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1                                   A bill to be entitled  
2           An act relating to educational choice; amending s.  
3           213.053, F.S.; authorizing the Department of Revenue  
4           to provide a copy of a letter approving a taxpayer or  
5           dealer for a specified tax credit; amending s.  
6           1002.395, F.S.; revising definitions; revising  
7           eligibility requirements for the Florida Tax Credit  
8           Scholarship Program; requiring the Department of  
9           Revenue to provide a copy of a letter approving a  
10          taxpayer for a specified tax credit to the eligible  
11          nonprofit scholarship-funding organization;  
12          authorizing certain entities to convey, transfer, or  
13          assign certain tax credits; providing for the  
14          calculation of underpayment of estimated corporate  
15          income taxes and tax installment payments for taxes on  
16          insurance premiums and assessments and the  
17          determination of whether penalties or interest shall  
18          be imposed for such underpayment; revising the  
19          disqualifying offenses for nonprofit scholarship-  
20          funding organization owners and operators; revising  
21          priority for new applicants; authorizing the use of  
22          certain contributions by nonprofit scholarship-funding  
23          organizations for professional development; requiring  
24          nonprofit scholarship-funding organizations to  
25          maintain a surety bond or letter of credit and to



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26 | adjust the bond or letter of credit quarterly based  
27 | upon a statement from a certified public accountant;  
28 | providing an exception; requiring parental  
29 | authorization for access to income eligibility  
30 | information; revising limitations on annual  
31 | scholarship amounts; providing for reductions in  
32 | scholarship amounts based on household income;  
33 | providing initial and renewal application requirements  
34 | and an approval process for nonprofit scholarship-  
35 | funding organizations; requiring the State Board of  
36 | Education to adopt rules; creating s. 1002.411, F.S.;  
37 | establishing the Florida Personal Learning Scholarship  
38 | Account Program; providing definitions; providing  
39 | student eligibility criteria for receipt of a Florida  
40 | Personal Learning Scholarship Account; providing  
41 | parent and student responsibilities for program  
42 | participation; specifying allowable expenditures of  
43 | account funds; requiring an annual evaluation of each  
44 | participating student's educational progress and  
45 | school district review of the evaluation; specifying  
46 | that parents are responsible for procuring educational  
47 | services for a participating student; specifying that  
48 | school districts are not obligated to provide a free  
49 | appropriate public education for participating  
50 | students; prohibiting participating students from



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51 | having multiple accounts or participating in school  
52 | choice scholarship programs; authorizing a nonprofit  
53 | scholarship-funding organization to establish accounts  
54 | for eligible students; specifying duties of nonprofit  
55 | scholarship-funding organizations for administration  
56 | and funding of accounts, annual audits, and quarterly  
57 | reporting; specifying Department of Education duties  
58 | regarding approved service providers, oversight of  
59 | nonprofit scholarship-funding organizations,  
60 | investigation and adjudication of complaints, and  
61 | reporting by nonprofit scholarship-funding  
62 | organizations; specifying school district duties  
63 | regarding initial evaluations and individual  
64 | educational plan development and review; providing a  
65 | calculation for funding accounts; requiring school  
66 | districts to report participating students to the  
67 | Department of Education for funding; requiring  
68 | quarterly transfer of funds by the department to  
69 | nonprofit scholarship-funding organizations; providing  
70 | for the carryforward of funds remaining in an account  
71 | at the end of a fiscal year; specifying the conditions  
72 | under which an account is terminated and providing for  
73 | the reversion of funds; exempting the state from  
74 | liability regarding the award or use of accounts;  
75 | requiring rulemaking; amending s. 1003.01, F.S.;



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76 revising the definition of the term "regular school  
77 attendance" to add participation in the Florida  
78 Personal Learning Scholarship Account Program;  
79 amending s. 11.45, F.S.; authorizing the Auditor  
80 General to conduct audits of the accounts and records  
81 of nonprofit scholarship-funding organizations  
82 participating in the Florida Personal Learning  
83 Scholarship Account Program; repealing s. 1003.438,  
84 F.S., relating to special high school graduation  
85 requirements for certain exceptional students;  
86 amending s. 120.81, F.S.; correcting cross-references;  
87 providing an effective date.  
88

89 Be It Enacted by the Legislature of the State of Florida:  
90

91 Section 1. Paragraph (cc) is added to subsection (8) of  
92 section 213.053, Florida Statutes, to read:

93 213.053 Confidentiality and information sharing.—

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

96 (cc) For purposes of notification that a tax credit has  
97 been reserved, a copy of a letter of approval issued by the  
98 department to a taxpayer or dealer for an allocation of a tax  
99 credit to an eligible nonprofit scholarship-funding organization  
100 selected by the taxpayer or dealer in an application for a tax



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101 | credit authorized under s. 1002.395.

102 |

103 | Disclosure of information under this subsection shall be  
104 | pursuant to a written agreement between the executive director  
105 | and the agency. Such agencies, governmental or nongovernmental,  
106 | shall be bound by the same requirements of confidentiality as  
107 | the Department of Revenue. Breach of confidentiality is a  
108 | misdemeanor of the first degree, punishable as provided by s.  
109 | 775.082 or s. 775.083.

110 |       Section 2. Paragraph (f) of subsection (2), subsection  
111 | (3), subsection (5), subsection (6), paragraph (e) of subsection  
112 | (8), paragraphs (d) and (o) of subsection (9), and paragraph (a)  
113 | of subsection (12) of section 1002.395, Florida Statutes, are  
114 | amended, paragraphs (h) through (j) of subsection (2) are  
115 | redesignated as paragraphs (i) through (k), respectively, and a  
116 | new paragraph (h) is added to that subsection, paragraph (g) is  
117 | added to subsection (7), and subsection (16) is added to that  
118 | section, to read:

119 |       1002.395 Florida Tax Credit Scholarship Program.—

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

121 |       (f) "Eligible nonprofit scholarship-funding organization"  
122 | means a charitable organization that:

123 |       1. Is exempt from federal income tax pursuant to s.  
124 | 501(c)(3) of the Internal Revenue Code;

125 |       2. Is a Florida entity formed under chapter 607, chapter



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126 608, or chapter 617 and whose principal office is located in the  
127 state; and

128 3. Complies with subsections ~~the provisions of subsection~~  
129 (6) and (16).

