

1 A bill to be entitled
2 An act relating to the Hope Scholarship Program;
3 creating s. 1002.40, F.S.; establishing the Hope
4 Scholarship Program; providing the purpose of the
5 program; providing definitions; providing eligibility
6 requirements; prohibiting the payment of a scholarship
7 under certain circumstances; requiring a school
8 principal to investigate a report of physical violence
9 or emotional abuse; providing for a scholarship to
10 remain in force for a specified period under certain
11 circumstances; requiring a school district to notify
12 an eligible student's parent of the program; requiring
13 a school district to provide certain information
14 relating to the statewide assessment program;
15 providing requirements and obligations for eligible
16 private schools; providing Department of Education
17 obligations relating to participating students and
18 private schools and program requirements; providing
19 Commissioner of Education obligations; requiring the
20 commissioner to deny, suspend, or revoke a private
21 school's participation in the program or the payment
22 of scholarship funds under certain circumstances;
23 providing a process for review of a decision from the
24 commissioner under certain circumstances; providing
25 for the release of personally identifiable student

26 information under certain circumstances; providing
27 parent and student responsibilities for initial and
28 continued participation in the program; providing
29 nonprofit scholarship-funding organization
30 obligations; providing for the calculation of the
31 scholarship amount; providing the scholarship amount
32 for students transferred to certain public schools;
33 requiring verification of specified information before
34 a scholarship may be disbursed; providing requirements
35 for the scholarship payments; providing funds for
36 administrative expenses for certain nonprofit
37 scholarship-funding organizations; providing
38 requirements for administrative expenses; prohibiting
39 a nonprofit scholarship-funding organization from
40 charging an application fee; providing Auditor General
41 obligations; providing requirements for elections to
42 contribute to the program; requiring the Department of
43 Revenue to adopt forms to administer the program;
44 providing reporting requirements for nonprofit
45 scholarship-funding organizations relating to
46 contributions; providing requirements for certain
47 agents of the Department of Revenue and motor vehicle
48 dealers; providing penalties; providing for the
49 restitution of specified funds under certain
50 circumstances; providing the state is not liable for

51 the award or use of program funds; prohibiting
52 additional regulations for private schools
53 participating in the program beyond those necessary to
54 enforce program requirements; requiring the State
55 Board of Education to adopt rules to administer the
56 program; creating s. 212.1832, F.S.; authorizing
57 certain persons to elect to direct certain state sales
58 and use tax revenue to be transferred to a nonprofit
59 scholarship-funding organizations for the Hope
60 Scholarship Program; providing requirements for motor
61 vehicle dealers; requiring the Department of Revenue
62 to disregard certain tax credits for specified
63 purposes; amending s. 213.053, F.S.; requiring the
64 Department of Revenue to share specified information
65 with eligible nonprofit scholarship-funding
66 organizations; providing that certain requirements
67 apply to such organizations; authorizing the
68 Department of Revenue to adopt emergency rules for
69 specified purposes; providing a contingent
70 appropriation; providing an effective date.

71
72 Be It Enacted by the Legislature of the State of Florida:

73
74 Section 1. Section 1002.40, Florida Statutes, is created
75 to read:

76 1002.40 The Hope Scholarship Program.—

77 (1) PURPOSE.—The Hope Scholarship Program is established
78 to provide the parent of a public school student who was
79 subjected to an incident listed in subsection (3) an opportunity
80 to transfer the student to another public school or to request a
81 scholarship for the student to enroll in and attend an eligible
82 private school.

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

84 (a) "Dealer" has the same meaning as provided in s.
85 212.06(2).

86 (b) "Department" means the Department of Education.

87 (c) "Designated agent" has the same meaning as provided in
88 s. 212.06(10).

89 (d) "Eligible contribution" or "contribution" means a
90 monetary contribution from a person purchasing a motor vehicle,
91 subject to the restrictions provided in this section, to an
92 eligible nonprofit scholarship-funding organization. The person
93 making the contribution may not designate a specific student as
94 the beneficiary of the contribution.

