

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Donalds offered the following:

Amendment

Remove lines 392-506 and insert:

dealer, except that a contribution may not exceed the state tax imposed under chapter 212 that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Payments of contributions shall be made to a dealer at the time of purchase of a motor vehicle or to a designated agent or private tag agent at the time of registration of a motor vehicle that was not purchased from a dealer. An eligible contribution shall be accompanied by a contribution election form provided by the Department of Revenue. The form shall

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14 include, at a minimum, the following brief description of the
15 Hope Scholarship Program: "THE HOPE SCHOLARSHIP PROGRAM PROVIDES
16 A PUBLIC SCHOOL STUDENT WHO WAS SUBJECTED TO AN INCIDENT OF
17 VIOLENCE OR BULLYING AT SCHOOL THE OPPORTUNITY TO APPLY FOR A
18 SCHOLARSHIP TO ATTEND AN ELIGIBLE PRIVATE SCHOOL RATHER THAN
19 REMAIN IN AN UNSAFE SCHOOL ENVIRONMENT." The form shall also
20 include, at a minimum, a section allowing the consumer to
21 designate, from all participating scholarship funding
22 organizations, which organization will receive his or her
23 donation. For purposes of this subsection, the term "purchase"
24 does not include the lease or rental of a motor vehicle.

25 (b) A dealer, designated agent, or private tag agent
26 shall:

27 1. Provide the purchaser the contribution election form,
28 as provided by the Department of Revenue, at the time of
29 purchase of a motor vehicle or at the time of registration of a
30 motor vehicle that was not purchased from a dealer.

31 2. Collect eligible contributions.

32 3. Using a form provided by the Department of Revenue,
33 which shall include the dealer's or agent's federal employer
34 identification number, remit to an organization no later than
35 the date the return filed pursuant to s. 212.11 is due the total
36 amount of contributions made to that organization and collected
37 during the preceding reporting period. Using the same form, the
38 dealer or agent shall also report this information to the

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39 Department of Revenue no later than the date the return filed
40 pursuant to s. 212.11 is due.

41 4. Report to the Department of Revenue on each return
42 filed pursuant to s. 212.11 the total amount of credits granted
43 under s. 212.1832 for the preceding reporting period.

44 (c) An organization shall report to the Department of
45 Revenue, on or before the 20th day of each month, the total
46 amount of contributions received pursuant to paragraph (b) in
47 the preceding calendar month on a form provided by the
48 Department of Revenue. Such report shall include:

49 1. The federal employer identification number of each
50 designated agent, private tag agent, or dealer who remitted
51 contributions to the organization during that reporting period.

52 2. The amount of contributions received from each
53 designated agent, private tag agent, or dealer during that
54 reporting period.

55 (d) A person who, with the intent to unlawfully deprive or
56 defraud the program of its moneys or the use or benefit thereof,
57 fails to remit a contribution collected under this section is
58 guilty of theft, punishable as follows:

59 1. If the total amount stolen is less than \$300, the
60 offense is a misdemeanor of the second degree, punishable as
61 provided in s. 775.082 or s. 775.083. Upon a second conviction,
62 the offender is guilty of a misdemeanor of the first degree,
63 punishable as provided in s. 775.082 or s. 775.083. Upon a third

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64 or subsequent conviction, the offender is guilty of a felony of
65 the third degree, punishable as provided in s. 775.082, s.
66 775.083, or s. 775.084.

67 2. If the total amount stolen is \$300 or more, but less
68 than \$20,000, the offense is a felony of the third degree,
69 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

70 3. If the total amount stolen is \$20,000 or more, but less
71 than \$100,000, the offense is a felony of the second degree,
72 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

73 4. If the total amount stolen is \$100,000 or more, the
74 offense is a felony of the first degree, punishable as provided
75 in s. 775.082, s. 775.083, or s. 775.084.

76 (e) A person convicted of an offense under paragraph (d)
77 shall be ordered by the sentencing judge to make restitution to
78 the organization in the amount that was stolen from the program.

79 (f) Upon a finding that a dealer failed to remit a
80 contribution under subparagraph (b)3. for which the dealer
81 claimed a credit pursuant to s. 212.1832(2), the Department of
82 Revenue shall notify the affected organizations of the dealer's
83 name, address, federal employer identification number, and
84 information related to differences between credits taken by the
85 dealer pursuant to s. 212.1832(2) and amounts remitted to the
86 eligible nonprofit scholarship-funding organization under
87 subparagraph (b)3.

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88 (g) Any dealer, designated agent, private tag agent, or
89 organization that fails to timely submit reports to the
90 Department of Revenue as required in paragraphs (b) and (c) is
91 subject to a penalty of \$1,000 for every month, or part thereof,
92 the report is not provided, up to a maximum amount of \$10,000.
93 Such penalty shall be collected by the Department of Revenue and
94 shall be transferred into the General Revenue Fund. Such penalty
95 must be settled or compromised if it is determined by the
96 Department of Revenue that the noncompliance is due to
97 reasonable cause and not due to willful negligence, willful
98 neglect, or fraud.

99 (14) LIABILITY.—The state is not liable for the award or
100 any use of awarded funds under this section.

101 (15) SCOPE OF AUTHORITY.—This section does not expand the
102 regulatory authority of this state, its officers, or any school
103 district to impose additional regulation on participating
104 private schools beyond those reasonably necessary to enforce
105 requirements expressly set forth in this section.

106 (16) RULES.—The State Board of Education shall adopt rules
107 to administer this section, except the Department of Revenue
108 shall adopt rules to administer subsection (13).

109 Section 2. Effective upon this act becoming law, section
110 212.1832, Florida Statutes, is created to read:

111 212.1832 Credit for contributions to the Hope Scholarship
112 Program.—

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113 (1) The purchaser of a motor vehicle shall be granted a
114 credit of 100 percent of an eligible contribution made to an
115 eligible nonprofit scholarship-funding organization under s.
116 1002.40 against any tax imposed by the state under this chapter
117 and collected from the purchaser by a dealer, designated agent,
118 or private tag agent as a result of the purchase or acquisition
119 of a motor vehicle on or after October 1, 2018, except that a
120 credit may not exceed the tax that would otherwise be collected
121 from the purchaser by a dealer, designated agent, or private tag
122 agent. For purposes of this subsection, the term "purchase" does
123 not include the lease or rental of a motor vehicle.

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