130 (h) "Household income" has the same meaning as the term  
131 "income" is defined in the Income Eligibility Guidelines for  
132 free and reduced price meals under the National School Lunch  
133 Program in 7 C.F.R. part 210 as published in the Federal  
134 Register by the United States Department of Agriculture.

135 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

136 (a) The Florida Tax Credit Scholarship Program is  
137 established.

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

142 1. The student qualifies for free or reduced-price school  
143 lunches under the National School Lunch Act or is on the direct  
144 certification list; ~~and:~~

145 ~~a. Was counted as a full-time equivalent student during~~  
146 ~~the previous state fiscal year for purposes of state per-student~~  
147 ~~funding;~~

148 ~~b. Received a scholarship from an eligible nonprofit~~  
149 ~~scholarship-funding organization or from the State of Florida~~  
150 ~~during the previous school year; or~~



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- 151 ~~e. Is eligible to enter kindergarten through fifth grade.~~
- 152 2. The student is currently placed, or during the previous
- 153 state fiscal year was placed, in foster care or in out-of-home
- 154 care as defined in s. 39.01; ~~or-~~
- 155 3. The student continues in the scholarship program as
- 156 long as the student's household income level does not exceed 230
- 157 percent of the federal poverty level.
- 158 ~~4. The student, who is a first-time tax credit scholarship~~
- 159 ~~recipient, is a sibling of a student who is continuing in the~~
- 160 ~~scholarship program and who resides in the same household as the~~
- 161 ~~student if the sibling meets one or more of the criteria~~
- 162 ~~specified in subparagraphs 1. and 2. and as long as the~~
- 163 ~~student's and sibling's household income level does not exceed~~
- 164 ~~230 percent of the federal poverty level.~~
- 165 (c) For the 2016-2017 school year and thereafter,
- 166 contingent upon available funds, a student is eligible for a
- 167 Florida tax credit scholarship under this section if the student
- 168 meets one or more of the following criteria:
- 169 1. The student is on the direct certification list or the
- 170 student's household income level does not exceed 185 percent of
- 171 the federal poverty level;
- 172 2. The student is currently placed, or during the previous
- 173 state fiscal year was placed, in foster care or in out-of-home
- 174 care as defined in s. 39.01; or
- 175 3. The student's household income level is greater than



176 185 percent of the federal poverty level but does not exceed 260  
177 percent of the federal poverty level and the student:

178 a. Spent the previous school year in attendance at a  
179 public school in the state and was enrolled and reported by the  
180 school district for funding during October and February for  
181 purposes of the Florida Education Finance Program surveys;

182 b. Is eligible to enter kindergarten or grade 1; or

183 c. Received a scholarship from an eligible nonprofit  
184 scholarship-funding organization or the state during the  
185 previous school year.

186

187 A student who initially receives a scholarship based on  
188 eligibility under subparagraph (b)2. or subparagraph (c)2.  
189 remains eligible until the student graduates from high school or  
190 turns 21 years of age, whichever occurs first, regardless of the  
191 student's household income level. A sibling of a student who is  
192 participating in the scholarship program under this subsection  
193 is eligible for a scholarship if the student resides in the same  
194 household as the sibling.

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

196 (a)1. The tax credit cap amount is \$229 million in the  
197 2012-2013 state fiscal year.

198 2. In the 2013-2014 state fiscal year and each state  
199 fiscal year thereafter, the tax credit cap amount is the tax  
200 credit cap amount in the prior state fiscal year. However, in





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201 any state fiscal year when the annual tax credit amount for the  
202 prior state fiscal year is equal to or greater than 90 percent  
203 of the tax credit cap amount applicable to that state fiscal  
204 year, the tax credit cap amount shall increase by 25 percent.  
205 The department shall publish on its website information  
206 identifying the tax credit cap amount when it is increased  
207 pursuant to this subparagraph.

208 (b) A taxpayer may submit an application to the department  
209 for a tax credit or credits under one or more of s. 211.0251, s.  
210 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

211 1. The taxpayer shall specify in the application each tax  
212 for which the taxpayer requests a credit and the applicable  
213 taxable year for a credit under s. 220.1875 or s. 624.51055 or  
214 the applicable state fiscal year for a credit under s. 211.0251,  
215 s. 212.1831, or s. 561.1211. The department shall approve tax  
216 credits on a first-come, first-served basis and must obtain the  
217 division's approval before ~~prior to~~ approving a tax credit under  
218 s. 561.1211.

219 2. Within 10 days after approving an application, the  
220 department shall provide a copy of its approval letter to the  
221 eligible nonprofit scholarship-funding organization specified by  
222 the taxpayer in the application.

223 (c) If a tax credit approved under paragraph (b) is not  
224 fully used within the specified state fiscal year for credits  
225 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes



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226 | due for the specified taxable year for credits under s. 220.1875  
227 | or s. 624.51055 because of insufficient tax liability on the  
228 | part of the taxpayer, the unused amount may be carried forward  
229 | for a period not to exceed 5 years. However, any taxpayer that  
230 | seeks to carry forward an unused amount of tax credit must  
231 | submit an application to the department for approval of the  
232 | carryforward tax credit in the year that the taxpayer intends to  
233 | use the carryforward. The department must obtain the division's  
234 | approval prior to approving the carryforward of a tax credit  
235 | under s. 561.1211.

236 |       (d) A taxpayer may not convey, assign, or transfer an  
237 | approved tax credit or a carryforward tax credit to another  
238 | entity unless all of the assets of the taxpayer are conveyed,  
239 | assigned, or transferred in the same transaction. However, a tax  
240 | credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,  
241 | or s. 624.51055 may be conveyed, transferred, or assigned  
242 | between members of an affiliated group of corporations if the  
243 | type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875,  
244 | s. 561.1211, or s. 624.51055 remains the same. A taxpayer must  
245 | notify the department of its intent to convey, transfer, or  
246 | assign a tax credit to another member within an affiliated group  
247 | of corporations. The amount conveyed, transferred, or assigned  
248 | is available to another member of the affiliated group of  
249 | corporations upon approval by the department. The department  
250 | must obtain the division's approval before approving a



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251 conveyance, transfer, or assignment of a tax credit under s.  
252 561.1211.