95 (e) "Eligible nonprofit scholarship-funding organization"
96 or "organization" has the same meaning as provided in s.
97 1002.395(2)(f).

98 (f) "Eligible private school" has the same meaning as
99 provided in s. 1002.395(2)(g).

100 (g) "Motor vehicle" has the same meaning as provided in s.

101 320.01(1) (a), but does not include heavy trucks, truck tractors,
102 trailers, and motorcycles.

103 (h) "Parent" means a resident of this state who is a
104 parent, as defined in s. 1000.21, and whose student was
105 subjected to an incident listed in subsection (3).

106 (i) "Program" means the Hope Scholarship Program.

107 (j) "School" includes any educational program or activity
108 conducted by a public K-12 educational institution, any school-
109 related or school-sponsored program or activity, and riding on a
110 school bus, as defined in s. 1006.25(1), including waiting at a
111 school bus stop.

112 (k) "Unweighted FTE funding amount" means the statewide
113 average total funds per unweighted full-time equivalent funding
114 amount that is incorporated by reference in the General
115 Appropriations Act, or by a subsequent special appropriations
116 act, for the applicable state fiscal year.

117 (3) PROGRAM ELIGIBILITY.—Beginning with the 2018-2019
118 school year, contingent upon available funds, and on a first-
119 come, first-served basis, a student enrolled in a Florida public
120 school in kindergarten through grade 12 is eligible for a
121 scholarship under this program if the student has been subjected
122 to an incident of battery; harassment; hazing; bullying;
123 kidnapping; physical attack; robbery; sexual offenses,
124 harassment, assault, or battery; threat or intimidation; or
125 fighting at school.

126 (4) PROGRAM PROHIBITIONS.—Payment of a scholarship to a
 127 student enrolled in a private school may not be made if a
 128 student is:

129 (a) Enrolled in a public school, including, but not
 130 limited to, the Florida School for the Deaf and the Blind; the
 131 College-Preparatory Boarding Academy; a developmental research
 132 school authorized under s. 1002.32; or a charter school
 133 authorized under s. 1002.33, s. 1002.331, or s. 1002.332;

134 (b) Enrolled in a school operating for the purpose of
 135 providing educational services to youth in the Department of
 136 Juvenile Justice commitment programs;

137 (c) Participating in a virtual school, correspondence
 138 school, or distance learning program that receives state funding
 139 pursuant to the student's participation unless the participation
 140 is limited to no more than two courses per school year; or

141 (d) Receiving any other educational scholarship pursuant
 142 to this chapter.

143 (5) TERM OF HOPE SCHOLARSHIP.—For purposes of continuity
 144 of educational choice, a Hope scholarship shall remain in force
 145 until the student returns to public school or graduates from
 146 high school, whichever occurs first. A scholarship student who
 147 enrolls in a public school or public school program is
 148 considered to have returned to a public school for the purpose
 149 of determining the end of the scholarship's term.

150 (6) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

151 (a) Upon receipt of a report of an incident listed in
152 subsection (3), the school principal shall provide a copy of the
153 report to the parent and investigate the incident to determine
154 if the incident must be reported as required by s. 1006.09(6).
155 Upon conclusion of the investigation or within 15 days after the
156 incident was reported, whichever occurs first, the school
157 district shall notify the parent of the program and offer that
158 parent an opportunity to enroll his or her student in another
159 public school or to request and receive a scholarship to attend
160 an eligible private school, subject to available funding. A
161 parent who chooses to enroll his or her student in a Florida
162 public school located outside the district in which the student
163 resides pursuant to s. 1002.31 shall be eligible for a
164 scholarship to transport the student as provided in paragraph
165 (12) (b).

166 (b) For each student participating in the program in a
167 private school who chooses to participate in the statewide
168 assessments under s. 1008.22 or the Florida Alternate
169 Assessment, the school district in which the student resides
170 must notify the student and his or her parent about the
171 locations and times to take all statewide assessments.

172 (7) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An
173 eligible private school may be sectarian or nonsectarian and
174 shall:

175 (a) Comply with all requirements for private schools

176 participating in state school choice scholarship programs
177 pursuant to this section and s. 1002.421.

