

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Education & Employment
 2 Committee

3 Representative Trabulsy offered the following:

4
 5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. The Legislature finds that the ability to read
 8 is fundamental to a productive, fulfilling, culturally
 9 rewarding, and civically engaged life. Furthermore, a literacy-
 10 rich home environment helps develop reading and writing skills
 11 in young learners to prepare them for future academic and career
 12 success. Research shows that students who read more perform
 13 better academically than those who do not. Unfortunately,
 14 statistics show students who have fewer books and literacy-based
 15 interactions at home than their peers have lower educational
 16 attainment and lifetime income-earning potential. Programs that

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17 deliver books directly to students' homes and support engagement
18 in reading enable parents to develop their child's reading
19 skills and enjoyment of reading and foster improved outcomes for
20 students.

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

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

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

43 212.1833 Credit for contributions to the New Worlds
44 Reading Initiative.—Beginning January 1, 2022, there is allowed
45 a credit of 100 percent of an eligible contribution made to the
46 New Worlds Reading Initiative under s. 1003.485 against any tax
47 imposed by the state and due under this chapter from a direct
48 pay permitholder as a result of the direct pay permit held
49 pursuant to s. 212.183. For purposes of the dealer's credit
50 granted for keeping prescribed records, filing timely tax
51 returns, and properly accounting and remitting taxes under s.
52 212.12, the amount of tax due used to calculate the credit shall
53 include any eligible contribution made to the New Worlds Reading
54 Initiative from a direct pay permitholder. For purposes of the
55 distributions of tax revenue under s. 212.20, the department
56 shall disregard any tax credits allowed under this section to
57 ensure that any reduction in tax revenue received which is
58 attributable to the tax credits results only in a reduction in
59 distributions to the General Revenue Fund. Section 1003.485
60 applies to the credit authorized by this section. A dealer who
61 claims a tax credit under this section must file his or her tax
62 returns and pay his or her taxes by electronic means under s.
63 213.755.

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

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66 220.02 Legislative intent.—

67 (8) It is the intent of the Legislature that credits
68 against either the corporate income tax or the franchise tax be
69 applied in the following order: those enumerated in s. 631.828,
70 those enumerated in s. 220.191, those enumerated in s. 220.181,
71 those enumerated in s. 220.183, those enumerated in s. 220.182,
72 those enumerated in s. 220.1895, those enumerated in s. 220.195,
73 those enumerated in s. 220.184, those enumerated in s. 220.186,
74 those enumerated in s. 220.1845, those enumerated in s. 220.19,
75 those enumerated in s. 220.185, those enumerated in s. 220.1875,
76 those enumerated in s. 220.1876, those enumerated in s. 220.193,
77 those enumerated in s. 288.9916, those enumerated in s.
78 220.1899, those enumerated in s. 220.194, and those enumerated
79 in s. 220.196.

80 Section 5. Paragraph (a) of subsection (1) of section
81 220.13, Florida Statutes, is amended to read:

82 220.13 "Adjusted federal income" defined.—

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

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

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

95 b. Notwithstanding sub-subparagraph a., if a credit taken
96 under s. 220.1875 or s. 220.1876 is added to taxable income in a
97 previous taxable year under subparagraph 11. and is taken as a
98 deduction for federal tax purposes in the current taxable year,
99 the amount of the deduction allowed shall not be added to
100 taxable income in the current year. The exception in this sub-
101 subparagraph is intended to ensure that the credit under s.
102 220.1875 or s. 220.1876 is added in the applicable taxable year
103 and does not result in a duplicate addition in a subsequent
104 year.

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

113 3. In the case of a regulated investment company or real
114 estate investment trust, an amount equal to the excess of the

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115 net long-term capital gain for the taxable year over the amount
116 of the capital gain dividends attributable to the taxable year.

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

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

127 6. The amount taken as a credit under s. 220.195 which is
128 deductible from gross income in the computation of taxable
129 income for the taxable year.

