

By the Committees on Appropriations; and Education; and Senators Diaz, Brandes, Garcia, Baxley, and Perry

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1 A bill to be entitled
2 An act relating to educational scholarship programs;
3 amending s. 11.45, F.S.; requiring the Auditor General
4 to conduct certain audits at least every 3 years
5 instead of annually; conforming provisions to changes
6 made by the act; amending s. 211.0251, F.S.;
7 conforming provisions to changes made by the act;
8 deleting a provision limiting a certain tax credit to
9 no more than 50 percent of the tax due on the return
10 the credit is taken; amending s. 212.099, F.S.;
11 revising the definition of the term "eligible
12 contribution"; deleting the definition of the term
13 "eligible nonprofit scholarship-funding organization";
14 granting a credit against the state portion of certain
15 taxes to eligible businesses; requiring dealers to
16 remit any contributions of designated amounts from an
17 eligible business; revising the circumstances under
18 which dealers reduce the collection of taxes from
19 certain businesses; requiring the Department of
20 Revenue to provide eligible businesses that make a
21 contribution with a receipt during a certain
22 timeframe; requiring a dealer to identify on the
23 dealer's return the amount of an eligible
24 contribution; requiring dealers to remit to the
25 Department of Revenue specified contributions;
26 requiring the Department of Revenue to ensure that
27 certain receipts are deposited into a specified fund;
28 conforming provisions to changes made by the act;
29 amending s. 212.1831, F.S.; conforming provisions to

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30 changes made by the act; amending s. 212.1832, F.S.;

31 defining terms; requiring dealers claiming certain tax

32 credits to file and pay returns electronically;

33 requiring specified persons to report to the

34 Department of Revenue on certain returns the amount of

35 credits granted for the preceding reporting period;

36 requiring such persons to remit eligible contributions

37 to the Department of Revenue during a certain

38 timeframe; requiring the Department of Revenue to

39 adopt rules; conforming provisions to changes made by

40 the act; amending s. 213.053, F.S.; deleting

41 authorization for the Department of Revenue to provide

42 specified information to certain entities; deleting

43 definitions; amending ss. 220.1105, 220.13, 220.186,

44 220.1875, 561.1211, 624.51055, and 1002.20, F.S.;

45 conforming provisions to changes made by the act;

46 amending s. 1002.23, F.S.; correcting a reference to

47 the Florida Virtual School; conforming a provision to

48 changes made by the act; amending s. 1002.31, F.S.;

49 adding certain students to those to whom district

50 school boards must provide preferential treatment in

51 the controlled open enrollment process; creating s.

52 1002.381, F.S.; establishing the McKay-Gardiner

53 Scholarship Program; providing the purpose of the

54 program; defining terms; specifying eligibility

55 requirements; providing criteria for authorized uses

56 of program funds; providing the terms of a program

57 scholarship; requiring certain scholarship accounts to

58 be closed and for specified funds to revert to the

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59 state under specified circumstances; providing school
60 district obligations under the program; specifying
61 obligations for eligible private schools; providing
62 Department of Education obligations relating to the
63 program; specifying Commissioner of Education
64 authority and obligations; providing parent and
65 student responsibilities for program participation;
66 providing an application approval and renewal process
67 for charitable organizations seeking to participate or
68 remain in the program; establishing a procedure for
69 when an organization is disapproved; providing that an
70 organization is a renewing organization if it was
71 approved by the State Board of Education for a certain
72 fiscal year or after and maintains continuous approval
73 and participation in the program; requiring the state
74 board to adopt specified rules; exempting specified
75 entities from the initial or renewal application
76 process; providing obligations for organizations
77 relating to establishing program scholarships;
78 providing eligibility and obligations for transition-
79 to-work programs; specifying requirements for
80 scholarship funding and payment; specifying the
81 initial maximum number of student FTE; providing for
82 the annual increase of the maximum number of student
83 FTE; requiring the department to transfer certain
84 funds to organizations in a specified manner;
85 clarifying that accrued interest in student accounts
86 is in addition to, and not part of, awarded funds;
87 authorizing organizations to develop systems for

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88 payment of benefits by funds transfer; prohibiting
89 organizations that develop such systems from reducing
90 scholarship awards through certain fees; clarifying
91 that scholarship funds do not constitute taxable
92 income to the qualified student or to his or her
93 parent; requiring the Auditor General to conduct
94 certain audits at least once every 3 years; specifying
95 obligations related to approved providers; providing
96 that the state is not liable for the award or use of
97 program funds; providing construction; requiring the
98 State Board of Education to adopt rules; repealing ss.
99 1002.385 and 1002.39, F.S., relating to the Gardiner
100 Scholarship and the John M. McKay Scholarships for
101 Students with Disabilities Program, respectively;
102 amending s. 1002.394, F.S.; revising the Family
103 Empowerment Scholarship Program; providing and
104 revising definitions; specifying and revising
105 eligibility requirements; revising the priority order
106 for awarding scholarships; providing and revising
107 terms for scholarship payments to organizations;
108 providing circumstances under which a student's
109 account must be closed and remaining funds revert to
110 the state; specifying the purposes for which such
111 funds may be used; providing and revising school
112 district obligations; providing and revising
113 department obligations relating to participating
114 students; requiring the department to verify eligible
115 expenditures before distributing funds; requiring the
116 department to issue a project grant award to a state