178 (b) Provide to the organization, upon request, all
179 documentation required for the student's participation,
180 including the private school's and the student's fee schedules.

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

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

185 2. Annually administering or making provision for students
186 participating in the program in grades 3 through 10 to take one
187 of the nationally norm-referenced tests identified by the
188 department or the statewide assessments pursuant to s. 1008.22.
189 Students with disabilities for whom standardized testing is not
190 appropriate are exempt from this requirement. A participating
191 private school shall report a student's scores to his or her
192 parent.

193 3. Cooperating with the student whose parent chooses to
194 have the student participate in the statewide assessments
195 pursuant to s. 1008.22 or, if a private school chooses to offer
196 the statewide assessments, administering the assessments at the
197 school.

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

201 b. A participating private school shall submit a request
202 in writing to the department by March 1 of each year in order to
203 administer the statewide assessments in the subsequent school
204 year.

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

208 (e) Maintain in this state a physical location where a
209 scholarship student regularly attends classes.

210 (f) Provide a report from an independent certified public
211 accountant who performs the agreed-upon procedures developed
212 under s. 1002.395(6)(o) if the private school receives more than
213 \$250,000 in funds from scholarships awarded under this section
214 in a state fiscal year. A private school subject to this
215 paragraph must annually submit the report by September 15 to the
216 organization that awarded the majority of the school's
217 scholarship funds. The agreed-upon procedures must be conducted
218 in accordance with attestation standards established by the
219 American Institute of Certified Public Accountants.

220
221 If a private school is unable to meet the requirements of this
222 subsection, the commissioner may determine that the private
223 school is ineligible to participate in the program.

224 (8) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
225 shall:

226 (a) Establish a toll-free hotline that provides parents
227 and private schools with information on participation in the
228 program.

229 (b) Annually verify the eligibility of private schools
230 that meet the requirements of subsection (7).

231 (c) Require an annual notarized and sworn compliance
232 statement by participating private schools certifying compliance
233 with state laws and retain such records.

234 (d) Cross-check the list of participating students with
235 the public school enrollment lists and participation lists in
236 other scholarship programs established under this chapter before
237 each scholarship payment to avoid duplication.

238 (e) Maintain a list of nationally norm-referenced tests
239 identified for purposes of satisfying the testing requirement in
240 paragraph (10)(f). The tests must meet industry standards of
241 quality in accordance with State Board of Education rule.

242 (f) Require quarterly reports by an eligible nonprofit
243 scholarship-funding organization regarding the number of
244 students participating in the scholarship program, the private
245 schools in which the students are enrolled, and other
246 information deemed necessary by the department.

247 (g) Contract with an independent entity to provide an
248 annual evaluation of the program by:

249 1. Reviewing the school climate and code of student
250 conduct of each public school at which 10 or more reported

251 incidents occurred to determine areas in the school or school
252 district procedures involving reporting, investigating, and
253 communicating a parent's and student's rights that are in need
254 of improvement. At a minimum, the review must include:

255 a. An assessment of the investigation time and quality of
256 the response of the school and the school district.

257 b. An assessment of the effectiveness of communication
258 procedures with the students involved in an incident, the
259 students' parents, and the school and school district personnel;

260 c. An analysis of school incident and discipline data;

261 d. The challenges and obstacles relating to implementing
262 recommendations from this review.

263 2. Reviewing the school climate and code of student
264 conduct of each public school a student transferred to if the
265 student was from a school identified in subparagraph 1. in order
266 to identify best practices and make recommendations to a public
267 school at which the incidents occurred.

268 3. Reviewing the performance of participating students
269 enrolled in a private school in which at least 51 percent of the
270 total enrolled students in the prior school year participated in
271 the program and in which there are at least 10 participating
272 students who have scores for tests administered.

273 4. Surveying the parents of participating students to
274 determine academic, safety, and school climate satisfaction and
275 to identify any challenges or obstacles in addressing the

276 incident or relating to the use of the scholarship.