253 (e) Within any state fiscal year, a taxpayer may rescind  
254 all or part of a tax credit approved under paragraph (b). The  
255 amount rescinded shall become available for that state fiscal  
256 year to another eligible taxpayer as approved by the department  
257 if the taxpayer receives notice from the department that the  
258 rescindment has been accepted by the department. The department  
259 must obtain the division's approval prior to accepting the  
260 rescindment of a tax credit under s. 561.1211. Any amount  
261 rescinded under this paragraph shall become available to an  
262 eligible taxpayer on a first-come, first-served basis based on  
263 tax credit applications received after the date the rescindment  
264 is accepted by the department.

265 (f) For purposes of calculating the underpayment of  
266 estimated corporate income taxes pursuant to s. 220.34 and tax  
267 installment payments for taxes on insurance premiums or  
268 assessments under s. 624.5092, the final amount due is the  
269 amount after credits earned under s. 220.1875 or s. 624.51055  
270 for contributions to eligible nonprofit scholarship-funding  
271 organizations are deducted.

272 1. For purposes of determining if a penalty or interest  
273 shall be imposed for underpayment of estimated corporate income  
274 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning  
275 a credit under s. 220.1875, reduce the following estimated



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276 payment in that taxable year by the amount of the credit. This  
277 subparagraph applies to contributions made on or after July 1,  
278 2014.

279 2. For purposes of determining if a penalty under s.  
280 624.5092 shall be imposed, an insurer may, after earning a  
281 credit under s. 624.51055, reduce the following installment  
282 payment of 27 percent of the amount of the net tax due as  
283 reported on the return for the preceding year under s.  
284 624.5092(2)(b) by the amount of the credit. This subparagraph  
285 applies to contributions made on or after July 1, 2014.

286 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING  
287 ORGANIZATIONS.—An eligible nonprofit scholarship-funding  
288 organization:

289 (a) Must comply with the antidiscrimination provisions of  
290 42 U.S.C. s. 2000d.

291 (b) Must comply with the following background check  
292 requirements:

293 1. All owners and operators as defined in subparagraph  
294 (2)(i)1. ~~(2)(h)1.~~ are, before ~~upon~~ employment or engagement to  
295 provide services, subject to level 2 background screening as  
296 provided under chapter 435. The fingerprints for the background  
297 screening must be electronically submitted to the Department of  
298 Law Enforcement and can be taken by an authorized law  
299 enforcement agency or by an employee of the eligible nonprofit  
300 scholarship-funding organization or a private company who is



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301 | trained to take fingerprints. However, the complete set of  
302 | fingerprints of an owner or operator may not be taken by the  
303 | owner or operator. The results of the state and national  
304 | criminal history check shall be provided to the Department of  
305 | Education for screening under chapter 435. The cost of the  
306 | background screening may be borne by the eligible nonprofit  
307 | scholarship-funding organization or the owner or operator.

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

325 |       3. ~~All~~ Fingerprints submitted to the Department of Law



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326 Enforcement as required by this paragraph must be retained by  
327 the Department of Law Enforcement in a manner approved by rule  
328 and entered in the statewide automated biometric identification  
329 system authorized by s. 943.05(2)(b). The fingerprints must  
330 thereafter be available for all purposes and uses authorized for  
331 arrest fingerprints entered in the statewide automated biometric  
332 identification system pursuant to s. 943.051.

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



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

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

360           7. In addition to the offenses listed in s. 435.04, a  
361 person required to undergo background screening pursuant to this  
362 part or authorizing statutes must not have an arrest awaiting  
363 final disposition for, must not have been found guilty of, or  
364 entered a plea of nolo contendere to, regardless of  
365 adjudication, and must not have been adjudicated delinquent, and  
366 the record must not have been sealed or expunged for, any of the  
367 following offenses or any similar offense of another  
368 jurisdiction:

369           a. Any authorizing statutes, if the offense was a felony.  
370           b. This chapter, if the offense was a felony.  
371           c. Section 409.920, relating to Medicaid provider fraud.  
372           d. Section 409.9201, relating to Medicaid fraud.  
373           e. Section 741.28, relating to domestic violence.  
374           f. Section 817.034, relating to fraudulent acts through  
375 mail, wire, radio, electromagnetic, photoelectronic, or



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376 photooptical systems.

377 g. Section 817.234, relating to false and fraudulent

378 insurance claims.

379 h. Section 817.505, relating to patient brokering.

380 i. Section 817.568, relating to criminal use of personal

381 identification information.

382 j. Section 817.60, relating to obtaining a credit card

383 through fraudulent means.

384 k. Section 817.61, relating to fraudulent use of credit

385 cards, if the offense was a felony.

386 l. Section 831.01, relating to forgery.

387 m. Section 831.02, relating to uttering forged

388 instruments.

389 n. Section 831.07, relating to forging bank bills, checks,

390 drafts, or promissory notes.

391 o. Section 831.09, relating to uttering forged bank bills,

392 checks, drafts, or promissory notes.

393 p. Section 831.30, relating to fraud in obtaining

394 medicinal drugs.

395 q. Section 831.31, relating to the sale, manufacture,

396 delivery, or possession with the intent to sell, manufacture, or

397 deliver any counterfeit controlled substance, if the offense was

398 a felony.

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

400 operates an eligible private school that is participating in the





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401 scholarship program.

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

404 1. Tuition and fees for an eligible private school; or

405 2. Transportation to a Florida public school that is  
406 located outside the district in which the student resides or to  
407 a lab school as defined in s. 1002.32.

408 (e) Must give first priority to eligible students who  
409 received a scholarship from an eligible nonprofit scholarship-  
410 funding organization or from the State of Florida during the  
411 previous school year. Beginning in the 2016-2017 school year, an  
412 eligible nonprofit scholarship-funding organization shall give  
413 priority to new applicants whose household income levels do not  
414 exceed 185 percent of the federal poverty level or who are in  
415 foster care or out-of-home care.

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

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

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

424 (i)~~(h)~~ Must allow an eligible student to attend any  
425 eligible private school and must allow a parent to transfer a



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426 scholarship during a school year to any other eligible private  
427 school of the parent's choice.

428 (j)~~(i)~~1. May use up to 3 percent of eligible contributions  
429 received during the state fiscal year in which such  
430 contributions are collected for administrative expenses if the  
431 organization has operated under this section for at least 3  
432 state fiscal years and did not have any negative financial  
433 findings in its most recent audit under paragraph (m) ~~(l)~~. Such  
434 administrative expenses must be reasonable and necessary for the  
435 organization's management and distribution of eligible  
436 contributions under this section. Administrative expenses may  
437 also include professional development to support participating  
438 schools. Up to ~~No more than~~ one-third of the funds authorized  
439 for administrative expenses under this subparagraph may be used  
440 for expenses related to the recruitment of contributions from  
441 taxpayers.

