



741914

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/20/2021	.	
	.	
	.	
	.	

The Committee on Appropriations (Burgess) recommended the following:

1 **Senate Substitute for Amendment (409158) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. The Legislature finds that the ability to read
7 is fundamental to a productive, fulfilling, culturally
8 rewarding, and civically engaged life. Furthermore, a literacy-
9 rich home environment helps develop reading and writing skills
10 in young learners to prepare them for future academic and career



11 success. Research shows that students who read frequently
12 perform better academically than those who do not.
13 Unfortunately, statistics show students who have fewer books and
14 literacy-based interactions at home than their peers have lower
15 educational attainment and lifetime income-earning potential.
16 Programs that deliver books directly to students' homes and
17 support engagement in reading enable parents to develop their
18 child's reading skills and enjoyment of reading and foster
19 improved outcomes for students.

20 Section 2. Section 211.0252, Florida Statutes, is created
21 to read:

22 211.0252 Credit for contributions to the New Worlds Reading
23 Initiative.—Beginning January 1, 2022, there is allowed a credit
24 of 100 percent of an eligible contribution made to the New
25 Worlds Reading Initiative under s. 1003.485 against any tax due
26 under s. 211.02 or s. 211.025. However, the combined credit
27 allowed under this section and s. 211.0251 may not exceed 50
28 percent of the tax due on the return on which the credit is
29 taken. If the combined credit allowed under this section and s.
30 211.0251 exceeds 50 percent of the tax due on the return, the
31 credit must first be taken under s. 211.0251. Any remaining
32 liability must be taken under this section but may not exceed 50
33 percent of the tax due. For purposes of the distributions of tax
34 revenue under s. 211.06, the department shall disregard any tax
35 credits allowed under this section to ensure that any reduction
36 in tax revenue received which is attributable to the tax credits
37 results only in a reduction in distributions to the General
38 Revenue Fund. Section 1003.485 applies to the credit authorized
39 by this section.



741914

40 Section 3. Section 212.1833, Florida Statutes, is created
41 to read:

42 212.1833 Credit for contributions to the New Worlds Reading
43 Initiative.—Beginning January 1, 2022, there is allowed a credit
44 of 100 percent of an eligible contribution made to the New
45 Worlds Reading Initiative under s. 1003.485 against any tax
46 imposed by the state and due under this chapter from a direct
47 pay permitholder as a result of the direct pay permit held
48 pursuant to s. 212.183. For purposes of the dealer's credit
49 granted for keeping prescribed records, filing timely tax
50 returns, and properly accounting and remitting taxes under s.
51 212.12, the amount of tax due used to calculate the credit shall
52 include any eligible contribution made to the New Worlds Reading
53 Initiative from a direct pay permitholder. For purposes of the
54 distributions of tax revenue under s. 212.20, the department
55 shall disregard any tax credits allowed under this section to
56 ensure that any reduction in tax revenue received which is
57 attributable to the tax credits results only in a reduction in
58 distributions to the General Revenue Fund. Section 1003.485
59 applies to the credit authorized by this section. A dealer who
60 claims a tax credit under this section must file his or her tax
61 returns and pay his or her taxes by electronic means under s.
62 213.755.

63 Section 4. Subsection (8) of section 220.02, Florida
64 Statutes, is amended to read:

65 220.02 Legislative intent.—

66 (8) It is the intent of the Legislature that credits
67 against either the corporate income tax or the franchise tax be
68 applied in the following order: those enumerated in s. 631.828,



69 those enumerated in s. 220.191, those enumerated in s. 220.181,
70 those enumerated in s. 220.183, those enumerated in s. 220.182,
71 those enumerated in s. 220.1895, those enumerated in s. 220.195,
72 those enumerated in s. 220.184, those enumerated in s. 220.186,
73 those enumerated in s. 220.1845, those enumerated in s. 220.19,
74 those enumerated in s. 220.185, those enumerated in s. 220.1875,
75 those enumerated in s. 220.1876, those enumerated in s. 220.193,
76 those enumerated in s. 288.9916, those enumerated in s.
77 220.1899, those enumerated in s. 220.194, and those enumerated
78 in s. 220.196.

