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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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05/03/2017 11:29 AM

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Senator Grimsley moved the following:

Senate Amendment (with title amendment)

Delete lines 343 - 577

and insert:

Section 2. Paragraph (b) of subsection (5) of section 1002.395, Florida Statutes, is amended, present paragraph (f) of that subsection is redesignated as paragraph (g) and a new paragraph (f) is added to that subsection, and paragraph (h) of subsection (6), paragraph (f) of subsection (7), subsection (8), and paragraphs (a) and (b) of subsection (12) of that section are amended, to read:



12 1002.395 Florida Tax Credit Scholarship Program.—

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

14 (b) A taxpayer may submit an application to the department
15 for a tax credit or credits under one or more of s. 211.0251, s.
16 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

17 1. The taxpayer shall specify in the application each tax
18 for which the taxpayer requests a credit and the applicable
19 taxable year for a credit under s. 220.1875 or s. 624.51055 or
20 the applicable state fiscal year for a credit under s. 211.0251,
21 s. 212.1831, or s. 561.1211. The department shall approve tax
22 credits on a first-come, first-served basis and must obtain the
23 division's approval before approving a tax credit under s.
24 561.1211.

25 2. Within 10 days after approving or denying an
26 application, the department shall provide a copy of its approval
27 or denial letter to the eligible nonprofit scholarship-funding
28 organization specified by the taxpayer in the application.

29 (f) Within 10 days after approving or denying an
30 application for a carryforward tax credit under paragraph (c),
31 the conveyance, transfer, or assignment of a tax credit under
32 paragraph (d), or the rescindment of a tax credit under
33 paragraph (e), the department shall provide a copy of its
34 approval or denial letter to the eligible nonprofit scholarship-
35 funding organization specified by the taxpayer in the
36 application. The department shall also include the eligible
37 nonprofit scholarship-funding organization specified by the
38 taxpayer in the application on all letters or correspondence of
39 acknowledgment for tax credits under s. 212.1831.

40 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING



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41 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
42 organization:

43 (h) Must allow a student in foster care, ~~or~~ out-of-home
44 care, or who is a dependent child of a parent or guardian who is
45 a member of the United States Armed Forces, to apply for a
46 scholarship at any time.

47
48 Information and documentation provided to the Department of
49 Education and the Auditor General relating to the identity of a
50 taxpayer that provides an eligible contribution under this
51 section shall remain confidential at all times in accordance
52 with s. 213.053.

53 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
54 PARTICIPATION.—

55 (f) Upon receipt of a scholarship warrant from the eligible
56 nonprofit scholarship-funding organization, the parent to whom
57 the warrant is made must restrictively endorse the warrant to
58 the private school for deposit into the account of the private
59 school. If payments are made by funds transfer, the parent must
60 approve each payment before the scholarship funds may be
61 deposited. The parent may not designate any entity or individual
62 associated with the participating private school as the parent's
63 attorney in fact to endorse a scholarship warrant or approve a
64 funds transfer. A participant who fails to comply with this
65 paragraph forfeits the scholarship.

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

68 (a) Comply with all requirements for private schools
69 participating in state school choice scholarship programs



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70 pursuant to s. 1002.421.

71 (b) Provide to the eligible nonprofit scholarship-funding
72 organization, upon request, all documentation required for the
73 student's participation, including the private school's and
74 student's fee schedules.

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

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

79 2. Annually administering or making provision for students
80 participating in the scholarship program in grades 3 through 10
81 to take one of the nationally norm-referenced tests identified
82 by the Department of Education or the statewide assessments
83 pursuant to s. 1008.22. Students with disabilities for whom
84 standardized testing is not appropriate are exempt from this
85 requirement. A participating private school must report a
86 student's scores to the parent. A participating private school
87 must annually report by August 15 the scores of all
88 participating students to the Learning System Institute
89 described in paragraph (9)(j).

90 3. Cooperating with the scholarship student whose parent
91 chooses to have the student participate in the statewide
92 assessments pursuant to s. 1008.22 or, if a private school
93 chooses to offer the statewide assessments, administering the
94 assessments at the school.

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

98 b. A participating private school must submit a request in



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99 writing to the Department of Education by March 1 of each year
100 in order to administer the statewide assessments in the
101 subsequent school year.

