

By Senator Galvano

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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; requiring a school district to  
10          notify an eligible student's parent of the program;  
11          requiring a school district to provide certain  
12          information relating to the statewide assessment  
13          program; providing requirements and obligations for  
14          eligible private schools; providing Department of  
15          Education obligations relating to participating  
16          students and private schools and program requirements;  
17          providing Commissioner of Education obligations;  
18          requiring the commissioner to deny, suspend, or revoke  
19          a private school's participation in the program or the  
20          payment of scholarship funds under certain  
21          circumstances; defining the term "owner or operator";  
22          providing a process for review of a decision from the  
23          commissioner under certain circumstances; providing  
24          for the release of personally identifiable student  
25          information under certain circumstances; providing  
26          parent and student responsibilities for initial and  
27          continued participation in the program; providing  
28          nonprofit scholarship-funding organization  
29          obligations; providing for the calculation of the

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30 scholarship amount; providing the scholarship amount  
31 for students transferred to certain public schools;  
32 requiring verification of specified information before  
33 a scholarship may be disbursed; providing requirements  
34 for the scholarship payments; providing funds for  
35 administrative expenses for certain nonprofit  
36 scholarship-funding organizations; providing  
37 requirements for administrative expenses; prohibiting  
38 a nonprofit scholarship-funding organization from  
39 charging an application fee; providing Auditor General  
40 obligations; providing requirements for taxpayer  
41 elections to contribute to the program; requiring the  
42 Department of Revenue to adopt forms to administer the  
43 program; providing reporting requirements for  
44 nonprofit scholarship-funding organizations relating  
45 to taxpayer contributions; providing requirements for  
46 certain agents of the Department of Revenue and motor  
47 vehicle dealers; providing penalties; providing for  
48 the restitution of specified funds under certain  
49 circumstances; providing the state is not liable for  
50 the award or use of program funds; prohibiting  
51 additional regulations for private schools  
52 participating in the program beyond those necessary to  
53 enforce program requirements; requiring the State  
54 Board of Education to adopt rules to administer the  
55 program; creating s. 212.1832, F.S.; authorizing  
56 certain persons to elect to direct certain state sales  
57 and use tax revenue to be transferred to a nonprofit  
58 scholarship-funding organization for the Hope

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59 Scholarship Program; authorizing the Department of  
60 Revenue to adopt emergency rules for specified  
61 purposes; providing an effective date.  
62

63 Be It Enacted by the Legislature of the State of Florida:  
64

65 Section 1. Section 1002.40, Florida Statutes, is created to  
66 read:

67 1002.40 The Hope Scholarship Program.-

68 (1) PURPOSE.-The Hope Scholarship Program is established to  
69 provide the parent of a public school student who was subjected  
70 to an incident listed in subsection (3) an opportunity to  
71 transfer the student to another public school or to request and  
72 receive from the state a scholarship for the student to enroll  
73 in and attend an eligible private school.

74 (2) DEFINITIONS.-As used in this section, the term:

75 (a) "Department" means the Department of Education.

76 (b) "Eligible contribution" or "contribution" means a  
77 monetary contribution from a person required to pay sales and  
78 use tax on the purchase or acquisition of a motor vehicle,  
79 subject to the restrictions provided in this section, to an  
80 eligible nonprofit scholarship-funding organization. The  
81 taxpayer making the contribution may not designate a specific  
82 student as the beneficiary of the contribution.

83 (c) "Eligible nonprofit scholarship-funding organization"  
84 or "organization" has the same meaning as provided in s.  
85 1002.395(2)(f).

86 (d) "Eligible private school" has the same meaning as  
87 provided in s. 1002.395(2)(g).

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88 (e) "Motor vehicle" has the same meaning as provided in s.  
89 320.01(1)(a), but does not include heavy trucks, truck tractors,  
90 trailers, and motorcycles.

91 (f) "Parent" means a resident of this state who is a  
92 parent, as defined in s. 1000.21, and whose student was  
93 subjected to an incident listed in subsection (3).

94 (g) "Program" means the Hope Scholarship Program.

95 (h) "School" includes any educational program or activity  
96 conducted by a public K-12 educational institution, any school-  
97 related or school-sponsored program or activity, and riding on a  
98 school bus, as defined in s. 1006.25(1), including waiting at a  
99 school bus stop.