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117 university for a certain purpose; specifying the
118 duration of the grant and the maximum dollar amount;
119 requiring the university to annually report data on
120 student performance to the department; requiring the
121 department to publish the report on its website;
122 specifying other department requirements pertaining to
123 approved providers, verification of certain
124 expenditures, reports from eligible nonprofit
125 scholarship-funding organizations, and contracting
126 with an independent entity to evaluate the program
127 annually; requiring the department to investigate
128 certain complaints; requiring the department to
129 establish and coordinate an FTE reporting process;
130 providing and revising obligations for eligible
131 private schools; providing and revising parent and
132 student obligations for initial and continued
133 participation in the program; providing and revising
134 nonprofit scholarship-funding organization obligations
135 relating to participating in the program; specifying
136 Auditor General obligations; expanding eligibility to
137 specified students who received certain scholarships
138 in a specified school year; clarifying that certain
139 scholarships do not count toward the maximum number of
140 eligible students; providing the manner in which funds
141 will be allocated; requiring the department to verify
142 that a student is not prohibited from receiving a
143 scholarship upon notification from an organization
144 that an application has been approved; requiring the
145 organization to provide the department with the

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146 documentation necessary to verify the student's
147 participation; requiring the department to release the
148 student's scholarship funds to the organization to be
149 deposited into the student's account upon
150 verification; clarifying that accrued interest is in
151 addition to, and not part of, awarded funds;
152 authorizing organizations to develop a system for
153 payment of benefits by funds transfer; prohibiting
154 scholarship awards from being reduced by certain fees;
155 clarifying that scholarship funds do not constitute
156 taxable income to the qualified student or to his or
157 her parent; requiring the Auditor General to conduct
158 certain audits at least once every 3 years; providing
159 an application approval and renewal process for
160 charitable organizations seeking to participate or
161 remain in the program; establishing a procedure for
162 when an organization is disapproved; providing that an
163 organization is a renewing organization if it was
164 approved by the state board for a certain fiscal year
165 or after and maintains continuous approval and
166 participation in the program; requiring the state
167 board to adopt rules; exempting specified entities
168 from the initial or renewal application process;
169 providing certain authority and obligations of the
170 Commissioner of Education; deleting an obsolete
171 implementation schedule; amending s. 1002.395, F.S.;
172 repealing the Florida Tax Credit Scholarship Program;
173 revising legislative findings; revising and deleting
174 terms; deleting provisions made obsolete by the act;

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175 retaining the tax credits available under the former
176 scholarship program; specifying the manner in which a
177 taxpayer may elect to make eligible contributions;
178 requiring all eligible contributions received by the
179 department and the division to be deposited into a
180 specified fund; requiring the Department of Revenue to
181 adopt rules; authorizing the Division of Alcoholic
182 Beverages and Tobacco to adopt rules; repealing s.
183 1002.40, F.S., relating to the Hope Scholarship
184 Program; amending s. 1002.411, F.S.; conforming a
185 provision to changes made by the act; amending s.
186 1002.421, F.S.; providing that private virtual schools
187 meet the requirement to maintain a physical location
188 in this state if such virtual schools maintain at
189 least one administrative office in a specified manner;
190 requiring certain private schools to provide reports
191 from a specified public accountant; providing
192 requirements for such reports; requiring the schools
193 to provide parents and students with specified
194 information; amending ss. 1009.971, 1009.98, 1009.981,
195 and 1011.61, F.S.; conforming provisions to changes
196 made by the act; amending s. 1011.62, F.S.; deleting a
197 provision requiring that certain funds not be included
198 in the calculated amount for certain scholarship
199 awards; creating s. 1011.687, F.S.; establishing an
200 allocation within the Florida Education Finance
201 Program for certain scholarship programs; providing
202 requirements for certain allocations of tax credits;
203 clarifying that certain requirements apply to

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204 allocations of credit received before a certain date;
205 authorizing the Department of Revenue to contract with
206 a qualified vendor without using a competitive
207 solicitation process; providing an appropriation;
208 providing the department with emergency rulemaking
209 authority; providing effective dates.
210

211 Be It Enacted by the Legislature of the State of Florida:
212

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

215 11.45 Definitions; duties; authorities; reports; rules.—

216 (2) DUTIES.—The Auditor General shall:

217 (1) At least every 3 years, ~~Annually~~ conduct operational
218 audits of the accounts and records of eligible nonprofit
219 scholarship-funding organizations ~~receiving eligible~~
220 ~~contributions~~ under ss. 1002.381 and 1002.394 ~~s. 1002.395,~~
221 including any contracts for services with related entities, to
222 determine compliance with the provisions of those sections ~~that~~
223 ~~section~~. Such audits must ~~shall~~ include, but need not be limited
224 to, a determination of the eligible nonprofit scholarship-
225 funding organization's compliance with ss. 1002.381(13)(f) and
226 1002.394(11)(k) ~~s. 1002.395(6)(j)~~. The Auditor General shall
227 provide its report on the results of the audits to the Governor,
228 the President of the Senate, the Speaker of the House of
229 Representatives, the Chief Financial Officer, and the
230 Legislative Auditing Committee, within 30 days of completion of
231 the audit.
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233 The Auditor General shall perform his or her duties
 234 independently but under the general policies established by the
 235 Legislative Auditing Committee. This subsection does not limit
 236 the Auditor General's discretionary authority to conduct other
 237 audits or engagements of governmental entities as authorized in
 238 subsection (3).

