



118708

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/05/2021	.	
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	.	
	.	

The Committee on Appropriations (Diaz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (1) of subsection (2) and subsection
(8) of section 11.45, Florida Statutes, are amended to read:

11.45 Definitions; duties; authorities; reports; rules.—

(2) DUTIES.—The Auditor General shall:

(1) At least every 3 years, ~~Annually~~ conduct operational
audits of the accounts and records of eligible nonprofit



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11 scholarship-funding organizations ~~receiving eligible~~
12 ~~contributions~~ under ss. 1002.381 and 1002.394 ~~s. 1002.395~~,
13 including any contracts for services with related entities, to
14 determine compliance with the provisions of those sections ~~that~~
15 ~~section~~. Such audits must ~~shall~~ include, but need not be limited
16 to, a determination of the eligible nonprofit scholarship-
17 funding organization's compliance with ss. 1002.381(13)(f) and
18 1002.394(11)(k) ~~s. 1002.395(6)(j)~~. The Auditor General shall
19 provide its report on the results of the audits to the Governor,
20 the President of the Senate, the Speaker of the House of
21 Representatives, the Chief Financial Officer, and the
22 Legislative Auditing Committee, within 30 days of completion of
23 the audit.

24
25 The Auditor General shall perform his or her duties
26 independently but under the general policies established by the
27 Legislative Auditing Committee. This subsection does not limit
28 the Auditor General's discretionary authority to conduct other
29 audits or engagements of governmental entities as authorized in
30 subsection (3).

31 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in
32 consultation with the Board of Accountancy, shall adopt rules
33 for the form and conduct of all financial audits performed by
34 independent certified public accountants pursuant to ss.
35 215.981, 218.39, 1001.453, 1002.381, 1002.394 ~~1002.395~~, 1004.28,
36 and 1004.70. The rules for audits of local governmental
37 entities, charter schools, charter technical career centers, and
38 district school boards must include, but are not limited to,
39 requirements for the reporting of information necessary to carry



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40 out the purposes of the Local Governmental Entity, Charter
41 School, Charter Technical Career Center, and District School
42 Board Financial Emergencies Act as stated in s. 218.501.

43 Section 2. Section 211.0251, Florida Statutes, is amended
44 to read:

45 211.0251 Credit for contributions for K-12 education ~~to~~
46 ~~eligible nonprofit scholarship funding organizations.~~—There is
47 allowed a credit of 100 percent of an eligible contribution
48 directed made to K-12 education ~~an eligible nonprofit~~
49 ~~scholarship funding organization~~ under s. 1002.395 for ~~against~~
50 any tax due under s. 211.02 or s. 211.025. ~~However, a credit~~
51 ~~allowed under this section may not exceed 50 percent of the tax~~
52 ~~due on the return the credit is taken.~~ For purposes of the
53 distributions of tax revenue under s. 211.06, the department
54 shall disregard any tax credits allowed under this section to
55 ensure that any reduction in tax revenue received which is
56 attributable to the tax credits results only in a reduction in
57 distributions to the General Revenue Fund. The provisions of s.
58 1002.395 apply to the credit authorized by this section.

59 Section 3. Section 212.099, Florida Statutes, is amended to
60 read:

61 212.099 Credit for contributions for K-12 education ~~to~~
62 ~~eligible nonprofit scholarship funding organizations.~~—

63 (1) As used in this section, the term:

64 (a) "Eligible business" means a tenant or person actually
65 occupying, using, or entitled to the use of any property from
66 which the rental or license fee is subject to taxation under s.
67 212.031.

68 (b) "Eligible contribution" or "contribution" means the



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69 amount of tax, or portion thereof, designated for K-12 education
70 by an eligible business and paid by a monetary contribution from
71 an eligible business to, for the period of July 1, 2021, through
72 December 31, 2021, the department or as otherwise directed by
73 the department, and thereafter, to a collecting dealer to an
74 eligible nonprofit scholarship funding organization to be used
75 pursuant to s. 1002.395. The eligible business making the
76 contribution may not designate a specific student as the
77 beneficiary of the contribution.

78 ~~(c) "Eligible nonprofit scholarship funding organization"~~
79 ~~or "organization" has the same meaning as provided in s.~~
80 ~~1002.395(2)(f).~~

81 (2) An eligible business shall be granted a credit against
82 the state portion of the tax imposed under s. 212.031 and
83 collected from the eligible business by a dealer. The credit
84 shall be in an amount equal to 100 percent of an eligible
85 contribution made to an organization.

86 (3) A dealer shall take a credit ~~against the tax imposed~~
87 ~~under s. 212.031~~ in an amount equal to the credit taken by the
88 eligible business under subsection (2). The dealer shall also
89 remit to the department any contributions of designated amounts
90 it receives from an eligible business.

91 (4) (a) An eligible business must apply to the department
92 for an allocation of tax credits under this section. The
93 eligible business must specify in the application the state
94 fiscal year during which the contribution will be made, ~~the~~
95 ~~organization that will receive the contribution,~~ the planned
96 amount of the contribution, the address of the property from
97 which the rental or license fee is subject to taxation under s.



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98 212.031, and the federal employer identification number of the
99 dealer who collects the tax imposed under s. 212.031 from the
100 eligible business and who will, during the period of July 1,
101 2021, through December 31, 2021, reduce collection of taxes from
102 the eligible business if the eligible business provides the
103 dealer with a receipt of contribution as described in paragraph
104 (b) pursuant to this section. The department shall approve
105 allocations of tax credits on a first-come, first-served basis
106 and shall provide to the eligible business a separate approval
107 or denial letter for each dealer for which the eligible business
108 applied for an allocation of tax credits. ~~Within 10 days after~~
109 ~~approving or denying an application, the department shall~~
110 ~~provide a copy of its approval or denial letter to the~~
111 ~~organization specified by the eligible business in the~~
112 ~~application.~~ An approval letter must include the name and
113 federal employer identification number of the dealer from whom a
114 credit under this section can be taken and the amount of tax
115 credits approved for use with that dealer.

116 (b) For the period of July 1, 2021, through December 31,
117 2021, upon receipt of an eligible contribution from an eligible
118 business, the department organization shall provide the eligible
119 business that made the contribution with a receipt separate
120 ~~certificate~~ of contribution for each dealer from whom a credit
121 can be taken as approved under paragraph (a). A receipt
122 ~~certificate~~ of contribution must include the contributor's name
123 and, if available, federal employer identification number, the
124 amount contributed, the date of contribution, ~~the name of the~~
125 ~~organization,~~ and the name and federal employer identification
126 number of the dealer.



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127 (5) Each dealer that receives from an eligible business a
128 copy of the department's approval letter, and until December 31,
129 2021, the receipt and a certificate of contribution, both of
130 which identify the dealer as the dealer who collects the tax
131 imposed under s. 212.031 from the eligible business and who will
132 reduce collection of taxes from the eligible business pursuant
133 to this section, shall identify on the dealer's return the
134 amount of the eligible contribution by ~~reduce the tax collected~~
135 ~~from the eligible business, which amount~~ under s. 212.031 by the
136 ~~total amount of contributions indicated in the certificate of~~
137 ~~contribution. The reduction may not exceed the amount of credit~~
138 allocation approved by the department and may not exceed the
139 amount of tax that would otherwise be collected from the
140 eligible business by a dealer when a payment is made under the
141 rental or license fee arrangement. The dealer shall also remit
142 to the department any contributions of designated amounts for K-
143 12 education it receives from an eligible business on the
144 dealer's return ~~However, payments by an eligible business to a~~
145 ~~dealer may not be reduced before October 1, 2018.~~

146 (a) If the total amount of credits an eligible business may
147 take cannot be fully used within any period that a payment is
148 due under the rental or license fee arrangement because of an
149 insufficient amount of tax that the dealer would collect from
150 the eligible business during that period, the unused amount may
151 be carried forward for a period not to exceed 10 years.

152 (b) A tax credit may not be claimed on an amended return or
153 through a refund.

154 (c) A dealer that claims a tax credit must file returns and
155 pay taxes by electronic means under s. 213.755.



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156 (d) An eligible business may not convey, assign, or
157 transfer an approved tax credit or a carryforward tax credit to
158 another entity unless all of the assets of the eligible business
159 are conveyed, assigned, or transferred in the same transaction
160 and the successor business continues the same lease with the
161 dealer.

162 (e) Within any state fiscal year, an eligible business may
163 rescind all or part of a tax credit allocation approved under
164 this section. The amount rescinded shall become available for
165 that state fiscal year to another eligible business as approved
166 by the department if the business receives notice from the
167 department that the rescindment has been accepted by the
168 department. Any amount rescinded under this subsection shall
169 become available to an eligible business on a first-come, first-
170 served basis based on tax credit applications received after the
171 date the rescindment is accepted by the department.

172 ~~(f) Within 10 days after the rescindment of a tax credit~~
173 ~~under paragraph (e) is accepted by the department, the~~
174 ~~department shall notify the eligible nonprofit scholarship~~
175 ~~funding organization specified by the eligible business. The~~
176 ~~department shall also include the eligible nonprofit~~
177 ~~scholarship funding organization specified by the eligible~~
178 ~~business on all letters or correspondence of acknowledgment for~~
179 ~~tax credits under this section.~~

180 ~~(6) An organization shall report to the department, on or~~
181 ~~before the 20th day of each month, the total amount of~~
182 ~~contributions received pursuant to subsection (4) in the~~
183 ~~preceding calendar month on a form provided by the department.~~
184 ~~Such report shall include the amount of contributions received~~



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185 ~~during that reporting period and the federal employer~~
186 ~~identification number of each dealer associated with the~~
187 ~~contribution.~~

188 ~~(7)(a) Eligible contributions may be used to fund the~~
189 ~~program established under s. 1002.395.~~

190 ~~(b) The organization shall separately account for each~~
191 ~~scholarship funded pursuant to this section.~~

192 ~~(c) The organization may, subject to the limitations of s.~~
193 ~~1002.395(6)(j)1., use eligible contributions received during the~~
194 ~~state fiscal year in which such contributions are collected for~~
195 ~~administrative expenses.~~

196 ~~(8) The sum of tax credits that may be approved by the~~
197 ~~department in any state fiscal year is \$57.5 million.~~

198 (7)(9) The department shall ensure that receipts designated
199 by a remitting dealer as eligible contributions under this
200 section and eligible contributions transferred to the state by
201 an organization are deposited into the Florida K-12 Education
202 Tax Credit Program Trust Fund and used in accordance with s.
203 1010.88. For purposes of the distributions of tax revenue under
204 s. 212.20, the department shall disregard any tax credits
205 allowed under this section to ensure that any reduction in tax
206 revenue received that is attributable to the tax credits results
207 only in a reduction in distributions to the General Revenue
208 Fund.

209 ~~(8)(10) The department may adopt rules to administer this~~
210 ~~section.~~

211 Section 4. Section 212.1831, Florida Statutes, is amended
212 to read:

213 212.1831 Credit for contributions for K-12 education ~~to~~



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214 ~~eligible nonprofit scholarship funding organizations.~~—There is
215 allowed a credit of 100 percent of an eligible contribution made
216 ~~to an eligible nonprofit scholarship funding organization~~ under
217 s. 1002.395 against the state portion of the tax ~~any tax imposed~~
218 ~~by the state and due under this chapter~~ from a direct pay permit
219 holder as a result of the direct pay permit held pursuant to s.
220 212.183. For purposes of the dealer's credit granted for keeping
221 prescribed records, filing timely tax returns, and properly
222 accounting and remitting taxes under s. 212.12, the amount of
223 tax due used to calculate the credit shall include any eligible
224 ~~contribution made to an eligible nonprofit scholarship funding~~
225 ~~organization~~ from a direct pay permit holder. For purposes of
226 the distributions of tax revenue under s. 212.20, the department
227 shall disregard any tax credits allowed under this section to
228 ensure that any reduction in tax revenue received that is
229 attributable to the tax credits results only in a reduction in
230 distributions to the General Revenue Fund. The provisions of s.
231 1002.395 apply to the credit authorized by this section.

232 Section 5. Section 212.1832, Florida Statutes, is amended
233 to read:

234 212.1832 Credit for contributions for K-12 education ~~to~~
235 ~~eligible nonprofit scholarship funding organizations.~~—

236 (1) As used in this section, the term:

237 (a) "Dealer" has the same meaning as provided in s. 212.06.

238 (b) "Designated agent" has the same meaning as provided in
239 s. 212.06(10).

240 (c) "Eligible contribution" or "contribution" means the
241 amount of tax paid by a person purchasing a motor vehicle,
242 subject to the restrictions provided in this section and s.



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243 1002.395, and designated by the purchaser to be used for K-12
244 education.

245 (d) "Motor vehicle" has the same meaning as provided in s.
246 320.01(1)(a), but does not include a heavy truck, truck tractor,
247 trailer, or motorcycle.

248 (2) The purchaser of a motor vehicle shall be granted a
249 credit of 100 percent of an eligible contribution ~~made to an~~
250 ~~eligible nonprofit scholarship-funding organization~~ under s.
251 ~~1002.395 s. 1002.40~~ against any tax imposed by the state under
252 ~~this chapter and collected from the purchaser by a dealer,~~
253 ~~designated agent, or private tag agent~~ as a result of the
254 purchase or acquisition of a motor vehicle, except that a credit
255 may not exceed the tax that would otherwise be collected from
256 the purchaser by a dealer, designated agent, or private tag
257 agent. For purposes of this subsection, the term "purchase" does
258 not include the lease or rental of a motor vehicle.

259 (3) ~~(2)~~ A dealer shall take a credit against any tax imposed
260 by the state under this chapter on the purchase of a motor
261 vehicle in an amount equal to the credit granted to the
262 purchaser under subsection (2) ~~(1)~~. A dealer that claims a tax
263 ~~credit must file returns and pay taxes by electronic means under~~
264 s. 213.755.

265 (4) ~~(3)~~ For purposes of the distributions of tax revenue
266 under s. 212.20, the department shall disregard any tax credits
267 allowed under this section to ensure that any reduction in tax
268 revenue received that is attributable to the tax credits results
269 only in a reduction in distributions to the General Revenue
270 Fund. The provisions of s. 1002.395 ~~s. 1002.40~~ apply to the
271 credit authorized by this section.



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272 (5) (a) A dealer, designated agent, or private tag agent
273 shall report to the department on each return filed pursuant to
274 s. 212.11 the total amount of credits granted under s. 212.1832
275 for the preceding reporting period.

276 (b) For eligible contributions made between July 1, 2021,
277 and December 31, 2021, a dealer, designated agent, or private
278 tag agent shall remit eligible contributions to the department
279 as a payment separate from the tax due with the return filed
280 pursuant to s. 212.11, or as otherwise directed by the
281 department. This paragraph expires July 1, 2022.

282 (6) The department shall adopt rules to administer this
283 section.

284 Section 6. Paragraph (s) of subsection (8) and subsections
285 (21) and (22) of section 213.053, Florida Statutes, are amended
286 to read:

287 213.053 Confidentiality and information sharing.—

288 (8) Notwithstanding any other provision of this section,
289 the department may provide:

290 ~~(s) Information relative to ss. 211.0251, 212.1831,~~
291 ~~220.1875, 561.1211, 624.51055, and 1002.395 to the Department of~~
292 ~~Education and the Division of Alcoholic Beverages and Tobacco in~~
293 ~~the conduct of official business.~~

294
295 Disclosure of information under this subsection shall be
296 pursuant to a written agreement between the executive director
297 and the agency. Such agencies, governmental or nongovernmental,
298 shall be bound by the same requirements of confidentiality as
299 the Department of Revenue. Breach of confidentiality is a
300 misdemeanor of the first degree, punishable as provided by s.



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301 775.082 or s. 775.083.

302 ~~(21) (a) For purposes of this subsection, the term:~~

303 ~~1. "Eligible nonprofit scholarship funding organization"~~

304 ~~means an eligible nonprofit scholarship funding organization as~~
305 ~~defined in s. 1002.395(2) that meets the criteria in s.~~

306 ~~1002.395(6) to use up to 3 percent of eligible contributions for~~
307 ~~administrative expenses.~~

308 ~~2. "Taxpayer" has the same meaning as in s. 220.03, unless~~
309 ~~disclosure of the taxpayer's name and address would violate any~~
310 ~~term of an information-sharing agreement between the department~~
311 ~~and an agency of the Federal Government.~~

312 ~~(b) The department, upon request, shall provide to an~~
313 ~~eligible nonprofit scholarship funding organization that~~
314 ~~provides scholarships under s. 1002.395 a list of the 200~~
315 ~~taxpayers with the greatest total corporate income or franchise~~
316 ~~tax due as reported on the taxpayer's return filed pursuant to~~
317 ~~s. 220.22 during the previous calendar year. The list must be in~~
318 ~~alphabetical order based on the taxpayer's name and shall~~
319 ~~contain the taxpayer's address. The list may not disclose the~~
320 ~~amount of tax owed by any taxpayer.~~

321 ~~(c) An eligible nonprofit scholarship funding organization~~
322 ~~may request the list once each calendar year. The department~~
323 ~~shall provide the list within 45 days after the request is made.~~

324 ~~(d) Any taxpayer information contained in the list may be~~
325 ~~used by the eligible nonprofit scholarship funding organization~~
326 ~~only to notify the taxpayer of the opportunity to make an~~
327 ~~eligible contribution to the Florida Tax Credit Scholarship~~
328 ~~Program under s. 1002.395. Any information furnished to an~~
329 ~~eligible nonprofit scholarship funding organization under this~~



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330 ~~subsection may not be further disclosed by the organization~~
331 ~~except as provided in this paragraph.~~

332 ~~(c) An eligible nonprofit scholarship funding organization,~~
333 ~~its officers, and employees are subject to the same requirements~~
334 ~~of confidentiality and the same penalties for violating~~
335 ~~confidentiality as the department and its employees. Breach of~~
336 ~~confidentiality is a misdemeanor of the first degree, punishable~~
337 ~~as provided by s. 775.082 or s. 775.083.~~

338 ~~(22)(a) The department may provide to an eligible nonprofit~~
339 ~~scholarship funding organization, as defined in s. 1002.40, a~~
340 ~~dealer's name, address, federal employer identification number,~~
341 ~~and information related to differences between credits taken by~~
342 ~~the dealer pursuant to s. 212.1832(2) and amounts remitted to~~
343 ~~the eligible nonprofit scholarship funding organization under s.~~
344 ~~1002.40(13)(b)3. The eligible nonprofit scholarship funding~~
345 ~~organization may use the information for purposes of recovering~~
346 ~~eligible contributions designated for that organization that~~
347 ~~were collected by the dealer but never remitted to the~~
348 ~~organization.~~

349 ~~(b) Nothing in this subsection authorizes the disclosure of~~
350 ~~information if such disclosure is prohibited by federal law. An~~
351 ~~eligible nonprofit scholarship funding organization is bound by~~
352 ~~the same requirements of confidentiality and the same penalties~~
353 ~~for a violation of the requirements as the department.~~

354 Section 7. Paragraph (a) of subsection (4) of section
355 220.1105, Florida Statutes, is amended to read:

356 220.1105 Tax imposed; automatic refunds and downward
357 adjustments to tax rates.—

358 (4) For fiscal years 2018-2019 through 2020-2021, any



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359 amount by which net collections for a fiscal year exceed
360 adjusted forecasted collections for that fiscal year shall only
361 be used to provide refunds to corporate income tax payers as
362 follows:

363 (a) For purposes of this subsection, the term:

364 1. "Eligible taxpayer" means:

365 a. For fiscal year 2018-2019, a taxpayer whose taxable year
366 begins between April 1, 2017, and March 31, 2018, and whose
367 final tax liability for such taxable year is greater than zero;

368 b. For fiscal year 2019-2020, a taxpayer whose taxable year
369 begins between April 1, 2018, and March 31, 2019, and whose
370 final tax liability for such taxable year is greater than zero;

371 or

372 c. For fiscal year 2020-2021, a taxpayer whose taxable year
373 begins between April 1, 2019, and March 31, 2020, and whose
374 final tax liability for such taxable year is greater than zero.

375 2. "Excess collections" for a fiscal year means the amount
376 by which net collections for a fiscal year exceeds adjusted
377 forecasted collections for that fiscal year.

378 3. "Final tax liability" means the taxpayer's amount of tax
379 due under this chapter for a taxable year, reported on a return
380 filed with the department, ~~plus the amount of any credit taken~~
381 ~~on such return under s. 220.1875.~~

382 4. "Total eligible tax liability" for a fiscal year means
383 the sum of final tax liabilities of all eligible taxpayers for a
384 fiscal year as such liabilities are shown on the latest return
385 filed with the department as of February 1 immediately following
386 that fiscal year.

387 5. "Taxpayer refund share" for a fiscal year means an



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388 eligible taxpayer's final tax liability as a percentage of the
389 total eligible tax liability for that fiscal year.

390 6. "Taxpayer refund" for a fiscal year means the taxpayer
391 refund share for a fiscal year multiplied by the excess
392 collections for a fiscal year.

393 Section 8. Paragraph (a) of subsection (1) of section
394 220.13, Florida Statutes, is amended to read:

395 220.13 "Adjusted federal income" defined.—

396 (1) The term "adjusted federal income" means an amount
397 equal to the taxpayer's taxable income as defined in subsection
398 (2), or such taxable income of more than one taxpayer as
399 provided in s. 220.131, for the taxable year, adjusted as
400 follows:

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

402 1.~~a~~. The amount of any tax upon or measured by income,
403 excluding taxes based on gross receipts or revenues, paid or
404 accrued as a liability to the District of Columbia or any state
405 of the United States which is deductible from gross income in
406 the computation of taxable income for the taxable year.

407 ~~b. Notwithstanding sub-subparagraph a., if a credit taken~~
408 ~~under s. 220.1875 is added to taxable income in a previous~~
409 ~~taxable year under subparagraph 11. and is taken as a deduction~~
410 ~~for federal tax purposes in the current taxable year, the amount~~
411 ~~of the deduction allowed shall not be added to taxable income in~~
412 ~~the current year. The exception in this sub-subparagraph is~~
413 ~~intended to ensure that the credit under s. 220.1875 is added in~~
414 ~~the applicable taxable year and does not result in a duplicate~~
415 ~~addition in a subsequent year.~~

416 2. The amount of interest which is excluded from taxable



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417 income under s. 103(a) of the Internal Revenue Code or any other
418 federal law, less the associated expenses disallowed in the
419 computation of taxable income under s. 265 of the Internal
420 Revenue Code or any other law, excluding 60 percent of any
421 amounts included in alternative minimum taxable income, as
422 defined in s. 55(b)(2) of the Internal Revenue Code, if the
423 taxpayer pays tax under s. 220.11(3).

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

428 4. That portion of the wages or salaries paid or incurred
429 for the taxable year which is equal to the amount of the credit
430 allowable for the taxable year under s. 220.181. This
431 subparagraph shall expire on the date specified in s. 290.016
432 for the expiration of the Florida Enterprise Zone Act.

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

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

441 7. That portion of assessments to fund a guaranty
442 association incurred for the taxable year which is equal to the
443 amount of the credit allowable for the taxable year.

444 8. In the case of a nonprofit corporation which holds a
445 pari-mutuel permit and which is exempt from federal income tax



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446 as a farmers' cooperative, an amount equal to the excess of the
447 gross income attributable to the pari-mutuel operations over the
448 attributable expenses for the taxable year.

449 9. The amount taken as a credit for the taxable year under
450 s. 220.1895.

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

454 ~~11. The amount taken as a credit for the taxable year under~~
455 ~~s. 220.1875. The addition in this subparagraph is intended to~~
456 ~~ensure that the same amount is not allowed for the tax purposes~~
457 ~~of this state as both a deduction from income and a credit~~
458 ~~against the tax. This addition is not intended to result in~~
459 ~~adding the same expense back to income more than once.~~

460 ~~12.~~ The amount taken as a credit for the taxable year under
461 s. 220.193.

462 ~~12.13.~~ Any portion of a qualified investment, as defined in
463 s. 288.9913, which is claimed as a deduction by the taxpayer and
464 taken as a credit against income tax pursuant to s. 288.9916.

465 ~~13.14.~~ The costs to acquire a tax credit pursuant to s.
466 288.1254(5) that are deducted from or otherwise reduce federal
467 taxable income for the taxable year.

468 ~~14.15.~~ The amount taken as a credit for the taxable year
469 pursuant to s. 220.194.

470 ~~15.16.~~ The amount taken as a credit for the taxable year
471 under s. 220.196. The addition in this subparagraph is intended
472 to ensure that the same amount is not allowed for the tax
473 purposes of this state as both a deduction from income and a
474 credit against the tax. The addition is not intended to result



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475 in adding the same expense back to income more than once.

476 Section 9. Subsection (2) of section 220.186, Florida
477 Statutes, is amended to read:

478 220.186 Credit for Florida alternative minimum tax.—

479 (2) The credit pursuant to this section shall be the amount
480 of the excess, if any, of the tax paid based upon taxable income
481 determined pursuant to s. 220.13(2)(k) over the amount of tax
482 which would have been due based upon taxable income without
483 application of s. 220.13(2)(k), before application of this
484 credit ~~without application of any credit under s. 220.1875.~~

485 Section 10. Section 220.1875, Florida Statutes, is amended
486 to read:

487 220.1875 Credit for contributions for K-12 education ~~to~~
488 ~~eligible nonprofit scholarship-funding organizations.—~~

489 (1) There is allowed a credit of 100 percent of an eligible
490 contribution made ~~to an eligible nonprofit scholarship-funding~~
491 ~~organization~~ under s. 1002.395 ~~against any tax due for a taxable~~
492 ~~year under this chapter after the application of any other~~
493 ~~allowable credits by the taxpayer.~~ An eligible contribution must
494 be made when the taxpayer makes an estimated payment ~~to an~~
495 ~~eligible nonprofit scholarship-funding organization on or before~~
496 ~~the date the taxpayer is required to file a return pursuant to~~
497 ~~s. 220.222. The credit granted by this section shall be reduced~~
498 ~~by the difference between the amount of federal corporate income~~
499 ~~tax taking into account the credit granted by this section and~~
500 ~~the amount of federal corporate income tax without application~~
501 ~~of the credit granted by this section.~~

502 (2) A taxpayer who files a Florida consolidated return as a
503 member of an affiliated group pursuant to s. 220.131(1) may be



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504 allowed the credit on a consolidated return basis; however, the
505 total credit taken by the affiliated group is subject to the
506 limitation established under subsection (1).

507 (3) The provisions of s. 1002.395 apply to the credit
508 authorized by this section.

509 ~~(4) If a taxpayer applies and is approved for a credit~~
510 ~~under s. 1002.395 after timely requesting an extension to file~~
511 ~~under s. 220.222(2):~~

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

516 ~~(b) The taxpayer's noncompliance with the requirement to~~
517 ~~pay tentative taxes shall result in the revocation and~~
518 ~~rescindment of any such credit.~~

519 ~~(c) The taxpayer shall be assessed for any taxes,~~
520 ~~penalties, or interest due from the taxpayer's noncompliance~~
521 ~~with the requirement to pay tentative taxes.~~

522 Section 11. Section 561.1211, Florida Statutes, is amended
523 to read:

524 561.1211 Credit for contributions for K-12 education ~~to~~
525 ~~eligible nonprofit scholarship funding organizations.~~—There is
526 allowed a credit of 100 percent of an eligible contribution made
527 ~~to an eligible nonprofit scholarship funding organization~~ under
528 s. 1002.395 against any tax due under s. 563.05, s. 564.06, or
529 s. 565.12, except excise taxes imposed on wine produced by
530 manufacturers in this state from products grown in this state.
531 ~~However, a credit allowed under this section may not exceed 90~~
532 ~~percent of the tax due on the return the credit is taken. For~~



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533 purposes of the distributions of tax revenue under ss. 561.121
534 and 564.06(10), the division shall disregard any tax credits
535 allowed under this section to ensure that any reduction in tax
536 revenue received that is attributable to the tax credits results
537 only in a reduction in distributions to the General Revenue
538 Fund. The provisions of s. 1002.395 apply to the credit
539 authorized by this section.