100 (i) "Unweighted FTE funding amount" means the statewide  
101 average total funds per unweighted full-time equivalent funding  
102 amount that is incorporated by reference in the General  
103 Appropriations Act, or by a subsequent special appropriations  
104 act, for the applicable state fiscal year.

105 (3) PROGRAM ELIGIBILITY.—Beginning with the 2018-2019  
106 school year, contingent upon available funds, and on a first-  
107 come, first-served basis, a student enrolled in a Florida public  
108 school in kindergarten through grade 12 is eligible for a  
109 scholarship under this program if the student has been subjected  
110 to an incident of battery; harassment; hazing; bullying;  
111 kidnapping; physical attack; robbery; sexual offenses,  
112 harassment, assault, or battery; threat or intimidation; or  
113 fighting at school.

114 (4) PROGRAM PROHIBITIONS.—Payment of a scholarship may not  
115 be made if a student is:

116 (a) Enrolled in a public school, including, but not limited

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117 to, the Florida School for the Deaf and the Blind; the College-  
118 Preparatory Boarding Academy; a developmental research school  
119 authorized under s. 1002.32; or a charter school authorized  
120 under s. 1002.33, s. 1002.331, or s. 1002.332;

121 (b) Enrolled in a school operating for the purpose of  
122 providing educational services to youth in the Department of  
123 Juvenile Justice commitment programs;

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

128 (d) Receiving any other educational scholarship pursuant to  
129 this chapter.

130 (5) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.-

131 (a) Upon receipt of a report of an incident listed in  
132 subsection (3), the school principal shall provide a copy of the  
133 report to the parent and investigate the incident to determine  
134 if the incident must be reported as required by s. 1006.09(6).  
135 Upon conclusion of the investigation or within 15 days after the  
136 incident was reported, whichever occurs first, the school  
137 district shall notify the parent of the program and offer that  
138 parent an opportunity to enroll his or her student in another  
139 public school or to request and receive a scholarship to attend  
140 an eligible private school, subject to available funding. A  
141 parent who chooses to enroll his or her student in a Florida  
142 public school located outside the district in which the student  
143 resides pursuant to s. 1002.31 shall be eligible for a  
144 scholarship to transport the student as provided in paragraph

145 (11) (b) .

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146 (b) For each student participating in the program in a  
147 private school who chooses to participate in the statewide  
148 assessments under s. 1008.22 or the Florida Alternate  
149 Assessment, the school district in which the student resides  
150 must notify the student and his or her parent about the  
151 locations and times to take all statewide assessments.

152 (6) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible  
153 private school may be sectarian or nonsectarian and shall:

154 (a) Comply with all requirements for private schools  
155 participating in state school choice scholarship programs  
156 pursuant to this section and s. 1002.421.

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

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

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

164 2. Annually administering or making provision for students  
165 participating in the program in grades 3 through 10 to take one  
166 of the nationally norm-referenced tests identified by the  
167 department or the statewide assessments pursuant to s. 1008.22.  
168 Students with disabilities for whom standardized testing is not  
169 appropriate are exempt from this requirement. A participating  
170 private school shall report a student's scores to his or her  
171 parent.

172 3. Cooperating with the student whose parent chooses to  
173 have the student participate in the statewide assessments  
174 pursuant to s. 1008.22 or, if a private school chooses to offer

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175 the statewide assessments, administering the assessments at the  
176 school.

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

180 b. A participating private school shall submit a request in  
181 writing to the department by March 1 of each year in order to  
182 administer the statewide assessments in the subsequent school  
183 year.

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

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

189 (f) Provide a report from an independent certified public  
190 accountant who performs the agreed-upon procedures developed  
191 under s. 1002.395(6)(o) if the private school receives more than  
192 \$250,000 in funds from scholarships awarded under this section  
193 in a state fiscal year. A private school subject to this  
194 paragraph must annually submit the report by September 15 to the  
195 organization that awarded the majority of the school's  
196 scholarship funds. The agreed-upon procedures must be conducted  
197 in accordance with attestation standards established by the  
198 American Institute of Certified Public Accountants.

199  
200 If a private school is unable to meet the requirements of this  
201 subsection, the commissioner may determine that the private  
202 school is ineligible to participate in the program.

203 (7) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department

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204 shall:

205 (a) Establish a toll-free hotline that provides parents and  
206 private schools with information on participation in the  
207 program.

208 (b) Annually verify the eligibility of private schools that  
209 meet the requirements of subsection (6).