277 (h) Upon the request of a participating private school,
278 provide at no cost to the school the statewide assessments
279 administered under s. 1008.22 and any related materials for
280 administering the assessments. Students at a private school may
281 be assessed using the statewide assessments if the addition of
282 those students and the school does not cause the state to exceed
283 its contractual caps for the number of students tested and the
284 number of testing sites. The state shall provide the same
285 materials and support to a private school that it provides to a
286 public school. A private school that chooses to administer
287 statewide assessments under s. 1008.22 shall follow the
288 requirements set forth in ss. 1008.22 and 1008.24, rules adopted
289 by the State Board of Education to implement those sections, and
290 district-level testing policies established by the district
291 school board.

292 (i) Establish a process by which individuals may notify
293 the department of any violation by a parent, private school, or
294 school district of state laws relating to program participation.
295 The department shall conduct an inquiry or make a referral to
296 the appropriate agency for an investigation of any written
297 complaint of a violation of this section if the complaint is
298 signed by the complainant and is legally sufficient. A complaint
299 is legally sufficient if such complaint contains ultimate facts
300 that show that a violation of this section or any rule adopted

301 by the State Board of Education pursuant to this section has
302 occurred. In order to determine legal sufficiency, the
303 department may require supporting information or documentation
304 from the complainant. A department inquiry is not subject to the
305 requirements of chapter 120.

306 (j)1. Conduct site visits to participating private
307 schools. The purpose of the site visits is solely to verify the
308 information reported by the schools concerning the enrollment
309 and attendance of students, the credentials of teachers,
310 background screening of teachers, and teachers' fingerprinting
311 results. The department may not make more than seven site visits
312 each year; however, the department may make additional site
313 visits at any time to a school that has received a notice of
314 noncompliance or a notice of proposed action within the previous
315 2 years.

316 2. Annually, by December 15, report to the Governor, the
317 President of the Senate, and the Speaker of the House of
318 Representatives the department's actions with respect to
319 implementing accountability in the program under this section
320 and s. 1002.421, any substantiated allegations or violations of
321 law or rule by an eligible private school under this program and
322 the corrective action taken by the department.

323 (9) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

324 (a) The Commissioner of Education:

325 1. Shall deny, suspend, or revoke a private school's

326 participation in the program if it is determined that the
327 private school has failed to comply with the provisions of this
328 section. However, if the noncompliance is correctable within a
329 reasonable amount of time and if the health, safety, or welfare
330 of the students is not threatened, the commissioner may issue a
331 notice of noncompliance which provides the private school with a
332 timeframe within which to provide evidence of compliance before
333 taking action to suspend or revoke the private school's
334 participation in the program.

335 2. May deny, suspend, or revoke a private school's
336 participation in the program if the commissioner determines that
337 an owner or operator of the private school is operating or has
338 operated an educational institution in this state or in another
339 state or jurisdiction in a manner contrary to the health,
340 safety, or welfare of the public.

341 a. In making such a determination, the commissioner may
342 consider factors that include, but are not limited to, acts or
343 omissions by an owner or operator which led to a previous denial
344 or revocation of participation in an education scholarship
345 program; an owner's or operator's failure to reimburse the
346 department for scholarship funds improperly received or retained
347 by a school; imposition of a prior criminal sanction related to
348 an owner's or operator's management or operation of an
349 educational institution; imposition of a civil fine or
350 administrative fine, license revocation or suspension, or

351 program eligibility suspension, termination, or revocation
352 related to an owner's or operator's management or operation of
353 an educational institution; or other types of criminal
354 proceedings in which an owner or operator was found guilty of,
355 regardless of adjudication, or entered a plea of nolo contendere
356 or guilty to, any offense involving fraud, deceit, dishonesty,
357 or moral turpitude.

358 b. For purposes of this subparagraph, the term "owner or
359 operator" includes an owner, operator, superintendent, or
360 principal of, or a person who has equivalent decisionmaking
361 authority over, a private school participating in the
362 scholarship program.

363 (b) The commissioner's determination is subject to the
364 following:

365 1. If the commissioner intends to deny, suspend, or revoke
366 a private school's participation in the program, the department
367 shall notify the private school of such proposed action in
368 writing by certified mail and regular mail to the private
369 school's address of record with the department. The notification
370 shall include the reasons for the proposed action and notice of
371 the timelines and procedures set forth in this paragraph.