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

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

138 9. The amount taken as a credit for the taxable year under
139 s. 220.1895.

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

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

150 12. The amount taken as a credit for the taxable year
151 under s. 220.193.

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

155 14. The costs to acquire a tax credit pursuant to s.
156 288.1254(5) that are deducted from or otherwise reduce federal
157 taxable income for the taxable year.

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

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

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164 credit against the tax. The addition is not intended to result
165 in adding the same expense back to income more than once.

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

168 220.186 Credit for Florida alternative minimum tax.—

169 (2) The credit pursuant to this section shall be the
170 amount of the excess, if any, of the tax paid based upon taxable
171 income determined pursuant to s. 220.13(2)(k) over the amount of
172 tax which would have been due based upon taxable income without
173 application of s. 220.13(2)(k), before application of this
174 credit without application of any credit under s. 220.1875 or s.
175 220.1876.

176 Section 7. Section 220.1876, Florida Statutes, is created
177 to read:

178 220.1876 Credit for contributions to the New Worlds
179 Reading Initiative.—

180 (1) For taxable years beginning on or after January 1,
181 2022, there is allowed a credit of 100 percent of an eligible
182 contribution made to the New Worlds Reading Initiative under s.
183 1003.485 against any tax due for a taxable year under this
184 chapter after the application of any other allowable credits by
185 the taxpayer. An eligible contribution must be made to the New
186 Worlds Reading Initiative on or before the date the taxpayer is
187 required to file a return pursuant to s. 220.222. The credit
188 granted by this section shall be reduced by the difference

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189 between the amount of federal corporate income tax, taking into
190 account the credit granted by this section, and the amount of
191 federal corporate income tax without application of the credit
192 granted by this section.

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

198 (3) Section 1003.485 applies to the credit authorized by
199 this section.

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

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

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

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

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213 Section 8. Section 561.1212, Florida Statutes, is created
214 to read:

215 561.1212 Credit for contributions to the New Worlds
216 Reading Initiative.—Beginning January 1, 2022, there is allowed
217 a credit of 100 percent of an eligible contribution made to the
218 New Worlds Reading Initiative under s. 1003.485 against any tax
219 due under s. 563.05, s. 564.06, or s. 565.12, except excise
220 taxes imposed on wine produced by manufacturers in this state
221 from products grown in this state. However, a credit allowed
222 under this section may not exceed 90 percent of the tax due on
223 the return on which the credit is taken. For purposes of the
224 distributions of tax revenue under ss. 561.121 and 564.06(10),
225 the division shall disregard any tax credits allowed under this
226 section to ensure that any reduction in tax revenue received
227 which is attributable to the tax credits results only in a
228 reduction in distributions to the General Revenue Fund. The
229 provisions of s. 1003.485 apply to the credit authorized by this
230 section.

231 Section 9. Section 1003.485, Florida Statutes, is created
232 to read:

233 1003.485 The New Worlds Reading Initiative.—
234 (1) DEFINITIONS.— As used in this section, the term:
235 (a) "Administrator" means a state university registered
236 with the department pursuant to s. 1002.395(15) (i) and

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237 designated to administer the initiative pursuant to paragraph
238 (2) (a).

239 (b) "Annual tax credit amount" means, for any state fiscal
240 year, the sum of the amount of tax credits approved under
241 paragraph (3) (b), including tax credits to be taken under s.
242 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
243 624.51056, which are approved for taxpayers whose taxable years
244 begin on or after January 1 of the calendar year preceding the
245 start of the applicable state fiscal year.

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

247 (d) "Division" means the Division of Alcoholic Beverages
248 and Tobacco of the Department of Business and Professional
249 Regulation.

250 (e) "Eligible contribution" means a monetary contribution
251 from a taxpayer, subject to the restrictions provided in this
252 section, to the administrator.

253 (f) "Initiative" means the New Worlds Reading Initiative.

