

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Fresen offered the following:

2
3 **Amendment to Amendment (796932) (with title amendment)**

4 Remove lines 1650-2716 and insert:

5 Section 17. Paragraph (c) is added to subsection (1),
6 paragraph (f) of subsection (2), subsection (3), subsection (5),
7 subsection (6), paragraphs (c) and (e) of subsection (8),
8 paragraphs (d), (j), and (o) of subsection (9), and paragraph
9 (a) of subsection (12) of section 1002.395, Florida Statutes,
10 are amended, present paragraphs (h) through (j) of subsection
11 (2) are redesignated as paragraphs (i) through (k),
12 respectively, and a new paragraph (h) is added to that
13 subsection, paragraph (g) is added to subsection (7), and
14 subsection (16) is added to that section, to read:

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15 1002.395 Florida Tax Credit Scholarship Program.—

16 (1) FINDINGS AND PURPOSE.—

17 (c) The purpose of this section is not to prescribe the
18 standards or curriculum for private schools. A private school
19 retains the authority to determine its own standards and
20 curriculum.

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

22 (f) "Eligible nonprofit scholarship-funding organization"
23 means a state university; or an independent college or
24 university that is eligible to participate in the William L.
25 Boyd, IV, Florida Resident Access Grant Program, located and
26 chartered in this state, is not for profit, and is accredited by
27 the Commission on Colleges of the Southern Association of
28 Colleges and Schools; or is a charitable organization that:

29 1. Is exempt from federal income tax pursuant to s.
30 501(c)(3) of the Internal Revenue Code;

31 2. Is a Florida entity formed under chapter 607, chapter
32 608, or chapter 617 and whose principal office is located in the
33 state; and

34 3. Complies with subsections ~~the provisions of subsection~~
35 (6) and (16).

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

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41 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

42 (a) The Florida Tax Credit Scholarship Program is
43 established.

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

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

51 ~~a. Was counted as a full-time equivalent student during~~
52 ~~the previous state fiscal year for purposes of state per-student~~
53 ~~funding;~~

54 ~~b. Received a scholarship from an eligible nonprofit~~
55 ~~scholarship funding organization or from the State of Florida~~
56 ~~during the previous school year; or~~

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

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

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

64 ~~4. The student, who is a first-time tax credit scholarship~~
65 ~~recipient, is a sibling of a student who is continuing in the~~
66 ~~scholarship program and who resides in the same household as the~~

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67 ~~student if the sibling meets one or more of the criteria~~
68 ~~specified in subparagraphs 1. and 2. and as long as the~~
69 ~~student's and sibling's household income level does not exceed~~
70 ~~230 percent of the federal poverty level.~~

71 (c) For the 2016-2017 school year and thereafter,
72 contingent upon available funds, a student is eligible for a
73 Florida tax credit scholarship under this section if the student
74 meets one or more of the following criteria:

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

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

81 3. The student's household income level is greater than
82 185 percent of the federal poverty level but does not exceed 260
83 percent of the federal poverty level.

84
85 A student who initially receives a scholarship based on
86 eligibility under subparagraph (b)2. or subparagraph (c)2.
87 remains eligible until the student graduates from high school or
88 attains the age of 21 years, whichever occurs first, regardless
89 of the student's household income level. A sibling of a student
90 who is participating in the scholarship program under this
91 subsection is eligible for a scholarship if the student resides
92 in the same household as the sibling.

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

94 (a)1. The tax credit cap amount is \$229 million in the
95 2012-2013 state fiscal year.

96 2. In the 2013-2014 state fiscal year and each state
97 fiscal year thereafter, the tax credit cap amount is the tax
98 credit cap amount in the prior state fiscal year. However, in
99 any state fiscal year when the annual tax credit amount for the
100 prior state fiscal year is equal to or greater than 90 percent
101 of the tax credit cap amount applicable to that state fiscal
102 year, the tax credit cap amount shall increase by 25 percent.
103 The Department of Education and Department of Revenue ~~department~~
104 shall publish on their websites ~~its website~~ information
105 identifying the tax credit cap amount when it is increased
106 pursuant to this subparagraph.

107 (b) A taxpayer may submit an application to the department
108 for a tax credit or credits under one or more of s. 211.0251, s.
109 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

110 1. The taxpayer shall specify in the application each tax
111 for which the taxpayer requests a credit and the applicable
112 taxable year for a credit under s. 220.1875 or s. 624.51055 or
113 the applicable state fiscal year for a credit under s. 211.0251,
114 s. 212.1831, or s. 561.1211. The department shall approve tax
115 credits on a first-come, first-served basis and must obtain the
116 division's approval before ~~prior to~~ approving a tax credit under
117 s. 561.1211.

118 2. Within 10 days after approving an application, the

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119 department shall provide a copy of its approval letter to the
120 eligible nonprofit scholarship-funding organization specified by
121 the taxpayer in the application.

122 (c) If a tax credit approved under paragraph (b) is not
123 fully used within the specified state fiscal year for credits
124 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
125 due for the specified taxable year for credits under s. 220.1875
126 or s. 624.51055 because of insufficient tax liability on the
127 part of the taxpayer, the unused amount may be carried forward
128 for a period not to exceed 5 years. However, any taxpayer that
129 seeks to carry forward an unused amount of tax credit must
130 submit an application to the department for approval of the
131 carryforward tax credit in the year that the taxpayer intends to
132 use the carryforward. The department must obtain the division's
133 approval prior to approving the carryforward of a tax credit
134 under s. 561.1211.

135 (d) A taxpayer may not convey, assign, or transfer an
136 approved tax credit or a carryforward tax credit to another
137 entity unless all of the assets of the taxpayer are conveyed,
138 assigned, or transferred in the same transaction. However, a tax
139 credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,
140 or s. 624.51055 may be conveyed, transferred, or assigned
141 between members of an affiliated group of corporations if the
142 type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875,
143 s. 561.1211, or s. 624.51055 remains the same. A taxpayer shall
144 notify the department of its intent to convey, transfer, or

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145 assign a tax credit to another member within an affiliated group
146 of corporations. The amount conveyed, transferred, or assigned
147 is available to another member of the affiliated group of
148 corporations upon approval by the department. The department
149 shall obtain the division's approval before approving a
150 conveyance, transfer, or assignment of a tax credit under s.
151 561.1211.

