

1 A bill to be entitled
2 An act relating to educational options; amending s.
3 1002.395, F.S.; revising student eligibility criteria
4 for the Florida Tax Credit Scholarship Program;
5 requiring the Department of Education to provide a
6 letter of denial to participate in the program to a
7 specified entity within a certain period; requiring
8 the department to provide a letter of acceptance or
9 denial of specified actions related to a tax credit to
10 a specified entity and include that entity on certain
11 letters and correspondence; authorizing a child of a
12 parent who is a member of the United States Armed
13 Forces to apply for a scholarship at any time;
14 requiring a parent to approve each payment made by
15 funds transfer; prohibiting a parent from designating
16 certain entities or individuals to approve a funds
17 transfer; requiring certain private schools to submit
18 a report by a specified date; providing that
19 consecutive years of certain material exceptions
20 constitutes program ineligibility for certain private
21 schools; revising the annual limits of a scholarship
22 awarded to certain students; authorizing payment of
23 the scholarship to be made by funds transfer;
24 specifying approved means of funds transfer; requiring
25 a parent to approve a funds transfer before funds are

26 deposited; amending s. 1012.98, F.S.; authorizing
 27 certain nonprofit scholarship-funding organizations to
 28 develop a specified professional development system;
 29 providing an effective date.

30

31 Be It Enacted by the Legislature of the State of Florida:

32

33 Section 1. Paragraph (f) of subsection (5) of section
 34 1002.395, Florida Statutes, is redesignated as paragraph (g),
 35 subsection (3), paragraph (b) of subsection (5), paragraph (h)
 36 of subsection (6), paragraph (f) of subsection (7), subsection
 37 (8), and paragraphs (a) and (b) of subsection (12) are amended,
 38 and a new paragraph (f) is added to subsection (5) of that
 39 section, to read:

40 1002.395 Florida Tax Credit Scholarship Program.—

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;~~

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

54 ~~3. The student continues in the scholarship program as~~
55 ~~long as the student's household income level does not exceed 230~~
56 ~~percent of the federal poverty level.~~

57 (b)(c) ~~For the 2016-2017 school year and thereafter,~~
58 ~~contingent upon available funds,~~ A student is eligible for a
59 Florida tax credit scholarship under this section if the student
60 meets one or more of the following criteria:

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

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

67 3. The student's household income level is greater than
68 185 percent of the federal poverty level but does not exceed 260
69 percent of the federal poverty level.

70
71 A student who initially receives a scholarship based on
72 eligibility under subparagraph (b)2. ~~or subparagraph (c)2.~~
73 remains eligible to participate until the student graduates from
74 high school or attains the age of 21 years, whichever occurs
75 first, regardless of the student's household income level. A

76 | sibling of a student who is participating in the scholarship
 77 | program under this subsection is eligible for a scholarship if
 78 | the student resides in the same household as the sibling.

79 | (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

80 | (b) A taxpayer may submit an application to the department
 81 | for a tax credit or credits under one or more of s. 211.0251, s.
 82 | 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

83 | 1. The taxpayer shall specify in the application each tax
 84 | for which the taxpayer requests a credit and the applicable
 85 | taxable year for a credit under s. 220.1875 or s. 624.51055 or
 86 | the applicable state fiscal year for a credit under s. 211.0251,
 87 | s. 212.1831, or s. 561.1211. The department shall approve tax
 88 | credits on a first-come, first-served basis and must obtain the
 89 | division's approval before approving a tax credit under s.
 90 | 561.1211.

91 | 2. Within 10 days after approving or denying an
 92 | application, the department shall provide a copy of its approval
 93 | or denial letter to the eligible nonprofit scholarship-funding
 94 | organization specified by the taxpayer in the application.

95 | (f) Within 10 days after approving or denying an
 96 | application for a carryforward tax credit under paragraph (c),
 97 | the conveyance, transfer, or assignment of a tax credit under
 98 | paragraph (d), or the rescindment of a tax credit under
 99 | paragraph (e), the department shall provide a copy of its
 100 | approval or denial letter to the eligible nonprofit scholarship-

101 funding organization specified by the taxpayer. The department
 102 shall also include the eligible nonprofit scholarship-funding
 103 organization specified by the taxpayer on all letters or
 104 correspondence of acknowledgment for tax credits under s.
 105 212.1831.