79 Section 5. Paragraph (a) of subsection (1) of section
80 220.13, Florida Statutes, is amended to read:

81 220.13 "Adjusted federal income" defined.—

82 (1) The term "adjusted federal income" means an amount
83 equal to the taxpayer's taxable income as defined in subsection
84 (2), or such taxable income of more than one taxpayer as
85 provided in s. 220.131, for the taxable year, adjusted as
86 follows:

87 (a) *Additions*.—There shall be added to such taxable income:

88 1.a. The amount of any tax upon or measured by income,
89 excluding taxes based on gross receipts or revenues, paid or
90 accrued as a liability to the District of Columbia or any state
91 of the United States which is deductible from gross income in
92 the computation of taxable income for the taxable year.

93 b. Notwithstanding sub-subparagraph a., if a credit taken
94 under s. 220.1875 or s. 220.1876 is added to taxable income in a
95 previous taxable year under subparagraph 11. and is taken as a
96 deduction for federal tax purposes in the current taxable year,
97 the amount of the deduction allowed shall not be added to



741914

98 taxable income in the current year. The exception in this sub-
99 subparagraph is intended to ensure that the credit under s.
100 220.1875 or s. 220.1876 is added in the applicable taxable year
101 and does not result in a duplicate addition in a subsequent
102 year.

103 2. The amount of interest which is excluded from taxable
104 income under s. 103(a) of the Internal Revenue Code or any other
105 federal law, less the associated expenses disallowed in the
106 computation of taxable income under s. 265 of the Internal
107 Revenue Code or any other law, excluding 60 percent of any
108 amounts included in alternative minimum taxable income, as
109 defined in s. 55(b)(2) of the Internal Revenue Code, if the
110 taxpayer pays tax under s. 220.11(3).

111 3. In the case of a regulated investment company or real
112 estate investment trust, an amount equal to the excess of the
113 net long-term capital gain for the taxable year over the amount
114 of the capital gain dividends attributable to the taxable year.

115 4. That portion of the wages or salaries paid or incurred
116 for the taxable year which is equal to the amount of the credit
117 allowable for the taxable year under s. 220.181. This
118 subparagraph shall expire on the date specified in s. 290.016
119 for the expiration of the Florida Enterprise Zone Act.

120 5. That portion of the ad valorem school taxes paid or
121 incurred for the taxable year which is equal to the amount of
122 the credit allowable for the taxable year under s. 220.182. This
123 subparagraph shall expire on the date specified in s. 290.016
124 for the expiration of the Florida Enterprise Zone Act.

125 6. The amount taken as a credit under s. 220.195 which is
126 deductible from gross income in the computation of taxable



741914

127 income for the taxable year.

128 7. That portion of assessments to fund a guaranty
129 association incurred for the taxable year which is equal to the
130 amount of the credit allowable for the taxable year.

131 8. In the case of a nonprofit corporation which holds a
132 pari-mutuel permit and which is exempt from federal income tax
133 as a farmers' cooperative, an amount equal to the excess of the
134 gross income attributable to the pari-mutuel operations over the
135 attributable expenses for the taxable year.

136 9. The amount taken as a credit for the taxable year under
137 s. 220.1895.

138 10. Up to nine percent of the eligible basis of any
139 designated project which is equal to the credit allowable for
140 the taxable year under s. 220.185.

141 11. Any ~~The~~ amount taken as a credit for the taxable year
142 under s. 220.1875 or s. 220.1876. The addition in this
143 subparagraph is intended to ensure that the same amount is not
144 allowed for the tax purposes of this state as both a deduction
145 from income and a credit against the tax. This addition is not
146 intended to result in adding the same expense back to income
147 more than once.

148 12. The amount taken as a credit for the taxable year under
149 s. 220.193.

150 13. Any portion of a qualified investment, as defined in s.
151 288.9913, which is claimed as a deduction by the taxpayer and
152 taken as a credit against income tax pursuant to s. 288.9916.