254 (2) NEW WORLDS READING INITIATIVE; ADMINISTRATION.—The New
255 Worlds Reading Initiative is established under the Department of
256 Education to improve literacy skills and instill a love of
257 reading by providing high-quality, free books to students in
258 kindergarten through grade 5 who are reading below grade level.

259 (a) The department shall:

260 1. Designate an administrator to implement the initiative
261 and to receive funding as provided in this section. The

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262 administrator must have an academic innovation institution with
263 extensive experience in:

264 a. Conducting academic research in early literacy
265 instruction.

266 b. Implementing online delivery of early learning and
267 literacy training for educators nationally.

268 c. Developing online support materials that assist parents
269 and caregivers in developing early literacy skills.

270 d. Conducting fundraising and public awareness campaigns
271 to support the development and growth of evidence-based
272 educational initiatives that support learning at home and in
273 schools.

274 2. Publish information about the initiative and tax
275 credits under subsection (3) on its website, including the
276 process for a taxpayer to select the administrator as the
277 recipient of funding through a tax credit.

278 3. Beginning September 30, 2022, and annually thereafter,
279 report on its website the number of students participating in
280 the initiative in each school district, information from the
281 annual financial report under subparagraph (b)6., and the
282 academic achievement and learning gains, as applicable, of
283 participating students based on data provided by school
284 districts as permitted under s. 1002.22. The department shall
285 establish a date by which the administrator and each school

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286 district must annually provide the data necessary to complete
287 the report.

288 (b) The administrator shall:

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

293 2. Distribute books at no cost to families as provided in
294 paragraph (4) (c) either directly or through an agreement with a
295 book distribution company.

296 3. Assist local implementation of the initiative by
297 providing marketing materials to school districts and any
298 partnering nonprofit organizations to assist with public
299 awareness campaigns and other activities designed to increase
300 family engagement and instill a love of reading in students.

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

304 5. Develop training materials for parents of students in
305 the initiative, including brief video training modules, which
306 engage families in reading and assist with improving student
307 literacy skills. The administrator shall periodically send, via
308 text message and e-mail, tips for facilitating reading at home
309 and hyperlinks to the video training modules.

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310 6. Annually submit to the department an annual financial
311 report that includes at a minimum the amount of eligible
312 contributions received by the administrator; the amount spent on
313 each activity required by this paragraph, including
314 administrative expenses; and the number of students and
315 households served under the initiative.

316 7. Maintain separate accounts for operating funds and funds
317 for the purchase and delivery of books.

318 8. Expend eligible contributions received only for the
319 purchase and delivery of books and to implement the requirements
320 of this section, as well as for administrative expenses not to
321 exceed 2 percent of total eligible contributions.

322 Notwithstanding 1002.395(6)(j)2., the administrator may carry
323 forward up to 25 percent of eligible contributions to the
324 following state fiscal year for purposes authorized by this
325 subsection. Any eligible contributions in excess of the 25
326 percent carry forward not used to provide additional books
327 throughout the year to eligible students shall revert to the
328 state treasury.

329 9. Upon receipt of a contribution, provide the taxpayer
330 that made the contribution with a certificate of contribution. A
331 certificate of contribution must include the taxpayer's name
332 and, if available, its federal employer identification number,
333 the amount contributed, the date of contribution, and the name
334 of the administrator.

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

337 (a) The tax credit cap amount is \$10 million for the 2021-
338 2022 state fiscal year, \$30 million for the 2022-2023 state
339 fiscal year, and \$50 million in each state fiscal year
340 thereafter.

341 (b) Beginning October 1, 2021, a taxpayer may submit an
342 application to the Department of Revenue for a tax credit or
343 credits to be taken under one or more of s. 211.0252, s.
344 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

345 1. The taxpayer shall specify in the application each tax
346 for which the taxpayer requests a credit and the applicable
347 taxable year for a credit under s. 220.1876 or s. 624.51056 or
348 the applicable state fiscal year for a credit under s. 211.0252,
349 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
350 taxpayer may apply for a credit to be used for a prior taxable
351 year before the date the taxpayer is required to file a return
352 for that year pursuant to s. 220.222. For purposes of s.
353 624.51056, a taxpayer may apply for a credit to be used for a
354 prior taxable year before the date the taxpayer is required to
355 file a return for that prior taxable year pursuant to ss.
356 624.509 and 624.5092. The Department of Revenue shall approve
357 tax credits on a first-come, first-served basis and must obtain
358 the division's approval before approving a tax credit under s.
359 561.1212.