540 Section 12. Section 624.51055, Florida Statutes, is amended
541 to read:

542 624.51055 Credit for contributions for K-12 education ~~to~~
543 ~~eligible nonprofit scholarship-funding organizations.-~~

544 (1) There is allowed a credit of 100 percent of an eligible
545 contribution made ~~to an eligible nonprofit scholarship-funding~~
546 ~~organization~~ under s. 1002.395 ~~against any tax due for a taxable~~
547 ~~year under s. 624.509(1) after deducting from such tax~~
548 ~~deductions for assessments made pursuant to s. 440.51; credits~~
549 ~~for taxes paid under ss. 175.101 and 185.08; credits for income~~
550 ~~taxes paid under chapter 220; and the credit allowed under s.~~
551 ~~624.509(5), as such credit is limited by s. 624.509(6). An~~
552 ~~eligible contribution must be made to an eligible nonprofit~~
553 ~~scholarship-funding organization on or before the date the~~
554 ~~taxpayer is required to file a return pursuant to ss. 624.509~~
555 ~~and 624.5092. An insurer claiming a credit against premium tax~~
556 liability under this section shall not be required to pay any
557 additional retaliatory tax levied pursuant to s. 624.5091 as a
558 result of claiming such credit. Section 624.5091 does not limit
559 such credit in any manner.

560 (2) The provisions of s. 1002.395 apply to the credit
561 authorized by this section.



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562 Section 13. Paragraph (a) of subsection (6) of section
563 1002.20, Florida Statutes, is amended to read:

564 1002.20 K-12 student and parent rights.—Parents of public
565 school students must receive accurate and timely information
566 regarding their child’s academic progress and must be informed
567 of ways they can help their child to succeed in school. K-12
568 students and their parents are afforded numerous statutory
569 rights including, but not limited to, the following:

570 (6) EDUCATIONAL CHOICE.—

571 (a) *Public educational school choices*.—Parents of public
572 school students may seek any public educational school choice
573 options that are applicable and available to students throughout
574 the state. These options may include controlled open enrollment,
575 single-gender programs, lab schools, virtual instruction
576 programs, charter schools, charter technical career centers,
577 magnet schools, alternative schools, special programs, auditory-
578 oral education programs, advanced placement, dual enrollment,
579 International Baccalaureate, International General Certificate
580 of Secondary Education (pre-AICE), CAPE digital tools, CAPE
581 industry certifications, collegiate high school programs,
582 Advanced International Certificate of Education, early
583 admissions, credit by examination or demonstration of
584 competency, the New World School of the Arts, the Florida School
585 for the Deaf and the Blind, and the Florida Virtual School.
586 These options may also include the public educational choice
587 options of the Opportunity Scholarship Program and the Family
588 Empowerment Scholarship McKay Scholarships for Students with
589 Disabilities Program.

590 Section 14. Subsection (2) of section 1002.23, Florida



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591 Statutes, is amended to read:

592 1002.23 Family and School Partnership for Student
593 Achievement Act.—

594 (2) To facilitate meaningful parent and family involvement,
595 the Department of Education shall develop guidelines for a
596 parent guide to successful student achievement which describes
597 what parents need to know about their child's educational
598 progress and how they can help their child to succeed in school.
599 The guidelines shall include, but need not be limited to:

600 (a) Parental information regarding:

601 1. Requirements for their child to be promoted to the next
602 grade, as provided for in s. 1008.25;

603 2. Progress of their child toward achieving state and
604 district expectations for academic proficiency;

605 3. Assessment results, including report cards and progress
606 reports;

607 4. Qualifications of their child's teachers; and

608 5. School entry requirements, including required
609 immunizations and the recommended immunization schedule;

610 (b) Services available for parents and their children, such
611 as family literacy services; mentoring, tutorial, and other
612 academic reinforcement programs; college planning, academic
613 advisement, and student counseling services; and after-school
614 programs;

615 (c) Opportunities for parental participation, such as
616 parenting classes, adult education, school advisory councils,
617 and school volunteer programs;

618 (d) Opportunities for parents to learn about rigorous
619 academic programs that may be available for their child, such as



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620 honors programs, dual enrollment, advanced placement,
621 International Baccalaureate, International General Certificate
622 of Secondary Education (pre-AICE), Advanced International
623 Certificate of Education, Florida Virtual High School courses,
624 and accelerated access to postsecondary education;

625 (e) Educational choices, as provided for in s. 1002.20(6),
626 ~~and Florida tax credit scholarships, as provided for in s.~~
627 ~~1002.395;~~

628 (f) Classroom and test accommodations available for
629 students with disabilities;

630 (g) School board rules, policies, and procedures for
631 student promotion and retention, academic standards, student
632 assessment, courses of study, instructional materials, and
633 contact information for school and district offices; and

634 (h) Resources for information on student health and other
635 available resources for parents.

636 Section 15. Paragraph (c) of subsection (2) of section
637 1002.31, Florida Statutes, is amended to read:

638 1002.31 Controlled open enrollment; Public school parental
639 choice.—

640 (2)

641 (c) Each district school board must provide preferential
642 treatment in its controlled open enrollment process to all of
643 the following:

644 1. Dependent children of active duty military personnel
645 whose move resulted from military orders.

646 2. Children who have been relocated due to a foster care
647 placement in a different school zone.

648 3. Children who move due to a court-ordered change in



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649 custody due to separation or divorce, or the serious illness or
650 death of a custodial parent.

651 4. Students with an individual education plan or a 504
652 accommodation plan under s. 504 of the Rehabilitation Act of
653 1973 who are eligible for a McKay-Gardiner Scholarship pursuant
654 to s. 1002.381.

655 5. Students residing in the school district.

656 Section 16. Section 1002.381, Florida Statutes, is created
657 to read:

658 1002.381 The McKay-Gardiner Scholarship Program.—

659 (1) ESTABLISHMENT OF PROGRAM.—Beginning with the 2021-2022
660 school year, the McKay-Gardiner Scholarship Program is
661 established to provide the option for a parent to better meet
662 the individual educational needs of his or her eligible child.
663 All written explanatory materials, including state websites,
664 scholarship organization materials, letters to parents,
665 scholarship agreements, and any other written information
666 describing the program to the public, must refer to a
667 scholarship granted under this program as a “McKay-Gardiner
668 Scholarship.”

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

670 (a) “Approved provider” means a provider approved by the
671 Agency for Persons with Disabilities, a health care practitioner
672 as defined in s. 456.001, or a provider approved by the
673 department pursuant to s. 1002.66.

674 (b) “Curriculum” has the same meaning as provided in s.
675 1002.394.

676 (c) “Department” means the Department of Education.

677 (d) “Disability” means:



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678 1. For a 3-year-old or 4-year-old child or for a student in
679 kindergarten through grade 12, that the child has been diagnosed
680 with any of the following: autism spectrum disorder; cerebral
681 palsy; Down syndrome; an intellectual disability; Phelan-
682 McDermid syndrome; Prader-Willi syndrome; spina bifida; being a
683 high-risk child, as defined in s. 393.063(23) (a); muscular
684 dystrophy; Williams syndrome; rare diseases which affect patient
685 populations of fewer than 200,000 individuals in the United
686 States, as defined by the National Organization for Rare
687 Disorders; anaphylaxis; deaf; visually impaired; traumatic
688 brain-injured; hospital or homebound; or dual sensory impaired,
689 as defined by rules of the State Board of Education and
690 evidenced by reports from local school districts. As used in
691 this subparagraph, the term "hospital or homebound" includes a
692 student who has a medically diagnosed physical or psychiatric
693 condition or illness, as defined by state board rule, and who is
694 confined to the home or hospital for more than 6 months.

695 2. For a student in kindergarten through grade 12, that the
696 child has been diagnosed with any of the following: a speech
697 impairment; a language impairment; a hearing impairment; an
698 orthopedic impairment; an emotional or behavioral disability; a
699 specific learning disability, including, but not limited to,
700 dyslexia, dyscalculia, or developmental aphasia; or a
701 developmental delay.

702 (e) "Eligible nonprofit scholarship-funding organization"
703 or "organization" means a state university; an independent
704 college or university eligible to participate in the William L.
705 Boyd, IV, Effective Access to Student Education Grant Program
706 located and chartered in this state which is not for profit and



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707 is accredited by the Commission on Colleges of the Southern
708 Association of Colleges and Schools; or a charitable
709 organization that:

710 1. Is exempt from federal income tax pursuant to s.
711 501(c)(3) of the Internal Revenue Code;

712 2. Is a Florida entity formed under chapter 605, chapter
713 607, or chapter 617 and whose principal office is located in
714 this state; and

715 3. Complies with subsections (12) and (13).

716 (f) "Eligible postsecondary educational institution" has
717 the same meaning as provided in s. 1002.394.

718 (g) "Eligible private school" has the same meaning as
719 provided in s. 1002.394.

720 (h) "IEP" means an individual education plan, regardless of
721 whether the plan has been reviewed or revised within the last 12
722 months.

723 (i) "Inactive" means that no eligible expenditures have
724 been made from a student scholarship account funded pursuant to
725 this section.

726 (j) "Job coach" means an individual employed to help people
727 with disabilities learn, accommodate to, and perform their work
728 duties.

729 (k) "Parent" means a resident of this state who is a
730 parent, as defined in s. 1000.21(5).

731 (l) "Program" means the McKay-Gardiner Scholarship Program
732 established in this section.

733 (3) PROGRAM ELIGIBILITY.—A parent of a student with a
734 disability may request and receive from the state a McKay-
735 Gardiner Scholarship for the purposes specified in subsection



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736 (5) if:
737 (a) The student:
738 1. Is a resident of this state;
739 2. Is 3 or 4 years of age on or before September 1 of the
740 year in which the student applies for program participation or
741 is eligible to enroll in kindergarten through grade 12 in a
742 public school in this state; and
743 3. Meets at least one of the following criteria:
744 a. Has a diagnosis of a disability from a physician who is
745 licensed under chapter 458 or chapter 459, a psychologist who is
746 licensed under chapter 490, or a physician who holds an active
747 license issued by another state or territory of the United
748 States, the District of Columbia, or the Commonwealth of Puerto
749 Rico;
750 b. Has an individual education plan that has been written
751 in accordance with the rules of the State Board of Education; or
752 c. Has a 504 accommodation plan issued under s. 504 of the
753 Rehabilitation Act of 1973.
754
755 A student with a disability who meets the requirements of
756 subparagraph 1. and sub-subparagraph 3.a., but who turns 3 years
757 of age after September 1, may be determined to be eligible on or
758 after his or her third birthday and may be awarded a scholarship
759 if program funds are available.
760 (b) The parent has applied to an eligible nonprofit
761 scholarship-funding organization to participate in the program
762 by a date as set by the organization for any vacant slots. The
763 request must be communicated directly to the organization in a
764 manner that creates a written or electronic record of the



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765 request and the date of receipt of the request.

766 (4) PROGRAM PROHIBITIONS.—A student is not eligible for the
767 program if he or she is:

768 (a) Enrolled in a public school, including, but not limited
769 to, the Florida School for the Deaf and the Blind, the College-
770 Preparatory Boarding Academy, a developmental research school
771 authorized under s. 1002.32, or a charter school authorized
772 under this chapter. For purposes of this paragraph, a 3- or 4-
773 year-old child who receives services funded through the Florida
774 Education Finance Program is considered to be a student enrolled
775 in a public school.

776 (b) Enrolled in a school operating for the purpose of
777 providing educational services to youth in Department of
778 Juvenile Justice commitment programs.

779 (c) Issued a temporary 504 accommodation plan under s. 504
780 of the Rehabilitation Act of 1973 which is valid for 6 months or
781 less.

782 (d) Receiving any other educational scholarship pursuant to
783 this chapter.

784 (e) Not having regular and direct contact with his or her
785 private school teachers pursuant to s. 1002.421(1)(i), unless he
786 or she is enrolled in the private school's transition-to-work
787 program pursuant to subsection (14) or a home education program
788 pursuant to s. 1002.41.

789 (f) Participating in a virtual school, correspondence
790 school, or distance learning program that receives state funding
791 pursuant to the student's participation.

792 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be
793 used to meet the individual educational needs of an eligible



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794 student and may be spent only for the following purposes:
795 (a) Instructional materials, including school equipment and
796 supplies, and digital devices, digital periphery devices, and
797 assistive technology devices that allow a student to access
798 instruction or instructional content; training on the use of
799 these devices and related maintenance agreements; and Internet
800 access to digital instructional materials.
801 (b) Curriculum.
802 (c) Specialized services by approved providers or by a
803 hospital in this state which are selected by the parent. These
804 specialized services may include, but are not limited to:
805 1. Applied behavior analysis services as provided in ss.
806 627.6686 and 641.31098.
807 2. Services provided by a speech-language pathologist as
808 defined in s. 468.1125(8).
809 3. Occupational therapy services as specified in s.
810 468.203.
811 4. Services provided by a physical therapist as defined in
812 s. 486.021(5).
813 5. Services provided by listening and spoken language
814 specialists and an appropriate acoustical environment for a
815 child who is deaf or hard of hearing and who has received an
816 implant or assistive hearing device.
817 (d) Tuition or fees associated with full-time or part-time
818 enrollment in any of the following:
819 1. A home education program, an eligible private school, an
820 eligible postsecondary educational institution, or a program
821 offered by the postsecondary institution;
822 2. A private tutoring program authorized under s. 1002.43,



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823 a virtual program offered by a department-approved private
824 online provider that meets the provider qualifications specified
825 in s. 1002.45(2)(a), or a program offered by the Florida Virtual
826 School to a private paying student; or

827 3. An approved online course offered pursuant to s.
828 1003.499 or s. 1004.0961 or a private virtual school that meets
829 the requirements of s. 1002.421.

830 (e) Fees for nationally standardized, norm-referenced
831 achievement tests, Advanced Placement examinations, industry
832 certification examinations, assessments related to postsecondary
833 education, or other such assessments.

834 (f) Contributions to the Stanley G. Tate Florida Prepaid
835 College Program pursuant to s. 1009.98 or the Florida College
836 Savings Program pursuant to s. 1009.981, for the benefit of the
837 eligible student.

838 (g) Contracted services provided by a public school or a
839 school district, including classes. A student who receives
840 services under this paragraph is not considered enrolled in a
841 public school for the purpose of eligibility as provided in
842 subsection (4).

843 (h) Tuition and fees for part-time tutoring services
844 provided by a person who holds a valid Florida educator's
845 certificate issued pursuant to s. 1012.56; a person who holds an
846 adjunct teaching certificate issued pursuant to s. 1012.57; a
847 person who has a bachelor's degree or a graduate degree in the
848 subject area in which instruction is given; or a person who has
849 demonstrated a mastery of subject area knowledge as provided in
850 s. 1012.56(5) or approved by the department. Any part-time
851 tutoring undertaken pursuant to this paragraph does not qualify



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852 as regular school attendance as defined in s. 1003.01(13)(e).
853 (i) Fees for summer education programs.
854 (j) Fees for after-school education programs.
855 (k) Transition services, including a coordinated set of
856 activities focused on improving the academic and functional
857 achievement of the student to facilitate his or her movement
858 from school to post-school activities and based on the
859 individual student's needs. Transition services may be provided
860 by job coaches or pursuant to subsection (14).
861 (l) Fees for an annual evaluation of educational progress
862 by a state-certified teacher under s. 1002.41(1)(f), if this
863 option is chosen for a home education student.
864 (m) Tuition and fees associated with programs offered by
865 Voluntary Prekindergarten Education Program providers approved
866 pursuant to s. 1002.55 and school readiness providers approved
867 pursuant to s. 1002.88.
868 (n) Fees for services provided at a center that is a member
869 of the Professional Association of Therapeutic Horsemanship
870 International.
871 (o) Fees for services provided by a therapist who is
872 certified by the Certification Board for Music Therapists or
873 credentialed by the Art Therapy Credentials Board, Inc.
874 (p) Tuition and fees associated with enrollment in a
875 nationally or internationally recognized research-based training
876 program, for a child with a neurological disorder or brain
877 damage.
878 (q) Tuition and fees associated with a student's
879 participation in classes or lessons relating to art, music, or
880 theater. The instructor of the classes or lessons must:



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881 1. Hold a valid or expired Florida educator's certificate
882 issued under s. 1012.56 in art, music, or drama;

883 2. Have 3 years of employment experience in art, music, or
884 theater, as demonstrated by employment records;

885 3. Hold a baccalaureate degree or higher from a
886 postsecondary educational institution with a major in music,
887 art, theater, or drama or a related field; or

888 4. Hold a certification or national accreditation in music,
889 art, theater, or drama.

890 (r) Transportation expenses that may not exceed \$750
891 annually necessary to meet the student's educational needs under
892 this section.

893
894 A service provider who receives payments pursuant to this
895 subsection may not share or refund any moneys from the McKay-
896 Gardiner Scholarship with the parent or participating student
897 and may not issue rebates to such persons. A parent, student, or
898 service provider may not bill an insurance company, Medicaid, or
899 any other agency for the same services that are paid for with
900 McKay-Gardiner Scholarship funds. Funding provided pursuant to
901 this subsection for a child eligible for enrollment in the
902 Voluntary Prekindergarten Education Program constitutes funding
903 for the child under part V of this chapter, and no additional
904 funding may be provided for the child under part V.

905 (6) TERMS OF THE PROGRAM.—For purposes of continuity of
906 educational choice and program integrity:

907 (a)1. Program payments made by the state to an organization
908 for a McKay-Gardiner Scholarship under this section must
909 continue until:



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910 a. A student's parent does not renew program eligibility;
911 b. The organization determines that a student is not
912 eligible for program renewal;
913 c. The Commissioner of Education suspends or revokes
914 program participation or use of funds pursuant to subparagraph
915 (b)1.;
916 d. A student's parent has forfeited participation in the
917 program for failure to comply with subsection (11);
918 e. A student enrolls in a public school, except that a
919 student who enters a Department of Juvenile Justice detention
920 center for a period of no more than 21 days is not considered to
921 have returned to a public school for that purpose; or
922 f. A student graduates from high school or attains 22 years
923 of age, whichever occurs first.
924 2. Reimbursements for program expenditures may continue
925 until the account balance is expended or the account is closed
926 pursuant to paragraph (b).
927 (b)1. The commissioner must close a student's scholarship
928 account, and any remaining funds, including, but not limited to,
929 contributions made to the Stanley G. Tate Florida Prepaid
930 College Program or earnings from or contributions made to the
931 Florida College Savings Program using program funds pursuant to
932 paragraph (5) (f), revert to the state after:
933 a. Denial or revocation of program eligibility by the
934 commissioner for fraud or abuse, including, but not limited to,
935 the student or student's parent accepting any payment, refund,
936 or rebate from a provider of services received pursuant to
937 subsection (5); however, a private school may discount tuition
938 if the private school deems it necessary;



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939 b. Any period of 3 consecutive years after high school
940 completion or graduation during which the student has not been
941 enrolled in an eligible postsecondary educational institution or
942 a program offered by such an institution; or

943 c. Two consecutive fiscal years in which an account has
944 been inactive.

945 2. The commissioner must notify the parent and the
946 organization when a McKay-Gardiner Scholarship account is closed
947 and program funds revert to the state.

948 (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

949 (a) By each April 1 and within 10 days after an individual
950 education plan meeting or a 504 accommodation plan is issued
951 under s. 504 of the Rehabilitation Act of 1973, a school
952 district shall notify the parent of the student of all options
953 available pursuant to this section and shall inform the parent
954 of the availability of the department's website for additional
955 information on McKay-Gardiner Scholarships.

956 (b)1. The parent of a student with a disability who does
957 not have an IEP or who seeks a reevaluation of an existing IEP
958 may request an IEP meeting and evaluation from the school
959 district in order to obtain or revise a matrix of services. The
960 district must accept the diagnosis, and consider the service
961 plan of the licensed professional providing the diagnosis
962 pursuant to sub-subparagraph (3) (a)3.a., during the development
963 of the IEP or provide in writing reasons for any changes or
964 disagreement with the licensed professional's diagnosis and
965 service plan. The school district shall notify a parent who has
966 made a request for an IEP that the district is required to
967 complete the IEP and matrix of services within 30 days after



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968 receiving notice of the parent's request. The school district
969 shall conduct a meeting and develop an IEP and matrix of
970 services within 30 days after receipt of the parent's request in
971 accordance with State Board of Education rule.

972 2.a. The school district must provide the student's parent
973 and the department with the student's matrix level within 10
974 calendar days after its completion.

975 b. A school district may change a matrix of services only
976 if the change is a result of an IEP reevaluation or to correct a
977 technical, typographical, or calculation error.

978 (c) For each student participating in the program who
979 chooses to participate in statewide, standardized assessments
980 under s. 1008.22 or the Florida Alternate Assessment, the school
981 district in which the student resides must notify the student
982 and his or her parent about the locations and times of all
983 statewide, standardized assessments.

984 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible
985 private school may be sectarian or nonsectarian and shall:

986 (a) Comply with all requirements for private schools
987 participating in state school choice scholarship programs
988 pursuant to s. 1002.421.

989 (b)1. Annually administer or make provision for students
990 participating in the program in grades 3 through 10 to take one
991 of the nationally norm-referenced tests identified by the
992 Department of Education or the statewide assessments
993 administered pursuant to s. 1008.22. This subparagraph does not
994 apply to students with disabilities for whom standardized
995 testing is not appropriate. A participating private school shall
996 report a student's scores to the parent.



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997 2. Administer the statewide assessments pursuant to s.
998 1008.22 if a private school chooses to offer the statewide
999 assessments. A participating private school may choose to offer
1000 and administer the statewide assessments to all students who
1001 attend the private school in grades 3 through 10 and must submit
1002 a request in writing to the Department of Education by March 1
1003 of each year in order to administer the statewide assessments in
1004 the subsequent school year.

1005 (c) Provide to the organization all documentation for a
1006 student's participation by a date established by the
1007 organization.

1008
1009 If a private school fails to meet the requirements of this
1010 subsection or s. 1002.421, the commissioner may determine that
1011 the private school is ineligible to participate in the
1012 scholarship program.

1013 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
1014 shall:

1015 (a) Comply with s. 1002.394 (8) (a)-(g).

1016 (b) Maintain on its website a list of approved providers as
1017 required by s. 1002.66, eligible postsecondary educational
1018 institutions, eligible private schools, and eligible
1019 organizations and may identify or provide links to lists of
1020 other approved providers.

1021 (c) Require each organization to verify eligible
1022 expenditures before the distribution of funds for any
1023 expenditures made pursuant to paragraphs (5) (a) and (b). Review
1024 of expenditures made for services specified in paragraphs
1025 (5) (c)-(r) may be completed after the purchase is made.



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1026 (d) Investigate any written complaint of a violation of
1027 this section by a parent, a student, a private school, a public
1028 school, a school district, an organization, a provider, or
1029 another appropriate party in accordance with the process
1030 established under s. 1002.421.

1031 (e) Require quarterly reports by an organization, which
1032 must include, at a minimum, the number of students participating
1033 in the program; the demographics of program participants; the
1034 disability category of program participants; the matrix level of
1035 services, if known; the program award amount per student; the
1036 total expenditures for the purposes specified in subsection (5);
1037 the types of providers of services to students; and any other
1038 information deemed necessary by the department.

1039 (f) Compare the list of students participating in the
1040 program with the public school student enrollment lists,
1041 Voluntary Prekindergarten Education Program enrollment lists,
1042 and the list of students participating in school choice
1043 scholarship programs established pursuant to this chapter before
1044 each scholarship award is provided to the organization, and
1045 subsequently throughout the school year, to avoid duplicate
1046 payments and confirm program eligibility.

1047 (g) Distribute each student's scholarship funds on a
1048 quarterly basis to the eligible nonprofit scholarship-funding
1049 organization, to be deposited into the student's account.

1050 (h) Establish and coordinate with the eligible nonprofit
1051 scholarship-funding organizations an FTE reporting process to
1052 provide FTE by county by FEFP program and by matrix level of
1053 services to be used to revise and update the K-12 Education
1054 Scholarship Program allocation pursuant to s. 1011.687, for



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1055 inclusion in the FEFP calculations beginning with the FEFP
1056 calculation following the October student membership survey.
1057 (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—
1058 (a) The Commissioner of Education:
1059 1. May suspend or revoke program participation or use of
1060 program funds by the student or participation or eligibility of
1061 an organization, eligible postsecondary educational institution,
1062 approved provider, or other party for a violation of this
1063 section.
1064 2. May determine the length of, and conditions for lifting,
1065 a suspension or revocation specified in this subsection.
1066 3. May recover unexpended program funds or withhold payment
1067 of an equal amount of program funds to recover program funds
1068 that were not authorized for use.
1069 4. Shall deny or terminate program participation upon a
1070 parent's forfeiture of a McKay-Gardiner Scholarship pursuant to
1071 subsection (11).
1072 (b) In determining whether to suspend or revoke
1073 participation or lift a suspension or revocation in accordance
1074 with this subsection, the commissioner may consider factors that
1075 include, but are not limited to, acts or omissions that led to a
1076 previous suspension or revocation of participation in a state or
1077 federal program or an education scholarship program; failure to
1078 reimburse the organization for funds improperly received or
1079 retained; failure to reimburse government funds improperly
1080 received or retained; imposition of a prior criminal sanction
1081 related to the person or entity or its officers or employees;
1082 imposition of a civil or administrative fine, license revocation
1083 or suspension, or program eligibility suspension, termination,



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1084 or revocation related to a person's or an entity's management or
1085 operation; or other types of criminal proceedings in which the
1086 person or entity or its officers or employees were found guilty
1087 of, regardless of adjudication, or entered a plea of nolo
1088 contendere or guilty to, any offense involving fraud, deceit,
1089 dishonesty, or moral turpitude.

1090 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
1091 PARTICIPATION.—A parent who applies for program participation
1092 under this section is exercising his or her parental option to
1093 determine the appropriate placement or services that best meet
1094 the needs of his or her child.

1095 (a) To satisfy or maintain program eligibility, including
1096 eligibility to receive and spend program payments, the parent
1097 must sign an agreement with the organization and annually submit
1098 a sworn compliance statement to the organization to:

1099 1. Affirm that the student is enrolled in a program that
1100 meets regular school attendance requirements as provided in s.
1101 1003.01(13)(b), (c), or (d).

1102 2. Affirm that the program funds are used only for
1103 authorized purposes serving the student's educational needs, as
1104 described in subsection (5).

1105 3. Affirm that the parent is responsible for the education
1106 of his or her student by, as applicable:

1107 a. Requiring the student to take an assessment in
1108 accordance with paragraph (8)(b);

1109 b. Providing an annual evaluation in accordance with s.
1110 1002.41(1)(f); or

1111 c. Requiring the child to take any preassessments and
1112 postassessments selected by the provider if the child is 4 years



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1113 of age and is enrolled in a program provided by an eligible
1114 Voluntary Prekindergarten Education Program provider. This sub-
1115 subparagraph does not apply to a student with disabilities for
1116 whom a preassessment and postassessment are not appropriate. A
1117 participating provider shall report a student's scores to the
1118 parent.

1119 4. Affirm that the student remains in good standing with
1120 the provider or school if one of those options is selected by
1121 the parent.

1122 (b) The parent must file an application for initial program
1123 participation with an organization by a date established by the
1124 organization.

1125 (c) The parent must enroll his or her child in a program
1126 from a Voluntary Prekindergarten Education Program provider
1127 authorized under s. 1002.55, a school readiness provider
1128 authorized under s. 1002.88, or an eligible private school if
1129 either option is selected by the parent.

1130 (d) The parent must annually renew participation in the
1131 program by a date set and format determined by the nonprofit
1132 scholarship-funding organization in order for a student to be
1133 eligible to receive funding. A student whose participation in
1134 the program is not renewed may continue to spend scholarship
1135 funds that are in his or her account from prior years unless the
1136 account is closed pursuant to paragraph (6) (b). Notwithstanding
1137 any changes to the student's IEP, a student who was previously
1138 eligible for participation in the program remains eligible to
1139 apply for renewal. However, for a high-risk child to continue to
1140 participate in the program in the school year after he or she
1141 reaches 6 years of age, the child's application for renewal of



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1142 program participation must contain documentation that the child
1143 has a disability, other than high-risk status.