152 (e) Within any state fiscal year, a taxpayer may rescind
153 all or part of a tax credit approved under paragraph (b). The
154 amount rescinded shall become available for that state fiscal
155 year to another eligible taxpayer as approved by the department
156 if the taxpayer receives notice from the department that the
157 rescindment has been accepted by the department. The department
158 must obtain the division's approval prior to accepting the
159 rescindment of a tax credit under s. 561.1211. Any amount
160 rescinded under this paragraph shall become available to an
161 eligible taxpayer on a first-come, first-served basis based on
162 tax credit applications received after the date the rescindment
163 is accepted by the department.

164 (f) For purposes of calculating the underpayment of
165 estimated corporate income taxes pursuant to s. 220.34 and tax
166 installment payments for taxes on insurance premiums or
167 assessments under s. 624.5092, the final amount due is the
168 amount after credits earned under s. 220.1875 or s. 624.51055
169 for contributions to eligible nonprofit scholarship-funding
170 organizations are deducted.

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171 1. For purposes of determining if a penalty or interest
172 shall be imposed for underpayment of estimated corporate income
173 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
174 a credit under s. 220.1875, reduce the following estimated
175 payment in that taxable year by the amount of the credit. This
176 subparagraph applies to contributions made on or after July 1,
177 2014.

178 2. For purposes of determining if a penalty under s.
179 624.5092 shall be imposed, an insurer may, after earning a
180 credit under s. 624.51055, reduce the following installment
181 payment of 27 percent of the amount of the net tax due as
182 reported on the return for the preceding year under s.
183 624.5092(2)(b) by the amount of the credit. This subparagraph
184 applies to contributions made on or after July 1, 2014.

185 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
186 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
187 organization:

188 (a) Must comply with the antidiscrimination provisions of
189 42 U.S.C. s. 2000d.

190 (b) Must comply with the following background check
191 requirements:

192 1. All owners and operators as defined in subparagraph
193 (2)(i)1. ~~(2)(h)1.~~ are, before ~~upon~~ employment or engagement to
194 provide services, subject to level 2 background screening as
195 provided under chapter 435. The fingerprints for the background
196 screening must be electronically submitted to the Department of

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197 Law Enforcement and can be taken by an authorized law
198 enforcement agency or by an employee of the eligible nonprofit
199 scholarship-funding organization or a private company who is
200 trained to take fingerprints. However, the complete set of
201 fingerprints of an owner or operator may not be taken by the
202 owner or operator. The results of the state and national
203 criminal history check shall be provided to the Department of
204 Education for screening under chapter 435. The cost of the
205 background screening may be borne by the eligible nonprofit
206 scholarship-funding organization or the owner or operator.

207 2. Every 5 years following employment or engagement to
208 provide services or association with an eligible nonprofit
209 scholarship-funding organization, each owner or operator must
210 meet level 2 screening standards as described in s. 435.04, at
211 which time the nonprofit scholarship-funding organization shall
212 request the Department of Law Enforcement to forward the
213 fingerprints to the Federal Bureau of Investigation for level 2
214 screening. If the fingerprints of an owner or operator are not
215 retained by the Department of Law Enforcement under subparagraph
216 3., the owner or operator must electronically file a complete
217 set of fingerprints with the Department of Law Enforcement. Upon
218 submission of fingerprints for this purpose, the eligible
219 nonprofit scholarship-funding organization shall request that
220 the Department of Law Enforcement forward the fingerprints to
221 the Federal Bureau of Investigation for level 2 screening, and
222 the fingerprints shall be retained by the Department of Law

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223 Enforcement under subparagraph 3.

224 3. ~~All~~ Fingerprints submitted to the Department of Law
225 Enforcement as required by this paragraph must be retained by
226 the Department of Law Enforcement in a manner approved by rule
227 and entered in the statewide automated biometric identification
228 system authorized by s. 943.05(2)(b). The fingerprints must
229 thereafter be available for all purposes and uses authorized for
230 arrest fingerprints entered in the statewide automated biometric
231 identification system pursuant to s. 943.051.

232 4. The Department of Law Enforcement shall search all
233 arrest fingerprints received under s. 943.051 against the
234 fingerprints retained in the statewide automated biometric
235 identification system under subparagraph 3. Any arrest record
236 that is identified with an owner's or operator's fingerprints
237 must be reported to the Department of Education. The Department
238 of Education shall participate in this search process by paying
239 an annual fee to the Department of Law Enforcement and by
240 informing the Department of Law Enforcement of any change in the
241 employment, engagement, or association status of the owners or
242 operators whose fingerprints are retained under subparagraph 3.
243 The Department of Law Enforcement shall adopt a rule setting the
244 amount of the annual fee to be imposed upon the Department of
245 Education for performing these services and establishing the
246 procedures for the retention of owner and operator fingerprints
247 and the dissemination of search results. The fee may be borne by
248 the owner or operator of the nonprofit scholarship-funding

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249 organization.

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

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

259 7. In addition to the offenses listed in s. 435.04, a
260 person required to undergo background screening pursuant to this
261 part or authorizing statutes must not have an arrest awaiting
262 final disposition for, must not have been found guilty of, or
263 entered a plea of nolo contendere to, regardless of
264 adjudication, and must not have been adjudicated delinquent, and
265 the record must not have been sealed or expunged for, any of the
266 following offenses or any similar offense of another
267 jurisdiction:

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

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

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

271 d. Section 409.9201, relating to Medicaid fraud.

272 e. Section 741.28, relating to domestic violence.