442 2. Must expend for annual or partial-year scholarships an  
443 amount equal to or greater than 75 percent of the net eligible  
444 contributions remaining after administrative expenses during the  
445 state fiscal year in which such contributions are collected. No  
446 more than 25 percent of such net eligible contributions may be  
447 carried forward to the following state fiscal year. Any amounts  
448 carried forward shall be expended for annual or partial-year  
449 scholarships in the following state fiscal year. Net eligible  
450 contributions remaining on June 30 of each year that are in



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451 excess of the 25 percent that may be carried forward shall be  
452 returned to the State Treasury for deposit in the General  
453 Revenue Fund.

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

458 (k)~~(j)~~ Must maintain separate accounts for scholarship  
459 funds and operating funds.

460 (l)~~(k)~~ With the prior approval of the Department of  
461 Education, may transfer funds to another eligible nonprofit  
462 scholarship-funding organization if additional funds are  
463 required to meet scholarship demand at the receiving nonprofit  
464 scholarship-funding organization. A transfer is ~~shall be~~ limited  
465 to the greater of \$500,000 or 20 percent of the total  
466 contributions received by the nonprofit scholarship-funding  
467 organization making the transfer. All transferred funds must be  
468 deposited by the receiving nonprofit scholarship-funding  
469 organization into its scholarship accounts. All transferred  
470 amounts received by any nonprofit scholarship-funding  
471 organization must be separately disclosed in the annual  
472 financial and compliance audit required in this section.

473 (m)~~(l)~~ Must provide to the Auditor General and the  
474 Department of Education an annual financial and compliance audit  
475 of its accounts and records conducted by an independent



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476 certified public accountant and in accordance with rules adopted  
477 by the Auditor General. The audit must be conducted in  
478 compliance with generally accepted auditing standards and must  
479 include a report on financial statements presented in accordance  
480 with generally accepted accounting principles set forth by the  
481 American Institute of Certified Public Accountants for not-for-  
482 profit organizations and a determination of compliance with the  
483 statutory eligibility and expenditure requirements set forth in  
484 this section. Audits must be provided to the Auditor General and  
485 the Department of Education within 180 days after completion of  
486 the eligible nonprofit scholarship-funding organization's fiscal  
487 year.

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

493 (o) ~~(n)~~ 1.a. Must participate in the joint development of  
494 agreed-upon procedures to be performed by an independent  
495 certified public accountant as required under paragraph (8) (e)  
496 if the scholarship-funding organization provided more than  
497 \$250,000 in scholarship funds to an eligible private school  
498 under this section during the 2009-2010 state fiscal year. The  
499 agreed-upon procedures must uniformly apply to all private  
500 schools and must determine, at a minimum, whether the private



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501 school has been verified as eligible by the Department of  
502 Education under paragraph (9)(c); has an adequate accounting  
503 system, system of financial controls, and process for deposit  
504 and classification of scholarship funds; and has properly  
505 expended scholarship funds for education-related expenses.  
506 During the development of the procedures, the participating  
507 scholarship-funding organizations shall specify guidelines  
508 governing the materiality of exceptions that may be found during  
509 the accountant's performance of the procedures. The procedures  
510 and guidelines shall be provided to private schools and the  
511 Commissioner of Education by March 15, 2011.

512 b. Must participate in a joint review of the agreed-upon  
513 procedures and guidelines developed under sub-subparagraph a.,  
514 by February 2013 and biennially thereafter, if the scholarship-  
515 funding organization provided more than \$250,000 in scholarship  
516 funds to an eligible private school under this section during  
517 the state fiscal year preceding the biennial review. If the  
518 procedures and guidelines are revised, the revisions must be  
519 provided to private schools and the Commissioner of Education by  
520 March 15, 2013, and biennially thereafter.

521 c. Must monitor the compliance of a private school with  
522 paragraph (8)(e) if the scholarship-funding organization  
523 provided the majority of the scholarship funding to the school.  
524 For each private school subject to paragraph (8)(e), the  
525 appropriate scholarship-funding organization shall notify the



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526 Commissioner of Education by October 30, 2011, and annually  
527 thereafter of:

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

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

532 2. Must seek input from the accrediting associations that  
533 are members of the Florida Association of Academic Nonpublic  
534 Schools when jointly developing the agreed-upon procedures and  
535 guidelines under sub-subparagraph 1.a. and conducting a review  
536 of those procedures and guidelines under sub-subparagraph 1.b.

537 (p) Must maintain the surety bond or letter of credit  
538 required by subsection (16). The amount of the surety bond or  
539 letter of credit may be adjusted quarterly to equal the actual  
540 amount of undisbursed funds based upon submission by the  
541 organization of a statement from a certified public accountant  
542 verifying the amount of undisbursed funds. The requirements of  
543 this paragraph are waived if the cost of acquiring a surety bond  
544 or letter of credit exceeds the average 10-year cost of  
545 acquiring a surety bond or letter of credit by 200 percent.

546  
547 ~~Any and all~~ Information and documentation provided to the  
548 Department of Education and the Auditor General relating to the  
549 identity of a taxpayer that provides an eligible contribution  
550 under this section shall remain confidential at all times in



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551 | accordance with s. 213.053.

552 |       (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
553 | PARTICIPATION.—

554 |       (g) The parent must authorize the nonprofit scholarship-  
555 | funding organization to access information needed for income  
556 | eligibility determination and verification held by other state  
557 | or federal agencies, including the Department of Revenue, the  
558 | Department of Children and Families, the Department of  
559 | Education, the Department of Economic Opportunity, and the  
560 | Agency for Health Care Administration.

561 |       (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An  
562 | eligible private school may be sectarian or nonsectarian and  
563 | must:

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



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

581 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of  
582 Education shall:

583 (d) Annually verify the eligibility of expenditures as  
584 provided in paragraph (6) (d) using the audit required by  
585 paragraph (6) (m) ~~(6) (l)~~.

586 (o) Provide a process to match the direct certification  
587 list with the scholarship application data submitted by any  
588 nonprofit scholarship-funding organization eligible to receive  
589 the 3-percent administrative allowance under paragraph (6) (j)  
590 ~~(6) (i)~~.