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

105 (e) Annually contract with an independent certified public
106 accountant to perform the agreed-upon procedures developed under
107 paragraph (6) (o) and produce a report of the results if the
108 private school receives more than \$250,000 in funds from
109 scholarships awarded under this section in the 2010-2011 state
110 fiscal year or a state fiscal year thereafter. A private school
111 subject to this paragraph must annually submit the report by
112 September 15, ~~2011, and annually thereafter~~ to the scholarship-
113 funding organization that awarded the majority of the school's
114 scholarship funds. The agreed-upon procedures must be conducted
115 in accordance with attestation standards established by the
116 American Institute of Certified Public Accountants.

117
118 If The inability of a private school is unable to meet the
119 requirements of this subsection or has consecutive years of
120 material exceptions listed in the report required under
121 paragraph (e), the commissioner may determine that shall
122 constitute a basis for the ineligibility of the private school
123 is ineligible to participate in the scholarship program as
124 determined by the Department of Education.

125 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

126 (a) Except as provided in subparagraph 2., the amount of a
127 scholarship provided to any student for any single school year



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128 by an eligible nonprofit scholarship-funding organization from
129 eligible contributions shall be for total costs authorized under
130 paragraph (6) (d), not to exceed annual limits, which shall be
131 determined as follows:

132 1.a. For a scholarship awarded to a student enrolled in an
133 eligible private school, the limit shall be determined as a
134 percentage by multiplying the unweighted FTE funding amount in
135 that state fiscal year by the percentage used to determine the
136 limit in the prior state fiscal year. However, in each state
137 fiscal year that the tax credit cap amount increases pursuant to
138 paragraph (5) (a), the prior year percentage shall be increased
139 by 4 percentage points and the increased percentage shall be
140 used to determine the limit for that state fiscal year. If the
141 percentage so calculated reaches 80 percent in a state fiscal
142 year, no further increase in the percentage is allowed and the
143 limit shall be 80 percent of the unweighted FTE funding amount
144 for that state fiscal year and thereafter. Beginning in the
145 2016-2017 state fiscal year, the amount of a scholarship awarded
146 to a student enrolled in an eligible private school shall be
147 equal to 82 percent of the unweighted FTE funding amount for
148 that state fiscal year and thereafter as follows:

149 (I) Eighty-eight percent for a student enrolled in
150 kindergarten through grade 5.

151 (II) Ninety-two percent for a student enrolled in grade 6,
152 grade 7, or grade 8.

153 (III) Ninety-six percent for a student enrolled in grades 9
154 through 12.

155 b. For a scholarship awarded to a student enrolled in a
156 Florida public school that is located outside the district in



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157 which the student resides or in a lab school as defined in s.
158 1002.32, the limit shall be \$750 ~~\$500~~.

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

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

164 b. Fifty percent if the student's household income level is
165 equal to or greater than 215 percent, but equal to or less than
166 230 percent, of the federal poverty level.

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

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

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

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

179 d. Fifty percent if the student's household income level is
180 greater than or equal to 245 percent, but less than or equal to
181 260 percent, of the federal poverty level.

182 (b) Payment of the scholarship by the eligible nonprofit
183 scholarship-funding organization shall be by individual warrant
184 made payable to the student's parent or by funds transfer,
185 including, but not limited to, debit card, electronic payment



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186 card, or any other means of payment that the department deems to
187 be commercially viable or cost-effective. A student's
188 scholarship award may not be reduced for debit card or
189 electronic payment fees. If the payment is made by warrant
190 ~~parent chooses that his or her child attend an eligible private~~
191 ~~school,~~ the warrant must be delivered by the eligible nonprofit
192 scholarship-funding organization to the private school of the
193 parent's choice, and the parent shall restrictively endorse the
194 warrant to the private school. An eligible nonprofit
195 scholarship-funding organization shall ensure that the parent to
196 whom the warrant is made restrictively endorsed the warrant to
197 the private school for deposit into the account of the private
198 school or that the parent has approved a funds transfer before
199 any scholarship funds are deposited.