273 f. Section 817.034, relating to fraudulent acts through

274 mail, wire, radio, electromagnetic, photoelectronic, or

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- 275 photooptical systems.
- 276 g. Section 817.234, relating to false and fraudulent
- 277 insurance claims.
- 278 h. Section 817.505, relating to patient brokering.
- 279 i. Section 817.568, relating to criminal use of personal
- 280 identification information.
- 281 j. Section 817.60, relating to obtaining a credit card
- 282 through fraudulent means.
- 283 k. Section 817.61, relating to fraudulent use of credit
- 284 cards, if the offense was a felony.
- 285 l. Section 831.01, relating to forgery.
- 286 m. Section 831.02, relating to uttering forged
- 287 instruments.
- 288 n. Section 831.07, relating to forging bank bills, checks,
- 289 drafts, or promissory notes.
- 290 o. Section 831.09, relating to uttering forged bank bills,
- 291 checks, drafts, or promissory notes.
- 292 p. Section 831.30, relating to fraud in obtaining
- 293 medicinal drugs.
- 294 q. Section 831.31, relating to the sale, manufacture,
- 295 delivery, or possession with the intent to sell, manufacture, or
- 296 deliver any counterfeit controlled substance, if the offense was
- 297 a felony.
- 298 (c) Must not have an owner or operator who owns or
- 299 operates an eligible private school that is participating in the
- 300 scholarship program.

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

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

307 (e) Must give first priority to eligible students who
308 received a scholarship from an eligible nonprofit scholarship-
309 funding organization or from the State of Florida during the
310 previous school year. Beginning in the 2016-2017 school year, an
311 eligible nonprofit scholarship-funding organization shall give
312 priority to new applicants whose household income levels do not
313 exceed 185 percent of the federal poverty level or who are in
314 foster care or out-of-home care.

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

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

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

323 (i) ~~(h)~~ Must allow an eligible student to attend any
324 eligible private school and must allow a parent to transfer a
325 scholarship during a school year to any other eligible private
326 school of the parent's choice.

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327 (j)~~(i)~~1. May use up to 3 percent of eligible contributions
328 received during the state fiscal year in which such
329 contributions are collected for administrative expenses if the
330 organization has operated under this section for at least 3
331 state fiscal years and did not have any negative financial
332 findings in its most recent audit under paragraph (m) ~~(l)~~. Such
333 administrative expenses must be reasonable and necessary for the
334 organization's management and distribution of eligible
335 contributions under this section. No funds authorized under this
336 subparagraph shall be used for lobbying or political activity or
337 expenses related to lobbying or political activity. Up to ~~no~~
338 more than one-third of the funds authorized for administrative
339 expenses under this subparagraph may be used for expenses
340 related to the recruitment of contributions from taxpayers. If
341 an eligible nonprofit scholarship-funding organization charges
342 an application fee for a scholarship, the application fee must
343 be immediately refunded to the person that paid the fee if the
344 student is not enrolled in a participating school within twelve
345 months.

346 2. Must expend for annual or partial-year scholarships an
347 amount equal to or greater than 75 percent of the net eligible
348 contributions remaining after administrative expenses during the
349 state fiscal year in which such contributions are collected. No
350 more than 25 percent of such net eligible contributions may be
351 carried forward to the following state fiscal year. All amounts
352 carried forward, for audit purposes, must be specifically

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353 identified for particular students, by student name and the name
354 of the school to which the student is admitted, subject to the
355 requirements of s. 1002.22, s. 1002.221, 20 U.S.C. s. 1232g, and
356 the applicable rules and regulations issued pursuant thereto.

357 Any amounts carried forward shall be expended for annual or
358 partial-year scholarships in the following state fiscal year.
359 Net eligible contributions remaining on June 30 of each year
360 that are in excess of the 25 percent that may be carried forward
361 shall be returned to the State Treasury for deposit in the
362 General Revenue Fund.

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

367 (k)~~(j)~~ Must maintain separate accounts for scholarship
368 funds and operating funds.

369 (l)~~(k)~~ With the prior approval of the Department of
370 Education, may transfer funds to another eligible nonprofit
371 scholarship-funding organization if additional funds are
372 required to meet scholarship demand at the receiving nonprofit
373 scholarship-funding organization. A transfer is ~~shall be~~ limited
374 to the greater of \$500,000 or 20 percent of the total
375 contributions received by the nonprofit scholarship-funding
376 organization making the transfer. All transferred funds must be
377 deposited by the receiving nonprofit scholarship-funding
378 organization into its scholarship accounts. All transferred

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379 amounts received by any nonprofit scholarship-funding
380 organization must be separately disclosed in the annual
381 financial and compliance audit required in this section.

382 ~~(m)(1)~~ Must provide to the Auditor General and the
383 Department of Education a report on the results of an annual
384 ~~financial and compliance~~ audit of its accounts and records
385 conducted by an independent certified public accountant ~~and~~ in
386 accordance with auditing standards generally accepted in the
387 United States, government auditing standards, and rules
388 promulgated ~~adopted~~ by the Auditor General. The audit report
389 ~~must be conducted in compliance with generally accepted auditing~~
390 ~~standards and~~ must include a report on financial statements
391 presented in accordance with generally accepted accounting
392 principles ~~set forth by the American Institute of Certified~~
393 ~~Public Accountants for not-for-profit organizations and a~~
394 ~~determination of compliance with the statutory eligibility and~~
395 ~~expenditure requirements set forth in this section.~~ Audit
396 reports ~~Audits~~ must be provided to the Auditor General and the
397 Department of Education within 180 days after completion of the
398 eligible nonprofit scholarship-funding organization's fiscal
399 year. The Auditor General shall review all audit reports
400 submitted pursuant to this paragraph. The Auditor General shall
401 request any significant items that were omitted in violation of
402 a rule adopted by the Auditor General. The items must be
403 provided within 45 days after the date of the request. If the
404 scholarship-funding organization does not comply with the

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405 Auditor General's request, the Auditor General shall notify the
406 Legislative Auditing Committee.