591 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

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

598 1.a. For a scholarship awarded to a student enrolled in an  
599 eligible private school:

600 ~~(I) For the 2009-2010 state fiscal year, the limit shall~~





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601 ~~be \$3,950.~~

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

605 ~~(III) For the 2011-2012 state fiscal year and thereafter,~~  
606 the limit shall be determined by multiplying the unweighted FTE  
607 funding amount in that state fiscal year by the percentage used  
608 to determine the limit in the prior state fiscal year. However,  
609 in each state fiscal year that the tax credit cap amount  
610 increases pursuant to paragraph (5) (a) ~~subparagraph (5) (a) 2.~~,  
611 the prior year percentage shall be increased by 4 percentage  
612 points and the increased percentage shall be used to determine  
613 the limit for that state fiscal year. If the percentage so  
614 calculated reaches 80 percent in a state fiscal year, no further  
615 increase in the percentage is allowed and the limit shall be 80  
616 percent of the unweighted FTE funding amount for that state  
617 fiscal year and thereafter. Beginning in the 2016-2017 state  
618 fiscal year, the amount of a scholarship awarded to a student  
619 enrolled in an eligible private school shall be equal to 82  
620 percent of the unweighted FTE funding amount for that state  
621 fiscal year and thereafter.

622 b. For a scholarship awarded to a student enrolled in a  
623 Florida public school that is located outside the district in  
624 which the student resides or in a lab school as defined in s.  
625 1002.32, the limit shall be \$500.



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626           2. For the 2014-2015 and 2015-2016 state fiscal years, the  
627 annual limit for a scholarship under sub-subparagraph 1.a. shall  
628 be reduced by:

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

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

635           3. For the 2016-2017 state fiscal year and thereafter, the  
636 annual limit for a scholarship under sub-subparagraph 1.a. shall  
637 be reduced by:

638           a. Twelve percent if the student's household income level  
639 is greater than or equal to 200 percent, but less than 215  
640 percent, of the federal poverty level.

641           b. Twenty-six percent if the student's household income  
642 level is greater than or equal to 215 percent, but less than 230  
643 percent, of the federal poverty level.

644           c. Forty percent if the student's household income level  
645 is greater than or equal to 230 percent, but less than 245  
646 percent, of the federal poverty level.

647           d. Fifty percent if the student's household income level  
648 is greater than or equal to 245 percent, but less than or equal  
649 to 260 percent, of the federal poverty level.

650           (16) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;



651 APPLICATION.—In order to participate in the scholarship program  
652 created by this section, a nonprofit scholarship-funding  
653 organization must submit an application for initial approval or  
654 renewal to the Office of Independent Education and Parental  
655 Choice no later than September 1 of each year before the school  
656 year for which the organization intends to offer scholarships.

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

658 1. A copy of the organization's incorporation documents  
659 and registration with the Division of Corporations of the  
660 Department of State.

661 2. A copy of the organization's Internal Revenue Service  
662 determination letter as a s. 501(c)(3) not-for-profit  
663 organization.

664 3. A description of the organization's financial plan that  
665 demonstrates sufficient funds to operate throughout the school  
666 year.

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

670 5. The organization's organizational chart.

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

673 7. A description of the application process, including  
674 deadlines and any associated fees.

675 8. A description of the deadlines for attendance



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676 verification and scholarship payments.

677 9. A copy of the organization's policies on conflict of  
678 interest and whistleblowers.

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

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

684 1. A surety bond or letter of credit equal to the amount  
685 of undisbursed donations held by the organization based on the  
686 annual report submitted pursuant to paragraph (6)(m). The amount  
687 of the surety bond or letter of credit must be at least  
688 \$100,000, but not more than \$25 million.

689 2. The organization's completed Internal Revenue Service  
690 Form 990 submitted no later than November 30 of the year before  
691 the school year that the organization intends to offer the  
692 scholarships, notwithstanding the September 1 application  
693 deadline.

694 3. A copy of the statutorily required audit to the  
695 Department of Education and Auditor General.

696 4. An annual report that includes:

697 a. The number of students who completed applications, by  
698 county and by grade.

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



701 c. The number of students who received funding for  
702 scholarships within each funding category, by county and by  
703 grade.

704 d. The amount of funds received, the amount of funds  
705 distributed in scholarships, and an accounting of remaining  
706 funds and the obligation of those funds.

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

709 (c) In consultation with the Department of Revenue and the  
710 Chief Financial Officer, the Office of Independent Education and  
711 Parental Choice shall review the application. The Department of  
712 Education shall notify the organization in writing of any  
713 deficiencies within 30 days after receipt of the application and  
714 allow the organization 30 days to correct any deficiencies.

715 (d) Within 30 days after receipt of the finalized  
716 application by the Office of Independent Education and Parental  
717 Choice, the Commissioner of Education shall recommend approval  
718 or disapproval of the application to the State Board of  
719 Education. The State Board of Education shall consider the  
720 application and recommendation at the next scheduled meeting,  
721 adhering to appropriate meeting notice requirements. If the  
722 State Board of Education disapproves the organization's  
723 application, it shall provide the organization with a written  
724 explanation of that determination. The State Board of  
725 Education's action is not subject to chapter 120.



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726        (e) If the State Board of Education disapproves the  
727 renewal of a nonprofit scholarship-funding organization, the  
728 organization must notify the affected eligible students and  
729 parents of the decision within 15 days after disapproval. An  
730 eligible student affected by the disapproval of an  
731 organization's participation remains eligible under this section  
732 until the end of the school year in which the organization was  
733 disapproved. The student must apply and be accepted by another  
734 eligible nonprofit scholarship-funding organization for the  
735 upcoming school year. The student shall be given priority in  
736 accordance with paragraph (6) (f).

737        (f) All remaining funds held by a nonprofit scholarship-  
738 funding organization that is disapproved for participation shall  
739 revert to the Department of Revenue for redistribution to other  
740 eligible nonprofit scholarship-funding organizations.

741        (g) A nonprofit scholarship-funding organization is  
742 considered a renewing organization if it maintains continuous  
743 approval and participation in the program. An organization that  
744 chooses not to participate for 1 year or more or is disapproved  
745 to participate for 1 year or more must submit an application for  
746 initial approval in order to participate in the program again.

747        (h) The State Board of Education shall adopt rules  
748 providing guidelines for receiving, reviewing, and approving  
749 applications for new and renewing nonprofit scholarship-funding  
750 organizations. The rules shall include a process for compiling



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751 input and recommendations from the Chief Financial Officer, the  
752 Department of Revenue, and the Department of Education. The  
753 rules shall also require that the nonprofit scholarship-funding  
754 organization make a brief presentation to assist the State Board  
755 of Education in its decision.