200 Section 3. Paragraph (a) of subsection (1) of section
201 1002.41, Florida Statutes, is amended, and subsection (11) is
202 added to that section, to read:

203 1002.41 Home education programs.—

204 (1) A "home education program" is defined in s. 1002.01.
205 The parent is not required to hold a valid regular Florida
206 teaching certificate.

207 (a)1. The parent shall notify the district school
208 superintendent of the county in which the parent resides of her
209 or his intent to establish and maintain a home education
210 program. The notice shall be in writing, signed by the parent,
211 and shall include the full legal names, addresses, and
212 birthdates of all children who shall be enrolled as students in
213 the home education program. The notice shall be filed in the
214 district school superintendent's office within 30 days of the



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215 establishment of the home education program. A written notice of
216 termination of the home education program shall be filed in the
217 district school superintendent's office within 30 days after
218 said termination.

219 2. The school district may not require the parent to
220 provide additional information or verification unless the
221 student chooses to participate in a school district program or
222 service.

223 (11) A school district may not further regulate, exercise
224 control over, or require documentation from parents of home
225 education program students beyond the requirements of this
226 section unless the regulation, control, or documentation is
227 necessary for participation in a school district program or
228 service.

229 Section 4. Subsection (4) of section 1003.21, Florida
230 Statutes, is amended to read:

231 1003.21 School attendance.—

232 (4) Before admitting a child to kindergarten, the principal
233 shall require evidence that the child has attained the age at
234 which he or she should be admitted in accordance with the
235 provisions of subparagraph (1)(a)2. The district school
236 superintendent may require evidence of the age of any child whom
237 he or she believes to be within the limits of compulsory
238 attendance as provided for by law; however, he or she may not
239 require evidence from children meeting regular attendance
240 requirements by attending a school or program listed in s.
241 1003.01(13)(b)-(e). If the first prescribed evidence is not
242 available, the next evidence obtainable in the order set forth
243 below shall be accepted:



244 (a) A duly attested transcript of the child's birth record
245 filed according to law with a public officer charged with the
246 duty of recording births;

247 (b) A duly attested transcript of a certificate of baptism
248 showing the date of birth and place of baptism of the child,
249 accompanied by an affidavit sworn to by the parent;

250 (c) An insurance policy on the child's life that has been
251 in force for at least 2 years;

252 (d) A bona fide contemporary religious record of the
253 child's birth accompanied by an affidavit sworn to by the
254 parent;

255 (e) A passport or certificate of arrival in the United
256 States showing the age of the child;

257 (f) A transcript of record of age shown in the child's
258 school record of at least 4 years prior to application, stating
259 date of birth; or

260 (g) If none of these evidences can be produced, an
261 affidavit of age sworn to by the parent, accompanied by a
262 certificate of age signed by a public health officer or by a
263 public school physician, or, if these are not available in the
264 county, by a licensed practicing physician designated by the
265 district school board, which states that the health officer or
266 physician has examined the child and believes that the age as
267 stated in the affidavit is substantially correct. Children and
268 youths who are experiencing homelessness and children who are
269 known to the department, as defined in s. 39.0016, shall be
270 given temporary exemption from this section for 30 school days.

271
272 ===== T I T L E A M E N D M E N T =====



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273 And the title is amended as follows:

274 Delete lines 16 - 37

275 and insert:

276 F.S.; specifying the Department of Education's duty to
277 approve or deny an application for the Florida Tax
278 Credit Scholarship Program within a specified time;
279 specifying the department's duties regarding the
280 carryforward tax credit; requiring an eligible
281 nonprofit scholarship-funding organization to allow
282 certain dependent children to apply for a scholarship
283 at any time; revising parent and student
284 responsibilities for program participation; specifying
285 that certain actions of a private school are a basis
286 for program ineligibility; revising the calculation of
287 a scholarship award; increasing the limit of a
288 scholarship award for certain students; revising
289 payment method options; amending s. 1002.41, F.S.;
290 prohibiting a district school board from requiring any
291 additional information or verification from a home
292 education program parent under certain circumstances;
293 prohibiting a school district from taking certain
294 actions against a home education program student's
295 parent unless such action is required for a school
296 district program or service; amending s. 1003.21,
297 F.S.; prohibiting a district school superintendent
298 from requiring certain evidence relating to a child's
299 age from children enrolled in specified schools and
300 programs; providing an effective date.