153 14. The costs to acquire a tax credit pursuant to s.
154 288.1254(5) that are deducted from or otherwise reduce federal
155 taxable income for the taxable year.



156 15. The amount taken as a credit for the taxable year
157 pursuant to s. 220.194.

158 16. The amount taken as a credit for the taxable year under
159 s. 220.196. The addition in this subparagraph is intended to
160 ensure that the same amount is not allowed for the tax purposes
161 of this state as both a deduction from income and a credit
162 against the tax. The addition is not intended to result in
163 adding the same expense back to income more than once.

164 Section 6. Subsection (2) of section 220.186, Florida
165 Statutes, is amended to read:

166 220.186 Credit for Florida alternative minimum tax.—

167 (2) The credit pursuant to this section shall be the amount
168 of the excess, if any, of the tax paid based upon taxable income
169 determined pursuant to s. 220.13(2)(k) over the amount of tax
170 which would have been due based upon taxable income without
171 application of s. 220.13(2)(k), before application of this
172 credit without application of any credit under s. 220.1875 or s.
173 220.1876.

174 Section 7. Section 220.1876, Florida Statutes, is created
175 to read:

176 220.1876 Credit for contributions to the New Worlds Reading
177 Initiative.—

178 (1) For taxable years beginning on or after January 1,
179 2022, there is allowed a credit of 100 percent of an eligible
180 contribution made to the New Worlds Reading Initiative under s.
181 1003.485 against any tax due for a taxable year under this
182 chapter after the application of any other allowable credits by
183 the taxpayer. An eligible contribution must be made to the New
184 Worlds Reading Initiative on or before the date the taxpayer is



741914

185 required to file a return pursuant to s. 220.222. The credit
186 granted by this section shall be reduced by the difference
187 between the amount of federal corporate income tax, taking into
188 account the credit granted by this section, and the amount of
189 federal corporate income tax without application of the credit
190 granted by this section.

191 (2) A taxpayer who files a Florida consolidated return as a
192 member of an affiliated group pursuant to s. 220.131(1) may be
193 allowed the credit on a consolidated return basis; however, the
194 total credit taken by the affiliated group is subject to the
195 limitation established under subsection (1).

196 (3) Section 1003.485 applies to the credit authorized by
197 this section.

198 (4) If a taxpayer applies and is approved for a credit
199 under s. 1003.485 after timely requesting an extension to file
200 under s. 220.222(2):

201 (a) The credit does not reduce the amount of tax due for
202 purposes of the department's determination as to whether the
203 taxpayer was in compliance with the requirement to pay tentative
204 taxes under ss. 220.222 and 220.32.

205 (b) The taxpayer's noncompliance with the requirement to
206 pay tentative taxes shall result in the revocation and
207 rescindment of any such credit.

208 (c) The taxpayer shall be assessed for any taxes,
209 penalties, or interest due from the taxpayer's noncompliance
210 with the requirement to pay tentative taxes.

211 Section 8. Section 561.1212, Florida Statutes, is created
212 to read:

213 561.1212 Credit for contributions to the New Worlds Reading



214 Initiative.—Beginning January 1, 2022, there is allowed a credit
215 of 100 percent of an eligible contribution made to the New
216 Worlds Reading Initiative under s. 1003.485 against any tax due
217 under s. 563.05, s. 564.06, or s. 565.12, except excise taxes
218 imposed on wine produced by manufacturers in this state from
219 products grown in this state. However, a credit allowed under
220 this section may not exceed 90 percent of the tax due on the
221 return on which the credit is taken. For purposes of the
222 distributions of tax revenue under ss. 561.121 and 564.06(10),
223 the division shall disregard any tax credits allowed under this
224 section to ensure that any reduction in tax revenue received
225 which is attributable to the tax credits results only in a
226 reduction in distributions to the General Revenue Fund. The
227 provisions of s. 1003.485 apply to the credit authorized by this
228 section.