756 Section 3. A nonprofit scholarship-funding organization  
757 whose application for participation in the program established  
758 by s. 1002.395, Florida Statutes, was approved before July 1,  
759 2014, shall, by August 1, 2014, provide a copy of a surety bond  
760 or letter of credit meeting the requirements of s. 1002.395(16),  
761 Florida Statutes, to the Office of Independent Education and  
762 Parental Choice.

763 Section 4. Section 1002.411, Florida Statutes, is created  
764 to read:

765 1002.411 Florida Personal Learning Scholarship Account  
766 Program.—

767 (1) FLORIDA PERSONAL LEARNING SCHOLARSHIP ACCOUNT  
768 PROGRAM.—The Florida Personal Learning Scholarship Account  
769 Program is established to enable parents of students with  
770 disabilities to customize their child's education using a wide  
771 range of instructional services.

772 (2) DEFINITIONS.—

773 (a) "Approved provider" means a provider of specialized  
774 instructional services approved by the department, individuals  
775 providing services through the Agency for Persons with



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776 Disabilities, and providers approved pursuant to s. 1002.66.

777 (b) "Certified teacher" means a teacher who holds a valid  
778 Florida professional certificate issued pursuant to s. 1012.56  
779 to teach academic subjects at the elementary or secondary level.

780 (c) "Curriculum" means a complete course of study for a  
781 particular content area or grade level, including any required  
782 supplemental materials.

783 (d) "Eligible student" or "participating student" means a  
784 student with a disability who is eligible for, or is  
785 participating in, the Florida Personal Learning Scholarship  
786 Account Program, as applicable.

787 (e) "Student with a disability" means a student in  
788 kindergarten through grade 5 who has autism, cerebral palsy,  
789 Down syndrome, an intellectual disability, Prader-Willi  
790 syndrome, or spina bifida, as defined in s. 393.063. For a  
791 student in kindergarten, the term also means a high-risk child  
792 as defined in s. 393.063(20) (a).

793 (3) FLORIDA PERSONAL LEARNING SCHOLARSHIP ACCOUNT  
794 ELIGIBILITY.—The parent of a student who resides in this state  
795 may request and receive a Florida Personal Learning Scholarship  
796 Account if:

797 (a) The student is eligible to enter kindergarten or grade  
798 1 through grade 5 or received a Florida Personal Learning  
799 Scholarship Account established pursuant to this section in the  
800 previous school year;





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801       (b) The student has been identified as a student with a  
802 disability by the school district in which he or she resides and  
803 the district has completed an individual educational plan  
804 written in accordance with rules of the State Board of  
805 Education; and

806       (c) The student is assigned to matrix Support Level IV or  
807 Support Level V pursuant to s. 1011.62(1).

808  
809 For a student who is a first-time applicant, an administrative  
810 or a judicial proceeding may not be pending regarding the  
811 contents of the student's individual educational plan. For a  
812 student who is applying to renew a current Florida Personal  
813 Learning Scholarship Account, the existence of a pending  
814 administrative or judicial proceeding about a subsequent  
815 individual educational plan does not affect continued  
816 eligibility for an account.

817       (4) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
818 PARTICIPATION.—

819       (a) To receive a Florida Personal Learning Scholarship  
820 Account, the parent of an eligible student must:

821       1. No later than 60 days before one of the payment  
822 transfer dates specified in paragraph (8)(d), submit an  
823 application to an eligible nonprofit scholarship-funding  
824 organization in order to receive that payment and, if the  
825 student does not already have an active individual educational



826 plan, request an annual educational evaluation from the school  
827 district in which the student resides; and

828 2. Obtain an individual educational plan in accordance  
829 with subsection (7) no later than 30 days before one of the  
830 payment transfer dates specified in paragraph (8) (d) in order to  
831 receive that payment.

832 (b) To maintain eligibility in the Florida Personal  
833 Learning Scholarship Account Program, the parent of an eligible  
834 student must:

835 1. Register the student's participation in the program  
836 with the school district in which the student resides and  
837 release the school district from all obligations to educate the  
838 student.

839 2. Participate in the initial development of the  
840 individual educational plan and the annual review of the plan  
841 under subsection (7).

842 3. Submit eligible expenses to the nonprofit scholarship-  
843 funding organization designated by the parent for reimbursement  
844 of qualifying expenditures. Reimbursement requests must be  
845 supported by documentation of services rendered, such as  
846 receipts or invoices, and accompanied by an affidavit signed by  
847 the parent certifying his or her compliance with the  
848 requirements of this section. Eligible expenses include:

849 a. Specialized instructional services by an approved  
850 provider.



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- 851        b. Tuition and fees for instructional services from an  
852 eligible private school under s. 1002.39(8) or s. 1002.395(8).
- 853        c. Private tutoring pursuant to s. 1002.43.
- 854        d. Tuition and fees for enrollment in a virtual education  
855 program provided by an approved virtual education provider  
856 pursuant to s. 1002.37 or s. 1002.45 or in an approved online  
857 course offered pursuant to s. 1003.499 or s. 1004.0961.
- 858        e. Curriculum.
- 859        f. Costs incurred to comply with the annual educational  
860 evaluation required in this paragraph.
- 861        g. The fee authorized by paragraph (5)(a).
- 862        h. Services such as applied behavior analysis as defined  
863 in s. 627.6686, speech-language pathology as defined in s.  
864 468.1125, occupational therapy as defined in s. 468.203, and  
865 physical therapy as defined in s. 486.021.
- 866        i. An advanced payment contract purchased through the  
867 Stanley G. Tate Florida Prepaid College Program for the benefit  
868 of the eligible student.
- 869        4. Maintain a portfolio of records and materials that  
870 consists of:
- 871            a. A log of educational instruction and services that is  
872 made contemporaneously with delivery of the instruction and  
873 services and that designates by title any reading materials  
874 used.
- 875            b. Samples of writings, worksheets, workbooks, or creative



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876 materials used or developed by the student.

877  
878 The portfolio must be preserved by the parent for 2 years and  
879 made available for inspection by the district school  
880 superintendent, or his or her designee, upon 15 days' written  
881 notice. This subparagraph does not require the district school  
882 superintendent to inspect the portfolio.