239 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in
 240 consultation with the Board of Accountancy, shall adopt rules
 241 for the form and conduct of all financial audits performed by
 242 independent certified public accountants pursuant to ss.
 243 215.981, 218.39, 1001.453, 1002.381, 1002.394 ~~1002.395~~, 1004.28,
 244 and 1004.70. The rules for audits of local governmental
 245 entities, charter schools, charter technical career centers, and
 246 district school boards must include, but are not limited to,
 247 requirements for the reporting of information necessary to carry
 248 out the purposes of the Local Governmental Entity, Charter
 249 School, Charter Technical Career Center, and District School
 250 Board Financial Emergencies Act as stated in s. 218.501.

251 Section 2. Section 211.0251, Florida Statutes, is amended
 252 to read:

253 211.0251 Credit for contributions for K-12 education ~~to~~
 254 ~~eligible nonprofit scholarship-funding organizations.~~—There is
 255 allowed a credit of 100 percent of an eligible contribution
 256 directed made to K-12 education ~~an eligible nonprofit~~
 257 ~~scholarship-funding organization~~ under s. 1002.395 for against
 258 any tax due under s. 211.02 or s. 211.025. ~~However, a credit~~
 259 ~~allowed under this section may not exceed 50 percent of the tax~~
 260 ~~due on the return the credit is taken.~~ For purposes of the
 261 distributions of tax revenue under s. 211.06, the department

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262 shall disregard any tax credits allowed under this section to
263 ensure that any reduction in tax revenue received which is
264 attributable to the tax credits results only in a reduction in
265 distributions to the General Revenue Fund. The provisions of s.
266 1002.395 apply to the credit authorized by this section.

267 Section 3. Section 212.099, Florida Statutes, is amended to
268 read:

269 212.099 Credit for contributions for K-12 education ~~to~~
270 ~~eligible nonprofit scholarship funding organizations.-~~

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

272 (a) "Eligible business" means a tenant or person actually
273 occupying, using, or entitled to the use of any property from
274 which the rental or license fee is subject to taxation under s.
275 212.031.

276 (b) "Eligible contribution" or "contribution" means the
277 amount of tax, or portion thereof, designated for K-12 education
278 by an eligible business and paid by a monetary contribution from
279 an eligible business to, for the period of July 1, 2021, through
280 December 31, 2021, the department or as otherwise directed by
281 the department, and thereafter, to a collecting dealer ~~to an~~
282 ~~eligible nonprofit scholarship funding organization to be used~~
283 ~~pursuant to s. 1002.395. The eligible business making the~~
284 ~~contribution may not designate a specific student as the~~
285 ~~beneficiary of the contribution.~~

286 (c) ~~"Eligible nonprofit scholarship funding organization"~~
287 ~~or "organization" has the same meaning as provided in s.~~
288 ~~1002.395(2)(f).~~

289 (2) An eligible business shall be granted a credit against
290 the state portion of the tax imposed under s. 212.031 and

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291 ~~collected from the eligible business by a dealer. The credit~~
292 ~~shall be in an amount~~ equal to 100 percent of an eligible
293 ~~contribution made to an organization.~~

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

299 (4) (a) An eligible business must apply to the department
300 for an allocation of tax credits under this section. The
301 eligible business must specify in the application the state
302 fiscal year during which the contribution will be made, ~~the~~
303 ~~organization that will receive the contribution,~~ the planned
304 amount of the contribution, the address of the property from
305 which the rental or license fee is subject to taxation under s.
306 212.031, and the federal employer identification number of the
307 dealer who collects the tax imposed under s. 212.031 from the
308 eligible business and who will, during the period of July 1,
309 2021, through December 31, 2021, reduce collection of taxes from
310 the eligible business if the eligible business provides the
311 dealer with a receipt of contribution as described in paragraph
312 (b) pursuant to this section. The department shall approve
313 allocations of tax credits on a first-come, first-served basis
314 and shall provide to the eligible business a separate approval
315 or denial letter for each dealer for which the eligible business
316 applied for an allocation of tax credits. ~~Within 10 days after~~
317 ~~approving or denying an application, the department shall~~
318 ~~provide a copy of its approval or denial letter to the~~
319 ~~organization specified by the eligible business in the~~

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320 ~~application.~~ An approval letter must include the name and
321 federal employer identification number of the dealer from whom a
322 credit under this section can be taken and the amount of tax
323 credits approved for use with that dealer.

324 (b) For the period of July 1, 2021, through December 31,
325 2021, upon receipt of an eligible contribution from an eligible
326 business, the department ~~organization~~ shall provide the eligible
327 business that made the contribution with a receipt ~~separate~~
328 ~~certificate~~ of contribution for each dealer from whom a credit
329 can be taken as approved under paragraph (a). A receipt
330 ~~certificate~~ of contribution must include the contributor's name
331 and, if available, federal employer identification number, the
332 amount contributed, the date of contribution, ~~the name of the~~
333 ~~organization,~~ and the name and federal employer identification
334 number of the dealer.