372 2. The private school that is adversely affected by the
373 proposed action shall have 15 days after receipt of the notice
374 of proposed action to file with the department's agency clerk a
375 request for a proceeding pursuant to ss. 120.569 and 120.57. If

376 the private school is entitled to a hearing under s. 120.57(1),
377 the department shall refer the request to the Division of
378 Administrative Hearings.

379 3. Upon receipt of a request referred pursuant to this
380 paragraph, the director of the Division of Administrative
381 Hearings shall expedite the hearing and assign an administrative
382 law judge who shall commence a hearing within 30 days after the
383 receipt of the formal written request by the division and enter
384 a recommended order within 30 days after the hearing or within
385 30 days after receipt of the hearing transcript, whichever is
386 later. Each party shall be allowed 10 days in which to submit
387 written exceptions to the recommended order. A final order shall
388 be entered by the agency within 30 days after the entry of a
389 recommended order. The provisions of this subparagraph may be
390 waived upon stipulation by all parties.

391 (c) The commissioner may immediately suspend payment of
392 scholarship funds if it is determined that there is probable
393 cause to believe that there is:

394 1. An imminent threat to the health, safety, or welfare of
395 the students; or

396 2. Fraudulent activity on the part of the private school.
397 Notwithstanding s. 1002.22, in incidents of alleged fraudulent
398 activity pursuant to this section, the department's Office of
399 Inspector General is authorized to release personally
400 identifiable records or reports of students to the following

401 persons or organizations:

402 a. A court of competent jurisdiction in compliance with an
403 order of that court or the attorney of record in accordance with
404 a lawfully issued subpoena, consistent with the Family
405 Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.

406 b. A person or entity authorized by a court of competent
407 jurisdiction in compliance with an order of that court or the
408 attorney of record pursuant to a lawfully issued subpoena,
409 consistent with the Family Educational Rights and Privacy Act,
410 20 U.S.C. s. 1232g.

411 c. Any person, entity, or authority issuing a subpoena for
412 law enforcement purposes when the court or other issuing agency
413 has ordered that the existence or the contents of the subpoena
414 or the information furnished in response to the subpoena not be
415 disclosed, consistent with the Family Educational Rights and
416 Privacy Act, 20 U.S.C. s. 1232g, and 34 C.F.R. s. 99.31.

417
418 The commissioner's suspension of payment pursuant to this
419 paragraph may be appealed pursuant to the same procedures and
420 timelines as the notice of proposed action set forth in
421 paragraph (b).

422 (10) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
423 PARTICIPATION.—A parent who applies for a Hope Scholarship is
424 exercising his or her parental option to place his or her
425 student in an eligible private school.

426 (a) The parent must select an eligible private school and
427 apply for the admission of his or her student.

428 (b) The parent must inform the student's school district
429 when the parent withdraws his or her student to attend an
430 eligible private school.

431 (c) Any student participating in the program must remain
432 in attendance throughout the school year unless excused by the
433 school for illness or other good cause.

434 (d) Each parent and each student has an obligation to the
435 private school to comply with the private school's published
436 policies.

437 (e) Upon reasonable notice to the department and the
438 school district, the parent may remove the student from the
439 private school and place the student in a public school in
440 accordance with this section.

441 (f) The parent must ensure that the student participating
442 in the program takes the norm-referenced assessment offered by
443 the private school. The parent may also choose to have the
444 student participate in the statewide assessments pursuant to s.
445 1008.22. If the parent requests that the student participating
446 in the program take the statewide assessments pursuant to s.
447 1008.22 and the private school has not chosen to offer and
448 administer the statewide assessments, the parent is responsible
449 for transporting the student to the assessment site designated
450 by the school district.