1144 (e) The parent is responsible for procuring the services
1145 necessary to educate the student. If a parent does not procure
1146 the necessary educational services for the student and the
1147 student's account has been inactive for 2 consecutive fiscal
1148 years, the student's account must be closed pursuant to
1149 paragraph (6) (b). When the student receives a McKay-Gardiner
1150 Scholarship, the district school board is not obligated to
1151 provide the student with a free, appropriate public education.
1152 For purposes of s. 1003.57 and the Individuals with Disabilities
1153 in Education Act, a participating student has only those rights
1154 that apply to all other unilaterally, parentally placed
1155 students, except that, when requested by the parent, school
1156 district personnel must develop an individual education plan or
1157 matrix level of services.

1158 (f) The parent is responsible for all eligible expenses in
1159 excess of the amount of the McKay-Gardiner Scholarship.

1160 (g) The parent may not transfer any prepaid college plan or
1161 college savings plan funds contributed pursuant to paragraph
1162 (5) (f) to another beneficiary while the plan contains funds
1163 contributed pursuant to this section.

1164 (h) The parent may not receive a payment, refund, or rebate
1165 from an approved provider of any services under this program.

1166
1167 A participant who fails to comply with this subsection forfeits
1168 the McKay-Gardiner Scholarship.

1169 (12) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
1170 APPLICATION.-In order to participate in the scholarship program



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1171 created under this section, a charitable organization that seeks
1172 to be a eligible nonprofit scholarship-funding organization must
1173 submit an application for initial approval or renewal to the
1174 Office of Independent Education and Parental Choice no later
1175 than September 1 of each year before the school year for which
1176 the organization intends to offer scholarships.

1177 (a) An application for initial approval must include all of
1178 the following:

1179 1. A copy of the organization's incorporation documents and
1180 registration with the Division of Corporations of the Department
1181 of State.

1182 2. A copy of the organization's Internal Revenue Service
1183 determination letter as a s. 501(c)(3) not-for-profit
1184 organization.

1185 3. A description of the organization's financial plan which
1186 demonstrates sufficient funds to operate throughout the school
1187 year.

1188 4. A description of the geographic region that the
1189 organization intends to serve and an analysis of the demand and
1190 unmet need for eligible students in that area.

1191 5. The organization's organizational chart.

1192 6. A description of the criteria and methodology that the
1193 organization will use to evaluate scholarship eligibility.

1194 7. A description of the application process, including
1195 deadlines and any associated fees.

1196 8. A description of the deadlines for attendance
1197 verification and scholarship payments.

1198 9. A copy of the organization's policies on conflict of
1199 interest and whistleblowers.



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1200 10. A copy of a surety bond or letter of credit to secure
1201 the faithful performance of the obligations of the eligible
1202 nonprofit scholarship-funding organization in accordance with
1203 this section in an amount equal to 25 percent of the scholarship
1204 funds anticipated for each school year or \$100,000, whichever is
1205 greater. The surety bond or letter of credit must specify that
1206 any claim against the bond or letter of credit may be made only
1207 by an eligible nonprofit scholarship-funding organization to
1208 provide scholarships to and on behalf of students who would have
1209 had scholarships funded if it were not for the diversion of
1210 funds giving rise to the claim against the bond or letter of
1211 credit.

1212 (b) In addition to the information required under paragraph
1213 (a), an application for renewal must include all of the
1214 following:

1215 1. A single surety bond or letter of credit to secure the
1216 faithful performance of the obligations of the eligible
1217 nonprofit scholarship-funding organization in accordance with
1218 this chapter equal to the amount of undisbursed funds held by
1219 the organization based on the annual report submitted pursuant
1220 to paragraph (13) (a). The amount of the surety bond or letter of
1221 credit must be at least \$100,000, but not more than \$25 million.
1222 The surety bond or letter of credit must specify that any claim
1223 against the bond or letter of credit may be made only by an
1224 eligible nonprofit scholarship-funding organization to provide
1225 scholarships to and on behalf of students who would have had
1226 scholarships funded if it were not for the diversion of funds
1227 giving rise to the claim against the bond or letter of credit.

1228 2. The organization's completed Internal Revenue Service



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1229 Form 990 submitted no later than November 30 of the year before
1230 the school year for which the organization intends to offer the
1231 scholarships, notwithstanding the September 1 application
1232 deadline.

1233 3. A copy of any statutorily required audit that the
1234 organization must provide to the Department of Education and
1235 Auditor General.

1236 4. An annual report that includes all of the following:

1237 a. The number of students who completed applications, by
1238 county and by grade.

1239 b. The number of students who were approved for
1240 scholarships, by county and by grade.

1241 c. The number of students who received funding for
1242 scholarships within each funding category, by county and by
1243 grade.

1244 d. The amount of funds received, the amount of funds
1245 distributed in scholarships, and an accounting of remaining
1246 funds and the obligation of those funds.

1247 e. A detailed accounting of how the organization spent the
1248 administrative funds allowable under paragraph (13)(f).

1249 (c) In consultation with the Chief Financial Officer, the
1250 Office of Independent Education and Parental Choice shall review
1251 the application. The Department of Education shall notify the
1252 organization in writing of any deficiencies within 30 days after
1253 receipt of the application and allow the organization 30 days to
1254 correct any deficiencies.

1255 (d) Within 30 days after receipt of the finalized
1256 application by the Office of Independent Education and Parental
1257 Choice, the Commissioner of Education shall recommend approval



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1258 or disapproval of the application to the State Board of
1259 Education. The State Board of Education shall consider the
1260 application and recommendation at the next scheduled meeting,
1261 adhering to appropriate meeting notice requirements. If the
1262 State Board of Education disapproves the organization's
1263 application, it must provide the organization with a written
1264 explanation of that determination. The State Board of
1265 Education's action is not subject to chapter 120.

1266 (e) If the State Board of Education disapproves the renewal
1267 of a nonprofit scholarship-funding organization, the
1268 organization must notify the affected eligible students and
1269 parents of the decision within 15 days after disapproval. An
1270 eligible student affected by the disapproval of an
1271 organization's participation remains eligible under this section
1272 until the end of the school year in which the organization was
1273 disapproved. The student must apply to and be accepted by
1274 another eligible nonprofit scholarship-funding organization for
1275 the upcoming school year. The student must be given priority
1276 under paragraph (13) (e).

1277 (f) All remaining student accounts with funds held by a
1278 nonprofit scholarship-funding organization that is disapproved
1279 for participation must be transferred to the student's account
1280 established with the eligible nonprofit scholarship-funding
1281 organization that accepts the student. All transferred funds
1282 must be deposited by the eligible nonprofit scholarship-funding
1283 organization receiving such funds into the student's scholarship
1284 account. All other remaining funds must be transferred to the
1285 department. All transferred amounts received by any eligible
1286 nonprofit scholarship-funding organization must be separately



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1287 disclosed in the annual audit required under subsection (16).

1288 (g) A nonprofit scholarship-funding organization is a
1289 renewing organization if it was approved by the State Board of
1290 Education for the 2021-2022 fiscal year or after and maintains
1291 continuous approval and participation in the program. An
1292 organization that chooses not to participate for 1 year or more
1293 or is disapproved to participate for 1 year or more must submit
1294 an application for initial approval in order to participate in
1295 the program again.

1296 (h) The State Board of Education shall adopt rules
1297 providing guidelines for receiving, reviewing, and approving
1298 applications for new and renewing nonprofit scholarship-funding
1299 organizations. The rules must include a process for compiling
1300 input and recommendations from the Chief Financial Officer and
1301 the Department of Education. The rules also must require that
1302 the nonprofit scholarship-funding organization make a brief
1303 presentation to assist the State Board of Education in its
1304 decision.

1305 (i) A state university; or an independent nonprofit college
1306 chartered in this state or independent nonprofit university
1307 chartered in this state that are eligible to participate in the
1308 William L. Boyd, IV, Effective Access to Student Education Grant
1309 Program and are accredited by the Commission on Colleges of the
1310 Southern Association of Colleges and Schools is exempt from the
1311 initial or renewal application process, but must file a
1312 registration notice with the Department of Education to be an
1313 eligible nonprofit scholarship-funding organization. The State
1314 Board of Education shall adopt rules that identify the procedure
1315 for filing the registration notice with the department. The



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1316 rules must identify appropriate reporting requirements for
1317 fiscal, programmatic, and performance accountability purposes
1318 consistent with this section, but may not exceed the
1319 requirements for eligible nonprofit scholarship-funding
1320 organizations for charitable organizations.

1321 (13) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
1322 ORGANIZATIONS.—An organization may establish McKay-Gardiner
1323 Scholarships for eligible students by:

1324 (a) Complying with the requirements of s. 1002.394(11)(a)-
1325 (h), including, but not limited to, the annual report on the
1326 results of the annual financial audit.

1327 (b) Receiving applications and determining student
1328 eligibility in accordance with the requirements of this section.
1329 When an application is approved, the organization must provide
1330 the department with information on the student to enable the
1331 department to determine student funding in accordance with
1332 subsection (15).

1333 (c) Providing scholarships on a first-come, first-served
1334 basis, based upon the funds provided, and notifying parents of
1335 their respective student's receipt of a scholarship.

1336 (d) Establishing a date by which a parent must confirm
1337 initial or continuing participation in the program.

1338 (e) Reviewing applications and awarding scholarship funds
1339 to approved applicants using the following order of priority:

1340 1.a. For the 2021-2022 school year, a student who received
1341 a John M. McKay Scholarship for Students with Disabilities or a
1342 Gardiner Scholarship in the 2020-2021 school year and meets the
1343 eligibility requirements in subsection (3) is eligible for a
1344 McKay-Gardiner Scholarship in the 2021-2022 school year.



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1345 b. For the 2022-2023 school year and thereafter, renewing
1346 students from the previous school year under this section.

1347 2. Students retained on the previous school year's wait
1348 list.

1349 3. An eligible student who meets the criteria for an
1350 initial award pursuant to subsection (3).

1351
1352 An approved student who does not receive a scholarship must be
1353 placed on the wait list in the order in which his or her
1354 application is approved. An eligible student who does not
1355 receive a scholarship within the fiscal year shall be retained
1356 on the wait list for the subsequent year.

1357 (f) Using an amount not to exceed 2.5 percent of the total
1358 calculated amount of all scholarships awarded under this section
1359 for administrative expenses associated with performing functions
1360 authorized under this section, if the organization has operated
1361 as an eligible nonprofit scholarship-funding organization for at
1362 least the preceding 3 fiscal years and did not have any material
1363 weakness or material noncompliance in its most recent audit
1364 performed pursuant to s. 1002.394(11) (f).

1365 (g) Verifying qualifying educational expenditures pursuant
1366 to paragraph (9) (c) and requesting the return of any funds used
1367 for unauthorized purposes.

1368 (h) Returning any remaining program funds to the department
1369 pursuant to paragraph (6) (b).

1370 (i) Notifying the parent about the availability of, and the
1371 requirements associated with requesting, an initial IEP or IEP
1372 reevaluation every 3 years for each student participating in the
1373 program.



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1374 (j) Documenting each student's eligibility for a fiscal
1375 year before granting a scholarship for that fiscal year pursuant
1376 to paragraph (3) (b). A student is ineligible for a scholarship
1377 if the student's account has been inactive for 2 consecutive
1378 fiscal years and the student's account has been closed pursuant
1379 to paragraph (6) (b).

1380 (k) Submitting in a timely fashion any information
1381 requested by the department relating to the program.

1382 (l) Preparing and submitting quarterly reports to the
1383 department pursuant to paragraph (9) (e).

1384 (m) Notifying the department of any violation of this
1385 section.

1386 (14) TRANSITION-TO-WORK PROGRAM.—A student participating in
1387 the McKay-Gardiner Scholarship Program who is at least 17 years
1388 of age, but not older than 22 years of age, and who has not
1389 received a high school diploma or certificate of completion is
1390 eligible for enrollment in a transition-to-work program provided
1391 by a private school or job coach. A transition-to-work program
1392 must consist of academic instruction, work skills training, and
1393 a volunteer or paid work experience.

1394 (a) To offer a transition-to-work program, a participating
1395 private school or job coach must:

1396 1. Develop a transition-to-work program plan, which must
1397 include a written description of the academic instruction and
1398 work skills training students will receive and the goals for
1399 students in the program.

1400 2. Submit the transition-to-work program plan to the Office
1401 of Independent Education and Parental Choice.

1402 3. Develop a personalized transition-to-work program plan



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1403 for each student enrolled in the program. The student's parent,
1404 the student, and the school principal or job coach must sign the
1405 personalized plan. The personalized plan must be submitted to
1406 the Office of Independent Education and Parental Choice upon
1407 request by the office.

1408 4. Provide a release of liability form that must be signed
1409 by the student's parent, the student, and a representative of
1410 the business offering the volunteer or paid work experience.

1411 5. Assign a case manager or job coach to visit the
1412 student's job site on a weekly basis to observe the student and,
1413 if necessary, provide support and guidance to the student.

1414 6. Provide to the parent and student a quarterly report
1415 that documents and explains the student's progress and
1416 performance in the program.

1417 7. Maintain accurate attendance and performance records for
1418 the student.

1419 (b) A student enrolled in a transition-to-work program
1420 must, at a minimum:

1421 1. Receive 15 instructional hours that must include
1422 academic instruction and work skills training.

1423 2. Participate in 10 hours of work at the student's
1424 volunteer or paid work experience.

1425 (c) To participate in a transition-to-work program, a
1426 business must:

1427 1. Maintain an accurate record of the student's performance
1428 and hours worked and provide the information to the private
1429 school.

1430 2. Comply with all state and federal child labor laws.

1431 (15) FUNDING AND PAYMENT.—For the purposes of this



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1432 subsection, the term "student FTE" refers to how participating
1433 students are calculated for the purposes of the scholarship
1434 program allocation, which is equal to four quarterly scholarship
1435 payments.

1436 (a) The McKay-Gardiner scholarship is established for up to
1437 50,000 student FTE for the 2021-2022 school year. For the 2022-
1438 2023 school year, and each year thereafter, the maximum number
1439 of student FTE shall increase by 1.0 percent of the state's
1440 total public school exceptional student education student
1441 enrollment, not including gifted students.

1442 1. For a student who has a Level I to Level III matrix of
1443 services or a doctor's diagnosis, the calculated scholarship
1444 amount for a student participating in the program must be based
1445 upon the grade level and school district in which the student
1446 would have been enrolled as 97.5 percent of the funds per
1447 unweighted full-time equivalent in the Florida Education Finance
1448 Program for a student in the basic exceptional student education
1449 program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-
1450 full-time equivalent share of funds for all categorical
1451 programs, as funded in the General Appropriations Act, except
1452 that for the exceptional student education guaranteed allocation
1453 as provided in s. 1011.62(1)(e)1.c. and 2., the funds must be
1454 allocated based on the school district's average exceptional
1455 student education guaranteed allocation funds per exceptional
1456 student education full-time equivalent student.

1457 2. For a student with a Level IV or Level V matrix of
1458 services, the calculated scholarship amount must be based upon
1459 the school district to which the student would have been
1460 assigned as 97.5 percent of the funds per full-time equivalent



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1461 for the Level IV or Level V Exceptional Student Education
1462 program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-
1463 time equivalent share of funds for all categorical programs, as
1464 funded in the General Appropriations Act.

1465 3. For a student with a 504 plan, the calculated
1466 scholarship amount must be based upon the grade level and school
1467 district to which the student would have been assigned as 97.5
1468 percent of the funds per unweighted full-time equivalent in the
1469 Florida Education Finance Program for a student in the basic
1470 education program established pursuant to s. 1011.62(1)(c)1.,
1471 plus a per-full-time equivalent share of funds for all
1472 categorical programs, as funded in the General Appropriations
1473 Act.

1474 (b) At the time of each Florida Education Finance Program
1475 student membership survey, the scholarship-funding organization
1476 shall report to the department student enrollment, student FTE,
1477 and total award amounts by county, delineated by FEFP program,
1478 and grade and matrix level for all students who are
1479 participating in the McKay-Gardiner Scholarship Program.
1480 Students with a 504 plan must be separately identified.

1481 (c) Upon notification from an organization on July 1,
1482 September 1, December 1, and February 1 that an application has
1483 been approved for the program, the department shall verify that
1484 the student is not prohibited from receiving a scholarship
1485 pursuant to subsection (4). The organization must provide the
1486 department with the documentation necessary to verify the
1487 student's participation.

1488 (d) Upon verification, the department shall release the
1489 student's scholarship funds to the organization, to be deposited



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1490 into the student's account in four equal amounts no later than
1491 September 1, November 1, February 1, and April 1 of each school
1492 year in which the scholarship is in force.

1493 (e) Accrued interest in the student's account is in
1494 addition to, and not part of, the awarded funds. Program funds
1495 include both the awarded funds and accrued interest.

1496 (f) The organization may develop a system for payment of
1497 benefits by funds transfer, including, but not limited to, debit
1498 cards, electronic payment cards, or any other means of payment
1499 which the department deems to be commercially viable or cost-
1500 effective. A student's scholarship award may not be reduced for
1501 debit card or electronic payment fees. Commodities or services
1502 related to the development of such a system must be procured by
1503 competitive solicitation unless they are purchased from a state
1504 term contract pursuant to s. 287.056.

1505 (g) Moneys received pursuant to this section do not
1506 constitute taxable income to the qualified student or the parent
1507 of the qualified student.

1508 (16) OBLIGATIONS OF THE AUDITOR GENERAL.—

1509 (a) The Auditor General shall review all audit reports
1510 submitted pursuant to subsection (13). The Auditor General shall
1511 request any significant items that were omitted in violation of
1512 a rule adopted by the Auditor General. The organization shall
1513 provide such items within 45 days after the date of the request.
1514 If the scholarship-funding organization does not comply with the
1515 Auditor General's request, the Auditor General must notify the
1516 Legislative Auditing Committee.

1517 (b) At least once every 3 years, the Auditor General shall
1518 conduct an operational audit of accounts and records of each



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1519 organization that participates in the program. As part of this
1520 audit, the Auditor General, at a minimum, shall verify the total
1521 number of students served and the eligibility of reimbursements
1522 made by the organization and transmit that information to the
1523 department. The Auditor General shall provide the commissioner
1524 with a copy of each annual operational audit performed pursuant
1525 to this subsection within 10 days after the audit is finalized.

1526 (c) The Auditor General shall notify the department of any
1527 organization that fails to comply with a request for
1528 information.

1529 (17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The
1530 Department of Health, the Agency for Persons with Disabilities,
1531 and the Department of Education shall coordinate with an
1532 organization to provide easy or automated access to lists of
1533 licensed providers of services specified in paragraph (5)(c) to
1534 ensure efficient administration of the program.

1535 (18) LIABILITY.—The state is not liable for the awarding of
1536 funds or for any use of funds awarded under this section.

1537 (19) SCOPE OF AUTHORITY.—This section does not expand the
1538 authority of the state, its officers, or any school district to
1539 impose additional regulation on participating private schools,
1540 independent postsecondary educational institutions, and private
1541 providers beyond that reasonably necessary to enforce
1542 requirements expressly set forth in this section.

1543 (20) RULES.—The State Board of Education shall adopt rules
1544 pursuant to ss. 120.536(1) and 120.54 to administer this
1545 section.

1546 Section 17. Section 1002.385, Florida Statutes, is
1547 repealed.



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1548 Section 18. Section 1002.39, Florida Statutes, is repealed.

1549 Section 19. Section 1002.394, Florida Statutes, is amended
1550 to read:

1551 1002.394 The Family Empowerment Scholarship Program.—

1552 (1) PURPOSE.—The Family Empowerment Scholarship Program is
1553 established to provide children of families in this state,
1554 including those with which have limited financial resources,
1555 with educational options to achieve success in their education.

1556 (2) DEFINITIONS.—As used in this section, the term:

1557 (a) “Approved provider” means a provider approved by the
1558 department “Department” means the Department of Education.

1559 (b) “Curriculum” means a complete course of study for a
1560 particular content area or grade level, including any required
1561 supplemental materials, teachers’ manuals, and associated online
1562 instruction.

1563 (c) “Department” means the Department of Education.

1564 (d) “Direct certification list” means the certified list of
1565 children who qualify for the food assistance program, the
1566 Temporary Assistance for Needy Families Program, or the Food
1567 Distribution Program on Indian Reservations provided to the
1568 Department of Education by the Department of Children and
1569 Families.

1570 (e) “Eligible nonprofit scholarship-funding organization”
1571 or “organization” means a state university, an independent
1572 college or university that is eligible to participate in the
1573 William L. Boyd, IV, Effective Access to Student Education Grant
1574 Program located and chartered in this state which is not for
1575 profit and is accredited by the Commission on Colleges of the
1576 Southern Association of Colleges and Schools, or is a charitable



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1577 organization that: has the same meaning as provided in s.
1578 1002.395(2)(f).

1579 1. Is exempt from federal income tax pursuant to s.
1580 501(c)(3) of the Internal Revenue Code;

1581 2. Is a Florida entity formed under chapter 605, chapter
1582 607, or chapter 617 and whose principal office is located in
1583 this state; and

1584 3. Complies with subsections (11) and (14).

1585 (f) "Eligible postsecondary educational institution" means
1586 a Florida College System institution; a state university; a
1587 school district technical center; a school district adult
1588 general education center; an independent college or university
1589 that is eligible to participate in the William L. Boyd, IV,
1590 Effective Access to Student Education Grant Program under s.
1591 1009.89; or an accredited independent postsecondary educational
1592 institution, as defined in s. 1005.02, which is licensed to
1593 operate in this state under part III of chapter 1005.

1594 (g)(e) "Eligible private school" means a private school as
1595 defined in s. 1002.01 located in this state which offers an
1596 education to students in any grade from Kindergarten through
1597 grade 12 and:

1598 1. Meets the requirements of ss. 1002.42 and 1002.421; and

1599 2. Meets the applicable requirements imposed under this
1600 chapter, if the private school participates in a scholarship
1601 program under this chapter has the same meaning as provided in
1602 s. 1002.395(2)(g).

1603 (h) "Household income" has the same meaning as the term
1604 "income" as defined in the Income Eligibility Guidelines for
1605 free and reduced price meals under the National School Lunch



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1606 Program in 7 C.F.R. part 210 as published in the Federal
1607 Register by the United States Department of Agriculture.
1608 (i) "Inactive" means that no eligible expenditures have
1609 been made from a student scholarship account funded pursuant to
1610 this section.
1611 (j) "Incident" means battery; harassment; hazing; bullying;
1612 kidnapping; physical attack; robbery; sexual offenses,
1613 harassment, assault, or battery; threat or intimidation; or
1614 fighting at school, as defined by the department in accordance
1615 with s. 1006.147(4).
1616 (k) "Owner or operator" includes:
1617 1. An owner, president, officer, or director of an eligible
1618 nonprofit scholarship-funding organization or a person with
1619 equivalent decisionmaking authority over an eligible nonprofit
1620 scholarship-funding organization.
1621 2. An owner, operator, superintendent, or principal of an
1622 eligible private school or a person with equivalent
1623 decisionmaking authority over an eligible private school.
1624 (l)~~(d)~~ "Parent" means a resident of this state who is a
1625 parent, as defined in s. 1000.21.
1626 (m)~~(e)~~ "Program" means the Family Empowerment Scholarship
1627 Program.
1628 (n) "School" means any educational program or activity
1629 conducted by a public K-12 educational institution, any school-
1630 related or school-sponsored program or activity, and riding on a
1631 school bus as defined in s. 1006.25(1), including waiting at a
1632 school bus stop.
1633 (3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible
1634 for a Family Empowerment Scholarship under this section if the



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1635 student meets the following criteria:

1636 (a)1. The student is on the direct certification list
1637 ~~pursuant to s. 1002.395(2)(c)~~ or the student's household income
1638 level does not exceed 300 ~~185~~ percent of the federal poverty
1639 level or an adjusted maximum percent of the federal poverty
1640 level established pursuant to paragraph (e); or

1641 2. The student is:

1642 a. Currently placed, or during the previous state fiscal
1643 year was placed, in foster care or in out-of-home care as
1644 defined in s. 39.01;

1645 b. A sibling of a student who is participating in the
1646 scholarship program under this subsection, if the student
1647 resides in the same household as the sibling;

1648 c. A sibling of a student who is participating in the
1649 scholarship program under s. 1002.381, if the student resides in
1650 the same household as the sibling and attends the same school;

1651 or

1652 d. Enrolled in a Florida public school in kindergarten
1653 through grade 12 and reported an incident in accordance with
1654 paragraph (7) (b)

1655 ~~3. The student's household income level does not exceed 300~~
1656 ~~percent of the federal poverty level or an adjusted maximum~~
1657 ~~percent of the federal poverty level as established pursuant to~~
1658 ~~paragraph (c).~~

1659
1660 A student who initially receives a scholarship based on
1661 eligibility under this paragraph ~~subparagraph 2.~~ remains
1662 eligible to participate until the student graduates from high
1663 school or attains the age of 21 years, whichever occurs first,



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1664 regardless of the student's household income level. ~~A sibling of~~
1665 ~~a student who is participating in the scholarship program under~~
1666 ~~this subsection is eligible for a scholarship if the student~~
1667 ~~resides in the same household as the sibling.~~

1668 (b)~~1.~~ The student is eligible to enroll in kindergarten
1669 ~~through grade 12 in a public school in this state;~~

1670 ~~2. The student has spent the prior school year in~~
1671 ~~attendance at a Florida public school; or~~

1672 ~~3. Beginning with the 2020-2021 school year, the student~~
1673 ~~received a scholarship pursuant to s. 1002.395 during the~~
1674 ~~previous school year but did not receive a renewal scholarship~~
1675 ~~based solely on the eligible nonprofit scholarship funding~~
1676 ~~organization's lack of available funds after the organization~~
1677 ~~fully exhausts its efforts to use funds available for awards~~
1678 ~~under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit~~
1679 ~~scholarship funding organizations with students who meet the~~
1680 ~~eligibility criterion of this subparagraph must annually notify~~
1681 ~~the department in a format and by a date established by the~~
1682 ~~department.~~

1683
1684 ~~For purposes of this paragraph, the term "prior school year in~~
1685 ~~attendance" means that the student was enrolled full time and~~
1686 ~~reported by a school district for funding during the preceding~~
1687 ~~October and February Florida Education Finance Program surveys~~
1688 ~~in kindergarten through grade 12, which includes time spent in a~~
1689 ~~Department of Juvenile Justice commitment program if funded~~
1690 ~~under the Florida Education Finance Program. However, a~~
1691 ~~dependent child of a member of the United States Armed Forces~~
1692 ~~who transfers to a school in this state from out of state or~~



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1693 ~~from a foreign country due to a parent's permanent change of~~
1694 ~~station orders or a foster child is exempt from the prior public~~
1695 ~~school attendance requirement under this paragraph, but must~~
1696 ~~meet the other eligibility requirements specified under this~~
1697 ~~section to participate in the program.~~

1698 (c) The parent has applied to an eligible nonprofit
1699 scholarship-funding organization to participate in the program
1700 by a date set by the organization ~~obtained acceptance for~~
1701 ~~admission of the student to a private school that is eligible~~
1702 ~~for the program under subsection (8), and the parent has~~
1703 ~~requested a scholarship from the Department of Education by a~~
1704 ~~date established by the department pursuant to paragraph (7)(c),~~
1705 ~~but no later than at least 60 days before the date of the first~~
1706 ~~scholarship payment. The application request must be~~
1707 ~~communicated directly to the organization ~~department~~ in a manner~~
1708 ~~that creates a written or electronic record of the application~~
1709 ~~request and the date of receipt of the application request. The~~
1710 ~~department must notify the school district of the parent's~~
1711 ~~intent upon receipt of the parent's request.~~

1712 (d) The student is awarded a scholarship in accordance with
1713 the following priority order:

1714 1. An eligible student who received a Family Empowerment
1715 Scholarship during the previous school year, or a Florida Tax
1716 Credit Scholarship or Hope Scholarship during the 2020-2021
1717 school year, and requested a renewal scholarship award.

1718 2. An eligible student who meets the criteria for an
1719 initial award under both paragraphs ~~paragraph~~ (a) and (b) and
1720 was retained on the previous school year's wait list
1721 ~~subparagraph (b)3.~~



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1722 3. An eligible student who meets the criteria for an
1723 initial award under sub-subparagraph (a)2.a., or sub-
1724 subparagraph (a)2.b., or sub-subparagraph (a)2.d., and paragraph
1725 (b) subparagraph (b)2. and either subparagraph (a)1. or
1726 subparagraph (a)2.