335 (5) Each dealer that receives from an eligible business a
336 copy of the department's approval letter, and until December 31,
337 2021, the receipt ~~and a certificate~~ of contribution, ~~both of~~
338 ~~which identify the dealer as the dealer who collects the tax~~
339 ~~imposed under s. 212.031 from the eligible business and who will~~
340 ~~reduce collection of taxes from the eligible business pursuant~~
341 ~~to this section,~~ shall identify on the dealer's return the
342 amount of the eligible contribution by ~~reduce the tax collected~~
343 ~~from the eligible business,~~ which amount ~~under s. 212.031 by the~~
344 ~~total amount of contributions indicated in the certificate of~~
345 ~~contribution. The reduction~~ may not exceed the amount of credit
346 allocation approved by the department and may not exceed the
347 amount of tax that would otherwise be collected from the
348 eligible business by a dealer when a payment is made under the

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349 rental or license fee arrangement. The dealer shall also remit
350 to the department any contributions of designated amounts for K-
351 12 education it receives from an eligible business on the
352 dealer's return ~~However, payments by an eligible business to a~~
353 ~~dealer may not be reduced before October 1, 2018.~~

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

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

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

364 (d) An eligible business may not convey, assign, or
365 transfer an approved tax credit or a carryforward tax credit to
366 another entity unless all of the assets of the eligible business
367 are conveyed, assigned, or transferred in the same transaction
368 and the successor business continues the same lease with the
369 dealer.

370 (e) Within any state fiscal year, an eligible business may
371 rescind all or part of a tax credit allocation approved under
372 this section. The amount rescinded shall become available for
373 that state fiscal year to another eligible business as approved
374 by the department if the business receives notice from the
375 department that the rescindment has been accepted by the
376 department. Any amount rescinded under this subsection shall
377 become available to an eligible business on a first-come, first-

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378 served basis based on tax credit applications received after the
379 date the rescindment is accepted by the department.

380 ~~(f) Within 10 days after the rescindment of a tax credit~~
381 ~~under paragraph (e) is accepted by the department, the~~
382 ~~department shall notify the eligible nonprofit scholarship-~~
383 ~~funding organization specified by the eligible business. The~~
384 ~~department shall also include the eligible nonprofit~~
385 ~~scholarship funding organization specified by the eligible~~
386 ~~business on all letters or correspondence of acknowledgment for~~
387 ~~tax credits under this section.~~

388 ~~(6) An organization shall report to the department, on or~~
389 ~~before the 20th day of each month, the total amount of~~
390 ~~contributions received pursuant to subsection (4) in the~~
391 ~~preceding calendar month on a form provided by the department.~~
392 ~~Such report shall include the amount of contributions received~~
393 ~~during that reporting period and the federal employer~~
394 ~~identification number of each dealer associated with the~~
395 ~~contribution.~~

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

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

400 ~~(c) The organization may, subject to the limitations of s.~~
401 ~~1002.395(6)(j)1., use eligible contributions received during the~~
402 ~~state fiscal year in which such contributions are collected for~~
403 ~~administrative expenses.~~

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

406 (7)(9) The department shall ensure that receipts designated

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407 by a remitting dealer as eligible contributions under this
408 section and eligible contributions transferred to the state by
409 an organization are deposited into the Florida K-12 Education
410 Tax Credit Program Trust Fund and used in accordance with s.
411 1010.88. For purposes of the distributions of tax revenue under
412 s. 212.20, the department shall disregard any tax credits
413 allowed under this section to ensure that any reduction in tax
414 revenue received that is attributable to the tax credits results
415 only in a reduction in distributions to the General Revenue
416 Fund.

417 (8)~~(10)~~ The department may adopt rules to administer this
418 section.

419 Section 4. Section 212.1831, Florida Statutes, is amended
420 to read:

421 212.1831 Credit for contributions for K-12 education ~~to~~
422 ~~eligible nonprofit scholarship-funding organizations.~~ There is
423 allowed a credit of 100 percent of an eligible contribution made
424 ~~to an eligible nonprofit scholarship-funding organization~~ under
425 s. 1002.395 against the state portion of the tax ~~any tax imposed~~
426 ~~by the state and due under this chapter~~ from a direct pay permit
427 holder as a result of the direct pay permit held pursuant to s.
428 212.183. For purposes of the dealer's credit granted for keeping
429 prescribed records, filing timely tax returns, and properly
430 accounting and remitting taxes under s. 212.12, the amount of
431 tax due used to calculate the credit shall include any eligible
432 contribution ~~made to an eligible nonprofit scholarship-funding~~
433 ~~organization~~ from a direct pay permit holder. For purposes of
434 the distributions of tax revenue under s. 212.20, the department
435 shall disregard any tax credits allowed under this section to

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436 ensure that any reduction in tax revenue received that is
437 attributable to the tax credits results only in a reduction in
438 distributions to the General Revenue Fund. The provisions of s.
439 1002.395 apply to the credit authorized by this section.

440 Section 5. Section 212.1832, Florida Statutes, is amended
441 to read:

442 212.1832 Credit for contributions for K-12 education ~~to~~
443 ~~eligible nonprofit scholarship funding organizations.~~

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

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

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

448 (c) "Eligible contribution" or "contribution" means the
449 amount of tax paid by a person purchasing a motor vehicle,
450 subject to the restrictions provided in this section and s.
451 1002.395, and designated by the purchaser to be used for K-12
452 education.

453 (d) "Motor vehicle" has the same meaning as provided in s.
454 320.01(1)(a), but does not include a heavy truck, truck tractor,
455 trailer, or motorcycle.

456 (2) The purchaser of a motor vehicle shall be granted a
457 credit of 100 percent of an eligible contribution ~~made to an~~
458 ~~eligible nonprofit scholarship funding organization~~ under s.
459 1002.395 ~~s. 1002.40~~ against any tax imposed by the state under
460 this chapter and collected from the purchaser by a dealer,
461 designated agent, or private tag agent as a result of the
462 purchase or acquisition of a motor vehicle, except that a credit
463 may not exceed the tax that would otherwise be collected from
464 the purchaser by a dealer, designated agent, or private tag

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465 agent. For purposes of this subsection, the term "purchase" does
466 not include the lease or rental of a motor vehicle.