210 (c) Require an annual notarized and sworn compliance  
211 statement by participating private schools certifying compliance  
212 with state laws and retain such records.

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

217 (e) Maintain a list of nationally norm-referenced tests  
218 identified for purposes of satisfying the testing requirement in  
219 paragraph (9) (f). The tests must meet industry standards of  
220 quality in accordance with State Board of Education rule.

221 (f) Require quarterly reports by an eligible nonprofit  
222 scholarship-funding organization regarding the number of  
223 students participating in the scholarship program, the private  
224 schools in which the students are enrolled, and other  
225 information deemed necessary by the department.

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

228 1. Reviewing the school climate and code of student conduct  
229 of each public school at which 10 or more reported incidents  
230 occurred to determine areas in the school or school district  
231 procedures involving reporting, investigating, and communicating  
232 a parent's and student's rights that are in need of improvement.

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233 At a minimum, the review must include:

234 a. An assessment of the investigation time and quality of  
235 the response of the school and the school district.

236 b. An assessment of the effectiveness of communication  
237 procedures with the students involved in an incident, the  
238 students' parents, and the school and school district personnel;

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

240 d. The challenges and obstacles relating to implementing  
241 recommendations from this review.

242 2. Reviewing the school climate and code of student conduct  
243 of each public school a student transferred to if the student  
244 was from a school identified in subparagraph 1. in order to  
245 identify best practices and make recommendations to a public  
246 school at which the incidents occurred.

247 3. Reviewing the performance of participating students  
248 enrolled in a private school in which at least 51 percent of the  
249 total enrolled students in the prior school year participated in  
250 the program and in which there are at least 10 participating  
251 students who have scores for tests administered.

252 4. Surveying the parents of participating students to  
253 determine academic, safety, and school climate satisfaction and  
254 to identify any challenges or obstacles in addressing the  
255 incident or relating to the use of the scholarship.

256 (h) Upon the request of a participating private school,  
257 provide at no cost to the school the statewide assessments  
258 administered under s. 1008.22 and any related materials for  
259 administering the assessments. Students at a private school may  
260 be assessed using the statewide assessments if the addition of  
261 those students and the school does not cause the state to exceed

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262 its contractual caps for the number of students tested and the  
263 number of testing sites. The state shall provide the same  
264 materials and support to a private school that it provides to a  
265 public school. A private school that chooses to administer  
266 statewide assessments under s. 1008.22 shall follow the  
267 requirements set forth in ss. 1008.22 and 1008.24, rules adopted  
268 by the State Board of Education to implement those sections, and  
269 district-level testing policies established by the district  
270 school board.

271 (i) Establish a process by which individuals may notify the  
272 department of any violation by a parent, private school, or  
273 school district of state laws relating to program participation.  
274 The department shall conduct an inquiry or make a referral to  
275 the appropriate agency for an investigation of any written  
276 complaint of a violation of this section if the complaint is  
277 signed by the complainant and is legally sufficient. A complaint  
278 is legally sufficient if such complaint contains ultimate facts  
279 that show that a violation of this section or any rule adopted  
280 by the State Board of Education pursuant to this section has  
281 occurred. In order to determine legal sufficiency, the  
282 department may require supporting information or documentation  
283 from the complainant. A department inquiry is not subject to the  
284 requirements of chapter 120.

285 (j)1. Conduct site visits to participating private schools.  
286 The purpose of the site visits is solely to verify the  
287 information reported by the schools concerning the enrollment  
288 and attendance of students, the credentials of teachers,  
289 background screening of teachers, and teachers' fingerprinting  
290 results. The department may not make more than seven site visits

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291 each year; however, the department may make additional site  
292 visits at any time to a school that has received a notice of  
293 noncompliance or a notice of proposed action within the previous  
294 2 years.

295 2. Annually, by December 15, report to the Governor, the  
296 President of the Senate, and the Speaker of the House of  
297 Representatives the department's actions with respect to  
298 implementing accountability in the program under this section  
299 and s. 1002.421, any substantiated allegations or violations of  
300 law or rule by an eligible private school under this program and  
301 the corrective action taken by the department.

302 (8) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

303 (a) The Commissioner of Education:

304 1. Shall deny, suspend, or revoke a private school's  
305 participation in the program if it is determined that the  
306 private school has failed to comply with the provisions of this  
307 section. However, if the noncompliance is correctable within a  
308 reasonable amount of time and if the health, safety, or welfare  
309 of the students is not threatened, the commissioner may issue a  
310 notice of noncompliance which provides the private school with a  
311 timeframe within which to provide evidence of compliance before  
312 taking action to suspend or revoke the private school's  
313 participation in the program.