229 Section 9. Section 624.51056, Florida Statutes, is created
230 to read:

231 624.51056 Credit for contributions to the New Worlds
232 Reading Initiative.—

233 (1) For taxable years beginning on or after January 1,
234 2022, there is allowed a credit of 100 percent of an eligible
235 contribution made to the New Worlds Reading Initiative under s.
236 1003.485 against any tax due for a taxable year under s.
237 624.509(1) after deducting from such tax deductions for
238 assessments made pursuant to s. 440.51, credits for taxes paid
239 under ss. 175.101 and 185.08, credits for income taxes paid
240 under chapter 220, and the credit allowed under s. 624.509(5),
241 as such credit is limited by s. 624.509(6). An eligible
242 contribution must be made to the New Worlds Reading Initiative



243 on or before the date the taxpayer is required to file a return
244 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
245 credit against premium tax liability under this section is not
246 required to pay any additional retaliatory tax levied under s.
247 624.5091 as a result of claiming such credit. Section 624.5091
248 does not limit such credit in any manner.

249 (2) Section 1003.485 applies to the credit authorized by
250 this section.

251 Section 10. Section 1003.485, Florida Statutes, is created
252 to read:

253 1003.485 The New Worlds Reading Initiative.-

254 (1) DEFINITIONS.-As used in this section, the term:

255 (a) "Administrator" means a state university registered
256 with the department under s. 1002.395(15) (i) and designated to
257 administer the initiative under paragraph (2) (a).

258 (b) "Annual tax credit amount" means, for any state fiscal
259 year, the sum of the amount of tax credits approved under
260 paragraph (3) (b), including tax credits to be taken under s.
261 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
262 624.51056, which are approved for taxpayers whose taxable years
263 begin on or after January 1 of the calendar year preceding the
264 start of the applicable state fiscal year.

265 (c) "Department" means the Department of Education.

266 (d) "Division" means the Division of Alcoholic Beverages
267 and Tobacco of the Department of Business and Professional
268 Regulation.

269 (e) "Eligible contribution" means a monetary contribution
270 from a taxpayer, subject to the restrictions provided in this
271 section, to the administrator.



741914

272 (f) "Initiative" means the New Worlds Reading Initiative.
273 (2) NEW WORLDS READING INITIATIVE; ADMINISTRATION.—The New
274 Worlds Reading Initiative is established under the department to
275 improve literacy skills and instill a love of reading by
276 providing high-quality, free books to students in kindergarten
277 through grade 5 who are reading below grade level.
278 (a) The department shall:
279 1. Designate an administrator to implement the initiative
280 and to receive funding as provided in this section. The
281 administrator must have an academic innovation institution with
282 extensive experience in:
283 a. Conducting academic research in early literacy
284 instruction.
285 b. Implementing online delivery of early learning and
286 literacy training for educators nationally.
287 c. Developing online support materials that assist parents
288 and caregivers in developing early literacy skills.
289 d. Conducting fundraising and public awareness campaigns to
290 support the development and growth of evidence-based educational
291 initiatives that support learning at home and in schools.
292 2. Publish information about the initiative and tax credits
293 under subsection (3) on its website, including the process for a
294 taxpayer to select the administrator as the recipient of funding
295 through a tax credit.
296 3. Beginning September 30, 2022, and annually thereafter,
297 report on its website the number of students participating in
298 the initiative in each school district, information from the
299 annual financial report under subparagraph (b)6., and the
300 academic achievement and learning gains, as applicable, of



301 participating students based on data provided by school
302 districts as permitted under s. 1002.22. The department shall
303 establish a date by which the administrator and each school
304 district must annually provide the data necessary to complete
305 the report.

306 (b) The administrator shall:

307 1. Develop, in consultation with the Just Read, Florida!
308 Office under s. 1001.215, a selection of high-quality books
309 encompassing diverse subjects and genres for each grade level to
310 be mailed to students in the initiative.

311 2. Distribute books at no cost to students as provided in
312 paragraph (4) (c) either directly or through an agreement with a
313 book distribution company.