467 (3)~~(2)~~ A dealer shall take a credit against any tax imposed
468 by the state under this chapter on the purchase of a motor
469 vehicle in an amount equal to the credit granted to the
470 purchaser under subsection (2) ~~(1)~~. A dealer that claims a tax
471 credit must file returns and pay taxes by electronic means under
472 s. 213.755.

473 (4)~~(3)~~ For purposes of the distributions of tax revenue
474 under s. 212.20, the department shall disregard any tax credits
475 allowed under this section to ensure that any reduction in tax
476 revenue received that is attributable to the tax credits results
477 only in a reduction in distributions to the General Revenue
478 Fund. The provisions of s. 1002.395 ~~s. 1002.40~~ apply to the
479 credit authorized by this section.

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

484 (b) For eligible contributions made between July 1, 2021,
485 and December 31, 2021, a dealer, designated agent, or private
486 tag agent shall remit eligible contributions to the department
487 as a payment separate from the tax due with the return filed
488 pursuant to s. 212.11, or as otherwise directed by the
489 department. This paragraph expires July 1, 2022.

490 (6) The department shall adopt rules to administer this
491 section.

492 Section 6. Paragraph (s) of subsection (8) and subsections
493 (21) and (22) of section 213.053, Florida Statutes, are amended

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494 to read:

495 213.053 Confidentiality and information sharing.—

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

498 ~~(s) Information relative to ss. 211.0251, 212.1831,~~
499 ~~220.1875, 561.1211, 624.51055, and 1002.395 to the Department of~~
500 ~~Education and the Division of Alcoholic Beverages and Tobacco in~~
501 ~~the conduct of official business.~~

502

503 Disclosure of information under this subsection shall be
504 pursuant to a written agreement between the executive director
505 and the agency. Such agencies, governmental or nongovernmental,
506 shall be bound by the same requirements of confidentiality as
507 the Department of Revenue. Breach of confidentiality is a
508 misdemeanor of the first degree, punishable as provided by s.
509 775.082 or s. 775.083.

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

511 ~~1. "Eligible nonprofit scholarship funding organization"~~
512 ~~means an eligible nonprofit scholarship funding organization as~~
513 ~~defined in s. 1002.395(2) that meets the criteria in s.~~
514 ~~1002.395(6) to use up to 3 percent of eligible contributions for~~
515 ~~administrative expenses.~~

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

520 ~~(b) The department, upon request, shall provide to an~~
521 ~~eligible nonprofit scholarship funding organization that~~
522 ~~provides scholarships under s. 1002.395 a list of the 200~~

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523 ~~taxpayers with the greatest total corporate income or franchise~~
524 ~~tax due as reported on the taxpayer's return filed pursuant to~~
525 ~~s. 220.22 during the previous calendar year. The list must be in~~
526 ~~alphabetical order based on the taxpayer's name and shall~~
527 ~~contain the taxpayer's address. The list may not disclose the~~
528 ~~amount of tax owed by any taxpayer.~~

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

532 ~~(d) Any taxpayer information contained in the list may be~~
533 ~~used by the eligible nonprofit scholarship-funding organization~~
534 ~~only to notify the taxpayer of the opportunity to make an~~
535 ~~eligible contribution to the Florida Tax Credit Scholarship~~
536 ~~Program under s. 1002.395. Any information furnished to an~~
537 ~~eligible nonprofit scholarship-funding organization under this~~
538 ~~subsection may not be further disclosed by the organization~~
539 ~~except as provided in this paragraph.~~

540 ~~(e) An eligible nonprofit scholarship-funding organization,~~
541 ~~its officers, and employees are subject to the same requirements~~
542 ~~of confidentiality and the same penalties for violating~~
543 ~~confidentiality as the department and its employees. Breach of~~
544 ~~confidentiality is a misdemeanor of the first degree, punishable~~
545 ~~as provided by s. 775.082 or s. 775.083.~~

546 ~~(22)(a) The department may provide to an eligible nonprofit~~
547 ~~scholarship-funding organization, as defined in s. 1002.40, a~~
548 ~~dealer's name, address, federal employer identification number,~~
549 ~~and information related to differences between credits taken by~~
550 ~~the dealer pursuant to s. 212.1832(2) and amounts remitted to~~
551 ~~the eligible nonprofit scholarship-funding organization under s.~~

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552 ~~1002.40(13)(b)3. The eligible nonprofit scholarship funding~~
553 ~~organization may use the information for purposes of recovering~~
554 ~~eligible contributions designated for that organization that~~
555 ~~were collected by the dealer but never remitted to the~~
556 ~~organization.~~

557 ~~(b) Nothing in this subsection authorizes the disclosure of~~
558 ~~information if such disclosure is prohibited by federal law. An~~
559 ~~eligible nonprofit scholarship funding organization is bound by~~
560 ~~the same requirements of confidentiality and the same penalties~~
561 ~~for a violation of the requirements as the department.~~

562 Section 7. Paragraph (a) of subsection (4) of section
563 220.1105, Florida Statutes, is amended to read:

564 220.1105 Tax imposed; automatic refunds and downward
565 adjustments to tax rates.—

566 (4) For fiscal years 2018-2019 through 2020-2021, any
567 amount by which net collections for a fiscal year exceed
568 adjusted forecasted collections for that fiscal year shall only
569 be used to provide refunds to corporate income tax payers as
570 follows:

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

572 1. "Eligible taxpayer" means:

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

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

579 or

580 c. For fiscal year 2020-2021, a taxpayer whose taxable year

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581 begins between April 1, 2019, and March 31, 2020, and whose
582 final tax liability for such taxable year is greater than zero.