1727 4. An eligible student who meets the criteria for an
1728 initial award under subparagraph (a)1. ~~(b)1.~~ and paragraph (b),
1729 and the student's household income level does not exceed 185
1730 percent of the federal poverty level either subparagraph (a)1.
1731 or subparagraph (a)2.

1732 5. An eligible student who meets the criteria for an
1733 initial award under subparagraph (a)1. ~~(a)3.~~ and, paragraph (b)
1734 in priority order, either subparagraph (b)2. or subparagraph
1735 ~~(b)1.~~

1736 6. An eligible student who meets the criteria for an
1737 initial award under sub-subparagraph (a)2.c. and paragraph (b).

1738
1739 An approved student who does not receive a scholarship must be
1740 placed on the wait list in the order in which his or her
1741 application is approved. An eligible student who does not
1742 receive a scholarship within the fiscal year must be retained on
1743 the wait list for the subsequent year.

1744 (e) The student's household income level does not exceed an
1745 adjusted maximum percent of the federal poverty level that is
1746 increased by 25 percent in the fiscal year following any fiscal
1747 year in which more than 5 percent of the available scholarships
1748 authorized under subsection (12)~~(11)~~ have not been awarded.

1749 (4) TERM OF SCHOLARSHIP.—For purposes of continuity of
1750 educational choice and program integrity:



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1751 (a)1. Program payments made by the state to an organization
1752 for a Family Empowerment Scholarship under this section must
1753 continue until:

1754 a. The parent does not renew program eligibility;

1755 b. The organization determines that the student is not
1756 eligible for program renewal;

1757 c. The Commissioner of Education suspends or revokes
1758 program participation or use of funds pursuant to subparagraph
1759 (b) (1);

1760 d. The student's parent has forfeited participation in the
1761 program for failure to comply with subsection (10);

1762 e. The student enrolls in a public school, except that a
1763 student who enters a Department of Juvenile Justice detention
1764 center for a period of no more than 21 days is not considered to
1765 have returned to a public school for that purpose; or

1766 f. The student graduates from high school or attains 21
1767 years of age, whichever occurs first.

1768 2. Reimbursements for program expenditures may continue
1769 until the account balance is expended or the account is closed
1770 pursuant to paragraph (b) ~~For purposes of continuity of~~
1771 educational choice, a Family Empowerment Scholarship shall
1772 remain in force until the student returns to a public school,
1773 graduates from high school, or reaches the age of 21, whichever
1774 occurs first. A scholarship student who enrolls in a public
1775 school or public school program is considered to have returned
1776 to a public school for the purpose of determining the end of the
1777 scholarship's term. However, if a student enters a Department of
1778 Juvenile Justice detention center for a period of no more than
1779 21 days, the student is not considered to have returned to a



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1780 ~~public school for that purpose.~~

1781 (b)1. The commissioner shall close a student's scholarship
1782 account, and any remaining funds, including, but not limited to,
1783 contributions made to the Stanley G. Tate Florida Prepaid
1784 College Program or earnings from or contributions made to the
1785 Florida College Savings Program using program funds pursuant to
1786 paragraph (6) (e), revert to the state after:

1787 a. Denial or revocation of program eligibility by the
1788 commissioner for fraud or abuse, including, but not limited to,
1789 the student or the student's parent accepting any payment,
1790 refund, or rebate in any manner from a provider of any services
1791 received pursuant to subsection (6); however, a private school
1792 may discount tuition if the private school deems it necessary;

1793 b. Any period of 2 consecutive years after high school
1794 completion or graduation during which the student has not been
1795 enrolled in an eligible postsecondary educational institution or
1796 a program offered by the institution; or

1797 c. The account has been inactive for 2 consecutive fiscal
1798 years ~~Upon reasonable notice to the department and the school~~
1799 ~~district, the student's parent may remove the student from the~~
1800 ~~private school and place the student in a public school in~~
1801 ~~accordance with this section.~~

1802 2. The commissioner must notify the parent and the
1803 organization when a Family Empowerment Scholarship account is
1804 closed and program funds revert to the state

1805 ~~(c) Upon reasonable notice to the department, the student's~~
1806 ~~parent may move the student from one participating private~~
1807 ~~school to another participating private school.~~

1808 (5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for



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1809 a Family Empowerment Scholarship while he or she is:
1810 (a) Enrolled in a public school, including, but not limited
1811 to, the Florida School for the Deaf and the Blind, the College-
1812 Preparatory Boarding Academy, a developmental research school
1813 authorized under s. 1002.32, or a charter school authorized
1814 under this chapter;
1815 (b) Enrolled in a school operating for the purpose of
1816 providing educational services to youth in a Department of
1817 Juvenile Justice commitment program;
1818 (c) Receiving any other educational scholarship pursuant to
1819 this chapter;
1820 (d) Not having regular and direct contact with his or her
1821 private school teachers pursuant to s. 1002.421(1)(i), unless he
1822 or she is enrolled in a home education program pursuant to s.
1823 1002.41 Participating in a home education program as defined in
1824 s. 1002.01(1);
1825 ~~(e) Participating in a private tutoring program pursuant to~~
1826 ~~s. 1002.43; or~~
1827 (e) ~~(f)~~ Participating in a virtual school, correspondence
1828 school, or distance learning program that receives state funding
1829 pursuant to the student's participation.
1830 (6) AUTHORIZED USES OF PROGRAM FUNDS.-Program funds must be
1831 used to meet the individual educational needs of an eligible
1832 student and may be spent for the following purposes:
1833 (a) Instructional materials, including school equipment and
1834 supplies, and digital devices and Internet access to access
1835 digital instructional materials.
1836 (b) Curriculum.
1837 (c) Tuition or fees associated with full-time or part-time



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1838 enrollment in any of the following:

1839 1. A home education program, an eligible private school, an
1840 eligible postsecondary educational institution, or a program
1841 offered by the postsecondary institution;

1842 2. A private tutoring program authorized under s. 1002.43,
1843 a virtual program offered by a department-approved private
1844 online provider that meets the provider qualifications specified
1845 in s. 1002.45(2) (a), or a program offered by the Florida Virtual
1846 School to a private paying student; or

1847 3. An approved online course offered pursuant to s.
1848 1003.499 or s. 1004.0961 or a private virtual school that meets
1849 the requirements of s. 1002.421.

1850 (d) Fees for nationally standardized, norm-referenced
1851 achievement tests, Advanced Placement examinations, industry
1852 certification examinations, assessments related to postsecondary
1853 education, or other assessments.

1854 (e) Contributions to the Stanley G. Tate Florida Prepaid
1855 College Program pursuant to s. 1009.98 or the Florida College
1856 Savings Program pursuant to s. 1009.981, for the benefit of the
1857 eligible student.

1858 (f) Contracted services provided by a public school or
1859 school district, including classes. A student who receives
1860 services under a contract under this paragraph is not considered
1861 enrolled in a public school for eligibility purposes as
1862 specified in subsection (5).

1863 (g) Tuition and fees for part-time tutoring services
1864 provided by a person who holds a valid Florida educator's
1865 certificate pursuant to s. 1012.56; a person who holds an
1866 adjunct teaching certificate pursuant to s. 1012.57; a person



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1867 who has a bachelor's degree or a graduate degree in the subject
1868 area in which instruction is given; or a person who has
1869 demonstrated a mastery of subject area knowledge pursuant to s.
1870 1012.56(5) or as approved by the department. As used in this
1871 paragraph, the term "part-time tutoring services" does not
1872 qualify as regular school attendance as defined in s.
1873 1003.01(13) (e).

1874 (h) Fees for summer education programs.

1875 (i) Fees for after-school education programs.

1876 (j) Fees for an annual evaluation of educational progress

1877 by a state-certified teacher under s. 1002.41(1) (f), if this

1878 option is chosen for a home education student.

1879 (k) Transportation expenses that may not exceed \$750

1880 annually necessary to meet the student's educational needs under

1881 this section.

1882

1883 A provider of any services receiving payments pursuant to this

1884 subsection may not share, refund, or rebate any moneys from the

1885 Family Empowerment Scholarship with the parent or participating

1886 student in any manner.

1887 (7)(6) SCHOOL DISTRICT OBLIGATIONS.—

1888 (a) By July 15, 2019, and by April 1 of each year

1889 thereafter, a school district shall inform all households within

1890 the district receiving free or reduced-priced meals under the

1891 National School Lunch Act of their eligibility to apply to the

1892 department for a Family Empowerment Scholarship. The form of

1893 such notice shall be provided by the department, and the school

1894 district shall include the provided form in any normal

1895 correspondence with eligible households. Such notice is limited



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1896 to once a year.

1897 (b) Upon receipt of a report of an incident, the school
1898 principal, or his or her designee, shall provide a copy of the
1899 report to the parent and investigate the incident to determine
1900 if the incident must be reported as required by s. 1006.147(4).
1901 Within 24 hours after receipt of the report, the principal or
1902 his or her designee shall provide a copy of the report to the
1903 parent of the alleged offender and to the superintendent. Upon
1904 conclusion of the investigation or within 15 days after the
1905 incident was reported, whichever occurs first, the school
1906 district shall notify the parent of the program and offer the
1907 parent an opportunity to request and receive a Family
1908 Empowerment Scholarship.

1909 (c) The school district in which a participating student
1910 resides must notify the student and his or her parent about the
1911 locations and times to take all statewide assessments under s.
1912 1008.22 if the student chooses to participate in such
1913 assessments. Upon the request of the department, a school
1914 district shall coordinate with the department to provide to a
1915 participating private school the statewide assessments
1916 administered under s. 1008.22 and any related materials for
1917 administering the assessments. For a student who participates in
1918 the Family Empowerment Scholarship Program whose parent requests
1919 that the student take the statewide assessments under s.
1920 1008.22, the district in which the student attends a private
1921 school shall provide locations and times to take all statewide
1922 assessments. A school district is responsible for implementing
1923 test administrations at a participating private school,
1924 including the:



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- 1925 1. Provision of training for private school staff on test
1926 security and assessment administration procedures;
1927 2. Distribution of testing materials to a private school;
1928 3. Retrieval of testing materials from a private school;
1929 4. Provision of the required format for a private school to
1930 submit information to the district for test administration and
1931 enrollment purposes; and
1932 5. Provision of any required assistance, monitoring, or
1933 investigation at a private school.

1934 ~~(d)(e)~~ Each school district must publish information about
1935 the Family Empowerment Scholarship Program on the district's
1936 website homepage, which, at a minimum, ~~the published~~
1937 ~~information~~ must include a website link to the Family
1938 Empowerment Scholarship Program published on the Department of
1939 Education website ~~as well as a telephone number and e-mail that~~
1940 ~~students and parents may use to contact relevant personnel in~~
1941 ~~the school district to obtain information about the scholarship.~~

1942 (8)(7) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
1943 shall:

1944 (a) Annually verify the eligibility of nonprofit
1945 scholarship-funding organizations that meet the requirements of
1946 paragraph (2)(e).

1947 (b)(a) Publish and update, as necessary, information on the
1948 department website about the scholarship programs under this
1949 chapter Family Empowerment Scholarship Program, including, but
1950 not limited to, student eligibility criteria, parental
1951 responsibilities, and relevant data.

1952 (c)(b) Cross-check prior to each distribution of funds the
1953 list of participating scholarship students with the public



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1954 school enrollment lists before each scholarship payment to avoid
1955 duplication.

1956 (d)~~(e)~~ Maintain and publish a list of nationally norm-
1957 referenced tests identified for purposes of satisfying the
1958 testing requirement in subparagraph (9)(c)1. ~~(8)(e)1.~~ The tests
1959 must meet industry standards of quality in accordance with state
1960 board rule.

1961 (e)~~(d)~~ Notify eligible nonprofit scholarship-funding
1962 organizations of the deadlines for submitting the verified list
1963 of students determined to be eligible for an initial or renewal
1964 scholarship.

1965 (f)~~(e)~~ Distribute each student's scholarship funds on a
1966 quarterly basis to the eligible nonprofit scholarship-funding
1967 organization, to be deposited into the student's account
1968 ~~Establish deadlines for the receipt of initial applications and~~
1969 ~~renewal notifications in order to implement the priority order~~
1970 ~~for scholarship awards pursuant to paragraph (3)(d).~~

1971 (g) Notify an eligible nonprofit scholarship-funding
1972 organization of any of the organization's or other eligible
1973 nonprofit scholarship-funding organization's identified students
1974 who are receiving educational scholarships under this chapter.

1975 (h) Issue a project grant award to a state university, to
1976 which participating private schools must report the scores of
1977 participating students on the nationally norm-referenced tests
1978 or the statewide assessments administered by the private school
1979 in grades 3 through 10. The project term is 2 years, and the
1980 amount of the project is up to \$250,000 per year. The project
1981 grant award must be reissued in 2-year intervals in accordance
1982 with this paragraph.



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1983 1. The state university must annually report to the
1984 Department of Education on the student performance of
1985 participating students:
1986 a. On a statewide basis. The report shall also include, to
1987 the extent possible, a comparison of scholarship students'
1988 performance to the statewide student performance of public
1989 school students with socioeconomic backgrounds similar to those
1990 of students participating in the scholarship program. To
1991 minimize costs and reduce time required for the state
1992 university's analysis and evaluation, the Department of
1993 Education shall coordinate with the state university to provide
1994 data in order to conduct analyses of matched students from
1995 public school assessment data and calculate control group
1996 student performance using an agreed-upon methodology; and
1997 b. On an individual school basis. For the 2020-2021 school
1998 year, the annual report must include student performance for
1999 each participating private school in which at least 51 percent
2000 of the total enrolled students in the private school
2001 participated in the Florida Tax Credit Scholarship Program or
2002 the Family Empowerment Scholarship Program. Beginning with the
2003 2021-2022 school year, the annual report must include student
2004 performance for each participating private school in which at
2005 least 51 percent of the total enrolled students in the private
2006 school participated in the Family Empowerment Scholarship
2007 Program. The report shall be according to each participating
2008 private school, and for participating students, in which there
2009 are at least 30 participating students who have scores for tests
2010 administered. If the state university determines that the 30-
2011 participating-student cell size may be reduced without



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2012 disclosing personally identifiable information, as described in
2013 34 C.F.R. s. 99.12, of a participating student, the state
2014 university may reduce the participating-student cell size, but
2015 the cell size may not be reduced to less than 10 participating
2016 students. The department shall provide each private school's
2017 prior school year student enrollment information to the state
2018 university no later than June 15 of each year, or as requested
2019 by the state university.

2020 2. The sharing and reporting of student performance data
2021 under this paragraph must be in accordance with the requirements
2022 of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family
2023 Educational Rights and Privacy Act, and the applicable rules and
2024 regulations issued pursuant thereto, and must be for the sole
2025 purpose of creating the annual report required by subparagraph
2026 1. All parties must preserve the confidentiality of such
2027 information as required by law. The annual report may not
2028 disaggregate data to a level that will identify individual
2029 participating schools, except as required under sub-subparagraph
2030 1.b., or disclose the academic level of individual students.

2031 3. The annual report required by subparagraph 1. must be
2032 published by the Department of Education on its website.

2033 (i) Maintain on its website a list of approved providers,
2034 including eligible postsecondary educational institutions,
2035 eligible private schools, and organizations. The department may
2036 identify or provide links to lists of other approved providers.

2037 (j) Require each organization to verify eligible
2038 expenditures before the distribution of funds for any
2039 expenditures made pursuant to paragraphs (6)(a) and (b). Review
2040 of expenditures made for services specified in paragraphs



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2041 (6) (c)-(k) may be completed after the purchase is made.
2042 (k) Require quarterly reports by an eligible nonprofit
2043 scholarship-funding organization regarding the overall number of
2044 students participating in the scholarship program, the number of
2045 home education students participating in the scholarship
2046 program, the number of students attending a private school
2047 participating in the scholarship program, the private schools at
2048 which the students are enrolled, and other information the
2049 department deems necessary.
2050 (l) Provide a process to match the direct certification
2051 list with the scholarship application data submitted by any
2052 nonprofit scholarship-funding organization eligible to receive
2053 the 2.5 percent administrative allowance under paragraph
2054 (11) (k) .
2055 (m) Contract with an independent entity to provide an
2056 annual evaluation of the program by:
2057 1. Reviewing the school bullying prevention education
2058 program, school climate, and code of student conduct of each
2059 public school from which 10 or more students transferred to
2060 another public school or private school using the Hope
2061 Scholarship or Family Empowerment Scholarship to determine areas
2062 in the school or school district procedures involving reporting,
2063 investigating, and communicating a parent's and student's rights
2064 which are in need of improvement. At a minimum, the review must
2065 include:
2066 a. An assessment of the investigation time and quality of
2067 the response of the school and the school district.
2068 b. An assessment of the effectiveness of communication
2069 procedures with the students involved in an incident, the



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2070 students' parents, and the school and school district personnel.

2071 c. An analysis of school incident and discipline data.

2072 d. The challenges and obstacles relating to implementing
2073 recommendations from the review.

2074 2. Reviewing the school bullying prevention education
2075 program, school climate, and code of student conduct of each
2076 public school to which a student transferred if the student was
2077 from a school identified in subparagraph 1. in order to identify
2078 best practices and make recommendations to the public school at
2079 which the incidents occurred.

2080 3. Surveying the parents of participating students to
2081 determine academic, safety, and school climate satisfaction and
2082 to identify any challenges to or obstacles in addressing an
2083 incident or relating to the use of the scholarship.

2084 (n) Investigate any written complaint of a violation of
2085 this section by a parent, a student, a private school, a public
2086 school, a school district, an organization, a provider, or
2087 another appropriate party in accordance with the process
2088 established under s. 1002.421.

2089 (o) Establish and coordinate with the eligible nonprofit
2090 scholarship-funding organizations an FTE reporting process to
2091 provide FTE by county by FEFP program and by matrix level of
2092 services to be used to revise and update the K-12 Education
2093 Scholarship Program Allocation pursuant to s. 1011.687, for
2094 inclusion in the FEFP calculations beginning with the FEFP
2095 calculation following the October student membership survey.

2096 (9) ~~(8)~~ PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—To be
2097 eligible to participate in the Family Empowerment Scholarship
2098 Program, a private school may be sectarian or nonsectarian and



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2099 must:

2100 (a) Comply with all requirements for private schools
2101 participating in state school choice scholarship programs
2102 pursuant to s. 1002.421.

2103 (b) Provide to the organization ~~department~~ all
2104 documentation required for a student's participation by a date
2105 established by the organization, ~~including the private school's~~
2106 ~~and student's fee schedules, at least 30 days before any~~
2107 ~~quarterly scholarship payment is made for the student pursuant~~
2108 ~~to paragraph (11)(f). A student is not eligible to receive a~~
2109 ~~quarterly scholarship payment if the private school fails to~~
2110 ~~meet this deadline.~~

2111 (c)1. Annually administer or make provision for students
2112 participating in the program in grades 3 through 10 to take one
2113 of the nationally norm-referenced tests that are identified by
2114 the department pursuant to paragraph (8)(d) ~~(7)(e)~~ or to take
2115 the statewide assessments pursuant to s. 1008.22. Students with
2116 disabilities for whom standardized testing is not appropriate
2117 are exempt from this requirement. A participating private school
2118 shall report a student's scores to his or her parent. By August
2119 15 of each year, a participating private school must report the
2120 scores of all participating students to a state university as
2121 described in paragraph (8)(h) ~~s. 1002.395(9)(f)~~.

2122 2. Administer the statewide assessments pursuant to s.
2123 1008.22 if the private school chooses to offer the statewide
2124 assessments. A participating private school may choose to offer
2125 and administer the statewide assessments to all students who
2126 attend the private school in grades 3 through 10 and must submit
2127 a request in writing to the department by March 1 of each year



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2128 in order to administer the statewide assessments in the
2129 subsequent school year.

2130
2131 If a private school fails to meet the requirements of this
2132 subsection or s. 1002.421, the commissioner may determine that
2133 the private school is ineligible to participate in the
2134 scholarship program.

2135 (10) ~~(9)~~ PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
2136 PARTICIPATION.—A parent who applies for a Family Empowerment
2137 Scholarship is exercising his or her parental option to
2138 determine the appropriate placement or the services that best
2139 meets the needs of his or her child ~~place his or her child in a~~
2140 ~~private school.~~

2141 (a) To satisfy or maintain program eligibility, including
2142 eligibility to receive and spend program payments, the parent
2143 must sign an agreement with the organization and annually submit
2144 a sworn compliance statement to the organization to:

2145 1. Affirm that the student is enrolled in a program that
2146 meets regular school attendance requirements as provided in s.
2147 1003.01(13)(b)-(e).

2148 2. Affirm that the program funds are used only for
2149 authorized purposes serving the student's educational needs, as
2150 described in subsection (6).

2151 3. Affirm that the parent is responsible for the education
2152 of his or her student by, as applicable:

2153 a. Requiring the student to take an assessment in
2154 accordance with paragraph (9)(c); or

2155 b. Providing an annual evaluation in accordance with s.
2156 1002.41(1)(f).



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2157 4. Affirm that the student remains in good standing with
2158 the provider or school if those options are selected by the
2159 parent ~~The parent must select the private school and apply for~~
2160 ~~the admission of his or her student.~~

2161 ~~(b) The parent must request the scholarship at least 60~~
2162 ~~days before the date of the first scholarship payment.~~

2163 ~~(c) The parent must inform the applicable school district~~
2164 ~~when the parent withdraws his or her student from a public~~
2165 ~~school to attend an eligible private school.~~

2166 ~~(d)~~ Any student participating in the program must remain in
2167 attendance throughout the school year unless excused ~~by the~~
2168 ~~school~~ for illness or other good cause.

2169 ~~(c)-(e)~~ If ~~Before~~ enrolling in a private school, a student
2170 and his or her parent or guardian must meet with the private
2171 school's principal or the principal's designee to review the
2172 school's academic programs and policies, customized educational
2173 programs, code of student conduct, and attendance policies.

2174 ~~(d)-(f)~~ The parent shall ensure that a ~~the~~ student
2175 participating in the scholarship program and enrolled in a
2176 private school takes the norm-referenced assessment offered by
2177 the private school. The parent may also choose to have the
2178 student participate in the statewide assessments pursuant to
2179 paragraph (9)(c) ~~(6)(b)~~.

2180 ~~(e)-(g)~~ If the parent requests that the student
2181 participating in the program take all statewide assessments
2182 required pursuant to s. 1008.22, the parent is responsible for
2183 transporting the student to the assessment site designated by
2184 the school district.

2185 ~~(h) Upon receipt of a scholarship warrant, the parent to~~



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2186 ~~whom the warrant is issued must restrictively endorse the~~
2187 ~~warrant to the private school for deposit into the private~~
2188 ~~school's account. The parent may not designate any entity or~~
2189 ~~individual associated with the participating private school as~~
2190 ~~the parent's attorney in fact to endorse a scholarship warrant.~~
2191 ~~A participant who fails to comply with this paragraph forfeits~~
2192 ~~the scholarship.~~

2193 (f) (i) The parent must annually renew participation in the
2194 program by the date established and in a format determined by
2195 the organization department pursuant to paragraph (7) (e). A
2196 student whose participation in the program is not renewed may
2197 continue to spend scholarship funds that are in his or her
2198 account from prior years unless the account must be closed
2199 pursuant to paragraph (4) (b) .

2200 (g) The parent is responsible for procuring the services
2201 necessary to educate the student. If a parent does not procure
2202 the necessary educational services for the student and the
2203 student's account has been inactive for 2 consecutive fiscal
2204 years, the student is ineligible and the student's account must
2205 be closed pursuant to paragraph (4) (b) .

2206 (h) The parent is responsible for all eligible expenses in
2207 excess of the Family Empowerment Scholarship.

2208 (i) The parent may not transfer any prepaid college plan or
2209 college savings plan funds contributed pursuant to paragraph
2210 (6) (e) to another beneficiary while the plan contains funds
2211 contributed pursuant to this section.

2212 (j) The parent may not receive a payment, refund, or rebate
2213 from an approved provider of any services under this program.
2214



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2215 A participant who fails to comply with this subsection forfeits
2216 the Family Empowerment Scholarship.

2217 (11)~~(10)~~ OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-
2218 FUNDING ORGANIZATIONS.-An eligible nonprofit scholarship-funding
2219 organization:

2220 (a) Must comply with the antidiscrimination provisions of
2221 42 U.S.C. s. 2000d.

2222 (b) Must comply with the following background check
2223 requirements:

2224 1. All owners and operators as defined in subparagraph
2225 (2) (k)1., before employment or engagement to provide services,
2226 are subject to a level 2 background screening as provided under
2227 chapter 435. The fingerprints for the background screening must
2228 be electronically submitted to the Department of Law Enforcement
2229 and can be taken by an authorized law enforcement agency or by
2230 an employee of the eligible nonprofit scholarship-funding
2231 organization or a private company who is trained to take
2232 fingerprints. However, the complete set of fingerprints of an
2233 owner or operator may not be taken by the owner or operator. The
2234 results of the state and national criminal history check must be
2235 provided to the Department of Education for screening under
2236 chapter 435. The cost of the background screening may be borne
2237 by the eligible nonprofit scholarship-funding organization or
2238 the owner or operator.

2239 2. Every 5 years following employment or engagement to
2240 provide services or association with an eligible nonprofit
2241 scholarship-funding organization, each owner or operator must
2242 meet level 2 screening standards as described in s. 435.04, at
2243 which time the nonprofit scholarship-funding organization shall



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2244 request the Department of Law Enforcement to forward the
2245 fingerprints to the Federal Bureau of Investigation for level 2
2246 screening. If the fingerprints of an owner or operator are not
2247 retained by the Department of Law Enforcement under subparagraph
2248 3., the owner or operator must electronically file a complete
2249 set of fingerprints with the Department of Law Enforcement. Upon
2250 submission of fingerprints for this purpose, the eligible
2251 nonprofit scholarship-funding organization shall request that
2252 the Department of Law Enforcement forward the fingerprints to
2253 the Federal Bureau of Investigation for level 2 screening, and
2254 the fingerprints must be retained by the Department of Law
2255 Enforcement under subparagraph 3.

2256 3. Fingerprints submitted to the Department of Law
2257 Enforcement as required by this paragraph must be retained by
2258 the Department of Law Enforcement in a manner approved by rule
2259 and entered in the statewide automated biometric identification
2260 system authorized by s. 943.05(2)(b). The fingerprints must
2261 continue to be available for all purposes and uses authorized
2262 for arrest fingerprints entered in the statewide automated
2263 biometric identification system pursuant to s. 943.051.

2264 4. The Department of Law Enforcement shall search all
2265 arrest fingerprints received under s. 943.051 against the
2266 fingerprints retained in the statewide automated biometric
2267 identification system under subparagraph 3. Any arrest record
2268 that is identified with an owner's or operator's fingerprints
2269 must be reported to the Department of Education. The Department
2270 of Education shall participate in this search process by paying
2271 an annual fee to the Department of Law Enforcement and by
2272 informing the Department of Law Enforcement of any change in the



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2273 employment, engagement, or association status of the owners or
2274 operators whose fingerprints are retained under subparagraph 3.
2275 The Department of Law Enforcement shall adopt a rule setting the
2276 amount of the annual fee to be imposed upon the Department of
2277 Education for performing these services and establishing the
2278 procedures for the retention of owner or operator fingerprints
2279 and the dissemination of search results. The fee may be borne by
2280 the owner or operator of the nonprofit scholarship-funding
2281 organization.

2282 5. A nonprofit scholarship-funding organization whose owner
2283 or operator fails the level 2 background screening is not
2284 eligible to provide scholarships under this section.

2285 6. A nonprofit scholarship-funding organization whose owner
2286 or operator in the last 7 years has filed for personal
2287 bankruptcy or corporate bankruptcy in a corporation of which he
2288 or she owned more than 20 percent is not eligible to provide
2289 scholarships under this section.