451 (g) Upon receipt of a scholarship warrant, the parent to
452 whom the warrant is made must restrictively endorse the warrant
453 to the private school for deposit into the account of the
454 private school. If payment is made by funds transfer in
455 accordance with paragraph (12) (d), the parent must approve each
456 payment before the scholarship funds may be deposited. The
457 parent may not designate any entity or individual associated
458 with the participating private school as the parent's attorney
459 in fact to endorse a scholarship warrant or approve a funds
460 transfer. A parent who fails to comply with this paragraph
461 forfeits the scholarship.

462 (11) OBLIGATIONS OF NONPROFIT SCHOLARSHIP-FUNDING
463 ORGANIZATIONS.—An organization may establish scholarships for
464 eligible students by:

465 (a) Receiving applications and determining student
466 eligibility in accordance with the requirements of this section.

467 (b) Notifying parents of their receipt of a scholarship on
468 a first-come, first-served basis, based upon available funds.

469 (c) Establishing a date by which the parent of a
470 participating student must confirm continuing participation in
471 the program.

472 (d) Awarding scholarship funds to eligible students,
473 giving priority to renewing students from the previous year.

474 (e) Preparing and submitting quarterly reports to the
475 department pursuant to paragraphs (8) (f). In addition, an

476 eligible nonprofit scholarship-funding organization must submit
477 in a timely manner any information requested by the department
478 relating to the scholarship program.

479 (f) Notifying the department of any violation of this
480 section.

481 (12) FUNDING AND PAYMENT.—

482 (a) The maximum amount awarded to a student enrolled in an
483 eligible private school shall be determined as a percentage of
484 the unweighted FTE funding amount for that state fiscal year and
485 thereafter as follows:

486 1. Eighty-eight percent for a student enrolled in
487 kindergarten through grade 5.

488 2. Ninety-two percent for a student enrolled in grade 6
489 through grade 8.

490 3. Ninety-six percent for a student enrolled in grade 9
491 through grade 12.

492 (b) The maximum amount awarded to a student enrolled in a
493 Florida public school located outside of the district in which
494 the student resides shall be \$750.

495 (c) When a student enters the program, the organization
496 must receive all documentation required for the student's
497 participation, including a copy of the report of the incident
498 received pursuant to subsection (6) and the private school's and
499 the student's fee schedules. The initial payment shall be made
500 after verification of admission acceptance, and subsequent

501 payments shall be made upon verification of continued enrollment
502 and attendance at the private school.

503 (d) Payment of the scholarship by the eligible nonprofit
504 scholarship-funding organization may be by individual warrant
505 made payable to the student's parent or by funds transfer,
506 including, but not limited to, debit cards, electronic payment
507 cards, or other means of payment that the department deems to be
508 commercially viable or cost-effective. If payment is made by
509 warrant, the warrant must be delivered by the eligible nonprofit
510 scholarship-funding organization to the private school of the
511 parent's choice, and the parent shall restrictively endorse the
512 warrant to the private school. If payment is made by funds
513 transfer, the parent must approve each payment before the
514 scholarship funds may be deposited. The parent may not designate
515 any entity or individual associated with the participating
516 private school as the parent's attorney in fact to endorse a
517 scholarship warrant or approve a funds transfer.

518 (e) An eligible nonprofit scholarship-funding organization
519 shall obtain verification from the private school of a student's
520 continued attendance at the school for each period covered by a
521 scholarship payment.

522 (f) Payment of the scholarship shall be made by the
523 eligible nonprofit scholarship-funding organization no less
524 frequently than on a quarterly basis.

525 (g) An organization may use up to 3 percent of eligible

526 contributions received during the state fiscal year in which
527 such contributions are collected for administrative expenses if
528 the organization has operated as an eligible nonprofit
529 scholarship-funding organization for at least the preceding 3
530 fiscal years and did not have any findings of material weakness
531 or material noncompliance in its most recent audit under s.
532 1002.395(6) (m). Such administrative expenses must be reasonable
533 and necessary for the organization's management and distribution
534 of eligible contributions under this section. No funds
535 authorized under this paragraph shall be used for lobbying or
536 political activity or expenses related to lobbying or political
537 activity. Up to one-third of the funds authorized for
538 administrative expenses under this paragraph may be used for
539 expenses related to the recruitment of contributions. An
540 eligible nonprofit scholarship-funding organization may not
541 charge an application fee.