314 3. Assist local implementation of the initiative by
315 providing marketing materials to school districts and any
316 partnering nonprofit organizations to assist with public
317 awareness campaigns and other activities designed to increase
318 family engagement and instill a love of reading in students.

319 4. Maintain a clearinghouse for information on national,
320 state, and local nonprofit organizations that support efforts to
321 improve literacy and provide books to children.

322 5. Develop training materials for parents of students in
323 the initiative, including brief video training modules, which
324 engage families in reading and assist with improving student
325 literacy skills. The administrator shall periodically send, via
326 text message and e-mail, tips for facilitating reading at home
327 and hyperlinks to the video training modules.

328 6. Annually submit to the department an annual financial
329 report that includes, at a minimum, the amount of eligible



741914

330 contributions received by the administrator; the amount spent on
331 each activity required by this paragraph, including
332 administrative expenses; and the number of students and
333 households served under the initiative.

334 7. Maintain separate accounts for operating funds and funds
335 for the purchase and delivery of books.

336 8. Expend eligible contributions received only for the
337 purchase and delivery of books and to implement the requirements
338 of this section, as well as for administrative expenses not to
339 exceed 2 percent of total eligible contributions.

340 Notwithstanding s. 1002.395(6)(j)2., the administrator may carry
341 forward up to 25 percent of eligible contributions to the
342 following state fiscal year for purposes authorized by this
343 subsection. Any eligible contributions in excess of the 25
344 percent carry forward not used to provide additional books
345 throughout the year to eligible students shall revert to the
346 state treasury.

347 9. Upon receipt of a contribution, provide the taxpayer
348 that made the contribution with a certificate of contribution. A
349 certificate of contribution must include the taxpayer's name
350 and, if available, its federal employer identification number,
351 the amount contributed, the date of contribution, and the name
352 of the administrator.

353 (3) NEW WORLDS READING INITIATIVE TAX CREDITS;
354 APPLICATIONS, TRANSFERS, AND LIMITATIONS.-

355 (a) The tax credit cap amount is \$10 million for the 2021-
356 2022 state fiscal year, \$30 million for the 2022-2023 state
357 fiscal year, and \$50 million in each state fiscal year
358 thereafter.



359 (b) Beginning October 1, 2021, a taxpayer may submit an
360 application to the Department of Revenue for a tax credit or
361 credits to be taken under one or more of s. 211.0252, s.
362 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

363 1. The taxpayer shall specify in the application each tax
364 for which the taxpayer requests a credit and the applicable
365 taxable year for a credit under s. 220.1876 or s. 624.51056 or
366 the applicable state fiscal year for a credit under s. 211.0252,
367 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
368 taxpayer may apply for a credit to be used for a prior taxable
369 year before the date the taxpayer is required to file a return
370 for that year pursuant to s. 220.222. For purposes of s.
371 624.51056, a taxpayer may apply for a credit to be used for a
372 prior taxable year before the date the taxpayer is required to
373 file a return for that prior taxable year pursuant to ss.
374 624.509 and 624.5092. The Department of Revenue shall approve
375 tax credits on a first-come, first-served basis and must obtain
376 the division's approval before approving a tax credit under s.
377 561.1212.

378 2. Within 10 days after approving or denying an
379 application, the Department of Revenue shall provide a copy of
380 its approval or denial letter to the administrator.

381 (c) If a tax credit approved under paragraph (b) is not
382 fully used within the specified state fiscal year for credits
383 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
384 due for the specified taxable year for credits under s. 220.1876
385 or s. 624.51056 because of insufficient tax liability on the
386 part of the taxpayer, the unused amount must be carried forward
387 for a period not to exceed 10 years. For purposes of s.



741914

388 220.1876, a credit carried forward may be used in a subsequent
389 year after applying the other credits and unused carryovers in
390 the order provided in s. 220.02(8).