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

412 (o)~~(n)~~1.a. Must participate in the joint development of
413 agreed-upon procedures to be performed by an independent
414 certified public accountant as required under paragraph (8) (e)
415 if the scholarship-funding organization provided more than
416 \$250,000 in scholarship funds to an eligible private school
417 under this section during the 2009-2010 state fiscal year. The
418 agreed-upon procedures must uniformly apply to all private
419 schools and must determine, at a minimum, whether the private
420 school has been verified as eligible by the Department of
421 Education under paragraph (9) (c); has an adequate accounting
422 system, system of financial controls, and process for deposit
423 and classification of scholarship funds; and has properly
424 expended scholarship funds for education-related expenses.
425 During the development of the procedures, the participating
426 scholarship-funding organizations shall specify guidelines
427 governing the materiality of exceptions that may be found during
428 the accountant's performance of the procedures. The procedures
429 and guidelines shall be provided to private schools and the
430 Commissioner of Education by March 15, 2011.

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431 b. Must participate in a joint review of the agreed-upon
432 procedures and guidelines developed under sub-subparagraph a.,
433 by February 2013 and biennially thereafter, if the scholarship-
434 funding organization provided more than \$250,000 in scholarship
435 funds to an eligible private school under this section during
436 the state fiscal year preceding the biennial review. If the
437 procedures and guidelines are revised, the revisions must be
438 provided to private schools and the Commissioner of Education by
439 March 15, 2013, and biennially thereafter.

440 c. Must monitor the compliance of a private school with
441 paragraph (8)(e) if the scholarship-funding organization
442 provided the majority of the scholarship funding to the school.
443 For each private school subject to paragraph (8)(e), the
444 appropriate scholarship-funding organization shall notify the
445 Commissioner of Education by October 30, 2011, and annually
446 thereafter of:

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

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

451 2. Must seek input from the accrediting associations that
452 are members of the Florida Association of Academic Nonpublic
453 Schools when jointly developing the agreed-upon procedures and
454 guidelines under sub-subparagraph 1.a. and conducting a review
455 of those procedures and guidelines under sub-subparagraph 1.b.

456 (p) Must maintain the surety bond or letter of credit

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457 required by subsection (16). The amount of the surety bond or
458 letter of credit may be adjusted quarterly to equal the actual
459 amount of undisbursed funds based upon submission by the
460 organization of a statement from a certified public accountant
461 verifying the amount of undisbursed funds. The requirements of
462 this paragraph are waived if the cost of acquiring a surety bond
463 or letter of credit exceeds the average 10-year cost of
464 acquiring a surety bond or letter of credit by 200 percent.

465 (q) Must provide to the Auditor General any information or
466 documentation requested in connection with an operational audit
467 of a scholarship funding organization conducted pursuant to s.
468 11.45.

469
470 ~~Any and all~~ Information and documentation provided to the
471 Department of Education and the Auditor General relating to the
472 identity of a taxpayer that provides an eligible contribution
473 under this section shall remain confidential at all times in
474 accordance with s. 213.053.

475 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
476 PARTICIPATION.—

477 (g) The parent shall authorize the nonprofit scholarship-
478 funding organization to access information needed for income
479 eligibility determination and verification held by other state
480 or federal agencies, including the Department of Revenue, the
481 Department of Children and Families, the Department of
482 Education, the Department of Economic Opportunity, and the

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483 Agency for Health Care Administration.

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

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

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

491 2. Annually administering or making provision for students
492 participating in the scholarship program in grades 3 through 10
493 to take one of the nationally norm-referenced tests identified
494 by the Department of Education or the statewide assessments
495 pursuant to s. 1008.22. Students with disabilities for whom
496 standardized testing is not appropriate are exempt from this
497 requirement. A participating private school must report a
498 student's scores to the parent. A participating private school
499 must annually report by August 15 the scores of all
500 participating students to the Learning System Institute
501 ~~independent research organization~~ described in paragraph (9)(j).

502 3. Cooperating with—the scholarship student whose parent
503 chooses to have the student participate in the statewide
504 assessments pursuant to s. 1008.22 or, if a private school
505 chooses to offer the statewide assessments, administering the
506 assessments at the school.

507 a. A participating private school may choose to offer and
508 administer the statewide assessments to all students who attend

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509 the private school in grades 3 through 10.

510 b. A participating private school must submit a request in
511 writing to the Department of Education by March 1 of each year
512 in order to administer the statewide assessments in the
513 subsequent school year.

514 (e) Annually contract with an independent certified public
515 accountant to perform the agreed-upon procedures developed under
516 paragraph (6) (o) ~~(6) (n)~~ and produce a report of the results if
517 the private school receives more than \$250,000 in funds from
518 scholarships awarded under this section in the 2010-2011 state
519 fiscal year or a state fiscal year thereafter. A private school
520 subject to this paragraph must submit the report by September
521 15, 2011, and annually thereafter to the scholarship-funding
522 organization that awarded the majority of the school's
523 scholarship funds. The agreed-upon procedures must be conducted
524 in accordance with attestation standards established by the
525 American Institute of Certified Public Accountants.

526

527 The inability of a private school to meet the requirements of
528 this subsection shall constitute a basis for the ineligibility
529 of the private school to participate in the scholarship program
530 as determined by the Department of Education.

531 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of
532 Education shall:

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

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535 paragraph (6) (m) and s. 11.45(2) (k) ~~(6) (1)~~.

536 (j) Issue a project grant award to the Learning System
537 Institute at the Florida State University ~~Select an independent~~
538 ~~research organization, which may be a public or private entity~~
539 ~~or university~~, to which participating private schools must
540 report the scores of participating students on the nationally
541 norm-referenced tests or the statewide assessments administered
542 by the private school in grades 3 through 10. The project term
543 is 2 years, and the amount of the project is up to \$500,000 per
544 year. The project grant award must be reissued in 2 year
545 intervals in accordance with this paragraph.