542 (h) Moneys received pursuant to this section do not
543 constitute taxable income to the qualified student or his or her
544 parent.

545 (13) OBLIGATIONS OF THE AUDITOR GENERAL.—

546 (a) The Auditor General shall conduct an annual
547 operational audit of accounts and records of each organization
548 that participates in the program. As part of this audit, the
549 Auditor General shall verify, at a minimum, the total number of
550 students served and transmit that information to the department.

551 The Auditor General shall provide the commissioner with a copy
552 of each annual operational audit performed pursuant to this
553 paragraph within 10 days after the audit is finalized.

554 (b) The Auditor General shall notify the department of any
555 organization that fails to comply with a request for
556 information.

557 (14) SCHOLARSHIP FUNDING TAX CREDITS—

558 (a) A tax credit is available under s. 212.1832(1) for use
559 by a person that makes an eligible contribution. Each eligible
560 contribution is limited to a single payment of \$105 per motor
561 vehicle purchased at the time of purchase of a motor vehicle or
562 a single payment of \$105 per motor vehicle purchased at the time
563 of registration of a motor vehicle that was not purchased from a
564 dealer. Payments of contributions shall be made to a dealer at
565 the time of purchase of a motor vehicle or to a designated agent
566 or private tag agent at the time of registration of a motor
567 vehicle that was not purchased from a dealer. An eligible
568 contribution shall be accompanied by a contribution election
569 form provided by the Department of Revenue. The form shall
570 include, at a minimum, a brief description of the Hope
571 Scholarship Program and a section allowing the consumer to
572 designate, from all participating scholarship funding
573 organizations, which organization will receive the donation. For
574 purposes of this subsection, the term "purchase" does not
575 include the lease or rental of a motor vehicle.

576 (b) A dealer, designated agent, or private tag agent
577 shall:

578 1. Provide the purchaser the contribution election form,
579 as provided by the Department of Revenue, at the time of
580 purchase of a motor vehicle or at the time of registration of a
581 motor vehicle that was not purchased from a dealer.

582 2. Collect eligible contributions.

583 3. Using a form provided by the Department of Revenue,
584 which shall include the dealer's or agent's federal employer
585 identification number, remit to an organization no later than
586 the date the return filed pursuant to s. 212.11 is due the total
587 amount of contributions made to that organization and collected
588 during the preceding reporting period. The dealer shall also
589 report this information to the Department of Revenue no later
590 than the date the return filed pursuant to s. 212.11 is due.

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

594 (c) An organization shall report to the Department of
595 Revenue, on or before the 20th day of each month, the total
596 amount of contributions received pursuant to paragraph (b) in
597 the preceding calendar month, on a form provided by the
598 Department of Revenue. Such report shall include:

599 1. The federal employer identification number of each
600 designated agent, private tag agent, or dealer who remitted

601 contributions to the organization during that reporting period.

602 2. The amount of contributions received from each
603 designated agent, private tag agent, or dealer during that
604 reporting period.

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

609 1. If the total amount stolen is less than \$300, the
610 offense is a misdemeanor of the second degree, punishable as
611 provided in s. 775.082 or s. 775.083. Upon a second conviction,
612 the offender is guilty of a misdemeanor of the first degree,
613 punishable as provided in s. 775.082 or s. 775.083. Upon a third
614 or subsequent conviction, the offender is guilty of a felony of
615 the third degree, punishable as provided in s. 775.082, s.
616 775.083, or s. 775.084.

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

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

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

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

629 (f) Upon a finding that a dealer failed to remit a
630 contribution under subparagraph(b)3. for which the dealer
631 claimed a credit pursuant to s. 212.1832(2), the Department of
632 Revenue shall notify the dealer of such finding and request
633 evidence from the dealer that demonstrates the remittance
634 obligation was met within 30 days after such notice is issued.
635 If, 30 days after the notice is issued, the dealer fails to
636 provide evidence to the Department of Revenue that the
637 contribution in question was remitted, the Department of Revenue
638 may impose a civil fine in an amount equal to twice the amount
639 of contributions the dealer failed to remit, which fine shall be
640 transferred into the General Revenue Fund. If the fine is not
641 paid within 60 days after the fine is imposed, the Department of
642 Revenue may bring a civil action under s. 120.69 to recover the
643 fine.