391 (d) A taxpayer may not convey, transfer, or assign an
392 approved tax credit or a carryforward tax credit to another
393 entity unless all of the assets of the taxpayer are conveyed,
394 assigned, or transferred in the same transaction. However, a tax
395 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
396 or s. 624.51056 may be conveyed, transferred, or assigned
397 between members of an affiliated group of corporations if the
398 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
399 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
400 notify the Department of Revenue of its intent to convey,
401 transfer, or assign a tax credit to another member within an
402 affiliated group of corporations. The amount conveyed,
403 transferred, or assigned is available to another member of the
404 affiliated group of corporations upon approval by the Department
405 of Revenue. The Department of Revenue shall obtain the
406 division's approval before approving a conveyance, transfer, or
407 assignment of a tax credit under s. 561.1212.

408 (e) Within any state fiscal year, a taxpayer may rescind
409 all or part of a tax credit approved under paragraph (b). The
410 amount rescinded shall become available for that state fiscal
411 year to another eligible taxpayer approved by the Department of
412 Revenue if the taxpayer receives notice from the Department of
413 Revenue that the rescindment has been accepted by the Department
414 of Revenue. The Department of Revenue must obtain the division's
415 approval before accepting the rescindment of a tax credit under
416 s. 561.1212. Any amount rescinded under this paragraph must



741914

417 become available to an eligible taxpayer on a first-come, first-
418 served basis based on tax credit applications received after the
419 date the rescindment is accepted by the Department of Revenue.

420 (f) Within 10 days after approving or denying the
421 conveyance, transfer, or assignment of a tax credit under
422 paragraph (d), or the rescindment of a tax credit under
423 paragraph (e), the Department of Revenue shall provide a copy of
424 its approval or denial letter to the administrator. The
425 Department of Revenue shall also include the administrator on
426 all letters or correspondence of acknowledgment for tax credits
427 under s. 212.1833.

428 (g) For purposes of calculating the underpayment of
429 estimated corporate income taxes under s. 220.34 and tax
430 installment payments for taxes on insurance premiums or
431 assessments under s. 624.5092, the final amount due is the
432 amount after credits earned under s. 220.1876 or s. 624.51056
433 for contributions to the administrator are deducted.

434 1. For purposes of determining if a penalty or interest
435 under s. 220.34(2)(d)1. will be imposed for underpayment of
436 estimated corporate income tax, a taxpayer may, after earning a
437 credit under s. 220.1876, reduce any estimated payment in that
438 taxable year by the amount of the credit.

439 2. For purposes of determining if a penalty under s.
440 624.5092 will be imposed, an insurer, after earning a credit
441 under s. 624.51056 for a taxable year, may reduce any
442 installment payment for such taxable year of 27 percent of the
443 amount of the net tax due as reported on the return for the
444 preceding year under s. 624.5092(2)(b) by the amount of the
445 credit.



741914

446 (4) ELIGIBILITY; NOTIFICATION; SCHOOL DISTRICT
447 OBLIGATIONS.—

448 (a) A student in kindergarten through grade 5 must be
449 provided books through the initiative if the student has a
450 substantial reading deficiency identified under s. 1008.25(5) (a)
451 or scored below a Level 3 on the preceding year's statewide,
452 standardized English Language Arts assessment under s. 1008.22.

453 (b) Each school district shall notify the parent of a
454 student who meets the criteria under paragraph (a) that the
455 student is eligible to receive books at no cost through the New
456 Worlds Reading Initiative and provide the parent with the
457 application form developed by the administrator, which must
458 allow for the selection of specific book topics or genres for
459 the student.

460 (c) Once an eligible student is identified, the school
461 district shall coordinate with the administrator to initiate
462 book delivery on a monthly basis during the school year, which
463 must begin no later than October and continue through at least
464 June. However, for the 2021-2022 school year only, delivery may
465 begin no later than December 31, 2021, provided that no fewer
466 than 9 books are delivered to each student before book
467 deliveries begin for the 2022-2023 school year.

468 (d) At the beginning of each school year, students must be
469 provided options for specific book topics or genres in order to
470 maximize student interest in reading.

471 (e) A student's eligibility for the initiative continues
472 until promotion to grade 6 or until the student's parent opts
473 out of the initiative.