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

363 (c) If a tax credit approved under paragraph (b) is not
364 fully used within the specified state fiscal year for credits
365 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
366 due for the specified taxable year for credits under s. 220.1876
367 or s. 624.51056 because of insufficient tax liability on the
368 part of the taxpayer, the unused amount must be carried forward
369 for a period not to exceed 10 years. For purposes of s.
370 220.1876, a credit carried forward may be used in a subsequent
371 year after applying the other credits and unused carryovers in
372 the order provided in s. 220.02(8).

373 (d) A taxpayer may not convey, transfer, or assign an
374 approved tax credit or a carryforward tax credit to another
375 entity unless all of the assets of the taxpayer are conveyed,
376 assigned, or transferred in the same transaction. However, a tax
377 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
378 or s. 624.51056 may be conveyed, transferred, or assigned
379 between members of an affiliated group of corporations if the
380 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
381 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
382 notify the Department of Revenue of its intent to convey,
383 transfer, or assign a tax credit to another member within an
384 affiliated group of corporations. The amount conveyed,

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385 transferred, or assigned is available to another member of the
386 affiliated group of corporations upon approval by the Department
387 of Revenue. The Department of Revenue shall obtain the
388 division's approval before approving a conveyance, transfer, or
389 assignment of a tax credit under s. 561.1212.

390 (e) Within any state fiscal year, a taxpayer may rescind
391 all or part of a tax credit approved under paragraph (b). The
392 amount rescinded shall become available for that state fiscal
393 year to another eligible taxpayer approved by the Department of
394 Revenue if the taxpayer receives notice from the Department of
395 Revenue that the rescindment has been accepted by the Department
396 of Revenue. The Department of Revenue must obtain the division's
397 approval before accepting the rescindment of a tax credit under
398 s. 561.1212. Any amount rescinded under this paragraph must
399 become available to an eligible taxpayer on a first-come, first-
400 served basis based on tax credit applications received after the
401 date the rescindment is accepted by the Department of Revenue.

402 (f) Within 10 days after approving or denying the
403 conveyance, transfer, or assignment of a tax credit under
404 paragraph (d), or the rescindment of a tax credit under
405 paragraph (e), the Department of Revenue shall provide a copy of
406 its approval or denial letter to the administrator. The
407 Department of Revenue shall also include the administrator on
408 all letters or correspondence of acknowledgment for tax credits
409 under s. 212.1833.

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410 (g) For purposes of calculating the underpayment of
411 estimated corporate income taxes under s. 220.34 and tax
412 installment payments for taxes on insurance premiums or
413 assessments under s. 624.5092, the final amount due is the
414 amount after credits earned under s. 220.1876 or s. 624.51056
415 for contributions to the administrator are deducted.

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

421 2. For purposes of determining if a penalty under s.
422 624.5092 will be imposed, an insurer, after earning a credit
423 under s. 624.51056 for a taxable year, may reduce any
424 installment payment for such taxable year of 27 percent of the
425 amount of the net tax due as reported on the return for the
426 preceding year under s. 624.5092(2)(b) by the amount of the
427 credit.

428 (4) ELIGIBILITY; NOTIFICATION; SCHOOL DISTRICT
429 OBLIGATIONS.-

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

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435 (b) Each school district shall notify the parent of a
436 student who meets the criteria under paragraph (a) that the
437 student is eligible to receive books at no cost through the New
438 Worlds Reading Initiative and provide the parent with the
439 application form developed by the administrator, which must
440 allow for the selection of specific book topics or genres for
441 the student.