106 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
 107 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
 108 organization:

109 (h) Must allow a student in foster care or out-of-home
 110 care or a dependent child of a parent who is a member of the
 111 United States Armed Forces to apply for a scholarship at any
 112 time.

113
 114 Information and documentation provided to the Department of
 115 Education and the Auditor General relating to the identity of a
 116 taxpayer that provides an eligible contribution under this
 117 section shall remain confidential at all times in accordance
 118 with s. 213.053.

119 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 120 PARTICIPATION.—

121 (f) Upon receipt of a scholarship warrant from the
 122 eligible nonprofit scholarship-funding organization, the parent
 123 to whom the warrant is made must restrictively endorse the
 124 warrant to the private school for deposit into the account of
 125 the private school. If payments are made by funds transfer, the

126 | parent must approve each payment before the scholarship funds
127 | may be deposited. The parent may not designate any entity or
128 | individual associated with the participating private school as
129 | the parent's attorney in fact to endorse a scholarship warrant
130 | or approve a funds transfer. A participant who fails to comply
131 | with this paragraph forfeits the scholarship.

132 | (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An
133 | eligible private school may be sectarian or nonsectarian and
134 | must:

135 | (a) Comply with all requirements for private schools
136 | participating in state school choice scholarship programs
137 | pursuant to s. 1002.421.

138 | (b) Provide to the eligible nonprofit scholarship-funding
139 | organization, upon request, all documentation required for the
140 | student's participation, including the private school's and
141 | student's fee schedules.

142 | (c) Be academically accountable to the parent for meeting
143 | the educational needs of the student by:

144 | 1. At a minimum, annually providing to the parent a
145 | written explanation of the student's progress.

146 | 2. Annually administering or making provision for students
147 | participating in the scholarship program in grades 3 through 10
148 | to take one of the nationally norm-referenced tests identified
149 | by the Department of Education or the statewide assessments
150 | pursuant to s. 1008.22. Students with disabilities for whom

151 standardized testing is not appropriate are exempt from this
152 requirement. A participating private school must report a
153 student's scores to the parent. A participating private school
154 must annually report by August 15 the scores of all
155 participating students to the Learning System Institute
156 described in paragraph (9) (j).

157 3. Cooperating with the scholarship student whose parent
158 chooses to have the student participate in the statewide
159 assessments pursuant to s. 1008.22 or, if a private school
160 chooses to offer the statewide assessments, administering the
161 assessments at the school.

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

165 b. A participating private school must submit a request in
166 writing to the Department of Education by March 1 of each year
167 in order to administer the statewide assessments in the
168 subsequent school year.

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

172 (e) Provide a report from ~~Annually contract with~~ an
173 independent certified public accountant who performs ~~to perform~~
174 the agreed-upon procedures developed under paragraph (6) (o) ~~and~~
175 ~~produce a report of the results~~ if the private school receives

176 more than \$250,000 in funds from scholarships awarded under this
177 section in ~~the 2010-2011 state fiscal year or~~ a state fiscal
178 year ~~thereafter~~. A private school subject to this paragraph must
179 submit the report by August 15, 2017 ~~September 15, 2011~~, and
180 annually thereafter to the scholarship-funding organization that
181 awarded the majority of the school's scholarship funds. The
182 agreed-upon procedures must be conducted in accordance with
183 attestation standards established by the American Institute of
184 Certified Public Accountants.

185
186 If ~~The inability of~~ a private school is unable to meet the
187 requirements of this subsection or has consecutive years of
188 material exceptions listed in the report required under
189 paragraph (e), the commissioner may determine that ~~shall~~
190 ~~constitute a basis for the ineligibility of~~ the private school
191 is ineligible to participate in the scholarship program as
192 determined by the Department of Education.