583 2. "Excess collections" for a fiscal year means the amount
584 by which net collections for a fiscal year exceeds adjusted
585 forecasted collections for that fiscal year.

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

590 4. "Total eligible tax liability" for a fiscal year means
591 the sum of final tax liabilities of all eligible taxpayers for a
592 fiscal year as such liabilities are shown on the latest return
593 filed with the department as of February 1 immediately following
594 that fiscal year.

595 5. "Taxpayer refund share" for a fiscal year means an
596 eligible taxpayer's final tax liability as a percentage of the
597 total eligible tax liability for that fiscal year.

598 6. "Taxpayer refund" for a fiscal year means the taxpayer
599 refund share for a fiscal year multiplied by the excess
600 collections for a fiscal year.

601 Section 8. Paragraph (a) of subsection (1) of section
602 220.13, Florida Statutes, is amended to read:

603 220.13 "Adjusted federal income" defined.—

604 (1) The term "adjusted federal income" means an amount
605 equal to the taxpayer's taxable income as defined in subsection
606 (2), or such taxable income of more than one taxpayer as
607 provided in s. 220.131, for the taxable year, adjusted as
608 follows:

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

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

615 ~~b. Notwithstanding sub-subparagraph a., if a credit taken~~
616 ~~under s. 220.1875 is added to taxable income in a previous~~
617 ~~taxable year under subparagraph 11. and is taken as a deduction~~
618 ~~for federal tax purposes in the current taxable year, the amount~~
619 ~~of the deduction allowed shall not be added to taxable income in~~
620 ~~the current year. The exception in this sub-subparagraph is~~
621 ~~intended to ensure that the credit under s. 220.1875 is added in~~
622 ~~the applicable taxable year and does not result in a duplicate~~
623 ~~addition in a subsequent year.~~

624 2. The amount of interest which is excluded from taxable
625 income under s. 103(a) of the Internal Revenue Code or any other
626 federal law, less the associated expenses disallowed in the
627 computation of taxable income under s. 265 of the Internal
628 Revenue Code or any other law, excluding 60 percent of any
629 amounts included in alternative minimum taxable income, as
630 defined in s. 55(b)(2) of the Internal Revenue Code, if the
631 taxpayer pays tax under s. 220.11(3).

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

636 4. That portion of the wages or salaries paid or incurred
637 for the taxable year which is equal to the amount of the credit
638 allowable for the taxable year under s. 220.181. This

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639 subparagraph shall expire on the date specified in s. 290.016
640 for the expiration of the Florida Enterprise Zone Act.

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

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

649 7. That portion of assessments to fund a guaranty
650 association incurred for the taxable year which is equal to the
651 amount of the credit allowable for the taxable year.

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

657 9. The amount taken as a credit for the taxable year under
658 s. 220.1895.

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

662 ~~11. The amount taken as a credit for the taxable year under~~
663 ~~s. 220.1875. The addition in this subparagraph is intended to~~
664 ~~ensure that the same amount is not allowed for the tax purposes~~
665 ~~of this state as both a deduction from income and a credit~~
666 ~~against the tax. This addition is not intended to result in~~
667 ~~adding the same expense back to income more than once.~~

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

670 ~~12.13.~~ Any portion of a qualified investment, as defined in
671 s. 288.9913, which is claimed as a deduction by the taxpayer and
672 taken as a credit against income tax pursuant to s. 288.9916.

673 ~~13.14.~~ The costs to acquire a tax credit pursuant to s.
674 288.1254(5) that are deducted from or otherwise reduce federal
675 taxable income for the taxable year.

676 ~~14.15.~~ The amount taken as a credit for the taxable year
677 pursuant to s. 220.194.

678 ~~15.16.~~ The amount taken as a credit for the taxable year
679 under s. 220.196. The addition in this subparagraph is intended
680 to ensure that the same amount is not allowed for the tax
681 purposes of this state as both a deduction from income and a
682 credit against the tax. The addition is not intended to result
683 in adding the same expense back to income more than once.

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

686 220.186 Credit for Florida alternative minimum tax.—

687 (2) The credit pursuant to this section shall be the amount
688 of the excess, if any, of the tax paid based upon taxable income
689 determined pursuant to s. 220.13(2)(k) over the amount of tax
690 which would have been due based upon taxable income without
691 application of s. 220.13(2)(k), before application of this
692 credit ~~without application of any credit under s. 220.1875.~~

693 Section 10. Section 220.1875, Florida Statutes, is amended
694 to read:

695 220.1875 Credit for contributions for K-12 education ~~to~~
696 ~~eligible nonprofit scholarship funding organizations.—~~

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697 (1) There is allowed a credit of 100 percent of an eligible
698 contribution made ~~to an eligible nonprofit scholarship funding~~
699 ~~organization~~ under s. 1002.395 against any tax due for a taxable
700 year under this chapter after the application of any other
701 allowable credits by the taxpayer. An eligible contribution must
702 be made when the taxpayer makes an estimated payment ~~to an~~
703 ~~eligible nonprofit scholarship funding organization on or before~~
704 ~~the date the taxpayer is required to file a return pursuant to~~
705 ~~s. 220.222. The credit granted by this section shall be reduced~~
706 ~~by the difference between the amount of federal corporate income~~
707 ~~tax taking into account the credit granted by this section and~~
708 ~~the amount of federal corporate income tax without application~~
709 ~~of the credit granted by this section.~~