314 2. May deny, suspend, or revoke a private school's  
315 participation in the program if the commissioner determines that  
316 an owner or operator of the private school is operating or has  
317 operated an educational institution in this state or in another  
318 state or jurisdiction in a manner contrary to the health,  
319 safety, or welfare of the public.

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320 a. In making such a determination, the commissioner may  
321 consider factors that include, but are not limited to, acts or  
322 omissions by an owner or operator which led to a previous denial  
323 or revocation of participation in an education scholarship  
324 program; an owner's or operator's failure to reimburse the  
325 department for scholarship funds improperly received or retained  
326 by a school; imposition of a prior criminal sanction related to  
327 an owner's or operator's management or operation of an  
328 educational institution; imposition of a civil fine or  
329 administrative fine, license revocation or suspension, or  
330 program eligibility suspension, termination, or revocation  
331 related to an owner's or operator's management or operation of  
332 an educational institution; or other types of criminal  
333 proceedings in which an owner or operator was found guilty of,  
334 regardless of adjudication, or entered a plea of nolo contendere  
335 or guilty to, any offense involving fraud, deceit, dishonesty,  
336 or moral turpitude.

337 b. For purposes of this subparagraph, the term "owner or  
338 operator" includes an owner, operator, superintendent, or  
339 principal of, or a person who has equivalent decisionmaking  
340 authority over, a private school participating in the  
341 scholarship program.

342 (b) The commissioner's determination is subject to the  
343 following:

344 1. If the commissioner intends to deny, suspend, or revoke  
345 a private school's participation in the program, the department  
346 shall notify the private school of such proposed action in  
347 writing by certified mail and regular mail to the private  
348 school's address of record with the department. The notification

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349 shall include the reasons for the proposed action and notice of  
350 the timelines and procedures set forth in this paragraph.

351 2. The private school that is adversely affected by the  
352 proposed action shall have 15 days after receipt of the notice  
353 of proposed action to file with the department's agency clerk a  
354 request for a proceeding pursuant to ss. 120.569 and 120.57. If  
355 the private school is entitled to a hearing under s. 120.57(1),  
356 the department shall refer the request to the Division of  
357 Administrative Hearings.

358 3. Upon receipt of a request referred pursuant to this  
359 paragraph, the director of the Division of Administrative  
360 Hearings shall expedite the hearing and assign an administrative  
361 law judge who shall commence a hearing within 30 days after the  
362 receipt of the formal written request by the division and enter  
363 a recommended order within 30 days after the hearing or within  
364 30 days after receipt of the hearing transcript, whichever is  
365 later. Each party shall be allowed 10 days in which to submit  
366 written exceptions to the recommended order. A final order shall  
367 be entered by the agency within 30 days after the entry of a  
368 recommended order. The provisions of this subparagraph may be  
369 waived upon stipulation by all parties.

370 (c) The commissioner may immediately suspend payment of  
371 scholarship funds if it is determined that there is probable  
372 cause to believe that there is:

373 1. An imminent threat to the health, safety, or welfare of  
374 the students; or

375 2. Fraudulent activity on the part of the private school.  
376 Notwithstanding s. 1002.22, in incidents of alleged fraudulent  
377 activity pursuant to this section, the department's Office of

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378 Inspector General is authorized to release personally  
379 identifiable records or reports of students to the following  
380 persons or organizations:

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

385 b. A person or entity authorized by a court of competent  
386 jurisdiction in compliance with an order of that court or the  
387 attorney of record pursuant to a lawfully issued subpoena,  
388 consistent with the Family Educational Rights and Privacy Act,  
389 20 U.S.C. s. 1232g.

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

396  
397 The commissioner's suspension of payment pursuant to this  
398 paragraph may be appealed pursuant to the same procedures and  
399 timelines as the notice of proposed action set forth in  
400 paragraph (b).

401 (9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
402 PARTICIPATION.—A parent who applies for a Hope Scholarship is  
403 exercising his or her parental option to place his or her  
404 student in an eligible private school.

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

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

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

413       (d) Each parent and each student has an obligation to the  
414 private school to comply with the private school's published  
415 policies.