442 (c) Once an eligible student is identified, the school
443 district shall coordinate with the administrator to initiate
444 book delivery on a monthly basis during the school year, which
445 must begin no later than October and continue through at least
446 June. However, for the 2021-2022 school year only, delivery may
447 begin no later than December 31, 2021, provided that no fewer
448 than 9 books are delivered to each student before book
449 deliveries begin for the 2022-2023 school year.

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

453 (e) A student's eligibility for the initiative continues
454 until promotion to grade 6 or until the student's parent opts
455 out of the initiative.

456 (f) Each school district shall participate in the
457 initiative by partnering with local nonprofit organizations,
458 raising awareness of the initiative using marketing materials
459 developed by the administrator, coordinating book delivery, and

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460 identifying students and notifying parents pursuant to this
461 subsection.

462 (g) Each school district shall coordinate with each
463 charter school it sponsors for purposes of identifying eligible
464 students, notifying parents, coordinating book delivery,
465 providing the opportunity to annually select book topics and
466 genres, and raising awareness of the initiative as provided by
467 this section.

468 (h) School districts and partnering nonprofit
469 organizations shall raise awareness of the initiative, including
470 information on eligibility and video training modules under
471 paragraph (3) (e), through, at least, the following:

472 1. The student handbook and the read-at-home plan under s.
473 1008.25 (5) (c) .

474 2. A parent or curriculum night or separate initiative
475 awareness event at each elementary school.

476 3. Partnering with the county library to host awareness
477 events, which should coincide with other initiatives such as
478 library card drives, family library nights, summer access events
479 and other family engagement programming.

480 (5) ADMINISTRATION; RULES.-

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

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484 (b) The Department of Revenue may adopt rules necessary to
485 administer this section and ss. 211.0252, 212.1833, 220.1876,
486 561.1212, and 624.51056, including rules establishing
487 application forms, procedures governing the approval of tax
488 credits and carryforward tax credits under subsection (5), and
489 procedures to be followed by taxpayers when claiming approved
490 tax credits on their returns.

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

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

495 (e) Notwithstanding any provision of s. 213.053 to the
496 contrary, sharing information with the division related to this
497 tax credit is considered the conduct of the Department of
498 Revenue's official duties as contemplated in s. 213.053(8)(c),
499 and the Department of Revenue and the division are specifically
500 authorized to share information as needed to administer this
501 section.

502 Section 10. Paragraph (c) of subsection (5) of section
503 1008.25, Florida Statutes, is amended to read:

504 1008.25 Public school student progression; student
505 support; reporting requirements.—

506 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

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

510 1. That his or her child has been identified as having a
511 substantial deficiency in reading, including a description and
512 explanation, in terms understandable to the parent, of the exact
513 nature of the student's difficulty in learning and lack of
514 achievement in reading.

515 2. A description of the current services that are provided
516 to the child.

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

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

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

527 6. That the statewide, standardized English Language Arts
528 assessment is not the sole determiner of promotion and that
529 additional evaluations, portfolio reviews, and assessments are
530 available to the child to assist parents and the school district

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531 in knowing when a child is reading at or above grade level and
532 ready for grade promotion.

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

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

544 9. Information about the student's eligibility for the New
545 Worlds Reading Initiative under s. 1003.485 and information on
546 parent training modules and other reading engagement resources
547 available through the initiative.

548 Section 11. The Department of Revenue is authorized, and
549 all conditions are deemed met, to adopt emergency rules under s.
550 120.54(4), Florida Statutes, for the purpose of implementing
551 provisions related to the New Worlds Reading Initiative Tax
552 Credit created by this act. Notwithstanding any other law,
553 emergency rules adopted under this section are effective for 6
554 months after adoption and may be renewed during the pendency of

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555 procedures to adopt permanent rules addressing the subject of
556 the emergency rules.