2290 7. In addition to the offenses listed in s. 435.04, a
2291 person required to undergo background screening pursuant to this
2292 part or authorizing statutes may not have an arrest awaiting
2293 final disposition for, must not have been found guilty of, or
2294 entered a plea of nolo contendere to, regardless of
2295 adjudication, and must not have been adjudicated delinquent, and
2296 the record must not have been sealed or expunged for, any of the
2297 following offenses or any similar offense of another
2298 jurisdiction:

2299 a. Any authorizing statutes, if the offense was a felony.

2300 b. This chapter, if the offense was a felony.

2301 c. Section 409.920, relating to Medicaid provider fraud.



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- 2302 d. Section 409.9201, relating to Medicaid fraud.
- 2303 e. Section 741.28, relating to domestic violence.
- 2304 f. Section 817.034, relating to fraudulent acts through
- 2305 mail, wire, radio, electromagnetic, photoelectronic, or
- 2306 photooptical systems.
- 2307 g. Section 817.234, relating to false and fraudulent
- 2308 insurance claims.
- 2309 h. Section 817.505, relating to patient brokering.
- 2310 i. Section 817.568, relating to criminal use of personal
- 2311 identification information.
- 2312 j. Section 817.60, relating to obtaining a credit card
- 2313 through fraudulent means.
- 2314 k. Section 817.61, relating to fraudulent use of credit
- 2315 cards, if the offense was a felony.
- 2316 l. Section 831.01, relating to forgery.
- 2317 m. Section 831.02, relating to uttering forged instruments.
- 2318 n. Section 831.07, relating to forging bank bills, checks,
- 2319 drafts, or promissory notes.
- 2320 o. Section 831.09, relating to uttering forged bank bills,
- 2321 checks, drafts, or promissory notes.
- 2322 p. Section 831.30, relating to fraud in obtaining medicinal
- 2323 drugs.
- 2324 q. Section 831.31, relating to the sale, manufacture,
- 2325 delivery, or possession with the intent to sell, manufacture, or
- 2326 deliver any counterfeit controlled substance, if the offense was
- 2327 a felony.
- 2328 (c) May not have an owner or operator who owns or operates
- 2329 an eligible private school that is participating in the
- 2330 scholarship program.



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2331 (d) Shall establish and maintain separate accounts for each
2332 eligible student. For each account, the organization must
2333 maintain a record of accrued interest that is retained in the
2334 student's account and available only for authorized program
2335 expenditures.

2336 (e) May not restrict or reserve scholarships for use at a
2337 particular private school.

2338 (f) Must provide to the Auditor General and the Department
2339 of Education a report on the results of an annual financial
2340 audit of its accounts and records conducted by an independent
2341 certified public accountant in accordance with auditing
2342 standards generally accepted in the United States, government
2343 auditing standards, and rules promulgated by the Auditor
2344 General. The audit report must include a report on financial
2345 statements presented in accordance with generally accepted
2346 accounting principles. Audit reports must be provided to the
2347 Auditor General and the Department of Education within 180 days
2348 after completion of the eligible nonprofit scholarship-funding
2349 organization's fiscal year.

2350 (g)1.a. Must use agreed-upon procedures that uniformly
2351 apply to all private schools and determine, at a minimum,
2352 whether the private school has been verified as eligible by the
2353 Department of Education under s. 1002.421; has an adequate
2354 accounting system, system of financial controls, and process for
2355 deposit and classification of scholarship funds; and has
2356 properly expended scholarship funds for education-related
2357 expenses.

2358 b. Must participate in a joint review of the agreed-upon
2359 procedures and guidelines under sub-subparagraph a., by February



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2360 of each biennium, if the scholarship-funding organization
2361 provided more than \$250,000 in scholarship funds to an eligible
2362 private school under this chapter during the state fiscal year
2363 preceding the biennial review. If the procedures and guidelines
2364 are revised, the revisions must be provided to private schools
2365 and the Commissioner of Education by March 15 of the year in
2366 which the revisions were completed. The revised agreed-upon
2367 procedures take effect the subsequent school year.

2368 c. Must monitor the compliance of a private school with s.
2369 1002.421(1)(q) if the scholarship-funding organization provided
2370 the majority of the scholarship funding to the school. For each
2371 private school subject to s. 1002.421(1)(q), the appropriate
2372 scholarship-funding organization shall annually notify the
2373 Commissioner of Education by October 30 of:

2374 (I) A private school's failure to submit a report required
2375 under s. 1002.421(1)(q); or

2376 (II) Any material exceptions set forth in the report
2377 required under s. 1002.421(1)(q).

2378 2. Must seek input from the accrediting associations that
2379 are members of the Florida Association of Academic Nonpublic
2380 Schools and the Department of Education when conducting a joint
2381 review of the procedures and guidelines under sub-subparagraph
2382 1.b.

2383 (h) Must establish a date by which the parent of a
2384 participating student must confirm continuing participation in
2385 the program.

2386 (i) ~~(a)~~ Shall verify the household income level of students
2387 pursuant to subparagraph (3)(a)1. and submit the verified list
2388 of students and related documentation to the department.



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2389 (j)~~(b)~~ Shall award initial and renewal scholarships to
2390 eligible students in priority order pursuant to subsection (3)
2391 and notify parents of their receipt of a scholarship paragraph
2392 ~~(3) (d)~~. The eligible nonprofit scholarship-funding organization
2393 shall implement the deadlines established by the department
2394 ~~pursuant to paragraphs (7) (d) and (e)~~.

2395 (k)~~(e)~~ May, ~~from eligible contributions received pursuant~~
2396 ~~to s. 1002.395(6) (j)1.~~, use an amount not to exceed 2.5 ±
2397 percent of the total amount of all scholarships awarded under
2398 this section for administrative expenses associated with
2399 performing functions under this section, if the organization has
2400 operated as an eligible nonprofit scholarship-funding
2401 organization for at least the preceding 3 fiscal years and did
2402 not have any findings of material weakness or material
2403 noncompliance in its most recent audit performed pursuant to
2404 paragraph (f). ~~Such administrative expense amount is considered~~
2405 ~~within the 3 percent limit on the total amount an organization~~
2406 ~~may use to administer scholarships under this chapter.~~

2407 (l) Must verify qualifying educational expenditures
2408 pursuant to the requirement of paragraph (8) (j) and must request
2409 the return of any funds used for unauthorized purposes.

2410 (m) Must return any remaining program funds to the
2411 department pursuant to paragraph (4) (b).

2412 (n) Must document each scholarship student's eligibility
2413 pursuant to subsection (3) for a fiscal year before granting a
2414 scholarship for that fiscal year. A student is ineligible for a
2415 scholarship if the student's account has been inactive for 2
2416 fiscal years and the student's account has been closed pursuant
2417 to paragraph (4) (b).



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2418 (o) Must allow a student who meets the requirements of
2419 subparagraph (3) (a)2. or a dependent child of a parent who is a
2420 member of the United States Armed Forces to apply for a
2421 scholarship at any time.

2422 (p) ~~(d)~~ Must, in a timely manner, submit any information
2423 requested by the department relating to the scholarship under
2424 this section.

2425 (q) Must establish a date by which the parent of a
2426 participating student must confirm continuing participation in
2427 the program.

2428 (r) Must prepare and submit quarterly reports to the
2429 department pursuant to paragraph (8) (k).

2430 (s) ~~(e)~~ Must notify the department about any violation of
2431 this section by a parent or a private school.

2432 (12) ~~(11)~~ SCHOLARSHIP FUNDING AND PAYMENT. ~~For the purposes~~
2433 of this subsection, the term "student FTE" refers to how
2434 participating students are calculated for the purposes of the
2435 scholarship program allocation, which is equal to four quarterly
2436 scholarship payments.

2437 (a) The scholarship is established for up to ~~18,000~~ 175,000
2438 student FTE for ~~students annually beginning in the 2021-2022~~
2439 ~~2019-2020~~ school year. A student who received a Florida Tax
2440 Credit Scholarship or a Hope Scholarship in the 2020-2021 school
2441 year and who meets the eligibility requirements in subsection
2442 (3) for the 2021-2022 school year is eligible for a Family
2443 Empowerment Scholarship in the 2021-2022 school year. Beginning
2444 in the ~~2020-2021~~ 2022-2023 school year, and each year
2445 thereafter, the maximum number of student FTE ~~students~~
2446 participating in the scholarship program under this section



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2447 shall annually increase by 1.0 percent of the state's total
2448 public school student enrollment.

2449 ~~(b) The scholarship amount provided to a student for any~~
2450 ~~single school year shall be for tuition and fees for an eligible~~
2451 ~~private school, not to exceed annual limits, which shall be~~
2452 ~~determined in accordance with this paragraph.~~ The calculated
2453 scholarship amount for a student participating in the program
2454 must to attend an eligible private school shall be based upon
2455 the grade level and school district in which the student was
2456 assigned as 97.5 ~~95~~ percent of the funds per unweighted full-
2457 time equivalent in the Florida Education Finance Program for a
2458 student in the basic program established pursuant to s.
2459 1011.62(1)(c)1., plus a per-full-time equivalent share of funds
2460 for all categorical programs, as provided in the General
2461 Appropriations Act ~~except for the Exceptional Student Education~~
2462 ~~Guaranteed Allocation.~~

2463 (c) As an alternative, a student who is eligible for a
2464 Family Empowerment Scholarship is eligible for a transportation
2465 award limited to \$750 annually necessary to meet the student's
2466 educational needs under this section, if the student enrolls in
2467 a Florida public school that is outside the school district in
2468 which the student resides or is enrolled in a lab school as
2469 defined in s. 1002.32. These students do not count against the
2470 175,000 student FTE cap established in paragraph (a) ~~The amount~~
2471 ~~of the Family Empowerment Scholarship shall be the calculated~~
2472 ~~amount or the amount of the private school's tuition and fees,~~
2473 ~~whichever is less. The amount of any assessment fee required by~~
2474 ~~the participating private school may be paid from the total~~
2475 ~~amount of the scholarship.~~



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2476 (d) At the time of each Florida Education Finance Program
2477 student membership survey, the scholarship-funding organization
2478 shall report to the department student enrollment, student FTE,
2479 and total award amounts by county, delineated by the FEFP
2480 program, and grade for ~~The school district shall report all~~
2481 ~~students who are participating in attending a private school~~
2482 ~~under this program. The students attending private schools on~~
2483 ~~Family Empowerment Scholarships shall be reported separately~~
2484 ~~from other students reported for purposes of the Florida~~
2485 ~~Education Finance Program.~~

2486 (e) Upon Following notification from the organization on
2487 July 1, September 1, December 1, and ~~or~~ February 1 that an
2488 application has been approved for the program of the number of
2489 program participants, the department shall verify that the
2490 student is not prohibited from receiving a scholarship pursuant
2491 to subsection (5). The organization must provide the department
2492 with the documentation necessary to verify the student's
2493 participation transfer, from general revenue funds only, the
2494 amount calculated pursuant to paragraph (b) to a separate
2495 account for the scholarship program for quarterly disbursement
2496 to parents of participating students. For a student exiting a
2497 Department of Juvenile Justice commitment program who chooses to
2498 participate in the scholarship program, the amount of the Family
2499 Empowerment Scholarship calculated pursuant to paragraph (b)
2500 must be transferred from the school district in which the
2501 student last attended a public school before commitment to the
2502 Department of Juvenile Justice. When a student enters the
2503 scholarship program, the department must receive all
2504 documentation required for the student's participation,



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2505 ~~including the private school's and the student's fee schedules,~~
2506 ~~at least 30 days before the first quarterly scholarship payment~~
2507 ~~is made for the student.~~

2508 (f) Upon verification, the department shall release the
2509 student's scholarship funds to the organization, to be deposited
2510 into the student's account ~~notification by the department that~~
2511 ~~it has received the documentation required under paragraph (e),~~
2512 ~~the Chief Financial Officer shall make scholarship payments in~~
2513 ~~four equal amounts no later than September 1, November 1,~~
2514 ~~February 1, and April 1 of each school year in which the~~
2515 ~~scholarship is in force. The initial payment shall be made after~~
2516 ~~department verification of admission acceptance, and subsequent~~
2517 ~~payments shall be made upon verification of continued enrollment~~
2518 ~~and attendance at the private school. Payment must be by~~
2519 ~~individual warrant made payable to the student's parent and~~
2520 ~~mailed by the department to the private school of the parent's~~
2521 ~~choice, and the parent shall restrictively endorse the warrant~~
2522 ~~to the private school for deposit into the account of the~~
2523 ~~private school.~~

2524 (g) Accrued interest in the student's account is in
2525 addition to, and not part of, the awarded funds. Program funds
2526 include both the awarded funds and accrued interest ~~Subsequent~~
2527 ~~to each scholarship payment, the department shall request from~~
2528 ~~the Department of Financial Services a sample of endorsed~~
2529 ~~warrants to review and confirm compliance with endorsement~~
2530 ~~requirements.~~

2531 (h) The organization may develop a system for payment of
2532 benefits by funds transfer, including, but not limited to, debit
2533 cards, electronic payment cards, or any other means of payment



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2534 that the department deems to be commercially viable or cost-
2535 effective. A student's scholarship award may not be reduced for
2536 debit card or electronic payment fees. Commodities or services
2537 related to the development of such a system must be procured by
2538 competitive solicitation unless they are purchased from a state
2539 term contract pursuant to s. 287.056.

2540 (i) Moneys received pursuant to this section do not
2541 constitute taxable income to the qualified student or parent of
2542 the qualified student.

2543 (13) OBLIGATIONS OF THE AUDITOR GENERAL.—

2544 (a) The Auditor General shall review all audit reports
2545 submitted pursuant to subsection (11). The Auditor General shall
2546 request any significant items that were omitted in violation of
2547 a rule adopted by the Auditor General. The organization shall
2548 provide such items within 45 days after the date of the request.
2549 If the organization does not comply with the Auditor General's
2550 request, the Auditor General shall notify the Legislative
2551 Auditing Committee.

2552 (b) At least once every 3 years, the Auditor General shall
2553 conduct an operational audit of accounts and records of each
2554 organization that participates in the program. As part of this
2555 audit, the Auditor General, at a minimum, must verify the total
2556 number of students served and the eligibility of reimbursements
2557 made by the organization and transmit that information to the
2558 department. The Auditor General must provide the commissioner
2559 with a copy of each annual operational audit performed pursuant
2560 to this subsection within 10 days after the audit is finalized.

2561 (c) The Auditor General shall notify the department of any
2562 organization that fails to comply with a request for



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2563 information.

2564 (14) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
2565 APPLICATION.—In order to participate in the scholarship program
2566 created under this section, a charitable organization that seeks
2567 to be a nonprofit scholarship-funding organization shall submit
2568 an application for initial approval or renewal to the Office of
2569 Independent Education and Parental Choice no later than
2570 September 1 of each year before the school year for which the
2571 organization intends to offer scholarships.

2572 (a) An application for initial approval must include:

2573 1. A copy of the organization's incorporation documents and
2574 registration with the Division of Corporations of the Department
2575 of State.

2576 2. A copy of the organization's Internal Revenue Service
2577 determination letter as an s. 501(c)(3) not-for-profit
2578 organization.

2579 3. A description of the organization's financial plan that
2580 demonstrates sufficient funds to operate throughout the school
2581 year.

2582 4. A description of the geographic region that the
2583 organization intends to serve and an analysis of the demand and
2584 unmet need for eligible students in that area.

2585 5. The organization's organizational chart.

2586 6. A description of the criteria and methodology that the
2587 organization will use to evaluate scholarship eligibility.

2588 7. A description of the application process, including
2589 deadlines and any associated fees.

2590 8. A description of the deadlines for attendance
2591 verification and scholarship payments.



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2592 9. A copy of the organization's policies on conflict of
2593 interest and whistleblowers.

2594 10. A copy of a surety bond or letter of credit to secure
2595 the faithful performance of the obligations of the eligible
2596 nonprofit scholarship-funding organization in accordance with
2597 this section in an amount equal to 25 percent of the scholarship
2598 funds anticipated for each school year or \$100,000, whichever is
2599 greater. The surety bond or letter of credit must specify that
2600 any claim against the bond or letter of credit may be made only
2601 by an eligible nonprofit scholarship-funding organization to
2602 provide scholarships to and on behalf of students who would have
2603 had scholarships funded if it were not for the diversion of
2604 funds giving rise to the claim against the bond or letter of
2605 credit.

2606 (b) In addition to the information required by
2607 subparagraphs (a)1.-10., an application for renewal must
2608 include:

2609 1. A single surety bond or letter of credit to secure the
2610 faithful performance of the obligations of the eligible
2611 nonprofit scholarship-funding organization in accordance with
2612 this chapter equal to the amount of undisbursed funds held by
2613 the organization based on the annual report submitted pursuant
2614 to paragraph (11) (f). The amount of the surety bond or letter of
2615 credit must be at least \$100,000, but not more than \$25 million.
2616 The surety bond or letter of credit must specify that any claim
2617 against the bond or letter of credit may be made only by an
2618 eligible nonprofit scholarship-funding organization to provide
2619 scholarships to and on behalf of students who would have had
2620 scholarships funded if it were not for the diversion of funds



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2621 giving rise to the claim against the bond or letter of credit.
2622 2. The organization's completed Internal Revenue Service
2623 Form 990 submitted no later than November 30 of the year before
2624 the school year that the organization intends to offer the
2625 scholarships, notwithstanding the September 1 application
2626 deadline.
2627 3. A copy of the statutorily required audit to the
2628 Department of Education and Auditor General.
2629 4. An annual report that includes:
2630 a. The number of students who completed applications, by
2631 county and by grade.
2632 b. The number of students who were approved for
2633 scholarships, by county and by grade.
2634 c. The number of students who received funding for
2635 scholarships within each funding category, by county and by
2636 grade.
2637 d. The amount of funds received, the amount of funds
2638 distributed in scholarships, and an accounting of remaining
2639 funds and the obligation of those funds.
2640 e. A detailed accounting of how the organization spent the
2641 administrative funds allowable under paragraph (11)(k).
2642 (c) In consultation with the Chief Financial Officer, the
2643 Office of Independent Education and Parental Choice shall review
2644 the application. The Department of Education shall notify the
2645 organization in writing of any deficiencies within 30 days after
2646 receipt of the application and allow the organization 30 days to
2647 correct any deficiencies.
2648 (d) Within 30 days after receipt of the finalized
2649 application by the Office of Independent Education and Parental



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2650 Choice, the Commissioner of Education shall recommend approval
2651 or disapproval of the application to the State Board of
2652 Education. The State Board of Education shall consider the
2653 application and recommendation at the next scheduled meeting,
2654 adhering to appropriate meeting notice requirements. If the
2655 State Board of Education disapproves the organization's
2656 application, it shall provide the organization with a written
2657 explanation of that determination. The State Board of
2658 Education's action is not subject to chapter 120.

2659 (e) If the State Board of Education disapproves the renewal
2660 of a nonprofit scholarship-funding organization, the
2661 organization must notify the affected eligible students and
2662 parents of the decision within 15 days after disapproval. An
2663 eligible student affected by the disapproval of an
2664 organization's participation remains eligible under this section
2665 until the end of the school year in which the organization was
2666 disapproved. The student must apply and be accepted by another
2667 eligible nonprofit scholarship-funding organization for the
2668 upcoming school year. The student must be given priority in
2669 accordance with paragraph (3) (d).

2670 (f) All remaining eligible student accounts with funds held
2671 by a nonprofit scholarship-funding organization that is
2672 disapproved for participation must be transferred to the
2673 student's account established at the eligible nonprofit
2674 scholarship-funding organization accepting the student. All
2675 transferred funds must be deposited by each eligible nonprofit
2676 scholarship-funding organization receiving such funds into the
2677 student's scholarship account. All other remaining funds must be
2678 transferred to the department. All transferred amounts received



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2679 by any eligible nonprofit scholarship-funding organization must
2680 be separately disclosed in the annual financial audit required
2681 under subsection (11).

2682 (g) A nonprofit scholarship-funding organization is a
2683 renewing organization if it was approved by the State Board of
2684 Education for the 2021-2022 fiscal year or after and maintains
2685 continuous approval and participation in the program. An
2686 organization that chooses not to participate for 1 year or more
2687 or is disapproved to participate for 1 year or more must submit
2688 an application for initial approval in order to participate in
2689 the program again.

2690 (h) The State Board of Education shall adopt rules
2691 providing guidelines for receiving, reviewing, and approving
2692 applications for new and renewing nonprofit scholarship-funding
2693 organizations. The rules must include a process for compiling
2694 input and recommendations from the Chief Financial Officer and
2695 the Department of Education. The rules must also require that
2696 the nonprofit scholarship-funding organization make a brief
2697 presentation to assist the State Board of Education in its
2698 decision.

2699 (i) A state university or an independent college or
2700 university that is eligible to participate in the William L.
2701 Boyd, IV, Effective Access to Student Education Grant Program,
2702 is located and chartered in this state, is not for profit, and
2703 is accredited by the Commission on Colleges of the Southern
2704 Association of Colleges and Schools is exempt from the initial
2705 or renewal application process, but must file a registration
2706 notice with the Department of Education to be an eligible
2707 nonprofit scholarship-funding organization. The State Board of



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2708 Education shall adopt rules that identify the procedure for
2709 filing the registration notice with the department. The rules
2710 must identify appropriate reporting requirements for fiscal,
2711 programmatic, and performance accountability purposes consistent
2712 with this section, but may not exceed the requirements for
2713 eligible nonprofit scholarship-funding organizations for
2714 charitable organizations.

2715 (15) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.-

2716 (a) The Commissioner of Education:

2717 1. May suspend or revoke program participation or use of
2718 program funds by the student or participation or eligibility of
2719 an organization, eligible postsecondary educational institution,
2720 approved provider, or other party for a violation of this
2721 section.

2722 2. May determine the length of, and conditions for lifting,
2723 a suspension or revocation specified in this subsection.

2724 3. May recover unexpended program funds or withhold payment
2725 of an equal amount of program funds to recover program funds
2726 that were not authorized for use.

2727 4. Shall deny or terminate program participation upon a
2728 parent's forfeiture of a Family Empowerment Scholarship pursuant
2729 to subsection (10).

2730 (b) In determining whether to suspend or revoke
2731 participation or lift a suspension or revocation in accordance
2732 with this subsection, the commissioner may consider factors that
2733 include, but are not limited to, acts or omissions that led to a
2734 previous suspension or revocation of participation in a state or
2735 federal program or an education scholarship program; failure to
2736 reimburse the organization for funds improperly received or



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2737 retained; failure to reimburse government funds improperly
2738 received or retained; imposition of a prior criminal sanction
2739 related to the person or entity or its officers or employees;
2740 imposition of a civil fine or administrative fine, license
2741 revocation or suspension, or program eligibility suspension,
2742 termination, or revocation related to a person's or entity's
2743 management or operation; or other types of criminal proceedings
2744 in which the person or entity or its officers or employees were
2745 found guilty of, regardless of adjudication, or entered a plea
2746 of nolo contendere or guilty to, any offense involving fraud,
2747 deceit, dishonesty, or moral turpitude.

2748 (16) ~~(12)~~ LIABILITY.—No liability shall arise on the part of
2749 the state based on the award or use of a Family Empowerment
2750 Scholarship.

2751 (17) ~~(13)~~ SCOPE OF AUTHORITY.—The inclusion of eligible
2752 private schools and private providers within the options
2753 available to Florida public school students does not expand the
2754 regulatory authority of the state, its officers, or any school
2755 district to impose any additional regulation of private schools
2756 beyond those reasonably necessary to enforce requirements
2757 expressly set forth in this section.

2758 (18) ~~(14)~~ RULES.—The State Board of Education shall adopt
2759 rules pursuant to ss. 120.536(1) and 120.54 to administer this
2760 section. The state board rules must include a requirement that
2761 the department work collaboratively with an approved
2762 scholarship-funding organization to expedite the process for the
2763 verification and reporting obligations specified under
2764 subsection (11) ~~(10)~~.

2765 ~~(15) IMPLEMENTATION SCHEDULE FOR THE 2019-2020 SCHOOL~~



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2766 ~~YEAR. Notwithstanding the provisions of this section related to~~
2767 ~~notification requirements and eligibility timelines, for the~~
2768 ~~2019-2020 school year:~~

2769 ~~(a) A student is eligible for a Family Empowerment~~
2770 ~~Scholarship under this section if the student's parent has~~
2771 ~~obtained acceptance of the student's admission to a private~~
2772 ~~school that is eligible for the program under subsection (8),~~
2773 ~~and the parent has requested a scholarship from the Department~~
2774 ~~of Education no later than August 15, 2019. The request must be~~
2775 ~~communicated directly to the department in a manner that creates~~
2776 ~~a written or electronic record of the request and the date of~~
2777 ~~receipt of the request.~~

2778 ~~(b) The department shall expedite the publication of~~
2779 ~~information relevant to the Family Empowerment Scholarship~~
2780 ~~Program on the department's website, including, but not limited~~
2781 ~~to, the eligibility criteria for students to qualify for the~~
2782 ~~scholarship under this section and how parents may request the~~
2783 ~~scholarship. The department must immediately notify the school~~
2784 ~~district of the parent's intent upon receipt of the parent's~~
2785 ~~request.~~

2786 ~~(c) Upon notification by the department that it has~~
2787 ~~received the documentation required under paragraph (10) (a), the~~
2788 ~~Chief Financial Officer shall make the first quarter payment of~~
2789 ~~scholarships no later than October 1, 2019.~~

2790
2791 ~~This subsection shall expire June 30, 2020.~~

2792 Section 20. Section 1002.395, Florida Statutes, is amended
2793 to read:

2794 1002.395 Florida K-12 Education Tax Credit ~~Scholarship~~



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2795 Program.—

2796 (1) FINDINGS AND PURPOSE.—

2797 (a) The Legislature finds that:

2798 1. It has the inherent power to determine subjects of
2799 taxation for general or particular public purposes.

2800 2. Expanding educational opportunities and improving the
2801 quality of educational services within the state are valid
2802 public purposes that the Legislature may promote using its
2803 sovereign power to determine subjects of taxation and exemptions
2804 from taxation.

2805 3. Ensuring that all parents, regardless of means, may
2806 exercise and enjoy their basic right to educate their children
2807 as they see fit is a valid public purpose that the Legislature
2808 may promote using its sovereign power to determine subjects of
2809 taxation and exemptions from taxation.

2810 4. Expanding educational opportunities and the healthy
2811 competition they promote are critical to improving the quality
2812 of education in the state and to ensuring that all children
2813 receive the high-quality education to which they are entitled.

2814 (b) The purpose of this section is to:

2815 1. Enable taxpayers to designate portions of certain tax
2816 payments as ~~make private, voluntary contributions for K-12~~
2817 education to nonprofit scholarship-funding organizations in
2818 order to promote the general welfare.

2819 2. ~~Provide taxpayers who wish to help parents with limited~~
2820 ~~resources exercise their basic right to educate their children~~
2821 ~~as they see fit with a means to do so.~~

2822 3. ~~Promote the general welfare by expanding educational~~
2823 ~~opportunities for children of families that have limited~~



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2824 ~~financial resources.~~

2825 4. Enable children in this state to achieve a greater level
2826 of excellence in their education.

2827 ~~3.5.~~ Improve the quality of education in this state, both
2828 by expanding educational opportunities for children and by
2829 creating incentives for schools to achieve excellence.

2830 ~~(c) The purpose of this section is not to prescribe the~~
2831 ~~standards or curriculum for private schools. A private school~~
2832 ~~retains the authority to determine its own standards and~~
2833 ~~curriculum.~~

2834 (2) DEFINITIONS.—As used in this section, the term:

2835 (a) ~~“Annual tax credit amount” means, for any state fiscal~~
2836 ~~year, the sum of the amount of tax credits approved under~~
2837 ~~paragraph (5) (b), including tax credits to be taken under s.~~
2838 ~~220.1875 or s. 624.51055, which are approved for a taxpayer~~
2839 ~~whose taxable year begins on or after January 1 of the calendar~~
2840 ~~year preceding the start of the applicable state fiscal year.~~

2841 ~~(b) “Department” means the Department of Revenue.~~

2842 ~~(c) “Direct certification list” means the certified list of~~
2843 ~~children who qualify for the food assistance program, the~~
2844 ~~Temporary Assistance to Needy Families Program, or the Food~~
2845 ~~Distribution Program on Indian Reservations provided to the~~
2846 ~~Department of Education by the Department of Children and~~
2847 ~~Families.~~

2848 ~~(b) (d)~~ “Division” means the Division of Alcoholic Beverages
2849 and Tobacco of the Department of Business and Professional
2850 Regulation.