474 (f) Each school district shall participate in the



741914

475 initiative by partnering with local nonprofit organizations,
476 raising awareness of the initiative using marketing materials
477 developed by the administrator, coordinating book delivery, and
478 identifying students and notifying parents pursuant to this
479 subsection.

480 (g) Each school district shall coordinate with each charter
481 school it sponsors for purposes of identifying eligible
482 students, notifying parents, coordinating book delivery,
483 providing the opportunity to annually select book topics and
484 genres, and raising awareness of the initiative as provided by
485 this section.

486 (h) School districts and partnering nonprofit organizations
487 shall raise awareness of the initiative, including information
488 on eligibility and video training modules under subparagraph
489 (2)(b)5., through, at least, the following:

490 1. The student handbook and the read-at-home plan under s.
491 1008.25(5)(c).

492 2. A parent or curriculum night or separate initiative
493 awareness event at each elementary school.

494 3. Partnering with the county library to host awareness
495 events, which should coincide with other initiatives such as
496 library card drives, family library nights, summer access
497 events, and other family engagement programming.

498 (5) ADMINISTRATION; RULES.-

499 (a) The Department of Revenue, the division, and the
500 Department of Education may develop a cooperative agreement to
501 assist in the administration of this section, as needed.

502 (b) The Department of Revenue may adopt rules necessary to
503 administer this section and ss. 211.0252, 212.1833, 220.1876,



741914

504 561.1212, and 624.51056, including rules establishing
505 application forms, procedures governing the approval of tax
506 credits and carryforward tax credits under subsection (3), and
507 procedures to be followed by taxpayers when claiming approved
508 tax credits on their returns.

509 (c) The division may adopt rules necessary to administer
510 its responsibilities under this section and s. 561.1212.

511 (d) The Department of Education may adopt rules necessary
512 to administer this section.

513 (e) Notwithstanding any provision of s. 213.053 to the
514 contrary, sharing information with the division related to this
515 tax credit is considered the conduct of the Department of
516 Revenue's official duties as contemplated in s. 213.053(8)(c),
517 and the Department of Revenue and the division are specifically
518 authorized to share information as needed to administer this
519 section.

520 Section 11. Paragraph (c) of subsection (5) of section
521 1008.25, Florida Statutes, is amended to read:

522 1008.25 Public school student progression; student support;
523 reporting requirements.—

524 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

525 (c) The parent of any student who exhibits a substantial
526 deficiency in reading, as described in paragraph (a), must be
527 notified in writing of the following:

528 1. That his or her child has been identified as having a
529 substantial deficiency in reading, including a description and
530 explanation, in terms understandable to the parent, of the exact
531 nature of the student's difficulty in learning and lack of
532 achievement in reading.



741914

533 2. A description of the current services that are provided
534 to the child.

535 3. A description of the proposed intensive interventions
536 and supports that will be provided to the child that are
537 designed to remediate the identified area of reading deficiency.

538 4. That if the child's reading deficiency is not remediated
539 by the end of grade 3, the child must be retained unless he or
540 she is exempt from mandatory retention for good cause.

541 5. Strategies, including multisensory strategies, through a
542 read-at-home plan the parent can use in helping his or her child
543 succeed in reading.

544 6. That the statewide, standardized English Language Arts
545 assessment is not the sole determiner of promotion and that
546 additional evaluations, portfolio reviews, and assessments are
547 available to the child to assist parents and the school district
548 in knowing when a child is reading at or above grade level and
549 ready for grade promotion.

550 7. The district's specific criteria and policies for a
551 portfolio as provided in subparagraph (6)(b)4. and the evidence
552 required for a student to demonstrate mastery of Florida's
553 academic standards for English Language Arts. A parent of a
554 student in grade 3 who is identified anytime during the year as
555 being at risk of retention may request that the school
556 immediately begin collecting evidence for a portfolio.

557 8. The district's specific criteria and policies for
558 midyear promotion. Midyear promotion means promotion of a
559 retained student at any time during the year of retention once
560 the student has demonstrated ability to read at grade level.