883 5. Provide for an annual educational evaluation which  
884 documents the student's demonstration of educational progress at  
885 a level commensurate with his or her ability, which may include:

886 a. Evaluation of the student's work portfolio by a  
887 certified teacher selected by the parent;

888 b. Any nationally normed student achievement test  
889 administered by a certified teacher;

890 c. A statewide, standardized assessment administered by a  
891 certified teacher, at a location and under testing conditions  
892 approved by the school district;

893 d. Evaluation by an individual holding a valid, active  
894 license pursuant to the provisions of s. 490.003(7) or (8); or

895 e. Any other valid measurement tool mutually agreed upon  
896 by the school superintendent of the district in which the  
897 student resides and the student's parent.

898 (c) The district school superintendent must review and  
899 accept the results of the annual educational evaluation of a  
900 participating student. If the student does not demonstrate



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901 educational progress at a level commensurate with his or her  
902 ability, the district school superintendent must notify the  
903 parent, in writing, that such progress has not been achieved. If  
904 the student remains eligible for a Florida Personal Learning  
905 Scholarship Account, the parent has 1 year after the date of  
906 receipt of the written notification to provide remedial  
907 instruction to the student. At the end of the 1-year  
908 probationary period, the student must be reevaluated pursuant to  
909 subparagraph (b)5. Continued participation in the Florida  
910 Personal Learning Scholarship Account Program is contingent upon  
911 the student's demonstrating educational progress commensurate  
912 with his or her ability at the end of the probationary period.

913 (d) The parent is responsible for procuring the services  
914 necessary to educate the student. Once the student receives a  
915 Florida Personal Learning Scholarship Account, the district  
916 school board is not obligated to provide the student with a free  
917 appropriate public education. For purposes of s. 1003.57 and the  
918 Individuals with Disabilities Education Act, a participating  
919 student has only those rights that apply to all other  
920 unilaterally parentally placed students, except that, when  
921 requested by the parent, school district personnel must develop  
922 an individual educational plan in accordance with subsection  
923 (7).

924 (e) The parent is responsible for the payment of all  
925 eligible expenses in excess of the amount in the Florida



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926 Personal Learning Scholarship Account in accordance with the  
927 terms agreed to between the parent and the providers and may not  
928 receive any refund or rebate of any expenditures made in  
929 accordance with subparagraph (b)3.

930 (f) A student is eligible for only one Florida Personal  
931 Learning Scholarship Account and may not receive a scholarship  
932 under part III of this chapter.

933 (5) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING  
934 ORGANIZATIONS.—A nonprofit scholarship-funding organization  
935 participating in the Florida Tax Credit Scholarship Program  
936 under s. 1002.395 may establish Florida Personal Learning  
937 Scholarship Accounts for eligible students. An eligible  
938 nonprofit scholarship-funding organization must:

939 (a) Receive applications and determine student eligibility  
940 in accordance with the requirements of this section. Once an  
941 application is approved, the nonprofit scholarship-funding  
942 organization must provide the department with information on the  
943 student to enable the school district to report the student for  
944 funding in accordance with subsection (8). A nonprofit  
945 scholarship-funding organization may charge the parent of an  
946 eligible student up to a \$25 fee to establish the Florida  
947 Personal Learning Scholarship Account but may not receive any  
948 other fees.

949 (b) Establish and maintain separate accounts for each  
950 eligible student.



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951 (c) Verify qualifying expenditures before receipt of the  
952 quarterly distribution by the department.

953 (d) Return any unused funds to the department when a  
954 student is no longer eligible for a Florida Personal Learning  
955 Scholarship Account.

956 (e) Provide to the Auditor General and the department an  
957 annual financial and compliance audit of its accounts and  
958 records conducted by an independent certified public accountant  
959 in accordance with rules adopted by the Auditor General. The  
960 audit must be conducted in compliance with generally accepted  
961 auditing standards and must include a report on financial  
962 statements presented in accordance with generally accepted  
963 accounting principles set forth by the American Institute of  
964 Certified Public Accountants for not-for-profit organizations  
965 and a determination of compliance with the requirements provided  
966 in this section. Audits must be provided to the Auditor General  
967 and the Department of Education within 180 days after completion  
968 of the nonprofit scholarship-funding organization's fiscal year.  
969 If a nonprofit scholarship-funding organization does not submit  
970 an annual audit, the Auditor General shall conduct the audit  
971 required by this paragraph.

972 (f) Prepare and submit quarterly reports to the department  
973 pursuant to paragraph (6) (f). In addition, a nonprofit  
974 scholarship-funding organization must submit in a timely manner  
975 any information requested by the department relating to the



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976 Florida Personal Learning Scholarship Account Program.

977 (6) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
978 must:

979 (a) Maintain a list of approved providers.

980 (b) Require each eligible nonprofit scholarship-funding  
981 organization to verify eligible expenditures as provided in  
982 subparagraph (4) (b) 3. before reimbursement.

983 (c) Investigate any written complaint of a violation of  
984 this section in accordance with the process established by s.  
985 1002.395(9) (f).

986 (d) Notify an eligible nonprofit scholarship-funding  
987 organization of any of the organization's identified students  
988 who are receiving educational scholarships pursuant to part III  
989 of this chapter.

990 (e) Notify an eligible nonprofit scholarship-funding  
991 organization of any of the organization's identified students  
992 who have established a Florida Personal Learning Scholarship  
993 Account with another eligible nonprofit scholarship-funding  
994 organization or who have been reported for funding by a school  
995 district or the Florida Virtual School.

996 (f) Require quarterly reports by an eligible nonprofit  
997 scholarship-funding organization regarding the number of  
998 students participating in the program, the providers of services  
999 to students, and other information deemed necessary by the  
1000 department.





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1001        (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—  
1002        (a) Upon the request of a parent submitted at least 60  
1003 days before a payment transfer date specified in paragraph  
1004 (8) (d), the school district in which the student resides shall  
1005 conduct an initial evaluation of a student in accordance with s.  
1006 1003.57. If a determination is made that the student has a  
1007 disability and needs special education and related services, an  
1008 individual educational plan must be developed.

1009        (b) Evaluations and individual educational plans must be  
1010 completed within the timeframes set forth in rules of the State  
1011 Board of Education. If a student has been identified as a  
1012 student with a disability under the Individuals with  
1013 Disabilities Education Act pursuant to a current evaluation team  
1014 report but the student does not have an individual educational  
1015 plan because the student is not currently enrolled in a public  
1016 school, the school district shall prepare an individual  
1017 educational plan for the student.

