCIAL PROMOTION.—

1653 (b) The district school board may only exempt students from

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1654 mandatory retention, as provided in paragraph (5) (b), for good  
1655 cause. A student who is promoted to grade 4 with a good cause  
1656 exemption shall be provided intensive reading instruction and  
1657 intervention that include specialized diagnostic information and  
1658 specific reading strategies to meet the needs of each student so  
1659 promoted. The school district shall assist schools and teachers  
1660 with the implementation of reading strategies for students  
1661 promoted with a good cause exemption which research has shown to  
1662 be successful in improving reading among students that have  
1663 reading difficulties. Good cause exemptions shall be limited to  
1664 the following:

1665 1. Limited English proficient students who have had less  
1666 than 2 years of instruction in an English for Speakers of Other  
1667 Languages program.

1668 2. Students with disabilities whose individual education  
1669 plan indicates that participation in the statewide assessment  
1670 program is not appropriate, consistent with the requirements of  
1671 State Board of Education rule.

1672 3. Students who demonstrate an acceptable level of  
1673 performance on an alternative standardized reading or English  
1674 Language Arts assessment approved by the State Board of  
1675 Education.

1676 4. A student who demonstrates through a student portfolio  
1677 that he or she is performing at least at Level 2 on FCAT Reading  
1678 or the common core English Language Arts assessment, as  
1679 applicable under s. 1008.22.

1680 5. Students with disabilities who participate in FCAT  
1681 Reading or the common core English Language Arts assessment, as  
1682 applicable under s. 1008.22, and who have an individual

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1683 education plan or a Section 504 plan that reflects that the  
1684 student has received intensive remediation in reading and  
1685 English Language Arts for more than 2 years but still  
1686 demonstrates a deficiency and was previously retained in  
1687 kindergarten, grade 1, grade 2, or grade 3.

1688 6. Students who have received intensive reading  
1689 intervention for 2 or more years but still demonstrate a  
1690 deficiency in reading and who were previously retained in  
1691 kindergarten, grade 1, grade 2, or grade 3 for a total of 2  
1692 years. A student may not be retained more than once in grade 3.

1693 ~~7.6.~~ Students who have received intensive remediation in  
1694 reading and English Language Arts, as applicable under s.  
1695 1008.22, for 2 or more years but still demonstrate a deficiency  
1696 and who were previously retained in kindergarten, grade 1, grade  
1697 2, or grade 3 for a total of 2 years. Intensive instruction for  
1698 students so promoted must include an altered instructional day  
1699 that includes specialized diagnostic information and specific  
1700 reading strategies for each student. The district school board  
1701 shall assist schools and teachers to implement reading  
1702 strategies that research has shown to be successful in improving  
1703 reading among low-performing readers.

1704 Section 11. Effective July 1, 2015, paragraph (c) of  
1705 subsection (1) of section 120.81, Florida Statutes, is amended  
1706 to read:

1707 120.81 Exceptions and special requirements; general areas.—

1708 (1) EDUCATIONAL UNITS.—

1709 (c) Notwithstanding s. 120.52(16), any tests, test scoring  
1710 criteria, or testing procedures relating to student assessment  
1711 which are developed or administered by the Department of

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1712 Education pursuant to s. 1003.428, s. 1003.429, ~~s. 1003.438~~, s.  
1713 1008.22, or s. 1008.25, or any other statewide educational tests  
1714 required by law, are not rules.

1715 Section 12. Effective July 1, 2015, paragraph (a) of  
1716 subsection (2) of section 409.1451, Florida Statutes, is amended  
1717 to read:

1718 409.1451 The Road-to-Independence Program.—

1719 (2) POSTSECONDARY EDUCATION SERVICES AND SUPPORT.—

1720 (a) A young adult is eligible for services and support  
1721 under this subsection if he or she:

1722 1. Was living in licensed care on his or her 18th birthday  
1723 or is currently living in licensed care; or was at least 16  
1724 years of age and was adopted from foster care or placed with a  
1725 court-approved dependency guardian after spending at least 6  
1726 months in licensed care within the 12 months immediately  
1727 preceding such placement or adoption;

1728 2. Spent at least 6 months in licensed care before reaching  
1729 his or her 18th birthday;

1730 3. Earned a standard high school diploma or its equivalent  
1731 pursuant to s. 1003.428, s. 1003.4281, s. 1003.429, or s.  
1732 1003.435, ~~or s. 1003.438~~;

1733 4. Has been admitted for enrollment as a full-time student  
1734 or its equivalent in an eligible postsecondary educational  
1735 institution as provided in s. 1009.533. For purposes of this  
1736 section, the term "full-time" means 9 credit hours or the  
1737 vocational school equivalent. A student may enroll part-time if  
1738 he or she has a recognized disability or is faced with another  
1739 challenge or circumstance that would prevent full-time  
1740 attendance. A student needing to enroll part-time for any reason

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1741 other than having a recognized disability must get approval from  
1742 his or her academic advisor;

1743 5. Has reached 18 years of age but is not yet 23 years of  
1744 age;

1745 6. Has applied, with assistance from the young adult's  
1746 caregiver and the community-based lead agency, for any other  
1747 grants and scholarships for which he or she may qualify;

1748 7. Submitted a Free Application for Federal Student Aid  
1749 which is complete and error free; and

1750 8. Signed an agreement to allow the department and the  
1751 community-based care lead agency access to school records.

1752 Section 13. Effective July 1, 2015, subsection (4) of  
1753 section 1007.263, Florida Statutes, is amended to read:

1754 1007.263 Florida College System institutions; admissions of  
1755 students.—Each Florida College System institution board of  
1756 trustees is authorized to adopt rules governing admissions of  
1757 students subject to this section and rules of the State Board of  
1758 Education. These rules shall include the following:

1759 (4) A student who has been awarded ~~a special diploma as~~  
1760 ~~defined in s. 1003.438~~ or a certificate of completion as defined  
1761 in s. 1003.428(7)(b) is eligible to enroll in certificate career  
1762 education programs.

1763  
1764 Each board of trustees shall establish policies that notify  
1765 students about developmental education options for improving  
1766 their communication or computation skills that are essential to  
1767 performing college-level work, including tutoring, extended time  
1768 in gateway courses, free online courses, adult basic education,  
1769 adult secondary education, or private provider instruction.

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Section 14. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law.