561 9. Information about the student's eligibility for the New



562 Worlds Reading Initiative under s. 1003.485 and information on
563 parent training modules and other reading engagement resources
564 available through the initiative.

565 Section 12. The Department of Revenue is authorized, and
566 all conditions are deemed met, to adopt emergency rules under s.
567 120.54(4), Florida Statutes, for the purpose of implementing
568 provisions related to the New Worlds Reading Initiative Tax
569 Credit created by this act. Notwithstanding any other law,
570 emergency rules adopted under this section are effective for 6
571 months after adoption and may be renewed during the pendency of
572 procedures to adopt permanent rules addressing the subject of
573 the emergency rules.

574 Section 13. This act shall take effect upon becoming a law.

575
576 ===== T I T L E A M E N D M E N T =====

577 And the title is amended as follows:

578 Delete everything before the enacting clause
579 and insert:

580 A bill to be entitled
581 An act relating to home book delivery for elementary
582 students; providing legislative findings; creating ss.
583 211.0252 and 212.1833, F.S.; providing credits against
584 oil and gas production taxes and sales taxes payable
585 by direct pay permitholders, respectively, under the
586 New Worlds Reading Initiative Tax Credit; specifying
587 requirements and procedures for, and limitations on,
588 the credits; amending s. 220.02, F.S.; revising the
589 order in which tax credits against the corporate
590 income tax credit or the franchise tax are applied;



591 amending s. 220.13, F.S.; revising the definition of
592 the term "adjusted federal income"; amending s.
593 220.186, F.S.; revising the calculation of the
594 corporate income tax credit for the Florida
595 alternative minimum tax; creating s. 220.1876, F.S.;
596 providing a credit against the corporate income tax
597 under the New Worlds Reading Initiative Tax Credit;
598 specifying requirements and procedures for, and
599 limitations on, the credit; creating ss. 561.1212 and
600 624.51056, F.S.; providing credits against excise
601 taxes on certain alcoholic beverages and the insurance
602 premium tax, respectively, under the New Worlds
603 Initiative Tax Credit; specifying requirements and
604 procedures for, and limitations on, the credits;
605 creating s. 1003.485 F.S.; providing definitions;
606 establishing the New Worlds Reading Initiative under
607 the Department of Education; requiring the department
608 to contract with a state university to administer the
609 initiative; providing duties of the department and
610 administrator; requiring the administrator, in
611 consultation with a specified entity, to develop a
612 selection of books; requiring the administrator to
613 facilitate distribution of books; requiring the
614 administrator to assist with local implementation of
615 the initiative; requiring the administrator to
616 maintain a clearinghouse of specified information;
617 requiring the administrator to develop and disseminate
618 certain training materials by specified means;
619 requiring the administrator to annually submit an



741914

620 audit report; requiring the administrator to maintain
621 specified accounts for program funds; providing
622 spending requirements; requiring the administrator to
623 provide a certificate of contribution in certain
624 circumstances; establishing reporting requirements;
625 establishing a tax credit cap amount; authorizing a
626 taxpayer to apply for a tax credit; providing
627 requirements for the application; specifying a
628 limitation on, and application procedures for, the tax
629 credit; specifying requirements and procedures for,
630 and restrictions on, the carryforward, conveyance,
631 transfer, assignment, and rescindment of credits;
632 specifying requirements and procedures for the
633 Department of Revenue; establishing student
634 eligibility requirements; requiring school districts
635 to identify eligible students and notify parents;
636 requiring school districts to coordinate with the
637 administrator to initiate book delivery; providing
638 requirements for book delivery; requiring that
639 students be offered certain options relating to books;
640 specifying when student eligibility ends; requiring
641 school districts raise awareness of the initiative;
642 authorizing the Department of Revenue, the Division of
643 Alcoholic Beverages and Tobacco of the Department of
644 Business and Professional Regulation, and the
645 Department of Education to develop a cooperative
646 agreement and adopt rules; amending s. 1008.25, F.S.;
647 requiring that a certain notification include
648 information about the initiative; authorizing the



741914

649
650

Department of Revenue to adopt emergency rules;
providing an effective date.