1018        (c) Upon completion of a student's individual educational  
1019 plan, the school district shall provide the parent with an  
1020 estimate of the approximate amount of funds that the student may  
1021 receive in a Florida Personal Learning Scholarship Account.

1022        (d) The school district in which an eligible student  
1023 resides must:

1024            1. Review the annual educational evaluation in accordance  
1025 with paragraph (4) (c).



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1026        2. Annually review the individual educational plan of each  
1027 student with a Florida Personal Learning Scholarship Account in  
1028 consultation with the personnel of providers of the services  
1029 selected by the parent for the student under subparagraph  
1030 (4) (b) 3.

1031        (e) The school district developing the individual  
1032 educational plan is not obligated to provide a participating  
1033 student with a free appropriate public education. However, if,  
1034 at any time, a parent of a participating student decides to  
1035 enroll the student in the school district, the school district  
1036 must provide the student with a free appropriate public  
1037 education.

1038        (8) FLORIDA PERSONAL LEARNING SCHOLARSHIP ACCOUNT FUNDING  
1039 AND PAYMENT.—

1040        (a) The maximum amount granted for an eligible student  
1041 with disabilities shall be calculated in accordance with s.  
1042 1002.39(10) (a) .

1043        (b) The school district shall report to the department for  
1044 funding all students who are receiving a Florida Personal  
1045 Learning Scholarship Account. These students must be reported  
1046 separately from other students reported for purposes of the  
1047 Florida Education Finance Program.

1048        (c) Following notification on July 1, September 1,  
1049 December 1, or February 1 of the number of Florida Personal  
1050 Learning Scholarship Account Program participants, the



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1051 department shall transfer, from general revenue funds only, the  
1052 amount calculated under paragraph (a) from the school district's  
1053 total funding entitlement under the Florida Education Finance  
1054 Program and from authorized categorical accounts to a separate  
1055 account for the Florida Personal Learning Scholarship Account  
1056 Program for quarterly disbursement to the nonprofit scholarship-  
1057 funding organization for participating students.

1058 (d) After the department verifies the establishment of a  
1059 Florida Personal Learning Scholarship Account for a  
1060 participating student by the nonprofit scholarship-funding  
1061 organization, the department shall make payments to the  
1062 nonprofit scholarship-funding organization selected by the  
1063 parent in four equal amounts no later than September 1, November  
1064 1, February 1, and April 1 of each academic year in which the  
1065 account is in force.

1066 (e) Any funds remaining in a Florida Personal Learning  
1067 Scholarship Account for an eligible student are carried forward  
1068 to the next fiscal year until termination of the account. A  
1069 Florida Personal Learning Scholarship Account shall be  
1070 terminated if the student enrolls in and is reported for funding  
1071 in any public educational program under s. 1000.04(1), (3), or  
1072 (4); is determined ineligible for a Florida Personal Learning  
1073 Scholarship Account under this section; graduates from high  
1074 school; or reaches 22 years of age, whichever occurs first. Once  
1075 an account is terminated, all remaining funds revert to the



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1076 state.

1077 (9) LIABILITY.—No liability shall arise on the part of the  
1078 state based on the award or use of a Florida Personal Learning  
1079 Scholarship Account.

1080 (10) RULES.—The State Board of Education shall adopt rules  
1081 to implement this section, including rules necessary to  
1082 coordinate the respective responsibilities of the department,  
1083 school districts, and nonprofit scholarship-funding  
1084 organizations regarding the funding and administration of  
1085 Florida Personal Learning Scholarship Accounts; criteria,  
1086 timelines, and a reporting format for quarterly reports by  
1087 nonprofit scholarship-funding organizations; and a standard  
1088 application form to be used by parents and nonprofit  
1089 scholarship-funding organizations.

1090 Section 5. Subsection (13) of section 1003.01, Florida  
1091 Statutes, is amended to read:

1092 1003.01 Definitions.—As used in this chapter, the term:

1093 (13) "Regular school attendance" means the actual  
1094 attendance of a student during the school day as defined by law  
1095 and rules of the State Board of Education. Regular attendance  
1096 within the intent of s. 1003.21 may be achieved by ~~attendance~~  
1097 ~~in~~:

1098 (a) Attendance in a public school supported by public  
1099 funds;

1100 (b) Attendance in a parochial, religious, or



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1101 denominational school;

1102 (c) Attendance in a private school supported in whole or  
1103 in part by tuition charges or by endowments or gifts;

1104 (d) Participation in a home education program under s.  
1105 1002.41; ~~that meets the requirements of chapter 1002; or~~

1106 (e) Attendance in a private tutoring program under s.  
1107 1002.43; or

1108 (f) Participation in the Florida Personal Learning  
1109 Scholarship Account Program under s. 1002.411 ~~that meets the~~  
1110 requirements of chapter 1002.

1111 Section 6. Paragraph (y) is added to subsection (3) of  
1112 section 11.45, Florida Statutes, to read:

1113 11.45 Definitions; duties; authorities; reports; rules.—

1114 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The  
1115 Auditor General may, pursuant to his or her own authority, or at  
1116 the direction of the Legislative Auditing Committee, conduct  
1117 audits or other engagements as determined appropriate by the  
1118 Auditor General of:

1119 (y) The accounts and records of a nonprofit scholarship-  
1120 funding organization participating in the Florida Personal  
1121 Learning Scholarship Account Program established by s. 1002.411.

1122 Section 7. Section 1003.438, Florida Statutes, is  
1123 repealed.

1124 Section 8. Paragraph (c) of subsection (1) of section  
1125 120.81, Florida Statutes, is amended to read:



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1126 |           120.81 Exceptions and special requirements; general  
 1127 | areas.—  
 1128 |           (1) EDUCATIONAL UNITS.—  
 1129 |           (c) Notwithstanding s. 120.52(16), any tests, test scoring  
 1130 | criteria, or testing procedures relating to student assessment  
 1131 | which are developed or administered by the Department of  
 1132 | Education pursuant to s. 1003.4282 ~~1003.428~~, ~~s. 1003.429~~, ~~s.~~  
 1133 | ~~1003.438~~, s. 1008.22, or s. 1008.25, or any other statewide  
 1134 | educational tests required by law, are not rules.  
 1135 |           Section 9. This act shall take effect July 1, 2014.