557 Section 12. This act shall take effect upon becoming a
558 law.

559

560

T I T L E A M E N D M E N T

562 Remove everything before the enacting clause and insert:
563 An act relating to home book delivery for elementary students;
564 providing legislative findings; creating ss. 211.0252 and
565 212.1833, F.S.; providing credits against oil and gas production
566 taxes and sales taxes payable by direct pay permit holders,
567 respectively, under the New Worlds Reading Initiative Tax
568 Credit; specifying requirements and procedures for, and
569 limitations on, the credits; amending s. 220.02, F.S.; revising
570 the order in which the corporate income tax credit under the New
571 Worlds Reading Initiative Tax Credit is applied; amending s.
572 220.13, F.S.; revising the definition of the term "adjusted
573 federal income"; amending s. 220.186, F.S.; revising the
574 calculation of the corporate income tax credit for the Florida
575 alternative minimum tax; creating s. 220.1876, F.S.; providing a
576 credit against the corporate income tax under the New Worlds
577 Reading Initiative Tax Credit; specifying requirements and
578 procedures for, and limitations on, the credit; creating s.
579 1003.485 F.S.; establishing the New Worlds Reading Initiative

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580 under the Department of Education; providing definitions;
581 providing duties of the administrator; requiring the
582 administrator, in consultation with a specified entity, to
583 develop a selection of books; requiring the administrator to
584 facilitate distribution of books; requiring the administrator to
585 assist with local implementation of the initiative; requiring
586 the administrator to maintain a clearinghouse of specified
587 information; requiring the administrator to develop and
588 disseminate certain training materials by specified means;
589 establishing reporting requirements; requiring the administrator
590 to keep certain funds separate; establishing requirements for
591 certain expenditures; requiring the administrator to provide a
592 certificate of contribution in certain circumstances;
593 establishing student eligibility requirements; requiring school
594 districts to partner with certain entities; requiring school
595 districts to identify eligible students and notify parents;
596 requiring school districts to coordinate with the administrator
597 to initiate book delivery; providing requirements for book
598 delivery; requiring that students be offered certain options
599 relating to books; specifying when student eligibility ends;
600 requiring school districts raise awareness of the initiative;
601 requiring that books be delivered at no cost to families;
602 creating s. 1003.485 F.S.; providing definitions; establishing
603 the New Worlds Reading Initiative under the Department of
604 Education; requiring the department to contract with a

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605 charitable organization to administer the initiative; providing
606 duties of the administrator; requiring the administrator, in
607 consultation with a specified entity, to develop a selection of
608 books; requiring the administrator to facilitate distribution of
609 books; requiring the administrator to assist with local
610 implementation of the initiative; requiring the administrator to
611 maintain a clearinghouse of specified information; requiring the
612 administrator to develop and disseminate certain training
613 materials by specified means; requiring the administrator to
614 annually submit an audit report; providing spending
615 requirements; requiring the administrator to provide a
616 certificate of contribution in certain circumstances;
617 establishing reporting requirements; establishing a tax credit
618 cap amount; authorizing a taxpayer to apply for a tax credit;
619 providing requirements for the application; specifying a
620 limitation on, and application procedures for, the tax credit;
621 specifying requirements and procedures for, and restrictions on,
622 the carryforward, conveyance, transfer, assignment, and
623 rescindment of credits; specifying requirements and procedures
624 for the Department of Revenue; establishing student eligibility
625 requirements; requiring school districts to identify eligible
626 students and notify parents; requiring school districts to
627 coordinate with the administrator to initiate book delivery;
628 providing requirements for book delivery; requiring that
629 students be offered certain options relating to books;

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630 specifying when student eligibility ends; requiring school
631 districts raise awareness of the initiative; authorizing the
632 Department of Revenue, the Division of Alcoholic Beverages and
633 Tobacco of the Department of Business and Professional
634 Regulation, and the Department of Education to develop a
635 cooperative agreement and adopt rules; amending s. 1008.25,
636 F.S.; requiring that a certain notification include information
637 about the initiative; providing the Department of Revenue to
638 adopt emergency rules; providing an effective date.