416       (e) Upon reasonable notice to the department and the school  
417 district, the parent may remove the student from the private  
418 school and place the student in a public school in accordance  
419 with this section.

420       (f) The parent must ensure that the student participating  
421 in the program takes the norm-referenced assessment offered by  
422 the private school. The parent may also choose to have the  
423 student participate in the statewide assessments pursuant to s.  
424 1008.22. If the parent requests that the student participating  
425 in the program take the statewide assessments pursuant to s.  
426 1008.22 and the private school has not chosen to offer and  
427 administer the statewide assessments, the parent is responsible  
428 for transporting the student to the assessment site designated  
429 by the school district.

430       (g) Upon receipt of a scholarship warrant, the parent to  
431 whom the warrant is made must restrictively endorse the warrant  
432 to the private school for deposit into the account of the  
433 private school. The parent may not designate any entity or  
434 individual associated with the participating private school as  
435 the parent's attorney in fact to endorse a scholarship warrant.

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436 A parent who fails to comply with this paragraph forfeits the  
437 scholarship.

438 (10) OBLIGATIONS OF NONPROFIT SCHOLARSHIP-FUNDING  
439 ORGANIZATIONS.—An organization may establish scholarships for  
440 eligible students by:

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

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

445 (c) Preparing and submitting quarterly and annual reports  
446 to the department pursuant to paragraphs (7)(f) and (g). In  
447 addition, an eligible nonprofit scholarship-funding organization  
448 must submit in a timely manner any information requested by the  
449 department relating to the scholarship program.

450 (d) Notifying the department of any violation of this  
451 section.

452 (11) FUNDING AND PAYMENT.—

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

457 1. Eighty-eight percent for a student enrolled in  
458 kindergarten through grade 5.

459 2. Ninety-two percent for a student enrolled in grade 6  
460 through grade 8.

461 3. Ninety-six percent for a student enrolled in grade 9  
462 through grade 12.

463 (b) The maximum amount awarded to a student enrolled in a  
464 Florida public school located outside of the district in which

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465 the student resides shall be \$750.

466 (c) When a student enters the program, the organization  
467 must receive all documentation required for the student's  
468 participation, including a copy of the report of the incident  
469 received pursuant to subsection (5) and the private school's and  
470 the student's fee schedules. The initial payment shall be made  
471 after verification of admission acceptance, and subsequent  
472 payments shall be made upon verification of continued enrollment  
473 and attendance at the private school.

474 (d) Payment of the scholarship by the eligible nonprofit  
475 scholarship-funding organization shall be by individual warrant  
476 made payable to the student's parent. If the parent chooses that  
477 his or her student attend an eligible private school, the  
478 warrant must be delivered by the eligible nonprofit scholarship-  
479 funding organization to the private school of the parent's  
480 choice, and the parent shall restrictively endorse the warrant  
481 to the private school.

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

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

489 (g) An organization may use up to 3 percent of eligible  
490 contributions received during the state fiscal year in which  
491 such contributions are collected for administrative expenses if  
492 the organization has operated as an eligible nonprofit  
493 scholarship-funding organization for at least the preceding 3

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494 fiscal years and did not have any findings of material weakness  
495 or material noncompliance in its most recent audit under s.  
496 1002.395(6)(m). Such administrative expenses must be reasonable  
497 and necessary for the organization's management and distribution  
498 of eligible contributions under this section. No funds  
499 authorized under this paragraph shall be used for lobbying or  
500 political activity or expenses related to lobbying or political  
501 activity. Up to one-third of the funds authorized for  
502 administrative expenses under this paragraph may be used for  
503 expenses related to the recruitment of contributions from  
504 taxpayers. An eligible nonprofit scholarship-funding  
505 organization may not charge an application fee.

506 (h) Moneys received pursuant to this section do not  
507 constitute taxable income to the qualified student or his or her  
508 parent.

509 (12) OBLIGATIONS OF THE AUDITOR GENERAL.—

510 (a) The Auditor General shall conduct an annual operational  
511 audit of accounts and records of each organization that  
512 participates in the program. As part of this audit, the Auditor  
513 General shall verify, at a minimum, the total number of students  
514 served and transmit that information to the department. The  
515 Auditor General shall provide the commissioner with a copy of  
516 each annual operational audit performed pursuant to this  
517 subsection within 10 days after the audit is finalized.

518 (b) The Auditor General shall notify the department of any  
519 organization that fails to comply with a request for  
520 information.