193 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

194 (a) Except as provided in subparagraph 2., the scholarship
195 amount ~~of a scholarship~~ provided to any student for any single
196 school year by an eligible nonprofit scholarship-funding
197 organization from eligible contributions shall be for total
198 costs authorized under paragraph (6)(d), not to exceed annual
199 limits, which shall be determined as follows:

200 1.a. The base amount ~~For a scholarship~~ awarded to a

201 student enrolled in an eligible private school, ~~the limit shall~~
202 be determined as a percentage ~~by multiplying the unweighted FTE~~
203 ~~funding amount in that state fiscal year by the percentage used~~
204 ~~to determine the limit in the prior state fiscal year. However,~~
205 ~~in each state fiscal year that the tax credit cap amount~~
206 ~~increases pursuant to paragraph (5) (a), the prior year~~
207 ~~percentage shall be increased by 4 percentage points and the~~
208 ~~increased percentage shall be used to determine the limit for~~
209 ~~that state fiscal year. If the percentage so calculated reaches~~
210 ~~80 percent in a state fiscal year, no further increase in the~~
211 ~~percentage is allowed and the limit shall be 80 percent of the~~
212 ~~unweighted FTE funding amount for that state fiscal year and~~
213 ~~thereafter. Beginning in the 2016-2017 state fiscal year, the~~
214 ~~amount of a scholarship awarded to a student enrolled in an~~
215 ~~eligible private school shall be equal to 82 percent of the~~
216 ~~unweighted FTE funding amount for that state fiscal year and~~
217 ~~thereafter~~ as follows:-

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

220 (II) Ninety-two percent for a student enrolled in grade 6
221 through grade 8.

222 (III) Ninety-six percent for a student enrolled in grade 9
223 through grade 12.

224 b. The ~~For~~ a scholarship amount awarded to a student
225 enrolled in a Florida public school that is located outside the

226 district in which the student resides or in a lab school as
227 defined in s. 1002.32, is limited to \$750 ~~the limit shall be~~
228 ~~\$500.~~

229 ~~2. The annual limit for a scholarship under sub-~~
230 ~~subparagraph 1.a. shall be reduced by:~~

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

234 ~~b. Fifty percent if the student's household income level~~
235 ~~is equal to or greater than 215 percent, but equal to or less~~
236 ~~than 230 percent, of the federal poverty level.~~

237 ~~2.3. For the 2016-2017 state fiscal year and thereafter,~~
238 The annual limit for a scholarship under sub-subparagraph 1.a.
239 shall be reduced by:

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

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

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

249 d. Fifty percent if the student's household income level
250 is greater than or equal to 245 percent, but less than or equal

251 to 260 percent, of the federal poverty level.

252 (b) Payment of the scholarship by the eligible nonprofit
253 scholarship-funding organization shall be by individual warrant
254 made payable to the student's parent or by funds transfer,
255 including, but not limited to, debit cards, electronic payment
256 cards, or any other means of payment that the department deems
257 to be commercially viable or cost-effective. If the payment is
258 made by warrant ~~parent chooses that his or her child attend an~~
259 ~~eligible private school,~~ the warrant must be delivered by the
260 eligible nonprofit scholarship-funding organization to the
261 private school of the parent's choice, and the parent shall
262 restrictively endorse the warrant to the private school. An
263 eligible nonprofit scholarship-funding organization shall ensure
264 that the parent to whom the warrant is made restrictively
265 endorsed the warrant to the private school for deposit into the
266 account of the private school or that the parent has approved a
267 funds transfer before any scholarship funds are deposited.

268 Section 2. Subsection (6) of section 1012.98, Florida
269 Statutes, is amended to read:

270 1012.98 School Community Professional Development Act.—

271 (6) An organization of private schools, a ~~or~~ consortium of
272 charter schools which has no fewer than 10 member schools in
273 this state, or an eligible nonprofit scholarship-funding
274 organization as defined in s. 1002.395, which publishes and
275 files with the Department of Education copies of its standards,

276 | and the member schools of which comply with the provisions of
277 | part II of chapter 1003, relating to compulsory school
278 | attendance, may also develop a professional development system
279 | that includes a master plan for inservice activities. The system
280 | and inservice plan must be submitted to the commissioner for
281 | approval pursuant to state board rules.

282 | Section 3. This act shall take effect July 1, 2017.