546 1. The Learning System Institute ~~independent research~~
547 ~~organization~~ must annually report to the Department of Education
548 on the student performance ~~year-to-year learning gains~~ of
549 participating students:

550 a. On a statewide basis. The report shall also include, to
551 the extent possible, a comparison of scholarship students'
552 performance ~~these learning gains~~ to the statewide student
553 performance ~~learning gains~~ of public school students with
554 socioeconomic backgrounds similar to those of students
555 participating in the scholarship program. To minimize costs and
556 reduce time required for the Learning System Institute's
557 ~~independent research organization's~~ analysis and evaluation, the
558 Department of Education shall coordinate with the Learning
559 System Institute to provide data to the Learning System
560 Institute in order to conduct analyses of matched students from

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561 public school assessment data and calculate control group
562 student performance learning gains using an agreed-upon
563 methodology ~~outlined in the contract~~ with the Learning System
564 Institute independent research organization; and

565 b. On an individual school basis. The annual report must
566 include student performance for each participating private
567 school in which at least 51 percent of the total enrolled
568 students in the private school participated in the Florida Tax
569 Credit Scholarship Program in the prior school year. The report
570 shall be according to each participating private school, and for
571 participating students, in which there are at least 30
572 participating students who have scores for tests administered
573 ~~during or after the 2009-2010 school year for 2 consecutive~~
574 ~~years at that private school.~~ If the Learning System Institute
575 determines that the 30 participating student cell size may be
576 reduced without disclosing personally identifiable information,
577 as described in 34 C.F.R. 99.12, of a participating student, the
578 Learning System Institute may reduce the participating student
579 cell size, but the cell size must not be reduced to less than 10
580 participating students. The department shall provide each
581 private school's prior school year's student enrollment
582 information to the Learning System Institute no later than June
583 15 of each year, or as requested by the Learning System
584 Institute.

585 2. The sharing and reporting of student performance
586 ~~learning gain~~ data under this paragraph must be in accordance

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587 with requirements of s. 1002.22, s. 1002.221, 20 U.S.C. s.
588 1232g, the Family Educational Rights and Privacy Act, and the
589 applicable rules and regulations issued pursuant thereto, and
590 shall be for the sole purpose of creating the annual report
591 required by subparagraph 1. All parties must preserve the
592 confidentiality of such information as required by law. The
593 annual report must not disaggregate data to a level that will
594 identify individual participating schools, except as required
595 under sub-subparagraph 1.b., or disclose the academic level of
596 individual students.

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

599 (o) Provide a process to match the direct certification
600 list with the scholarship application data submitted by any
601 nonprofit scholarship-funding organization eligible to receive
602 the 3-percent administrative allowance under paragraph (6) (j)
603 ~~(6) (i)~~.

604 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

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

611 1.a. For a scholarship awarded to a student enrolled in an
612 eligible private school~~;~~

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

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

618 ~~(III) For the 2011-2012 state fiscal year and thereafter,~~
619 the limit shall be determined by multiplying the unweighted FTE
620 funding amount in that state fiscal year by the percentage used
621 to determine the limit in the prior state fiscal year. However,
622 in each state fiscal year that the tax credit cap amount
623 increases pursuant to paragraph (5) (a) ~~subparagraph (5) (a) 2.~~,
624 the prior year percentage shall be increased by 4 percentage
625 points and the increased percentage shall be used to determine
626 the limit for that state fiscal year. If the percentage so
627 calculated reaches 80 percent in a state fiscal year, no further
628 increase in the percentage is allowed and the limit shall be 80
629 percent of the unweighted FTE funding amount for that state
630 fiscal year and thereafter. Beginning in the 2016-2017 state
631 fiscal year, the amount of a scholarship awarded to a student
632 enrolled in an eligible private school shall be equal to 82
633 percent of the unweighted FTE funding amount for that state
634 fiscal year and thereafter.

635 b. For a scholarship awarded to a student enrolled in a
636 Florida public school that is located outside the district in
637 which the student resides or in a lab school as defined in s.
638 1002.32, the limit shall be \$500.

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

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

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

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

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

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

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

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

662 (16) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
663 APPLICATION.—In order to participate in the scholarship program
664 created under this section, a charitable organization, state

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665 university, or an independent college or university that seeks
666 to be a nonprofit scholarship-funding organization must submit
667 an application for initial approval or renewal to the Office of
668 Independent Education and Parental Choice no later than
669 September 1 of each year before the school year for which the
670 organization intends to offer scholarships.

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

672 1. A copy of the organization's incorporation documents
673 and registration with the Division of Corporations of the
674 Department of State.

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

678 3. A description of the organization's financial plan that
679 demonstrates sufficient funds to operate throughout the school
680 year.

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

684 5. The organization's organizational chart.

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

687 7. A description of the application process, including
688 deadlines and any associated fees.

689 8. A description of the deadlines for attendance
690 verification and scholarship payments.

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691 9. A copy of the organization's policies on conflict of
692 interest and whistleblowers.

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

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

698 1. A surety bond or letter of credit equal to the amount
699 of undisbursed donations held by the organization based on the
700 annual report submitted pursuant to paragraph (6) (m). The amount
701 of the surety bond or letter of credit must be at least
702 \$100,000, but not more than \$25 million.

703 2. The organization's completed Internal Revenue Service
704 Form 990 submitted no later than November 30 of the year before
705 the school year that the organization intends to offer the
706 scholarships, notwithstanding the September 1 application
707 deadline.

708 3. A copy of the statutorily required audit to the
709 Department of Education and Auditor General.

710 4. An annual report that includes:

711 a. The number of students who completed applications, by
712 county and by grade.

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

715 c. The number of students who received funding for
716 scholarships within each funding category, by county and by

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717 grade.

718 d. The amount of funds received, the amount of funds
719 distributed in scholarships, and an accounting of remaining
720 funds and the obligation of those funds.

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

723 (c) In consultation with the Department of Revenue and the
724 Chief Financial Officer, the Office of Independent Education and
725 Parental Choice shall review the application. The Department of
726 Education shall notify the organization in writing of any
727 deficiencies within 30 days after receipt of the application and
728 allow the organization 30 days to correct any deficiencies.