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

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

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

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

724 ~~(b) The taxpayer's noncompliance with the requirement to~~
725 ~~pay tentative taxes shall result in the revocation and~~

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726 ~~rescindment of any such credit.~~

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

730 Section 11. Section 561.1211, Florida Statutes, is amended
731 to read:

732 561.1211 Credit for contributions for K-12 education ~~to~~
733 ~~eligible nonprofit scholarship funding organizations.~~ There is
734 allowed a credit of 100 percent of an eligible contribution made
735 ~~to an eligible nonprofit scholarship funding organization~~ under
736 s. 1002.395 against any tax due under s. 563.05, s. 564.06, or
737 s. 565.12, except excise taxes imposed on wine produced by
738 manufacturers in this state from products grown in this state.
739 ~~However, a credit allowed under this section may not exceed 90~~
740 ~~percent of the tax due on the return the credit is taken.~~ For
741 purposes of the distributions of tax revenue under ss. 561.121
742 and 564.06(10), the division shall disregard any tax credits
743 allowed under this section to ensure that any reduction in tax
744 revenue received that is attributable to the tax credits results
745 only in a reduction in distributions to the General Revenue
746 Fund. The provisions of s. 1002.395 apply to the credit
747 authorized by this section.

748 Section 12. Section 624.51055, Florida Statutes, is amended
749 to read:

750 624.51055 Credit for contributions for K-12 education ~~to~~
751 ~~eligible nonprofit scholarship funding organizations.~~

752 (1) There is allowed a credit of 100 percent of an eligible
753 contribution made ~~to an eligible nonprofit scholarship funding~~
754 ~~organization~~ under s. 1002.395 ~~against any tax due for a taxable~~

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755 ~~year under s. 624.509(1) after deducting from such tax~~
756 ~~deductions for assessments made pursuant to s. 440.51; credits~~
757 ~~for taxes paid under ss. 175.101 and 185.08; credits for income~~
758 ~~taxes paid under chapter 220; and the credit allowed under s.~~
759 ~~624.509(5), as such credit is limited by s. 624.509(6). An~~
760 ~~eligible contribution must be made to an eligible nonprofit~~
761 ~~scholarship-funding organization on or before the date the~~
762 ~~taxpayer is required to file a return pursuant to ss. 624.509~~
763 ~~and 624.5092. An insurer claiming a credit against premium tax~~
764 ~~liability under this section shall not be required to pay any~~
765 ~~additional retaliatory tax levied pursuant to s. 624.5091 as a~~
766 ~~result of claiming such credit. Section 624.5091 does not limit~~
767 ~~such credit in any manner.~~

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

770 Section 13. Paragraph (a) of subsection (6) of section
771 1002.20, Florida Statutes, is amended to read:

772 1002.20 K-12 student and parent rights.—Parents of public
773 school students must receive accurate and timely information
774 regarding their child's academic progress and must be informed
775 of ways they can help their child to succeed in school. K-12
776 students and their parents are afforded numerous statutory
777 rights including, but not limited to, the following:

778 (6) EDUCATIONAL CHOICE.—

779 (a) *Public educational school choices.*—Parents of public
780 school students may seek any public educational school choice
781 options that are applicable and available to students throughout
782 the state. These options may include controlled open enrollment,
783 single-gender programs, lab schools, virtual instruction

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784 programs, charter schools, charter technical career centers,
785 magnet schools, alternative schools, special programs, auditory-
786 oral education programs, advanced placement, dual enrollment,
787 International Baccalaureate, International General Certificate
788 of Secondary Education (pre-AICE), CAPE digital tools, CAPE
789 industry certifications, collegiate high school programs,
790 Advanced International Certificate of Education, early
791 admissions, credit by examination or demonstration of
792 competency, the New World School of the Arts, the Florida School
793 for the Deaf and the Blind, and the Florida Virtual School.
794 These options may also include the public educational choice
795 options of the Opportunity Scholarship Program and the Family
796 Empowerment Scholarship ~~McKay Scholarships for Students with~~
797 ~~Disabilities~~ Program.

798 Section 14. Subsection (2) of section 1002.23, Florida
799 Statutes, is amended to read:

800 1002.23 Family and School Partnership for Student
801 Achievement Act.—

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

808 (a) Parental information regarding:

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

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

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- 813 3. Assessment results, including report cards and progress
814 reports;
- 815 4. Qualifications of their child's teachers; and
- 816 5. School entry requirements, including required
817 immunizations and the recommended immunization schedule;
- 818 (b) Services available for parents and their children, such
819 as family literacy services; mentoring, tutorial, and other
820 academic reinforcement programs; college planning, academic
821 advisement, and student counseling services; and after-school
822 programs;
- 823 (c) Opportunities for parental participation, such as
824 parenting classes, adult education, school advisory councils,
825 and school volunteer programs;
- 826 (d) Opportunities for parents to learn about rigorous
827 academic programs that may be available for their child, such as
828 honors programs, dual enrollment, advanced placement,
829 International Baccalaureate, International General Certificate
830 of Secondary Education (pre-AICE), Advanced International
831 Certificate of Education, Florida Virtual ~~High~~ School courses,
832 and accelerated access to postsecondary education;
- 833 (e) Educational choices, as provided for in s. 1002.20(6)~~7~~
834 ~~and Florida tax credit scholarships, as provided for in s.~~
835 ~~1002.395;~~
- 836 (f) Classroom and test accommodations available for
837 students with disabilities;
- 838 (g) School board rules, policies, and procedures for
839 student promotion and retention, academic standards, student
840 assessment, courses of study, instructional materials, and
841 contact information for school and district offices; and

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842 (h) Resources for information on student health and other
843 available resources for parents.