2851 ~~(c) (e)~~ “Eligible contribution” means the taxes, or a
2852 portion thereof, remitted by the taxpayer to the department or



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2853 the division which the taxpayer elects to designate for K-12
2854 education a monetary contribution from a taxpayer, subject to
2855 the restrictions provided in this section, ~~to an eligible~~
2856 ~~nonprofit scholarship funding organization. The taxpayer making~~
2857 ~~the contribution may not designate a specific child as the~~
2858 ~~beneficiary of the contribution. Once made, such election is~~
2859 irrevocable.

2860 ~~(f) "Eligible nonprofit scholarship funding organization"~~
2861 ~~means a state university; or an independent college or~~
2862 ~~university that is eligible to participate in the William L.~~
2863 ~~Boyd, IV, Effective Access to Student Education Grant Program,~~
2864 ~~located and chartered in this state, is not for profit, and is~~
2865 ~~accredited by the Commission on Colleges of the Southern~~
2866 ~~Association of Colleges and Schools; or is a charitable~~
2867 ~~organization that:~~

2868 ~~1. Is exempt from federal income tax pursuant to s.~~
2869 ~~501(c)(3) of the Internal Revenue Code;~~

2870 ~~2. Is a Florida entity formed under chapter 605, chapter~~
2871 ~~607, or chapter 617 and whose principal office is located in the~~
2872 ~~state; and~~

2873 ~~3. Complies with subsections (6) and (15).~~

2874 ~~(g) "Eligible private school" means a private school, as~~
2875 ~~defined in s. 1002.01(2), located in Florida which offers an~~
2876 ~~education to students in any grades K-12 and that meets the~~
2877 ~~requirements in subsection (8).~~

2878 ~~(h) "Household income" has the same meaning as the term~~
2879 ~~"income" as defined in the Income Eligibility Guidelines for~~
2880 ~~free and reduced price meals under the National School Lunch~~
2881 ~~Program in 7 C.F.R. part 210 as published in the Federal~~



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2882 ~~Register by the United States Department of Agriculture.~~
2883 ~~(i) "Owner or operator" includes:~~
2884 ~~1. An owner, president, officer, or director of an eligible~~
2885 ~~nonprofit scholarship funding organization or a person with~~
2886 ~~equivalent decisionmaking authority over an eligible nonprofit~~
2887 ~~scholarship funding organization.~~
2888 ~~2. An owner, operator, superintendent, or principal of an~~
2889 ~~eligible private school or a person with equivalent~~
2890 ~~decisionmaking authority over an eligible private school.~~
2891 ~~(j) "Tax credit cap amount" means the maximum annual tax~~
2892 ~~credit amount that the department may approve for a state fiscal~~
2893 ~~year.~~
2894 ~~(k) "Unweighted FTE funding amount" means the statewide~~
2895 ~~average total funds per unweighted full-time equivalent funding~~
2896 ~~amount that is incorporated by reference in the General~~
2897 ~~Appropriations Act, or any subsequent special appropriations~~
2898 ~~act, for the applicable state fiscal year.~~
2899 ~~(3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—~~
2900 ~~(a) The Florida Tax Credit Scholarship Program is~~
2901 ~~established.~~
2902 ~~(b) A student is eligible for a Florida tax credit~~
2903 ~~scholarship under this section if the student meets one or more~~
2904 ~~of the following criteria:~~
2905 ~~1. The student is on the direct certification list or the~~
2906 ~~student's household income level does not exceed 260 percent of~~
2907 ~~the federal poverty level; or~~
2908 ~~2. The student is currently placed, or during the previous~~
2909 ~~state fiscal year was placed, in foster care or in out-of-home~~
2910 ~~care as defined in s. 39.01.~~



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2911
2912 ~~Priority must be given to a student whose household income level~~
2913 ~~does not exceed 185 percent of the federal poverty level or who~~
2914 ~~is in foster care or out-of-home care. A student who initially~~
2915 ~~receives a scholarship based on eligibility under this paragraph~~
2916 ~~remains eligible to participate until he or she graduates from~~
2917 ~~high school or attains the age of 21 years, whichever occurs~~
2918 ~~first, regardless of the student's household income level. A~~
2919 ~~sibling of a student who is participating in the scholarship~~
2920 ~~program under this subsection is eligible for a scholarship if~~
2921 ~~the student resides in the same household as the sibling.~~

2922 ~~(4) SCHOLARSHIP PROHIBITIONS. A student is not eligible for~~
2923 ~~a scholarship while he or she is:~~

2924 ~~(a) Enrolled in a school operating for the purpose of~~
2925 ~~providing educational services to youth in Department of~~
2926 ~~Juvenile Justice commitment programs;~~

2927 ~~(b) Receiving a scholarship from another eligible nonprofit~~
2928 ~~scholarship-funding organization under this section;~~

2929 ~~(c) Receiving an educational scholarship pursuant to~~
2930 ~~chapter 1002;~~

2931 ~~(d) Participating in a home education program as defined in~~
2932 ~~s. 1002.01(1);~~

2933 ~~(e) Participating in a private tutoring program pursuant to~~
2934 ~~s. 1002.43;~~

2935 ~~(f) Participating in a virtual school, correspondence~~
2936 ~~school, or distance learning program that receives state funding~~
2937 ~~pursuant to the student's participation unless the participation~~
2938 ~~is limited to no more than two courses per school year; or~~

2939 ~~(g) Enrolled in the Florida School for the Deaf and the~~



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2940 ~~Blind.~~
2941 ~~(5) K-12 EDUCATION SCHOLARSHIP FUNDING TAX CREDITS;~~
2942 ~~LIMITATIONS.—~~
2943 ~~(a)1. The tax credit cap amount is \$229 million in the~~
2944 ~~2012-2013 state fiscal year.~~
2945 ~~2. In the 2013-2014 state fiscal year and each state fiscal~~
2946 ~~year thereafter, the tax credit cap amount is the tax credit cap~~
2947 ~~amount in the prior state fiscal year. However, in any state~~
2948 ~~fiscal year when the annual tax credit amount for the prior~~
2949 ~~state fiscal year is equal to or greater than 90 percent of the~~
2950 ~~tax credit cap amount applicable to that state fiscal year, the~~
2951 ~~tax credit cap amount shall increase by 25 percent. The~~
2952 ~~Department of Education and Department of Revenue shall publish~~
2953 ~~on their websites information identifying the tax credit cap~~
2954 ~~amount when it is increased pursuant to this subparagraph.~~
2955 ~~(a)(b) A taxpayer may elect to make eligible contributions~~
2956 ~~submit an application to the department or the division for a~~
2957 ~~tax credit or credits under one or more of s. 211.0251, s.~~
2958 ~~212.1831, s. 212.1832, s. 220.1875, s. 561.1211, or s.~~
2959 ~~624.51055. For elections related to taxes imposed under chapter~~
2960 ~~211, chapter 212, or chapter 561, the taxpayer shall make the~~
2961 ~~election on a return filed with the department or the division.~~
2962 ~~For elections related to taxes imposed under chapter 220 or~~
2963 ~~chapter 624, the taxpayer shall make the election when making~~
2964 ~~the estimated payment.~~
2965 ~~(b) The taxpayer shall specify the amount of the eligible~~
2966 ~~contribution, which amount may not exceed:~~
2967 ~~1. For elections under s. 211.0251, 50 percent of the tax~~
2968 ~~due on the return on which the election is made.~~



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2969 2. For elections under s. 212.1831, 100 percent of the tax
2970 due on the return on which the election is made.

2971 3. For elections under s. 212.1832, each eligible
2972 contribution is limited to a single designation of \$105 per
2973 motor vehicle made at the time of purchase of a motor vehicle or
2974 a single designation of \$105 per motor vehicle made at the time
2975 registration of a motor vehicle that was not purchased from a
2976 dealer, except that a contribution may not exceed the state tax
2977 imposed under chapter 212 which would otherwise be collected
2978 from the purchaser by a dealer, designated agent, or private tag
2979 agent.

2980 4. For elections under s. 220.1875, 25 percent of the final
2981 tax liability shown on the taxpayer's Florida Corporate
2982 Income/Franchise Tax Return for the taxable year immediately
2983 preceding the most recent completed taxable year. This
2984 limitation applies to each estimated payment made. However, a
2985 taxpayer may not designate an eligible contribution on more than
2986 4 estimated payments in any taxable year.

2987 5. For elections under s. 561.1211, 90 percent of the tax
2988 due on the return on which the election is made.

2989 6. For elections under s. 624.51055, 33 percent of the tax
2990 due for the prior taxable year under s. 624.509(1) after
2991 deducting from such tax the prior year's deductions for
2992 assessments made pursuant to s. 440.51; credits for taxes paid
2993 under ss. 175.101 and 185.08; credits for income taxes paid
2994 under chapter 220; and the credit allowed under s. 624.509(5),
2995 as such credit is limited by s. 624.509(6). This limitation
2996 applies to each installment payment made. However, a taxpayer
2997 may not designate an eligible contribution on more than 3



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2998 installment payments in any taxable year.

2999 ~~1. The taxpayer shall specify in the application each tax~~
3000 ~~for which the taxpayer requests a credit and the applicable~~
3001 ~~taxable year for a credit under s. 220.1875 or s. 624.51055 or~~
3002 ~~the applicable state fiscal year for a credit under s. 211.0251,~~
3003 ~~s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a~~
3004 ~~taxpayer may apply for a credit to be used for a prior taxable~~
3005 ~~year before the date the taxpayer is required to file a return~~
3006 ~~for that year pursuant to s. 220.222. For purposes of s.~~
3007 ~~624.51055, a taxpayer may apply for a credit to be used for a~~
3008 ~~prior taxable year before the date the taxpayer is required to~~
3009 ~~file a return for that prior taxable year pursuant to ss.~~
3010 ~~624.509 and 624.5092. The department shall approve tax credits~~
3011 ~~on a first-come, first-served basis and must obtain the~~
3012 ~~division's approval before approving a tax credit under s.~~
3013 ~~561.1211.~~

3014 ~~2. Within 10 days after approving or denying an~~
3015 ~~application, the department shall provide a copy of its approval~~
3016 ~~or denial letter to the eligible nonprofit scholarship funding~~
3017 ~~organization specified by the taxpayer in the application.~~

3018 ~~(c) If a tax credit approved under paragraph (b) is not~~
3019 ~~fully used within the specified state fiscal year for credits~~
3020 ~~under s. 211.0251, s. 212.1831, or s. 561.1211, or against taxes~~
3021 ~~due for the specified taxable year for credits under s.~~
3022 ~~220.1875, or s. 624.51055 is not fully used because of~~
3023 ~~insufficient tax liability on the part of the taxpayer, the~~
3024 ~~unused amount shall be carried forward for a period not to~~
3025 ~~exceed 10 years. For purposes of s. 220.1875, a credit carried~~
3026 ~~forward may be used in a subsequent year after applying the~~



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3027 other credits and unused carryovers in the order provided in s.
3028 220.02(8).

3029 (d) Subsequent to the limitations in s. 215.26(2), the
3030 unused amount of a tax credit, or any portion thereof, which is
3031 carried forward as provided in paragraph (c) may be refunded to
3032 the taxpayer upon written request, or as otherwise directed by
3033 the department. Refunded amounts are no longer designations for
3034 K-12 funding ~~A taxpayer may not convey, assign, or transfer an~~
3035 ~~approved tax credit or a carryforward tax credit to another~~
3036 ~~entity unless all of the assets of the taxpayer are conveyed,~~
3037 ~~assigned, or transferred in the same transaction. The department~~
3038 may offset incoming contributions designated for K-12 education
3039 with requests for refunds. Funds from the Florida K-12 Education
3040 Tax Credit Program Trust Fund may be used to pay refunds
3041 ~~However, a tax credit under s. 211.0251, s. 212.1831, s.~~
3042 ~~220.1875, s. 561.1211, or s. 624.51055 may be conveyed,~~
3043 ~~transferred, or assigned between members of an affiliated group~~
3044 ~~of corporations if the type of tax credit under s. 211.0251, s.~~
3045 ~~212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 remains the~~
3046 ~~same. A taxpayer shall notify the department of its intent to~~
3047 ~~convey, transfer, or assign a tax credit to another member~~
3048 ~~within an affiliated group of corporations. The amount conveyed,~~
3049 ~~transferred, or assigned is available to another member of the~~
3050 ~~affiliated group of corporations upon approval by the~~
3051 ~~department. The department shall obtain the division's approval~~
3052 ~~before approving a conveyance, transfer, or assignment of a tax~~
3053 ~~credit under s. 561.1211.~~

3054 (e) For elections made between July 1, 2021, and December
3055 31, 2021, for tax credits under ss. 211.0251, 212.1831,



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3056 220.1875, and 624.51055, an eligible contribution must be
3057 remitted by electronically submitting a separate designation or
3058 contribution payment to the department. The department shall
3059 provide the taxpayer with a receipt for the contribution. This
3060 paragraph expires July 1, 2022 ~~Within any state fiscal year, a~~
3061 ~~taxpayer may rescind all or part of a tax credit approved under~~
3062 ~~paragraph (b). The amount rescinded shall become available for~~
3063 ~~that state fiscal year to another eligible taxpayer as approved~~
3064 ~~by the department if the taxpayer receives notice from the~~
3065 ~~department that the rescindment has been accepted by the~~
3066 ~~department. The department must obtain the division's approval~~
3067 ~~prior to accepting the rescindment of a tax credit under s.~~
3068 ~~561.1211. Any amount rescinded under this paragraph shall become~~
3069 ~~available to an eligible taxpayer on a first-come, first-served~~
3070 ~~basis based on tax credit applications received after the date~~
3071 ~~the rescindment is accepted by the department.~~

3072 ~~(f) Within 10 days after approving or denying the~~
3073 ~~conveyance, transfer, or assignment of a tax credit under~~
3074 ~~paragraph (d), or the rescindment of a tax credit under~~
3075 ~~paragraph (e), the department shall provide a copy of its~~
3076 ~~approval or denial letter to the eligible nonprofit scholarship-~~
3077 ~~funding organization specified by the taxpayer. The department~~
3078 ~~shall also include the eligible nonprofit scholarship-funding~~
3079 ~~organization specified by the taxpayer on all letters or~~
3080 ~~correspondence of acknowledgment for tax credits under s.~~
3081 ~~212.1831.~~

3082 ~~(g) For purposes of calculating the underpayment of~~
3083 ~~estimated corporate income taxes pursuant to s. 220.34 and tax~~
3084 ~~installment payments for taxes on insurance premiums or~~



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3085 ~~assessments under s. 624.5092, the final amount due is the~~
3086 ~~amount after credits earned under s. 220.1875 or s. 624.51055~~
3087 ~~for contributions to eligible nonprofit scholarship funding~~
3088 ~~organizations are deducted.~~

3089 ~~1. For purposes of determining if a penalty or interest~~
3090 ~~shall be imposed for underpayment of estimated corporate income~~
3091 ~~tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning~~
3092 ~~a credit under s. 220.1875, reduce any estimated payment in that~~
3093 ~~taxable year by the amount of the credit. This subparagraph~~
3094 ~~applies to contributions made on or after July 1, 2014.~~

3095 ~~2. For purposes of determining if a penalty under s.~~
3096 ~~624.5092 shall be imposed, an insurer, after earning a credit~~
3097 ~~under s. 624.51055 for a taxable year, may reduce any~~
3098 ~~installment payment for such taxable year of 27 percent of the~~
3099 ~~amount of the net tax due as reported on the return for the~~
3100 ~~preceding year under s. 624.5092(2)(b) by the amount of the~~
3101 ~~credit. This subparagraph applies to contributions made on or~~
3102 ~~after July 1, 2014.~~

3103 ~~(6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~
3104 ~~ORGANIZATIONS. An eligible nonprofit scholarship funding~~
3105 ~~organization:~~

3106 ~~(a) Must comply with the antidiscrimination provisions of~~
3107 ~~42 U.S.C. s. 2000d.~~

3108 ~~(b) Must comply with the following background check~~
3109 ~~requirements:~~

3110 ~~1. All owners and operators as defined in subparagraph~~
3111 ~~(2)(i)1. are, before employment or engagement to provide~~
3112 ~~services, subject to level 2 background screening as provided~~
3113 ~~under chapter 435. The fingerprints for the background screening~~



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3114 ~~must be electronically submitted to the Department of Law~~
3115 ~~Enforcement and can be taken by an authorized law enforcement~~
3116 ~~agency or by an employee of the eligible nonprofit scholarship-~~
3117 ~~funding organization or a private company who is trained to take~~
3118 ~~fingerprints. However, the complete set of fingerprints of an~~
3119 ~~owner or operator may not be taken by the owner or operator. The~~
3120 ~~results of the state and national criminal history check shall~~
3121 ~~be provided to the Department of Education for screening under~~
3122 ~~chapter 435. The cost of the background screening may be borne~~
3123 ~~by the eligible nonprofit scholarship-funding organization or~~
3124 ~~the owner or operator.~~

3125 ~~2. Every 5 years following employment or engagement to~~
3126 ~~provide services or association with an eligible nonprofit~~
3127 ~~scholarship-funding organization, each owner or operator must~~
3128 ~~meet level 2 screening standards as described in s. 435.04, at~~
3129 ~~which time the nonprofit scholarship-funding organization shall~~
3130 ~~request the Department of Law Enforcement to forward the~~
3131 ~~fingerprints to the Federal Bureau of Investigation for level 2~~
3132 ~~screening. If the fingerprints of an owner or operator are not~~
3133 ~~retained by the Department of Law Enforcement under subparagraph~~
3134 ~~3., the owner or operator must electronically file a complete~~
3135 ~~set of fingerprints with the Department of Law Enforcement. Upon~~
3136 ~~submission of fingerprints for this purpose, the eligible~~
3137 ~~nonprofit scholarship-funding organization shall request that~~
3138 ~~the Department of Law Enforcement forward the fingerprints to~~
3139 ~~the Federal Bureau of Investigation for level 2 screening, and~~
3140 ~~the fingerprints shall be retained by the Department of Law~~
3141 ~~Enforcement under subparagraph 3.~~

3142 ~~3. Fingerprints submitted to the Department of Law~~



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3143 ~~Enforcement as required by this paragraph must be retained by~~
3144 ~~the Department of Law Enforcement in a manner approved by rule~~
3145 ~~and entered in the statewide automated biometric identification~~
3146 ~~system authorized by s. 943.05(2)(b). The fingerprints must~~
3147 ~~thereafter be available for all purposes and uses authorized for~~
3148 ~~arrest fingerprints entered in the statewide automated biometric~~
3149 ~~identification system pursuant to s. 943.051.~~

3150 ~~4. The Department of Law Enforcement shall search all~~
3151 ~~arrest fingerprints received under s. 943.051 against the~~
3152 ~~fingerprints retained in the statewide automated biometric~~
3153 ~~identification system under subparagraph 3. Any arrest record~~
3154 ~~that is identified with an owner's or operator's fingerprints~~
3155 ~~must be reported to the Department of Education. The Department~~
3156 ~~of Education shall participate in this search process by paying~~
3157 ~~an annual fee to the Department of Law Enforcement and by~~
3158 ~~informing the Department of Law Enforcement of any change in the~~
3159 ~~employment, engagement, or association status of the owners or~~
3160 ~~operators whose fingerprints are retained under subparagraph 3.~~
3161 ~~The Department of Law Enforcement shall adopt a rule setting the~~
3162 ~~amount of the annual fee to be imposed upon the Department of~~
3163 ~~Education for performing these services and establishing the~~
3164 ~~procedures for the retention of owner and operator fingerprints~~
3165 ~~and the dissemination of search results. The fee may be borne by~~
3166 ~~the owner or operator of the nonprofit scholarship-funding~~
3167 ~~organization.~~

3168 ~~5. A nonprofit scholarship-funding organization whose owner~~
3169 ~~or operator fails the level 2 background screening is not~~
3170 ~~eligible to provide scholarships under this section.~~

3171 ~~6. A nonprofit scholarship-funding organization whose owner~~



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3172 ~~or operator in the last 7 years has filed for personal~~
3173 ~~bankruptcy or corporate bankruptcy in a corporation of which he~~
3174 ~~or she owned more than 20 percent shall not be eligible to~~
3175 ~~provide scholarships under this section.~~

3176 ~~7. In addition to the offenses listed in s. 435.04, a~~
3177 ~~person required to undergo background screening pursuant to this~~
3178 ~~part or authorizing statutes must not have an arrest awaiting~~
3179 ~~final disposition for, must not have been found guilty of, or~~
3180 ~~entered a plea of nolo contendere to, regardless of~~
3181 ~~adjudication, and must not have been adjudicated delinquent, and~~
3182 ~~the record must not have been sealed or expunged for, any of the~~
3183 ~~following offenses or any similar offense of another~~
3184 ~~jurisdiction:~~

3185 ~~a. Any authorizing statutes, if the offense was a felony.~~

3186 ~~b. This chapter, if the offense was a felony.~~

3187 ~~c. Section 409.920, relating to Medicaid provider fraud.~~

3188 ~~d. Section 409.9201, relating to Medicaid fraud.~~

3189 ~~e. Section 741.28, relating to domestic violence.~~

3190 ~~f. Section 817.034, relating to fraudulent acts through~~
3191 ~~mail, wire, radio, electromagnetic, photoelectronic, or~~
3192 ~~photooptical systems.~~

3193 ~~g. Section 817.234, relating to false and fraudulent~~
3194 ~~insurance claims.~~

3195 ~~h. Section 817.505, relating to patient brokering.~~

3196 ~~i. Section 817.568, relating to criminal use of personal~~
3197 ~~identification information.~~

3198 ~~j. Section 817.60, relating to obtaining a credit card~~
3199 ~~through fraudulent means.~~

3200 ~~k. Section 817.61, relating to fraudulent use of credit~~



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3201 ~~cards, if the offense was a felony.~~
3202 ~~l. Section 831.01, relating to forgery.~~
3203 ~~m. Section 831.02, relating to uttering forged instruments.~~
3204 ~~n. Section 831.07, relating to forging bank bills, checks,~~
3205 ~~drafts, or promissory notes.~~
3206 ~~o. Section 831.09, relating to uttering forged bank bills,~~
3207 ~~checks, drafts, or promissory notes.~~
3208 ~~p. Section 831.30, relating to fraud in obtaining medicinal~~
3209 ~~drugs.~~
3210 ~~q. Section 831.31, relating to the sale, manufacture,~~
3211 ~~delivery, or possession with the intent to sell, manufacture, or~~
3212 ~~deliver any counterfeit controlled substance, if the offense was~~
3213 ~~a felony.~~
3214 ~~(c) Must not have an owner or operator who owns or operates~~
3215 ~~an eligible private school that is participating in the~~
3216 ~~scholarship program.~~
3217 ~~(d) Must provide scholarships, from eligible contributions,~~
3218 ~~to eligible students for the cost of:~~
3219 ~~1. Tuition and fees for an eligible private school; or~~
3220 ~~2. Transportation to a Florida public school in which a~~
3221 ~~student is enrolled and that is different from the school to~~
3222 ~~which the student was assigned or to a lab school as defined in~~
3223 ~~s. 1002.32.~~
3224 ~~(e) Must give first priority to eligible renewal students~~
3225 ~~who received a scholarship from an eligible nonprofit~~
3226 ~~scholarship funding organization or from the State of Florida~~
3227 ~~during the previous school year. The eligible nonprofit~~
3228 ~~scholarship funding organization must fully apply and exhaust~~
3229 ~~all funds available under this section and s. 1002.40(11)(i) for~~



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3230 ~~renewal scholarship awards before awarding any initial~~
3231 ~~scholarships.~~

3232 ~~(f) Must provide a renewal or initial scholarship to an~~
3233 ~~eligible student on a first-come, first-served basis unless the~~
3234 ~~student qualifies for priority pursuant to paragraph (e). Each~~
3235 ~~eligible nonprofit scholarship-funding organization must refer~~
3236 ~~any student eligible for a scholarship pursuant to this section~~
3237 ~~who did not receive a renewal or initial scholarship based~~
3238 ~~solely on the lack of available funds under this section and s.~~
3239 ~~1002.40(11)(i) to another eligible nonprofit scholarship-funding~~
3240 ~~organization that may have funds available.~~

3241 ~~(g) May not restrict or reserve scholarships for use at a~~
3242 ~~particular private school or provide scholarships to a child of~~
3243 ~~an owner or operator.~~

3244 ~~(h) Must allow a student in foster care or out-of-home care~~
3245 ~~or a dependent child of a parent who is a member of the United~~
3246 ~~States Armed Forces to apply for a scholarship at any time.~~

3247 ~~(i) Must allow an eligible student to attend any eligible~~
3248 ~~private school and must allow a parent to transfer a scholarship~~
3249 ~~during a school year to any other eligible private school of the~~
3250 ~~parent's choice.~~

3251 ~~(j)1. May use eligible contributions received pursuant to~~
3252 ~~this section and ss. 212.099, 212.1832, and 1002.40 during the~~
3253 ~~state fiscal year in which such contributions are collected for~~
3254 ~~administrative expenses if the organization has operated as an~~
3255 ~~eligible nonprofit scholarship-funding organization for at least~~
3256 ~~the preceding 3 fiscal years and did not have any findings of~~
3257 ~~material weakness or material noncompliance in its most recent~~
3258 ~~audit under paragraph (m). Administrative expenses from eligible~~



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3259 ~~contributions may not exceed 3 percent of the total amount of~~
3260 ~~all scholarships awarded by an eligible scholarship-funding~~
3261 ~~organization under this chapter. Such administrative expenses~~
3262 ~~must be reasonable and necessary for the organization's~~
3263 ~~management and distribution of scholarships awarded under this~~
3264 ~~chapter. No funds authorized under this subparagraph shall be~~
3265 ~~used for lobbying or political activity or expenses related to~~
3266 ~~lobbying or political activity. Up to one-third of the funds~~
3267 ~~authorized for administrative expenses under this subparagraph~~
3268 ~~may be used for expenses related to the recruitment of~~
3269 ~~contributions from taxpayers. An eligible nonprofit scholarship-~~
3270 ~~funding organization may not charge an application fee.~~

3271 ~~2. Must expend for annual or partial-year scholarships an~~
3272 ~~amount equal to or greater than 75 percent of the net eligible~~
3273 ~~contributions remaining after administrative expenses during the~~
3274 ~~state fiscal year in which such contributions are collected. No~~
3275 ~~more than 25 percent of such net eligible contributions may be~~
3276 ~~carried forward to the following state fiscal year. All amounts~~
3277 ~~carried forward, for audit purposes, must be specifically~~
3278 ~~identified for particular students, by student name and the name~~
3279 ~~of the school to which the student is admitted, subject to the~~
3280 ~~requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g,~~
3281 ~~and the applicable rules and regulations issued pursuant~~
3282 ~~thereto. Any amounts carried forward shall be expended for~~
3283 ~~annual or partial-year scholarships in the following state~~
3284 ~~fiscal year. No later than September 30 of each year, net~~
3285 ~~eligible contributions remaining on June 30 of each year that~~
3286 ~~are in excess of the 25 percent that may be carried forward~~
3287 ~~shall be used to provide scholarships to eligible students or~~



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3288 ~~transferred to other eligible nonprofit scholarship funding~~
3289 ~~organizations to provide scholarships for eligible students. All~~
3290 ~~transferred funds must be deposited by each eligible nonprofit~~
3291 ~~scholarship funding organization receiving such funds into its~~
3292 ~~scholarship account. All transferred amounts received by any~~
3293 ~~eligible nonprofit scholarship funding organization must be~~
3294 ~~separately disclosed in the annual financial audit required~~
3295 ~~under paragraph (m).~~

3296 ~~3. Must, before granting a scholarship for an academic~~
3297 ~~year, document each scholarship student's eligibility for that~~
3298 ~~academic year. A scholarship funding organization may not grant~~
3299 ~~multiyear scholarships in one approval process.~~

3300 ~~(k) Must maintain separate accounts for scholarship funds~~
3301 ~~and operating funds.~~