521 (13) SCHOLARSHIP FUNDING TAX CREDITS.—

522 (a) A tax credit is available under s. 212.1832 for use by

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523 a taxpayer that makes an eligible contribution to the program.  
524 Each eligible contribution is limited to a single payment of \$20  
525 at the time of purchase of a motor vehicle or a single payment  
526 of \$20 at the time of registration of a motor vehicle that was  
527 not purchased from a dealer. An eligible contribution shall be  
528 accompanied by an election to contribute to the program and  
529 shall be made by the purchaser at the time of purchase or at the  
530 time of registration on a form provided by the Department of  
531 Revenue. Payments of contributions shall be made to a dealer, as  
532 defined in chapter 212, at the time of purchase of a motor  
533 vehicle or to an agent of the Department of Revenue, as  
534 designated by s. 212.06(10), at the time of registration of a  
535 motor vehicle that was not purchased from a dealer.

536 (b) A tax collector or any person or firm authorized to  
537 sell or issue a motor vehicle license who is designated as an  
538 agent of the Department of Revenue pursuant to s. 212.06(10) or  
539 who is a dealer shall:

540 1. Provide the purchaser the contribution election form, as  
541 prescribed by the Department of Revenue, at the time of purchase  
542 of a motor vehicle or at the time of registration of a motor  
543 vehicle that was not purchased from a dealer.

544 2. Collect eligible contributions.

545 3. Using a form provided by the Department of Revenue,  
546 which shall include the dealer's or agent's federal employer  
547 identification number, remit to an organization on or before the  
548 20th day of each month the total amount of contributions made to  
549 that organization and collected during the preceding calendar  
550 month.

551 4. Report on each return filed with the Department of

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552 Revenue the total amount of credits allowed under s. 212.1832  
553 during the preceding calendar month.

554 (c) An organization shall report to the Department of  
555 Revenue, on or before the 20th day of each month, the total  
556 amount of contributions received pursuant to paragraph (b) in  
557 the preceding calendar month on a form provided by the  
558 Department of Revenue. Such report shall include the federal  
559 employer identification number of each tax collector, authorized  
560 agent of the Department of Revenue, or dealer who remitted  
561 contributions to the organization during that reporting period.

562 (d) A person who, with intent to unlawfully deprive or  
563 defraud the program of its moneys or the use or benefit thereof,  
564 fails to remit a contribution collected under this section is  
565 guilty of theft of charitable funds, punishable as follows:

566 1. If the total amount stolen is less than \$300, the  
567 offense is a misdemeanor of the second degree, punishable as  
568 provided in s. 775.082 or s. 775.083. Upon a second conviction,  
569 the offender is guilty of a misdemeanor of the first degree,  
570 punishable as provided in s. 775.082 or s. 775.083. Upon a third  
571 or subsequent conviction, the offender is guilty of a felony of  
572 the third degree, punishable as provided in s. 775.082, s.  
573 775.083, or s. 775.084.

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

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

580 4. If the total amount stolen is \$100,000 or more, the

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581 offense is a felony of the first degree, punishable as provided  
582 in s. 775.082, s. 775.083, or s. 775.084.

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

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

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

593 (16) RULES.—The State Board of Education shall adopt rules  
594 to administer this section.

595 Section 2. Section 212.1832, Florida Statutes, is created  
596 to read:

597 212.1832 Credit for contributions to the Hope Scholarship  
598 Program.—

599 (1) There is allowed a credit of 100 percent of an eligible  
600 contribution made to an eligible nonprofit scholarship-funding  
601 organization under s. 1002.40 against any tax imposed by the  
602 state and due under this chapter as a result of the purchase or  
603 acquisition of a motor vehicle. The credit may not exceed the  
604 tax otherwise owed.

605 (2) For purposes of the distributions of tax revenue under  
606 s. 212.20, the department shall disregard any tax credits  
607 allowed under this section to ensure that any reduction in tax  
608 revenue received that is attributable to the tax credits results  
609 only in a reduction in distributions to the General Revenue

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610 Fund. The provisions of s. 1002.40 apply to the credit  
611 authorized by this section.

612 Section 3. The Department of Revenue may, and all  
613 conditions are deemed met to, adopt emergency rules pursuant to  
614 ss. 120.536(1) and 120.54, Florida Statutes, to administer this  
615 act.

616 Section 4. This act shall take effect upon becoming a law.