729 (d) Within 30 days after receipt of the finalized
730 application by the Office of Independent Education and Parental
731 Choice, the Commissioner of Education shall recommend approval
732 or disapproval of the application to the State Board of
733 Education. The State Board of Education shall consider the
734 application and recommendation at the next scheduled meeting,
735 adhering to appropriate meeting notice requirements. If the
736 State Board of Education disapproves the organization's
737 application, it shall provide the organization with a written
738 explanation of that determination. The State Board of
739 Education's action is not subject to chapter 120.

740 (e) If the State Board of Education disapproves the
741 renewal of a nonprofit scholarship-funding organization, the
742 organization must notify the affected eligible students and

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743 parents of the decision within 15 days after disapproval. An
744 eligible student affected by the disapproval of an
745 organization's participation remains eligible under this section
746 until the end of the school year in which the organization was
747 disapproved. The student must apply and be accepted by another
748 eligible nonprofit scholarship-funding organization for the
749 upcoming school year. The student shall be given priority in
750 accordance with paragraph (6) (f).

751 (f) All remaining funds held by a nonprofit scholarship-
752 funding organization that is disapproved for participation must
753 revert to the Department of Revenue for redistribution to other
754 eligible nonprofit scholarship-funding organizations.

755 (g) A nonprofit scholarship-funding organization is a
756 renewing organization if it maintains continuous approval and
757 participation in the program. An organization that chooses not
758 to participate for 1 year or more or is disapproved to
759 participate for 1 year or more must submit an application for
760 initial approval in order to participate in the program again.

761 (h) The State Board of Education shall adopt rules
762 providing guidelines for receiving, reviewing, and approving
763 applications for new and renewing nonprofit scholarship-funding
764 organizations. The rules must include a process for compiling
765 input and recommendations from the Chief Financial Officer, the
766 Department of Revenue, and the Department of Education. The
767 rules must also require that the nonprofit scholarship-funding
768 organization make a brief presentation to assist the State Board

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769 of Education in its decision.

770 Section 18. A nonprofit scholarship-funding organization
771 whose application for participation in the program established
772 by s. 1002.395, Florida Statutes, was approved before July 1,
773 2014, must, by August 1, 2014, provide a copy of a surety bond
774 or letter of credit meeting the requirements of s. 1002.395(16),
775 Florida Statutes, to the Office of Independent Education and
776 Parental Choice.

777 Section 19. Effective July 1, 2018, Section 1003.438,
778 Florida Statutes, is repealed.

779 Section 20. Subsections (4) and (7) of section 1003.4282,
780 Florida Statutes, are amended to read:

781 1003.4282 Requirements for a standard high school
782 diploma.—

783 (4) ONLINE COURSE REQUIREMENT. ~~Excluding a driver~~
784 ~~education course,~~ At least one course within the 24 credits
785 required under this section must be completed through online
786 learning. A school district may not require a student to take
787 the online course outside the school day or in addition to a
788 student's courses for a given semester. An online course taken
789 in grade 6, grade 7, or grade 8 fulfills this requirement. This
790 requirement is met through an online course offered by the
791 Florida Virtual School, a virtual education provider approved by
792 the State Board of Education, a high school, or an online dual
793 enrollment course. A student who is enrolled in a full-time or
794 part-time virtual instruction program under s. 1002.45 meets

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795 this requirement. This requirement does not apply to a student
796 who has an individual education plan under s. 1003.57 which
797 indicates that an online course would be inappropriate or to an
798 out-of-state transfer student who is enrolled in a Florida high
799 school and has 1 academic year or less remaining in high school.

800 (7) AWARD OF A STANDARD HIGH SCHOOL DIPLOMA.—

801 (a) A student who earns a cumulative grade point average
802 (GPA) of 2.0 on a 4.0 scale and meets the requirements of this
803 section or s. 1002.3105(5) shall be awarded a standard high
804 school diploma in a form prescribed by the State Board of
805 Education. ~~Notwithstanding any other law to the contrary, all~~
806 ~~students enrolled in high school as of the 2012-2013 school year~~
807 ~~who earned a passing grade in Biology I or geometry before the~~
808 ~~2013-2014 school year shall be awarded a credit in that course~~
809 ~~if the student passed the course. The student's performance on~~
810 ~~the EOC assessment is not required to constitute 30 percent of~~
811 ~~the student's final course grade.~~ A student who earns ~~fails to~~
812 ~~earn~~ the required 24 credits, or the required 18 credits under
813 s. 1002.3105(5), but fails to pass the assessments required
814 under s. 1008.22(3) or achieve a 2.0 GPA shall be awarded a
815 certificate of completion in a form prescribed by the State
816 Board of Education. No student entering grade 9 in the 2014-2015
817 school year and thereafter has the option of a special diploma.
818 These students may receive only a standard high school diploma
819 or a certificate of completion.

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820 (b) Beginning with students entering grade 9 in the 2014-
821 2015 school year, a student with a disability whose Individual
822 Education Plan (IEP) team, with parental consent, determines
823 that the alternate assessment is a more appropriate measure of
824 the student's abilities than the statewide, standardized
825 assessment shall be instructed using the access points
826 identified within the state standards for the applicable grade
827 level and course. The State Board of Education, by rule, shall
828 establish passing cut scores for all alternate assessments that
829 measure a student's mastery of the content, knowledge, and
830 skills identified by the applicable access points for that grade
831 level and course. For courses required for grade-level promotion
832 and high school graduation that do not have alternate
833 assessments, the student must demonstrate, through a portfolio
834 of quantifiable evidence, mastery of the content, knowledge, and
835 skills identified by the access points within the state
836 standards for that grade level and course in order to receive
837 credit in the course. The state board, by rule, shall establish
838 multiple, rigorous metrics for the establishment of a portfolio
839 which may include, but is not limited to, documentation of
840 applicable work experience, internships, industry
841 certifications, or postsecondary credit. A student with a
842 disability who has not earned a standard high school diploma may
843 continue to receive instruction and services identified in the
844 student's IEP until the student graduates from high school or
845 attains the age of 21, whichever occurs first.