3302 ~~(l) With the prior approval of the Department of Education,~~
3303 ~~may transfer funds to another eligible nonprofit scholarship~~
3304 ~~funding organization if additional funds are required to meet~~
3305 ~~scholarship demand at the receiving nonprofit scholarship~~
3306 ~~funding organization. A transfer is limited to the greater of~~
3307 ~~\$500,000 or 20 percent of the total contributions received by~~
3308 ~~the nonprofit scholarship funding organization making the~~
3309 ~~transfer. All transferred funds must be deposited by the~~
3310 ~~receiving nonprofit scholarship funding organization into its~~
3311 ~~scholarship accounts. All transferred amounts received by any~~
3312 ~~nonprofit scholarship funding organization must be separately~~
3313 ~~disclosed in the annual financial and compliance audit required~~
3314 ~~in this section.~~

3315 ~~(m) Must provide to the Auditor General and the Department~~
3316 ~~of Education a report on the results of an annual financial~~



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3317 ~~audit of its accounts and records conducted by an independent~~
3318 ~~certified public accountant in accordance with auditing~~
3319 ~~standards generally accepted in the United States, government~~
3320 ~~auditing standards, and rules promulgated by the Auditor~~
3321 ~~General. The audit report must include a report on financial~~
3322 ~~statements presented in accordance with generally accepted~~
3323 ~~accounting principles. Audit reports must be provided to the~~
3324 ~~Auditor General and the Department of Education within 180 days~~
3325 ~~after completion of the eligible nonprofit scholarship-funding~~
3326 ~~organization's fiscal year. The Auditor General shall review all~~
3327 ~~audit reports submitted pursuant to this paragraph. The Auditor~~
3328 ~~General shall request any significant items that were omitted in~~
3329 ~~violation of a rule adopted by the Auditor General. The items~~
3330 ~~must be provided within 45 days after the date of the request.~~
3331 ~~If the scholarship-funding organization does not comply with the~~
3332 ~~Auditor General's request, the Auditor General shall notify the~~
3333 ~~Legislative Auditing Committee.~~

3334 ~~(n) Must prepare and submit quarterly reports to the~~
3335 ~~Department of Education pursuant to paragraph (9)(i). In~~
3336 ~~addition, an eligible nonprofit scholarship-funding organization~~
3337 ~~must submit in a timely manner any information requested by the~~
3338 ~~Department of Education relating to the scholarship program.~~

3339 ~~(o)1.a. Must participate in the joint development of~~
3340 ~~agreed-upon procedures during the 2009-2010 state fiscal year.~~
3341 ~~The agreed-upon procedures must uniformly apply to all private~~
3342 ~~schools and must determine, at a minimum, whether the private~~
3343 ~~school has been verified as eligible by the Department of~~
3344 ~~Education under s. 1002.421; has an adequate accounting system,~~
3345 ~~system of financial controls, and process for deposit and~~



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3346 ~~classification of scholarship funds; and has properly expended~~
3347 ~~scholarship funds for education-related expenses. During the~~
3348 ~~development of the procedures, the participating scholarship-~~
3349 ~~funding organizations shall specify guidelines governing the~~
3350 ~~materiality of exceptions that may be found during the~~
3351 ~~accountant's performance of the procedures. The procedures and~~
3352 ~~guidelines shall be provided to private schools and the~~
3353 ~~Commissioner of Education by March 15, 2011.~~

3354 ~~b. Must participate in a joint review of the agreed-upon~~
3355 ~~procedures and guidelines developed under sub-subparagraph a.,~~
3356 ~~by February of each biennium, if the scholarship-funding~~
3357 ~~organization provided more than \$250,000 in scholarship funds to~~
3358 ~~an eligible private school under this chapter during the state~~
3359 ~~fiscal year preceding the biennial review. If the procedures and~~
3360 ~~guidelines are revised, the revisions must be provided to~~
3361 ~~private schools and the Commissioner of Education by March 15 of~~
3362 ~~the year in which the revisions were completed. The revised~~
3363 ~~agreed-upon procedures shall take effect the subsequent school~~
3364 ~~year. For the 2018-2019 school year only, the joint review of~~
3365 ~~the agreed-upon procedures must be completed and the revisions~~
3366 ~~submitted to the commissioner no later than September 15, 2018.~~
3367 ~~The revised procedures are applicable to the 2018-2019 school~~
3368 ~~year.~~

3369 ~~e. Must monitor the compliance of a private school with s.~~
3370 ~~1002.421(1)(q) if the scholarship-funding organization provided~~
3371 ~~the majority of the scholarship funding to the school. For each~~
3372 ~~private school subject to s. 1002.421(1)(q), the appropriate~~
3373 ~~scholarship-funding organization shall annually notify the~~
3374 ~~Commissioner of Education by October 30 of:~~



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3375 ~~(I) A private school's failure to submit a report required~~
3376 ~~under s. 1002.421(1)(q); or~~
3377 ~~(II) Any material exceptions set forth in the report~~
3378 ~~required under s. 1002.421(1)(q).~~
3379 ~~2. Must seek input from the accrediting associations that~~
3380 ~~are members of the Florida Association of Academic Nonpublic~~
3381 ~~Schools and the Department of Education when jointly developing~~
3382 ~~the agreed-upon procedures and guidelines under sub-subparagraph~~
3383 ~~1.a. and conducting a review of those procedures and guidelines~~
3384 ~~under sub-subparagraph 1.b.~~
3385 ~~(p) Must maintain the surety bond or letter of credit~~
3386 ~~required by subsection (15). The amount of the surety bond or~~
3387 ~~letter of credit may be adjusted quarterly to equal the actual~~
3388 ~~amount of undisbursed funds based upon submission by the~~
3389 ~~organization of a statement from a certified public accountant~~
3390 ~~verifying the amount of undisbursed funds. The requirements of~~
3391 ~~this paragraph are waived if the cost of acquiring a surety bond~~
3392 ~~or letter of credit exceeds the average 10-year cost of~~
3393 ~~acquiring a surety bond or letter of credit by 200 percent. The~~
3394 ~~requirements of this paragraph are waived for a state~~
3395 ~~university; or an independent college or university which is~~
3396 ~~eligible to participate in the William L. Boyd, IV, Effective~~
3397 ~~Access to Student Education Grant Program, located and chartered~~
3398 ~~in this state, is not for profit, and is accredited by the~~
3399 ~~Commission on Colleges of the Southern Association of Colleges~~
3400 ~~and Schools.~~
3401 ~~(q) Must provide to the Auditor General any information or~~
3402 ~~documentation requested in connection with an operational audit~~
3403 ~~of a scholarship funding organization conducted pursuant to s.~~



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3404 ~~11.45.~~

3405

3406 ~~Information and documentation provided to the Department of~~
3407 ~~Education and the Auditor General relating to the identity of a~~
3408 ~~taxpayer that provides an eligible contribution under this~~
3409 ~~section shall remain confidential at all times in accordance~~
3410 ~~with s. 213.053.~~

3411 ~~(7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~
3412 ~~PARTICIPATION.—~~

3413 ~~(a) The parent must select an eligible private school and~~
3414 ~~apply for the admission of his or her child.~~

3415 ~~(b) The parent must inform the child's school district when~~
3416 ~~the parent withdraws his or her child to attend an eligible~~
3417 ~~private school.~~

3418 ~~(c) Any student participating in the scholarship program~~
3419 ~~must remain in attendance throughout the school year unless~~
3420 ~~excused by the school for illness or other good cause.~~

3421 ~~(d) Each parent and each student has an obligation to the~~
3422 ~~private school to comply with the private school's published~~
3423 ~~policies.~~

3424 ~~(e) The parent shall ensure that the student participating~~
3425 ~~in the scholarship program takes the norm-referenced assessment~~
3426 ~~offered by the private school. The parent may also choose to~~
3427 ~~have the student participate in the statewide assessments~~
3428 ~~pursuant to s. 1008.22. If the parent requests that the student~~
3429 ~~participating in the scholarship program take statewide~~
3430 ~~assessments pursuant to s. 1008.22 and the private school has~~
3431 ~~not chosen to offer and administer the statewide assessments,~~
3432 ~~the parent is responsible for transporting the student to the~~



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3433 ~~assessment site designated by the school district.~~

3434 ~~(f) Upon receipt of a scholarship warrant from the eligible~~
3435 ~~nonprofit scholarship funding organization, the parent to whom~~
3436 ~~the warrant is made must restrictively endorse the warrant to~~
3437 ~~the private school for deposit into the account of the private~~
3438 ~~school. If payments are made by funds transfer, the parent must~~
3439 ~~approve each payment before the scholarship funds may be~~
3440 ~~deposited. The parent may not designate any entity or individual~~
3441 ~~associated with the participating private school as the parent's~~
3442 ~~attorney in fact to endorse a scholarship warrant or approve a~~
3443 ~~funds transfer. A participant who fails to comply with this~~
3444 ~~paragraph forfeits the scholarship.~~

3445 ~~(g) The parent shall authorize the nonprofit scholarship~~
3446 ~~funding organization to access information needed for income~~
3447 ~~eligibility determination and verification held by other state~~
3448 ~~or federal agencies, including the Department of Revenue, the~~
3449 ~~Department of Children and Families, the Department of~~
3450 ~~Education, the Department of Economic Opportunity, and the~~
3451 ~~Agency for Health Care Administration.~~

3452 ~~(8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible~~
3453 ~~private school may be sectarian or nonsectarian and must:~~

3454 ~~(a) Comply with all requirements for private schools~~
3455 ~~participating in state school choice scholarship programs~~
3456 ~~pursuant to s. 1002.421.~~

3457 ~~(b)1. Annually administer or make provision for students~~
3458 ~~participating in the scholarship program in grades 3 through 10~~
3459 ~~to take one of the nationally norm-referenced tests identified~~
3460 ~~by the Department of Education or the statewide assessments~~
3461 ~~pursuant to s. 1008.22. Students with disabilities for whom~~



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3462 ~~standardized testing is not appropriate are exempt from this~~
3463 ~~requirement. A participating private school must report a~~
3464 ~~student's scores to the parent. A participating private school~~
3465 ~~must annually report by August 15 the scores of all~~
3466 ~~participating students to a state university described in~~
3467 ~~paragraph (9) (f).~~

3468 ~~2. Administer the statewide assessments pursuant to s.~~
3469 ~~1008.22 if a private school chooses to offer the statewide~~
3470 ~~assessments. A participating private school may choose to offer~~
3471 ~~and administer the statewide assessments to all students who~~
3472 ~~attend the private school in grades 3 through 10 and must submit~~
3473 ~~a request in writing to the Department of Education by March 1~~
3474 ~~of each year in order to administer the statewide assessments in~~
3475 ~~the subsequent school year.~~

3476
3477 ~~If a private school fails to meet the requirements of this~~
3478 ~~subsection or s. 1002.421, the commissioner may determine that~~
3479 ~~the private school is ineligible to participate in the~~
3480 ~~scholarship program.~~

3481 ~~(9) DEPARTMENT OF EDUCATION OBLIGATIONS. The Department of~~
3482 ~~Education shall:~~

3483 ~~(a) Annually submit to the department and division, by~~
3484 ~~March 15, a list of eligible nonprofit scholarship funding~~
3485 ~~organizations that meet the requirements of paragraph (2) (f).~~

3486 ~~(b) Annually verify the eligibility of nonprofit~~
3487 ~~scholarship funding organizations that meet the requirements of~~
3488 ~~paragraph (2) (f).~~

3489 ~~(c) Annually verify the eligibility of expenditures as~~
3490 ~~provided in paragraph (6) (d) using the audit required by~~



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3491 ~~paragraph (6) (m) and s. 11.45(2) (1).~~

3492 ~~(d) Cross-check the list of participating scholarship~~
3493 ~~students with the public school enrollment lists to avoid~~
3494 ~~duplication.~~

3495 ~~(e) Maintain a list of nationally norm-referenced tests~~
3496 ~~identified for purposes of satisfying the testing requirement in~~
3497 ~~subparagraph (8) (b)1. The tests must meet industry standards of~~
3498 ~~quality in accordance with State Board of Education rule.~~

3499 ~~(f) Issue a project grant award to a state university, to~~
3500 ~~which participating private schools must report the scores of~~
3501 ~~participating students on the nationally norm-referenced tests~~
3502 ~~or the statewide assessments administered by the private school~~
3503 ~~in grades 3 through 10. The project term is 2 years, and the~~
3504 ~~amount of the project is up to \$250,000 per year. The project~~
3505 ~~grant award must be reissued in 2-year intervals in accordance~~
3506 ~~with this paragraph.~~

3507 ~~1. The state university must annually report to the~~
3508 ~~Department of Education on the student performance of~~
3509 ~~participating students:~~

3510 ~~a. On a statewide basis. The report shall also include, to~~
3511 ~~the extent possible, a comparison of scholarship students'~~
3512 ~~performance to the statewide student performance of public~~
3513 ~~school students with socioeconomic backgrounds similar to those~~
3514 ~~of students participating in the scholarship program. To~~
3515 ~~minimize costs and reduce time required for the state~~
3516 ~~university's analysis and evaluation, the Department of~~
3517 ~~Education shall coordinate with the state university to provide~~
3518 ~~data to the state university in order to conduct analyses of~~
3519 ~~matched students from public school assessment data and~~



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3520 ~~calculate control group student performance using an agreed upon~~
3521 ~~methodology with the state university; and~~

3522 ~~b. On an individual school basis. The annual report must~~
3523 ~~include student performance for each participating private~~
3524 ~~school in which at least 51 percent of the total enrolled~~
3525 ~~students in the private school participated in the Florida Tax~~
3526 ~~Credit Scholarship Program in the prior school year. The report~~
3527 ~~shall be according to each participating private school, and for~~
3528 ~~participating students, in which there are at least 30~~
3529 ~~participating students who have scores for tests administered.~~
3530 ~~If the state university determines that the 30-participating-~~
3531 ~~student cell size may be reduced without disclosing personally~~
3532 ~~identifiable information, as described in 34 C.F.R. s. 99.12, of~~
3533 ~~a participating student, the state university may reduce the~~
3534 ~~participating-student cell size, but the cell size must not be~~
3535 ~~reduced to less than 10 participating students. The department~~
3536 ~~shall provide each private school's prior school year's student~~
3537 ~~enrollment information to the state university no later than~~
3538 ~~June 15 of each year, or as requested by the state university.~~

3539 ~~2. The sharing and reporting of student performance data~~
3540 ~~under this paragraph must be in accordance with requirements of~~
3541 ~~ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family~~
3542 ~~Educational Rights and Privacy Act, and the applicable rules and~~
3543 ~~regulations issued pursuant thereto, and shall be for the sole~~
3544 ~~purpose of creating the annual report required by subparagraph~~
3545 ~~1. All parties must preserve the confidentiality of such~~
3546 ~~information as required by law. The annual report must not~~
3547 ~~disaggregate data to a level that will identify individual~~
3548 ~~participating schools, except as required under sub-subparagraph~~



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3549 ~~1.b., or disclose the academic level of individual students.~~
3550 ~~3. The annual report required by subparagraph 1. shall be~~
3551 ~~published by the Department of Education on its website.~~
3552 ~~(g) Notify an eligible nonprofit scholarship funding~~
3553 ~~organization of any of the organization's identified students~~
3554 ~~who are receiving educational scholarships pursuant to chapter~~
3555 ~~1002.~~
3556 ~~(h) Notify an eligible nonprofit scholarship funding~~
3557 ~~organization of any of the organization's identified students~~
3558 ~~who are receiving tax credit scholarships from other eligible~~
3559 ~~nonprofit scholarship funding organizations.~~
3560 ~~(i) Require quarterly reports by an eligible nonprofit~~
3561 ~~scholarship funding organization regarding the number of~~
3562 ~~students participating in the scholarship program, the private~~
3563 ~~schools at which the students are enrolled, and other~~
3564 ~~information deemed necessary by the Department of Education.~~
3565 ~~(j) Provide a process to match the direct certification~~
3566 ~~list with the scholarship application data submitted by any~~
3567 ~~nonprofit scholarship funding organization eligible to receive~~
3568 ~~the 3-percent administrative allowance under paragraph (6) (j).~~
3569 ~~(10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—~~
3570 ~~(a) Upon the request of any eligible nonprofit scholarship~~
3571 ~~funding organization, a school district shall inform all~~
3572 ~~households within the district receiving free or reduced-priced~~
3573 ~~meals under the National School Lunch Act of their eligibility~~
3574 ~~to apply for a tax credit scholarship. The form of such notice~~
3575 ~~shall be provided by the eligible nonprofit scholarship funding~~
3576 ~~organization, and the district shall include the provided form,~~
3577 ~~if requested by the organization, in any normal correspondence~~



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3578 ~~with eligible households. If an eligible nonprofit scholarship-~~
3579 ~~funding organization requests a special communication to be~~
3580 ~~issued to households within the district receiving free or~~
3581 ~~reduced-price meals under the National School Lunch Act, the~~
3582 ~~organization shall reimburse the district for the cost of~~
3583 ~~postage. Such notice is limited to once a year.~~

3584 ~~(b) Upon the request of the Department of Education, a~~
3585 ~~school district shall coordinate with the department to provide~~
3586 ~~to a participating private school the statewide assessments~~
3587 ~~administered under s. 1008.22 and any related materials for~~
3588 ~~administering the assessments. A school district is responsible~~
3589 ~~for implementing test administrations at a participating private~~
3590 ~~school, including the:~~

3591 ~~1. Provision of training for private school staff on test~~
3592 ~~security and assessment administration procedures;~~

3593 ~~2. Distribution of testing materials to a private school;~~

3594 ~~3. Retrieval of testing materials from a private school;~~

3595 ~~4. Provision of the required format for a private school to~~
3596 ~~submit information to the district for test administration and~~
3597 ~~enrollment purposes; and~~

3598 ~~5. Provision of any required assistance, monitoring, or~~
3599 ~~investigation at a private school.~~

3600 ~~(11) SCHOLARSHIP AMOUNT AND PAYMENT.—~~

3601 ~~(a) The scholarship amount provided to any student for any~~
3602 ~~single school year by an eligible nonprofit scholarship funding~~
3603 ~~organization from eligible contributions shall be for total~~
3604 ~~costs authorized under paragraph (6) (d), not to exceed annual~~
3605 ~~limits, which shall be determined as follows:~~

3606 ~~1. For a student who received a scholarship in the 2018-~~



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3607 ~~2019 school year, who remains eligible, and who is enrolled in~~
3608 ~~an eligible private school, the amount shall be the greater~~
3609 ~~amount calculated pursuant to subparagraph 2. or a percentage of~~
3610 ~~the unweighted FTE funding amount for the 2018-2019 state fiscal~~
3611 ~~year and thereafter as follows:~~

3612 ~~a. Eighty-eight percent for a student enrolled in~~
3613 ~~kindergarten through grade 5.~~

3614 ~~b. Ninety-two percent for a student enrolled in grade 6~~
3615 ~~through grade 8.~~

3616 ~~c. Ninety-six percent for a student enrolled in grade 9~~
3617 ~~through grade 12.~~

3618 ~~2. For students initially eligible in the 2019-2020 school~~
3619 ~~year or thereafter, the calculated amount for a student to~~
3620 ~~attend an eligible private school shall be based upon the grade~~
3621 ~~level and school district in which the student resides as 95~~
3622 ~~percent of the funds per unweighted full-time equivalent in the~~
3623 ~~Florida Education Finance Program for a student in the basic~~
3624 ~~program established pursuant to s. 1011.62(1)(c)1., plus a per-~~
3625 ~~full-time equivalent share of funds for all categorical~~
3626 ~~programs, except for the Exceptional Student Education~~
3627 ~~Guaranteed Allocation.~~

3628 ~~3. The scholarship amount awarded to a student enrolled in~~
3629 ~~a Florida public school in which a student is enrolled and that~~
3630 ~~is different from the school to which the student was assigned~~
3631 ~~or in a lab school as defined in s. 1002.32, is limited to \$750.~~

3632 ~~(b) Payment of the scholarship by the eligible nonprofit~~
3633 ~~scholarship-funding organization shall be by individual warrant~~
3634 ~~made payable to the student's parent or by funds transfer,~~
3635 ~~including, but not limited to, debit cards, electronic payment~~



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3636 ~~cards, or any other means of payment that the department deems~~
3637 ~~to be commercially viable or cost-effective. If the payment is~~
3638 ~~made by warrant, the warrant must be delivered by the eligible~~
3639 ~~nonprofit scholarship funding organization to the private school~~
3640 ~~of the parent's choice, and the parent shall restrictively~~
3641 ~~endorse the warrant to the private school. An eligible nonprofit~~
3642 ~~scholarship funding organization shall ensure that the parent to~~
3643 ~~whom the warrant is made restrictively endorsed the warrant to~~
3644 ~~the private school for deposit into the account of the private~~
3645 ~~school or that the parent has approved a funds transfer before~~
3646 ~~any scholarship funds are deposited.~~

3647 ~~(c) An eligible nonprofit scholarship funding organization~~
3648 ~~shall obtain verification from the private school of a student's~~
3649 ~~continued attendance at the school for each period covered by a~~
3650 ~~scholarship payment.~~

3651 ~~(d) Payment of the scholarship shall be made by the~~
3652 ~~eligible nonprofit scholarship funding organization no less~~
3653 ~~frequently than on a quarterly basis.~~

3654 ~~(12) ADMINISTRATION; RULES.~~

3655 ~~(a) The department, the division, and the Department of~~
3656 ~~Education shall develop a cooperative agreement to assist in the~~
3657 ~~administration of this section.~~

3658 ~~(b) The department shall adopt rules necessary to~~
3659 ~~administer this section and ss. 211.0251, 212.1831, 220.1875,~~
3660 ~~561.1211, and 624.51055, including rules establishing~~
3661 ~~application forms, procedures governing the approval of tax~~
3662 ~~credits and carryforward tax credits under subsection (5), and~~
3663 ~~procedures to be followed by taxpayers when claiming approved~~
3664 ~~tax credits on their returns.~~



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3665 ~~(c) The division shall adopt rules necessary to administer~~
3666 ~~its responsibilities under this section and s. 561.1211.~~

3667 ~~(d) The State Board of Education shall adopt rules to~~
3668 ~~administer the responsibilities of the Department of Education~~
3669 ~~and the Commissioner of Education under this section.~~

3670 (4) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.—All eligible
3671 contributions received by the department or the division or
3672 transferred by an eligible nonprofit scholarship-funding
3673 organization shall be deposited into the Florida K-12 Education
3674 Tax Credit Program Trust Fund as created in s. 1010.88 in a
3675 manner consistent with s. 17.57(2). By August 1, 2021, an
3676 eligible nonprofit scholarship-funding organization must
3677 transfer any funds, including eligible contributions, which were
3678 received pursuant to the former Florida Tax Credit Scholarship
3679 Program or the former Hope Scholarship Program to the department
3680 for deposit into the Florida K-12 Education Tax Credit Program
3681 Trust Fund.

3682 (5) RULES.—

3683 (a) The department shall adopt rules necessary to
3684 administer this section and ss. 211.0251, 212.1831, 220.1875,
3685 and 624.51055.

3686 (b) The division may adopt rules necessary to administer
3687 this section and s. 561.1211.

3688 ~~(14) PRESERVATION OF CREDIT.—If any provision or portion of~~
3689 ~~this section, s. 211.0251, s. 212.1831, s. 220.1875, s.~~
3690 ~~561.1211, or s. 624.51055 or the application thereof to any~~
3691 ~~person or circumstance is held unconstitutional by any court or~~
3692 ~~is otherwise declared invalid, the unconstitutionality or~~
3693 ~~invalidity shall not affect any credit earned under s. 211.0251,~~



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3694 ~~s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any~~
3695 ~~taxpayer with respect to any contribution paid to an eligible~~
3696 ~~nonprofit scholarship funding organization before the date of a~~
3697 ~~determination of unconstitutionality or invalidity. Such credit~~
3698 ~~shall be allowed at such time and in such a manner as if a~~
3699 ~~determination of unconstitutionality or invalidity had not been~~
3700 ~~made, provided that nothing in this subsection by itself or in~~
3701 ~~combination with any other provision of law shall result in the~~
3702 ~~allowance of any credit to any taxpayer in excess of one dollar~~
3703 ~~of credit for each dollar paid to an eligible nonprofit~~
3704 ~~scholarship funding organization.~~

3705 ~~(15) NONPROFIT SCHOLARSHIP FUNDING ORGANIZATIONS;~~
3706 ~~APPLICATION. In order to participate in the scholarship program~~
3707 ~~created under this section, a charitable organization that seeks~~
3708 ~~to be a nonprofit scholarship funding organization must submit~~
3709 ~~an application for initial approval or renewal to the Office of~~
3710 ~~Independent Education and Parental Choice no later than~~
3711 ~~September 1 of each year before the school year for which the~~
3712 ~~organization intends to offer scholarships.~~

3713 ~~(a) An application for initial approval must include:~~

3714 ~~1. A copy of the organization's incorporation documents and~~
3715 ~~registration with the Division of Corporations of the Department~~
3716 ~~of State.~~

3717 ~~2. A copy of the organization's Internal Revenue Service~~
3718 ~~determination letter as a s. 501(c)(3) not for profit~~
3719 ~~organization.~~

3720 ~~3. A description of the organization's financial plan that~~
3721 ~~demonstrates sufficient funds to operate throughout the school~~
3722 ~~year.~~



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3723 ~~4. A description of the geographic region that the~~
3724 ~~organization intends to serve and an analysis of the demand and~~
3725 ~~unmet need for eligible students in that area.~~
3726 ~~5. The organization's organizational chart.~~
3727 ~~6. A description of the criteria and methodology that the~~
3728 ~~organization will use to evaluate scholarship eligibility.~~
3729 ~~7. A description of the application process, including~~
3730 ~~deadlines and any associated fees.~~
3731 ~~8. A description of the deadlines for attendance~~
3732 ~~verification and scholarship payments.~~
3733 ~~9. A copy of the organization's policies on conflict of~~
3734 ~~interest and whistleblowers.~~
3735 ~~10. A copy of a surety bond or letter of credit to secure~~
3736 ~~the faithful performance of the obligations of the eligible~~
3737 ~~nonprofit scholarship-funding organization in accordance with~~
3738 ~~this section in an amount equal to 25 percent of the scholarship~~
3739 ~~funds anticipated for each school year or \$100,000, whichever is~~
3740 ~~greater. The surety bond or letter of credit must specify that~~
3741 ~~any claim against the bond or letter of credit may be made only~~
3742 ~~by an eligible nonprofit scholarship-funding organization to~~
3743 ~~provide scholarships to and on behalf of students who would have~~
3744 ~~had scholarships funded if it were not for the diversion of~~
3745 ~~funds giving rise to the claim against the bond or letter of~~
3746 ~~credit.~~
3747 ~~(b) In addition to the information required by~~
3748 ~~subparagraphs (a)1.-9., an application for renewal must include:~~
3749 ~~1. A surety bond or letter of credit to secure the faithful~~
3750 ~~performance of the obligations of the eligible nonprofit~~
3751 ~~scholarship-funding organization in accordance with this section~~



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3752 ~~equal to the amount of undisbursed donations held by the~~
3753 ~~organization based on the annual report submitted pursuant to~~
3754 ~~paragraph (6)(m). The amount of the surety bond or letter of~~
3755 ~~credit must be at least \$100,000, but not more than \$25 million.~~
3756 ~~The surety bond or letter of credit must specify that any claim~~
3757 ~~against the bond or letter of credit may be made only by an~~
3758 ~~eligible nonprofit scholarship funding organization to provide~~
3759 ~~scholarships to and on behalf of students who would have had~~
3760 ~~scholarships funded if it were not for the diversion of funds~~
3761 ~~giving rise to the claim against the bond or letter of credit.~~

3762 ~~2. The organization's completed Internal Revenue Service~~
3763 ~~Form 990 submitted no later than November 30 of the year before~~
3764 ~~the school year that the organization intends to offer the~~
3765 ~~scholarships, notwithstanding the September 1 application~~
3766 ~~deadline.~~

3767 ~~3. A copy of the statutorily required audit to the~~
3768 ~~Department of Education and Auditor General.~~