644 (g) Any dealer, designated agent, private tag agent, or
645 organization that fails to timely submit reports to the
646 Department of Revenue required in paragraphs (b) and (c) is
647 subject to a penalty of \$1,000 for every month, or part thereof,
648 the report is not provided, up to a maximum amount of \$10,000.
649 This penalty shall be collected by the Department of Revenue and
650 shall be transferred into the General Revenue Fund. This penalty

651 must be settled or compromised if it is determined by the
652 Department of Revenue that the noncompliance is due to
653 reasonable cause and not to willful negligence, willful neglect,
654 or fraud.

655 (15) LIABILITY.—The state is not liable for the award or
656 any use of awarded funds under this section.

657 (16) SCOPE OF AUTHORITY.—This section does not expand the
658 regulatory authority of this state, its officers, or any school
659 district to impose additional regulation on participating
660 private schools beyond those reasonably necessary to enforce
661 requirements expressly set forth in this section.

662 (17) RULES.—The State Board of Education shall adopt rules
663 to administer this section, except the Department of Revenue
664 shall adopt rules to administer subsection (14).

665 Section 2. Section 212.1832, Florida Statutes, is created
666 to read:

667 212.1832 Credit for contributions to the Hope Scholarship
668 Program.—

669 (1) Upon adoption of rules, the purchaser of a motor
670 vehicle shall be granted a credit of 100 percent of an eligible
671 contribution made to an eligible nonprofit scholarship-funding
672 organization under s. 1002.40 against any tax imposed by the
673 state and collected from the purchaser by a dealer, designated
674 agent, or private tag agent as a result of the purchase or
675 acquisition of a motor vehicle. For purposes of this subsection,

676 the term "purchase" does not include the lease or rental or a
677 motor vehicle.

678 (2) A dealer shall take a credit against any tax imposed
679 by the state under this chapter on the purchase of a motor
680 vehicle in an amount equal to the credit granted to the
681 purchaser under subsection (1).

682 (3) For purposes of the distributions of tax revenue under
683 s. 212.20, the department shall disregard any tax credits
684 allowed under this section to ensure that any reduction in tax
685 revenue received that is attributable to the tax credits results
686 only in a reduction in distributions to the General Revenue
687 Fund. The provisions of s. 1002.40 apply to the credit
688 authorized by this section.

689 Section 3. Subsection (21) is added to section 213.053,
690 Florida Statutes, to read:

691 213.053 Confidentiality and information sharing.—

692 (21) (a) The department may provide to an eligible
693 nonprofit scholarship-funding organization, as defined in s.
694 1004.20, a dealer's name, address, federal employer
695 identification number, and information related to differences
696 between credits taken by the dealer pursuant to s. 212.1832(2)
697 and amounts remitted to the eligible nonprofit scholarship-
698 funding organization under s. 1002.40(14)(b)3. The scholarship-
699 funding organization may use the information for purposes of
700 recovering eligible contributions designated for that

701 organization which were collected by the dealer but never
702 remitted to the organization.

703 (b) Nothing in this subsection authorizes the disclosure
704 of information if such disclosure is prohibited by federal law.
705 The eligible nonprofit scholarship-funding organization is bound
706 by the same requirements of confidentiality and the same
707 penalties for a violation of the requirements as the department.

708 Section 4. The Department of Revenue may, and all
709 conditions are deemed met to, adopt emergency rules pursuant to
710 ss. 120.536(1) and 120.54, Florida Statutes, to administer this
711 act.

712 Section 5. Contingent upon CS/HB 7055 or similar
713 legislation in the 2018 Regular Session of the Legislature or an
714 extension thereof failing to become law, for the 2018-2019
715 fiscal year, the sum of \$2 million in recurring funds from the
716 General Revenue Fund is appropriated to the Department of
717 Education to implement the provisions of this act.

718 Section 6. This act shall take effect upon becoming a law.