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846 Section 21. If this act and CS/HB 7031, 2014 Regular
847 Session, or similar legislation, are adopted in the same
848 legislative session or an extension thereof and become law, and
849 the respective provisions of such acts amending s. 1003.4282(4),
850 Florida Statutes, differ, it is the intent of the Legislature
851 that the amendments made by this act to s. 1003.4282(4), Florida
852 Statutes, shall control over the language of CS/HB 7031, or
853 similar legislation, regardless of the order in which they are
854 enacted.

855 Section 22. Subsection (3) of section 1003.572, Florida
856 Statutes, is amended to read:

857 1003.572 Collaboration of public and private instructional
858 personnel.—

859 (3) Private instructional personnel who are hired or
860 contracted by parents to collaborate with public instructional
861 personnel must be permitted to observe the student in the
862 educational setting, collaborate with instructional personnel in
863 the educational setting, and provide services in the educational
864 setting according to the following requirements:

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

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

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870 A school district may not assess any fees or impose any
871 additional requirements on parents or private instructional
872 personnel when fulfilling the requirements of this subsection.

873 Section 23. Paragraph (c) of subsection (1) of section
874 120.81, Florida Statutes, is amended to read:

875 120.81 Exceptions and special requirements; general
876 areas.—

877 (1) EDUCATIONAL UNITS.—

878 (c) Notwithstanding s. 120.52(16), any tests, test scoring
879 criteria, or testing procedures relating to student assessment
880 which are developed or administered by the Department of
881 Education pursuant to s. 1003.428, s. 1003.429, ~~s. 1003.438~~, s.
882 1008.22, or s. 1008.25, or any other statewide educational tests
883 required by law, are not rules.

884 Section 24. Paragraph (a) of subsection (4) and paragraphs
885 (b) and (c) of subsection (5) of section 1008.25, Florida
886 Statutes, are amended to read:

887 1008.25 Public school student progression; remedial
888 instruction; reporting requirements.—

889 (4) ASSESSMENT AND REMEDIATION.—

890 (a) Each student must participate in the statewide,
891 standardized assessment program required by s. 1008.22. Each
892 student who does not meet specific levels of performance on the
893 required assessments as determined by the district school board,
894 ~~or~~ who scores below Level 3 on the statewide, standardized
895 Reading assessment or, upon implementation, the English Language

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896 Arts assessment or on the statewide, standardized mathematics
897 assessments in grades 3 through 8 and the Algebra I EOC
898 assessment, or who is promoted to grade 4 pursuant to (6)(b)
899 ~~FCAT Reading or FCAT Mathematics or on the common core English~~
900 ~~Language Arts or mathematics assessments as applicable under s.~~
901 ~~1008.22~~ must be provided with additional diagnostic assessments
902 to determine the nature of the student's difficulty, the areas
903 of academic need, and strategies for appropriate intervention
904 and instruction as described in paragraph (b).

905 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

906 (b) If a student's reading deficiency is not remedied by
907 the end of grade 3, as demonstrated by scoring Level 2 or higher
908 on the statewide, standardized assessment required under s.
909 1008.22 for grade 3, the student must be retained. A student may
910 not be retained more than once in grade 3.

911 (c) The parent of a ~~any~~ student who exhibits a substantial
912 deficiency in reading, as described in paragraph (a), must be
913 notified in writing of the following:

914 1. That his or her child has been identified as having a
915 substantial deficiency in reading.

916 2. A description of the current services that are provided
917 to the child.

918 3. A description of the proposed supplemental
919 instructional services and supports that will be provided to the
920 child that are designed to remediate the identified area of
921 reading deficiency.

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

926 5. Strategies for parents to use in helping their child
927 succeed in reading proficiency.

928 6. That the statewide, standardized assessment ~~Florida~~
929 ~~Comprehensive Assessment Test (FCAT)~~ is not the sole determiner
930 of promotion and that additional evaluations, portfolio reviews,
931 and assessments are available to the child to assist parents and
932 the school district in knowing when a child is reading at or
933 above grade level and ready for grade promotion.

934 7. The district's specific criteria and policies for
935 midyear promotion. Midyear promotion means promotion of a
936 retained student at any time during the year of retention once
937 the student has demonstrated ability to read at grade level.

938 8. That a parent of a student in grade 3, upon notification
939 of the student's reading deficiency, may request that the school
940 immediately begin collecting documentation for the student's
941 portfolio as authorized under subsection (6).

942 Section 25. The Florida Prepaid College Board shall
943 conduct a study and submit a report to the President of the
944 Senate and the Speaker of the House of Representatives by
945 December 31, 2014, which includes, but is not limited to, a
946 description of the following:

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947 (1) The terms and conditions under which payments may be
948 withdrawn from the Florida Prepaid College Trust Fund for the
949 payment of program fees in excess of, or in lieu of, tuition for
950 a student with a disability, up to the limits of an advanced
951 payment contract;

952 (2) A policy for accelerated disbursement of funds for
953 payment of other qualified higher education expenses; and

954 (3) Instances where a student with a disability can use an
955 advanced payment contract when auditing a class or receiving a
956 tuition waiver.

957 Section 26. Paragraphs (c), (d), and (e) are added to
958 subsection (1), paragraph (a) of subsection (2), and subsections
959 (7) and (8) of section 1003.5715, Florida Statutes, are amended,
960 and a new subsection (7) is added to that section, to read:

961 1003.5715 Parental consent; individual education plan.—

962 (1) The Department of Education shall adopt separate
963 parental consent forms that school districts must use for each
964 of the following actions in a student's individual education
965 plan (IEP):

966 (c) Pursuant to s. 1008.22(3)(c), waive the results of a
967 statewide, standardized assessment administered pursuant to s.
968 1008.22(3)(a) and (b).

969 (d) Change the goals and objectives established in an IEP
970 pursuant to subsection (7).

971 (e) Develop a high school progression plan for the student
972 that does not result in a standard high school diploma.