3769 ~~4. An annual report that includes:~~

3770 ~~a. The number of students who completed applications, by~~
3771 ~~county and by grade.~~

3772 ~~b. The number of students who were approved for~~
3773 ~~scholarships, by county and by grade.~~

3774 ~~c. The number of students who received funding for~~
3775 ~~scholarships within each funding category, by county and by~~
3776 ~~grade.~~

3777 ~~d. The amount of funds received, the amount of funds~~
3778 ~~distributed in scholarships, and an accounting of remaining~~
3779 ~~funds and the obligation of those funds.~~

3780 ~~e. A detailed accounting of how the organization spent the~~



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3781 ~~administrative funds allowable under paragraph (6) (j).~~

3782 ~~(c) In consultation with the Department of Revenue and the~~
3783 ~~Chief Financial Officer, the Office of Independent Education and~~
3784 ~~Parental Choice shall review the application. The Department of~~
3785 ~~Education shall notify the organization in writing of any~~
3786 ~~deficiencies within 30 days after receipt of the application and~~
3787 ~~allow the organization 30 days to correct any deficiencies.~~

3788 ~~(d) Within 30 days after receipt of the finalized~~
3789 ~~application by the Office of Independent Education and Parental~~
3790 ~~Choice, the Commissioner of Education shall recommend approval~~
3791 ~~or disapproval of the application to the State Board of~~
3792 ~~Education. The State Board of Education shall consider the~~
3793 ~~application and recommendation at the next scheduled meeting,~~
3794 ~~adhering to appropriate meeting notice requirements. If the~~
3795 ~~State Board of Education disapproves the organization's~~
3796 ~~application, it shall provide the organization with a written~~
3797 ~~explanation of that determination. The State Board of~~
3798 ~~Education's action is not subject to chapter 120.~~

3799 ~~(e) If the State Board of Education disapproves the renewal~~
3800 ~~of a nonprofit scholarship-funding organization, the~~
3801 ~~organization must notify the affected eligible students and~~
3802 ~~parents of the decision within 15 days after disapproval. An~~
3803 ~~eligible student affected by the disapproval of an~~
3804 ~~organization's participation remains eligible under this section~~
3805 ~~until the end of the school year in which the organization was~~
3806 ~~disapproved. The student must apply and be accepted by another~~
3807 ~~eligible nonprofit scholarship-funding organization for the~~
3808 ~~upcoming school year. The student shall be given priority in~~
3809 ~~accordance with paragraph (6) (f).~~



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3810 ~~(f) All remaining funds held by a nonprofit scholarship-~~
3811 ~~funding organization that is disapproved for participation must~~
3812 ~~be transferred to other eligible nonprofit scholarship funding~~
3813 ~~organizations to provide scholarships for eligible students. All~~
3814 ~~transferred funds must be deposited by each eligible nonprofit~~
3815 ~~scholarship funding organization receiving such funds into its~~
3816 ~~scholarship account. All transferred amounts received by any~~
3817 ~~eligible nonprofit scholarship funding organization must be~~
3818 ~~separately disclosed in the annual financial audit required~~
3819 ~~under subsection (6).~~

3820 ~~(g) A nonprofit scholarship funding organization is a~~
3821 ~~renewing organization if it maintains continuous approval and~~
3822 ~~participation in the program. An organization that chooses not~~
3823 ~~to participate for 1 year or more or is disapproved to~~
3824 ~~participate for 1 year or more must submit an application for~~
3825 ~~initial approval in order to participate in the program again.~~

3826 ~~(h) The State Board of Education shall adopt rules~~
3827 ~~providing guidelines for receiving, reviewing, and approving~~
3828 ~~applications for new and renewing nonprofit scholarship funding~~
3829 ~~organizations. The rules must include a process for compiling~~
3830 ~~input and recommendations from the Chief Financial Officer, the~~
3831 ~~Department of Revenue, and the Department of Education. The~~
3832 ~~rules must also require that the nonprofit scholarship funding~~
3833 ~~organization make a brief presentation to assist the State Board~~
3834 ~~of Education in its decision.~~

3835 ~~(i) A state university; or an independent college or~~
3836 ~~university which is eligible to participate in the William L.~~
3837 ~~Boyd, IV, Effective Access to Student Education Grant Program,~~
3838 ~~located and chartered in this state, is not for profit, and is~~



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3839 ~~accredited by the Commission on Colleges of the Southern~~
3840 ~~Association of Colleges and Schools, is exempt from the initial~~
3841 ~~or renewal application process, but must file a registration~~
3842 ~~notice with the Department of Education to be an eligible~~
3843 ~~nonprofit scholarship-funding organization. The State Board of~~
3844 ~~Education shall adopt rules that identify the procedure for~~
3845 ~~filing the registration notice with the department. The rules~~
3846 ~~must identify appropriate reporting requirements for fiscal,~~
3847 ~~programmatic, and performance accountability purposes consistent~~
3848 ~~with this section, but shall not exceed the requirements for~~
3849 ~~eligible nonprofit scholarship-funding organizations for~~
3850 ~~charitable organizations.~~

3851 Section 21. Section 1002.40, Florida Statutes, is repealed.

3852 Section 22. Subsection (4) of section 1002.411, Florida
3853 Statutes, is amended to read:

3854 1002.411 Reading scholarship accounts.—

3855 (4) ADMINISTRATION.—An eligible nonprofit scholarship-
3856 funding organization participating in a scholarship program
3857 under this chapter ~~the Florida Tax Credit Scholarship Program~~
3858 ~~established by s. 1002.395~~ may establish reading scholarship
3859 accounts for eligible students in accordance with the
3860 requirements of eligible nonprofit scholarship-funding
3861 organizations under this chapter.

3862 Section 23. Paragraphs (i) and (q) of subsection (1) of
3863 section 1002.421, Florida Statutes, are amended, and paragraph
3864 (r) is added to that subsection, to read:

3865 1002.421 State school choice scholarship program
3866 accountability and oversight.—

3867 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private



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3868 school participating in an educational scholarship program
3869 established pursuant to this chapter must be a private school as
3870 defined in s. 1002.01(2) in this state, be registered, and be in
3871 compliance with all requirements of this section in addition to
3872 private school requirements outlined in s. 1002.42, specific
3873 requirements identified within respective scholarship program
3874 laws, and other provisions of Florida law that apply to private
3875 schools, and must:

3876 (i) 1. Maintain a physical location in the state at which
3877 each student has regular and direct contact with teachers; or
3878 2. If the private school is a private virtual school, have
3879 at least one administrative office located in this state at
3880 which all of its administrative staff are Florida residents.

3881 (q) Provide a report from an independent certified public
3882 accountant who performs the agreed-upon procedures ~~developed~~
3883 pursuant to s. 1002.394(11)(g) ~~s. 1002.395(6)(e)~~ if the private
3884 school receives more than \$250,000 in funds from scholarships
3885 awarded under this chapter in a state fiscal year. A private
3886 school subject to this subsection must annually submit the
3887 report by September 15 to the scholarship-funding organization
3888 that awarded the majority of the school's scholarship funds.
3889 However, for the 2020-2021 school year only, a school that
3890 receives more than \$250,000 in scholarship funds only through
3891 the John M. McKay Scholarship for Students with Disabilities
3892 Program pursuant to s. 1002.39 must submit the annual report by
3893 September 15 to the department. The agreed-upon procedures must
3894 be conducted in accordance with attestation standards
3895 established by the American Institute of Certified Public
3896 Accountants.



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3897 (r) Provide to parents and students enrolled in a private
3898 virtual school specific information posted and accessible online
3899 which includes, but is not limited to, all of the following
3900 teacher-parent and teacher-student contact information for each
3901 course:

3902 1. How to contact the instructor, technical support staff,
3903 and the administration office by phone, e-mail, or online
3904 messaging tools.

3905 2. Requirements for regular contact with the instructor for
3906 the course and clear expectations for meeting such requirements.

3907 3. Requirements that the instructor of each course must, at
3908 a minimum, conduct one contact with the parent and student each
3909 month.

3910
3911 The department shall suspend the payment of funds to a private
3912 school that knowingly fails to comply with this subsection, and
3913 shall prohibit the school from enrolling new scholarship
3914 students, for 1 fiscal year and until the school complies. If a
3915 private school fails to meet the requirements of this subsection
3916 or has consecutive years of material exceptions listed in the
3917 report required under paragraph (q), the commissioner may
3918 determine that the private school is ineligible to participate
3919 in a scholarship program.

3920 Section 24. Paragraph (aa) of subsection (4) of section
3921 1009.971, Florida Statutes, is amended to read:

3922 1009.971 Florida Prepaid College Board.—

3923 (4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The
3924 board shall have the powers and duties necessary or proper to
3925 carry out the provisions of ss. 1009.97-1009.988, including, but



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3926 not limited to, the power and duty to:

3927 (aa) Adopt rules relating to the purchase and use of a
3928 prepaid college plan authorized under s. 1009.98 or a college
3929 savings plan authorized under s. 1009.981 for the McKay-Gardiner
3930 ~~Gardiner~~ Scholarship Program pursuant to s. 1002.381 or the
3931 Family Empowerment Scholarship Program pursuant to s. 1002.394
3932 ~~s. 1002.385~~, which may include, but need not be limited to:

3933 1. The use of such funds for postsecondary education
3934 programs for students with disabilities;

3935 2. Effective procedures that allow program funds to be used
3936 in conjunction with other funds used by a parent in the purchase
3937 of a prepaid college plan or a college savings plan;

3938 3. The tracking and accounting of program funds separately
3939 from other funds contributed to a prepaid college plan or a
3940 college savings plan;

3941 4. The reversion of program funds, including, but not
3942 limited to, earnings from contributions to the Florida College
3943 Savings Plan;

3944 5. The use of program funds only after private payments
3945 have been used for prepaid college plan or college savings plan
3946 expenditures;

3947 6. Contracting with each eligible nonprofit scholarship-
3948 funding organization to establish mechanisms to implement ss.
3949 1002.381 and 1002.394 ~~s. 1002.385~~, including, but not limited
3950 to, identifying the source of funds being deposited in the
3951 plans; and

3952 7. The development of a written agreement that defines the
3953 owner and beneficiary of an account and outlines
3954 responsibilities for the use of the advance payment contract



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3955 funds or savings program funds.

3956 Section 25. Subsection (11) of section 1009.98, Florida
3957 Statutes, is amended to read:

3958 1009.98 Stanley G. Tate Florida Prepaid College Program.—

3959 (11) IMPLEMENTATION PROCEDURES.—

3960 (a) A prepaid college plan may be purchased, accounted for,
3961 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~
3962 ~~1002.385~~.

3963 (b) A qualified beneficiary may apply the benefits of an
3964 advance payment contract toward the program fees of a program
3965 designed for students with disabilities conducted by a state
3966 postsecondary institution. A transfer authorized under this
3967 subsection may not exceed the redemption value of the advance
3968 payment contract at a state postsecondary institution or the
3969 number of semester credit hours contracted on behalf of a
3970 qualified beneficiary. A qualified beneficiary may not be
3971 changed while a prepaid college plan contains funds contributed
3972 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

3973 Section 26. Subsection (10) of section 1009.981, Florida
3974 Statutes, is amended to read:

3975 1009.981 Florida College Savings Program.—

3976 (10) IMPLEMENTATION PROCEDURES.—

3977 (a) A college savings plan may be purchased, accounted for,
3978 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~
3979 ~~1002.385~~.

3980 (b) A designated beneficiary may apply the benefits of a
3981 participation agreement toward the program fees of a program
3982 designed for students with disabilities conducted by a state
3983 postsecondary institution. A designated beneficiary may not be



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3984 changed while a college savings plan contains funds contributed
3985 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

3986 Section 27. Subsection (4) of section 1011.61, Florida
3987 Statutes, is amended to read:

3988 1011.61 Definitions.—Notwithstanding the provisions of s.
3989 1000.21, the following terms are defined as follows for the
3990 purposes of the Florida Education Finance Program:

3991 (4) The maximum value for funding a student in kindergarten
3992 through grade 12 or in a prekindergarten program for exceptional
3993 children as provided in s. 1003.21(1)(e) shall be the sum of the
3994 calculations in paragraphs (a), (b), and (c) as calculated by
3995 the department.

3996 (a) The sum of the student's full-time equivalent student
3997 membership value for the school year or the equivalent derived
3998 from paragraphs (1)(a) and (b), subparagraph (1)(c)1., sub-
3999 subparagraphs (1)(c)2.b. and c., ~~subparagraph (1)(c)3.~~ and
4000 subsection (2). If the sum is greater than 1.0, the full-time
4001 equivalent student membership value for each program or course
4002 shall be reduced by an equal proportion so that the student's
4003 total full-time equivalent student membership value is equal to
4004 1.0.

4005 (b) If the result in paragraph (a) is less than 1.0 full-
4006 time equivalent student and the student has full-time equivalent
4007 student enrollment pursuant to sub-sub-subparagraph
4008 (1)(c)1.b.(VIII), calculate an amount that is the lesser of the
4009 value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of
4010 1.0 less the value in paragraph (a).

4011 (c) The full-time equivalent student enrollment value in
4012 sub-subparagraph (1)(c)2.a.



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4013
4014 ~~A scholarship award provided to a student enrolled in the John~~
4015 ~~M. McKay Scholarships for Students with Disabilities Program~~
4016 ~~pursuant to s. 1002.39 is not subject to the maximum value for~~
4017 ~~funding a student under this subsection.~~

4018 Section 28. Paragraph (f) of subsection (18) of section
4019 1011.62, Florida Statutes, is amended to read:

4020 1011.62 Funds for operation of schools.—If the annual
4021 allocation from the Florida Education Finance Program to each
4022 district for operation of schools is not determined in the
4023 annual appropriations act or the substantive bill implementing
4024 the annual appropriations act, it shall be determined as
4025 follows:

4026 (18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature
4027 may annually provide in the Florida Education Finance Program a
4028 teacher salary increase allocation to assist school districts in
4029 their recruitment and retention of classroom teachers and other
4030 instructional personnel. The amount of the allocation shall be
4031 specified in the General Appropriations Act.

4032 ~~(f) Notwithstanding any other provision of law, funds~~
4033 ~~allocated under this subsection shall not be included in the~~
4034 ~~calculated amount for any scholarship awarded under chapter~~
4035 ~~1002.~~

4036 Section 29. Section 1011.687, Florida Statutes, is created
4037 to read:

4038 1011.687 K-12 Education Scholarship Program Allocation.—The
4039 K-12 Education Scholarship Program Allocation is established to
4040 provide funds to implement the McKay-Gardiner Scholarship
4041 Program provided in s. 1002.381 and the Family Empowerment



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4042 Scholarship Program provided in 1002.394. A student FTE
4043 scholarship amount shall be calculated as provided in ss.
4044 1002.381(15) and 1002.394(12) (b), based on funds calculated for
4045 a similarly situated public school student full-time equivalent
4046 in the Florida Education Finance Program. For purposes of this
4047 allocation, one student FTE is equivalent to four quarterly
4048 scholarship payments. A student who receives funding for the
4049 program for less than four quarters shall be a fraction of an
4050 FTE. Funds for the scholarship allocation shall be provided for
4051 student FTE in each county in the amount prescribed in the
4052 General Appropriations Act. The calculated student scholarship
4053 amounts provided may not be revised during the fiscal year.

4054 Section 30. (1) Any allocation of tax credit made by the
4055 Department of Revenue in response to a taxpayer request for
4056 allocation of credit received before July 1, 2021, under former
4057 s. 212.099, Florida Statutes 2020, shall remain in effect,
4058 subject to the carryforward, conveyance, assignment, transfer,
4059 and rescindment provisions of former s. 212.099(5), Florida
4060 Statutes 2020. However, contributions made on or after July 1,
4061 2021, shall be paid by electronic means to the Department of
4062 Revenue instead of to a nonprofit scholarship-funding
4063 organization.

4064 (2) (a) Any allocation of tax credit made by the Department
4065 of Revenue in response to a taxpayer request for allocation of
4066 credit received before July 1, 2021, for credits under ss.
4067 211.0251, 212.1831, 220.1875, and 624.51055, Florida Statutes,
4068 shall remain in effect under former s. 1002.395, Florida
4069 Statutes 2020. However, contributions made on or after July 1,
4070 2021, shall be paid by electronic means to the Department of



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4071 Revenue instead of to an eligible nonprofit scholarship-funding
4072 organization.

4073 (b) All credits under ss. 211.0251, 212.1831, 220.1875, and
4074 624.51055, Florida Statutes, earned by a taxpayer under former
4075 s. 1002.395, Florida Statutes 2020, including those under
4076 paragraph (a), continue in effect, subject to the carryforward,
4077 conveyance, assignment, transfer, and rescindment, corporate
4078 income tax estimated payment, and insurance premium tax
4079 installment payment provisions of former s. 1002.395, Florida
4080 Statutes 2020.

4081 (3) Eligible contributions received by a dealer, designated
4082 agent, or private tag agent under former s. 212.1832, Florida
4083 Statutes 2020, before July 1, 2021, shall be remitted to the
4084 designated eligible nonprofit scholarship-funding organizations
4085 by July 21, 2021.

4086 Section 31. (1) Notwithstanding s. 287.057, Florida
4087 Statutes, the Department of Revenue is authorized to contract
4088 with a qualified vendor to provide services necessary to
4089 administer this act, without using a competitive solicitation
4090 process.

4091 (2) The authority granted to the Department of Revenue by
4092 this section applies solely to the implementation and
4093 administration of this act and shall not be used for any other
4094 purpose. Such authority ends, and any contract entered into
4095 pursuant to this section still in force becomes void, upon the
4096 expiration of this section.

4097 (3) This section shall take effect upon this act becoming a
4098 law and expires July 1, 2022.

4099 Section 32. For the 2021-2022 fiscal year, the sum of



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4100 \$264,687 in nonrecurring funds is appropriated from the General
4101 Revenue Fund to the Department of Revenue for the purpose of
4102 implementing this act. Funds remaining unexpended from this
4103 appropriation as of July 1, 2022, shall revert to the General
4104 Revenue Fund.

4105 Section 33. (1) The Department of Revenue is authorized,
4106 and all conditions are deemed met, to adopt emergency rules
4107 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
4108 administering this act.

4109 (2) Notwithstanding any other law, emergency rules adopted
4110 pursuant to this section are effective for 6 months after
4111 adoption and may be renewed during the pendency of procedures to
4112 adopt permanent rules addressing the subject of the emergency
4113 rules.

4114 (3) This section shall take effect upon this act becoming a
4115 law and expires July 1, 2023.

4116 Section 34. Except as otherwise expressly provided for in
4117 this act and except for this section, which shall take effect
4118 upon this act becoming a law, this act shall take effect July 1,
4119 2021.

4121 ===== T I T L E A M E N D M E N T =====

4122 And the title is amended as follows:

4123 Delete everything before the enacting clause
4124 and insert:

4125 A bill to be entitled
4126 An act relating to educational scholarship programs;
4127 amending s. 11.45, F.S.; requiring the Auditor General
4128 to conduct certain audits at least every 3 years



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4129 instead of annually; conforming provisions to changes
4130 made by the act; amending s. 211.0251, F.S.;

4131 conforming provisions to changes made by the act;

4132 deleting a provision limiting a certain tax credit to

4133 no more than 50 percent of the tax due on the return

4134 the credit is taken; amending s. 212.099, F.S.;

4135 revising the definition of the term "eligible

4136 contribution"; deleting the definition of the term

4137 "eligible nonprofit scholarship-funding organization";

4138 granting a credit against the state portion of certain

4139 taxes to eligible businesses; requiring dealers to

4140 remit any contributions of designated amounts from an

4141 eligible business; revising the circumstances under

4142 which dealers reduce the collection of taxes from

4143 certain businesses; requiring the Department of

4144 Revenue to provide eligible businesses that make a

4145 contribution with a receipt during a certain

4146 timeframe; requiring a dealer to identify on the

4147 dealer's return the amount of an eligible

4148 contribution; requiring dealers to remit to the

4149 Department of Revenue specified contributions;

4150 requiring the Department of Revenue to ensure that

4151 certain receipts are deposited into a specified fund;

4152 conforming provisions to changes made by the act;

4153 amending s. 212.1831, F.S.; conforming provisions to

4154 changes made by the act; amending s. 212.1832, F.S.;

4155 defining terms; requiring dealers claiming certain tax

4156 credits to file and pay returns electronically;

4157 requiring specified persons to report to the



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4158 Department of Revenue on certain returns the amount of
4159 credits granted for the preceding reporting period;
4160 requiring such persons to remit eligible contributions
4161 to the Department of Revenue during a certain
4162 timeframe; requiring the Department of Revenue to
4163 adopt rules; conforming provisions to changes made by
4164 the act; amending s. 213.053, F.S.; deleting
4165 authorization for the Department of Revenue to provide
4166 specified information to certain entities; deleting
4167 definitions; amending ss. 220.1105, 220.13, 220.186,
4168 220.1875, 561.1211, 624.51055, and 1002.20, F.S.;
4169 conforming provisions to changes made by the act;
4170 amending s. 1002.23, F.S.; correcting a reference to
4171 the Florida Virtual School; conforming a provision to
4172 changes made by the act; amending s. 1002.31, F.S.;
4173 adding certain students to those whom district school
4174 boards must provide preferential treatment in the
4175 controlled open enrollment process; creating s.
4176 1002.381, F.S.; establishing the McKay-Gardiner
4177 Scholarship Program; providing the purpose of the
4178 program; defining terms; specifying eligibility
4179 requirements; providing criteria for authorized uses
4180 of program funds; providing the terms of a program
4181 scholarship; requiring certain scholarship accounts to
4182 be closed and for specified funds to revert to the
4183 state under specified circumstances; providing school
4184 district obligations under the program; specifying
4185 obligations for eligible private schools; providing
4186 Department of Education obligations relating to the



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4187 program; specifying Commissioner of Education
4188 authority and obligations; providing parent and
4189 student responsibilities for program participation;
4190 providing an application approval and renewal process
4191 for charitable organizations seeking to participate or
4192 remain in the program; establishing a procedure for
4193 when an organization is disapproved; providing that an
4194 organization is a renewing organization if it was
4195 approved by the State Board of Education for a certain
4196 fiscal year or after and maintains continuous approval
4197 and participation in the program; requiring the state
4198 board to adopt specified rules; exempting specified
4199 entities from the initial or renewal application
4200 process; providing obligations for organizations
4201 relating to establishing program scholarships;
4202 providing eligibility and obligations for transition-
4203 to-work programs; specifying requirements for
4204 scholarship funding and payment; specifying the
4205 initial maximum number of students; providing for the
4206 annual increase of the maximum number of students;
4207 requiring the department to transfer certain funds to
4208 organizations in a specified manner; clarifying that
4209 accrued interest in student accounts is in addition
4210 to, and not part of, awarded funds; authorizing
4211 organizations to develop systems for payment of
4212 benefits by funds transfer; prohibiting organizations
4213 that develop such systems from reducing scholarship
4214 awards through certain fees; clarifying that
4215 scholarship funds do not constitute taxable income to



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4216 the qualified student or to his or her parent;
4217 requiring the Auditor General to conduct certain
4218 audits at least once every 3 years; specifying
4219 obligations related to approved providers; providing
4220 that the state is not liable for the award or use of
4221 program funds; providing construction; requiring the
4222 State Board of Education to adopt rules; repealing ss.
4223 1002.385 and 1002.39, F.S., relating to the Gardiner
4224 Scholarship and the John M. McKay Scholarships for
4225 Students with Disabilities Program, respectively;
4226 amending s. 1002.394, F.S.; revising the Family
4227 Empowerment Scholarship Program; providing and
4228 revising definitions; specifying and revising
4229 eligibility requirements; revising the priority order
4230 for awarding scholarships; providing and revising
4231 terms for scholarship payments to organizations;
4232 providing circumstances under which a student's
4233 account must be closed and remaining funds revert to
4234 the state; specifying the purposes for which such
4235 funds may be used; providing and revising school
4236 district obligations; providing and revising
4237 department obligations relating to participating
4238 students; requiring the department to verify eligible
4239 expenditures before distributing funds; requiring the
4240 department to issue a project grant award to a state
4241 university for a certain purpose; specifying the
4242 duration of the grant and the maximum dollar amount;
4243 requiring the university to annually report data on
4244 student performance to the department; requiring the



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4245 department to publish the report on its website;
4246 specifying other department requirements pertaining to
4247 approved providers, verification of certain
4248 expenditures, reports from eligible nonprofit
4249 scholarship-funding organizations, and contracting
4250 with an independent entity to evaluate the program
4251 annually; requiring the department to investigate
4252 certain complaints; requiring the department to
4253 establish and coordinate an FTE reporting process;
4254 providing and revising obligations for eligible
4255 private schools; providing and revising parent and
4256 student obligations for initial and continued
4257 participation in the program; specifying Auditor
4258 General obligations; providing and revising nonprofit
4259 scholarship-funding organization obligations relating
4260 to participating in the program; expanding eligibility
4261 to specified students who received certain
4262 scholarships in a specified school year; clarifying
4263 that certain scholarships do not count toward the
4264 maximum number of eligible students; providing the
4265 manner in which funds will be allocated; requiring the
4266 department to verify that a student is not prohibited
4267 from receiving a scholarship upon notification from an
4268 organization that an application has been approved;
4269 requiring the organization to provide the department
4270 with the documentation necessary to verify the
4271 student's participation; requiring the department to
4272 release the student's scholarship funds to the
4273 organization to be deposited into the student's



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4274 account upon verification; clarifying that accrued
4275 interest is in addition to, and not part of, awarded
4276 funds; authorizing organizations to develop a system
4277 for payment of benefits by funds transfer; prohibiting
4278 scholarship awards from being reduced by certain fees;
4279 clarifying that scholarship funds do not constitute
4280 taxable income to the qualified student or to his or
4281 her parent; requiring the Auditor General to conduct
4282 certain audits at least once every 3 years; providing
4283 an application approval and renewal process for
4284 charitable organizations seeking to participate or
4285 remain in the program; establishing a procedure for
4286 when an organization is disapproved; providing that an
4287 organization is a renewing organization if it was
4288 approved by the state board for a certain fiscal year
4289 or after and maintains continuous approval and
4290 participation in the program; requiring the state
4291 board to adopt rules; exempting specified entities
4292 from the initial or renewal application process;
4293 providing certain authority and obligations of the
4294 Commissioner of Education; deleting an obsolete
4295 implementation schedule; amending s. 1002.395, F.S.;
4296 renaming the Florida Tax Credit Scholarship Program;
4297 revising and deleting terms; deleting provisions made
4298 obsolete by the act; retaining the tax credits
4299 available under the former scholarship program;
4300 specifying the manner in which a taxpayer may elect to
4301 make eligible contributions; requiring all eligible
4302 contributions received by the department and the



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4303 division to be deposited into a specified fund;
4304 requiring the Department of Revenue to adopt rules;
4305 authorizing the Division of Alcoholic Beverages and
4306 Tobacco to adopt rules; repealing s. 1002.40, F.S.,
4307 relating to the Hope Scholarship Program; amending s.
4308 1002.411, F.S.; conforming a provision to changes made
4309 by the act; amending s. 1002.421, F.S.; providing that
4310 private virtual schools meet the requirement to
4311 maintain a physical location in this state if such
4312 virtual schools maintain at least one administrative
4313 office in a specified manner; requiring certain
4314 private schools to provide reports from a specified
4315 public accountant; providing requirements for such
4316 reports; requiring the schools to provide parents and
4317 students with specified information; amending ss.
4318 1009.971, 1009.98, 1009.981, and 1011.61, F.S.;
4319 conforming provisions to changes made by the act;
4320 amending s. 1011.62, F.S.; deleting a provision
4321 requiring that certain funds not be included in the
4322 calculated amount for certain scholarship awards;
4323 creating s. 1011.687, F.S.; establishing an allocation
4324 within the Florida Education Finance Program for
4325 certain scholarship programs; providing requirements
4326 for certain allocations of tax credits; clarifying
4327 that certain requirements apply to allocations of
4328 credit received before a certain date; authorizing the
4329 Department of Revenue to contract with a qualified
4330 vendor without using a competitive solicitation
4331 process; providing an appropriation; providing the



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department with emergency rulemaking authority;
providing effective dates.