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973 (2) In accordance with 34 C.F.R. s. 300.503, each form
974 shall be provided to the parent in the parent's native language,
975 as defined in 34 C.F.R. s. 300.29, and include the following:

976 (a) A statement that the parent is a member ~~participant~~ of
977 the IEP team ~~individual education plan team (IEP Team)~~ and has
978 the right to consent or refuse consent to the actions described
979 in subsection (1) and consult with private instructional
980 personnel as defined in s. 1003.572 concerning the
981 appropriateness of any change in the goals or objectives
982 identified pursuant to subsection (7). The statement shall
983 include information that the refusal of parental consent means
984 that the school district may not proceed with the actions
985 described in subsection (1) without a school district due
986 process hearing in accordance with 34 C.F.R. ss. 300.507 and
987 300.508.

988 (7) When a student with a disability attains the age of 14
989 years, the IEP team shall develop an IEP that facilitates the
990 successful transition of the student to postsecondary education
991 and career opportunities. The IEP must address:

992 (a) The need for instruction in the area of self-
993 determination and self-advocacy to assist the student in
994 actively and effectively participating in IEP team meetings.

995 (b) The need for additional services or support to
996 facilitate the student's transition to, and success in, high
997 school.

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998 (c) Appropriate, measureable long-term postsecondary
999 education and career goals including the acquisition of
1000 independent living skills and identification of transition
1001 services and courses of study to enable the student to attain
1002 such goals.

1003 (d) For each year that the student remains in high school
1004 up to the age of 22, whether the student will pursue a standard
1005 high school diploma or certificate of completion and whether the
1006 student will pursue a scholar or merit designation. A student
1007 enrolled in high school prior to the 2014-2015 school year, may
1008 continue to pursue a special diploma. However, each school
1009 district must inform parents of the repeal of the special
1010 diploma as of July 1, 2018, and the requirements for award of a
1011 standard high school diploma as specified in s. 1003.4282(7).

1012 ~~(8)-(7)~~ This section does not abrogate any parental right
1013 identified in the Individuals with Disabilities Education Act
1014 (IDEA) and its implementing regulations.

1015 ~~(9)-(8)~~ The State Board of Education shall adopt rules
1016 pursuant to ss. 120.536(1) and 120.54 to implement this section,
1017 including, but not limited to, developing parental consent
1018 forms, access points within the state standards for courses
1019 required for middle grades promotion and high school graduation,
1020 and alternate assessments for courses with statewide,
1021 standardized assessments.

1022
1023 -----

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T I T L E A M E N D M E N T

1024
1025 Remove lines 3875-3973 and insert:
1026 year; amending s. 1002.395, F.S.; revising the purpose
1027 of the Florida Tax Credit Scholarship Program;
1028 revising definitions; revising eligibility
1029 requirements for the Florida Tax Credit Scholarship
1030 Program; requiring the Department of Education and
1031 Department of Revenue to publish the tax credit cap on
1032 their websites when it is increased; requiring the
1033 Department of Revenue to provide a copy of a letter
1034 approving a taxpayer for a specified tax credit to the
1035 eligible nonprofit scholarship-funding organization;
1036 authorizing certain entities to convey, transfer, or
1037 assign certain tax credits; providing for the
1038 calculation of underpayment of estimated corporate
1039 income taxes and tax installation payments for taxes
1040 on insurance premiums and assessments and the
1041 determination of whether penalties or interest shall
1042 be imposed on the underpayment; revising the
1043 disqualifying offenses for nonprofit scholarship-
1044 funding organization owners and operators; revising
1045 priority for new applicants; allowing a student in
1046 foster care or out-of-home care to apply for a
1047 scholarship at any time; prohibiting use of eligible
1048 contributions from being used for lobbying or
1049 political activity or related expenses; requiring

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1050 application fees to be expended for student
1051 scholarships in any year a nonprofit scholarship-
1052 funding organization uses eligible contributions for
1053 administrative expenses; requiring amounts carried
1054 forward to be specifically reserved for particular
1055 students and schools for audit purposes; revising
1056 audit and report requirements for nonprofit
1057 scholarship-funding organizations and Auditor General
1058 review of all reports; requiring nonprofit
1059 scholarship-funding organizations to maintain a surety
1060 bond or letter of credit and to adjust the bond or
1061 letter of credit quarterly based upon a statement from
1062 a certified public accountant; providing exceptions;
1063 requiring the nonprofit scholarship-funding
1064 organization to provide the Auditor General any
1065 information or documentation requested in connection
1066 with an operational audit; requiring a private school
1067 to provide agreed upon transportation and make
1068 arrangements for taking statewide assessments at the
1069 school district testing site and in accordance with
1070 the district's testing schedule if the student chooses
1071 to take the statewide assessment; requiring parental
1072 authorization for access to income eligibility
1073 information; specifying that the independent research
1074 organization is the Learning System Institute at the
1075 Florida State University; identifying grant terms and

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1076 payments; revising statewide and individual school
1077 report requirements; revising limitations on annual
1078 scholarship amounts; providing initial and renewal
1079 application requirements and an approval process for a
1080 charitable organization that seeks to be a nonprofit
1081 scholarship-funding organization; requiring the State
1082 Board of Education to adopt rules; allowing existing
1083 nonprofit scholarship-funding organizations to provide
1084 the required bond at a specified date; repealing s.;
1085 repealing s. 1003.438, F.S., relating to special high
1086 school graduation requirements for certain exceptional
1087 students; amending s. 1003.4282, F.S.; revising
1088 provisions relating to the online course requirement
1089 for a standard high school diploma; providing standard
1090 high school diploma requirements for students with
1091 disabilities; providing construction with respect to
1092 the passage of similar legislation; amending s.
1093 1003.572, F.S.; prohibiting a school district from
1094 charging fees or imposing additional requirements on
1095 private instructional personnel; amending s. 120.81,
1096 F.S.; conforming a cross reference; amending s.
1097 1008.25, F.S.; prohibiting a student from being
1098 retained twice in third grade; requiring a school
1099 district to create a work portfolio for a student if
1100 requested by the parent; amending s. 1003.5715, F.S.;

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1101 | revising provisions relating to a student's individual
1102 | education plan; amending s. 120.81, F.S.;

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