844 Section 15. Paragraph (c) of subsection (2) of section
845 1002.31, Florida Statutes, is amended to read:

846 1002.31 Controlled open enrollment; Public school parental
847 choice.—

848 (2)

849 (c) Each district school board must provide preferential
850 treatment in its controlled open enrollment process to all of
851 the following:

852 1. Dependent children of active duty military personnel
853 whose move resulted from military orders.

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

856 3. Children who move due to a court-ordered change in
857 custody due to separation or divorce, or the serious illness or
858 death of a custodial parent.

859 4. Students with an individual education plan or a 504
860 accommodation plan under s. 504 of the Rehabilitation Act of
861 1973 who are eligible for a McKay-Gardiner Scholarship pursuant
862 to s. 1002.381.

863 5. Students residing in the school district.

864 Section 16. Section 1002.381, Florida Statutes, is created
865 to read:

866 1002.381 The McKay-Gardiner Scholarship Program.—

867 (1) ESTABLISHMENT OF PROGRAM.—Beginning with the 2021-2022
868 school year, the McKay-Gardiner Scholarship Program is
869 established to provide the option for a parent to better meet
870 the individual educational needs of his or her eligible child.

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871 All written explanatory materials, including state websites,
872 scholarship organization materials, letters to parents,
873 scholarship agreements, and any other written information
874 describing the program to the public, must refer to a
875 scholarship granted under this program as a "McKay-Gardiner
876 Scholarship."

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

878 (a) "Approved provider" means a provider approved by the
879 Agency for Persons with Disabilities, a health care practitioner
880 as defined in s. 456.001, or a provider approved by the
881 department pursuant to s. 1002.66.

882 (b) "Curriculum" has the same meaning as provided in s.
883 1002.394.

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

885 (d) "Disability" means:

886 1. For a 3-year-old or 4-year-old child or for a student in
887 kindergarten through grade 12, that the child has been diagnosed
888 with any of the following: autism spectrum disorder; cerebral
889 palsy; Down syndrome; an intellectual disability; Phelan-
890 McDermid syndrome; Prader-Willi syndrome; spina bifida; being a
891 high-risk child, as defined in s. 393.063(23) (a); muscular
892 dystrophy; Williams syndrome; rare diseases which affect patient
893 populations of fewer than 200,000 individuals in the United
894 States, as defined by the National Organization for Rare
895 Disorders; anaphylaxis; deaf; visually impaired; traumatic
896 brain-injured; hospital or homebound; or dual sensory impaired,
897 as defined by rules of the State Board of Education and
898 evidenced by reports from local school districts. As used in
899 this subparagraph, the term "hospital or homebound" includes a

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900 student who has a medically diagnosed physical or psychiatric
901 condition or illness, as defined by state board rule, and who is
902 confined to the home or hospital for more than 6 months.

903 2. For a student in kindergarten through grade 12, that the
904 child has been diagnosed with any of the following: a speech
905 impairment; a language impairment; a hearing impairment; an
906 orthopedic impairment; an emotional or behavioral disability; a
907 specific learning disability, including, but not limited to,
908 dyslexia, dyscalculia, or developmental aphasia; or a
909 developmental delay.

910 (e) "Eligible nonprofit scholarship-funding organization"
911 or "organization" means a state university; an independent
912 college or university eligible to participate in the William L.
913 Boyd, IV, Effective Access to Student Education Grant Program
914 located and chartered in this state which is not for profit and
915 is accredited by the Commission on Colleges of the Southern
916 Association of Colleges and Schools; or a charitable
917 organization that:

918 1. Is exempt from federal income tax pursuant to s.
919 501(c)(3) of the Internal Revenue Code;

920 2. Is a Florida entity formed under chapter 605, chapter
921 607, or chapter 617 and whose principal office is located in
922 this state; and

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

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

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

928 (h) "IEP" means an individual education plan, regardless of

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929 whether the plan has been reviewed or revised within the last 12
930 months.

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

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

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

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

941 (3) PROGRAM ELIGIBILITY.—A parent of a student with a
942 disability may request and receive from the state a McKay-
943 Gardiner Scholarship for the purposes specified in subsection
944 (5) if:

945 (a) The student:

946 1. Is a resident of this state;

947 2. Is 3 or 4 years of age on or before September 1 of the
948 year in which the student applies for program participation or
949 is eligible to enroll in kindergarten through grade 12 in a
950 public school in this state; and

951 3. Meets at least one of the following criteria:

952 a. Has a diagnosis of a disability from a physician who is
953 licensed under chapter 458 or chapter 459, a psychologist who is
954 licensed under chapter 490, or a physician who holds an active
955 license issued by another state or territory of the United
956 States, the District of Columbia, or the Commonwealth of Puerto
957 Rico;

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958 b. Has an individual education plan that has been written
959 in accordance with the rules of the State Board of Education; or

960 c. Has a 504 accommodation plan issued under s. 504 of the
961 Rehabilitation Act of 1973.

962
963 A student with a disability who meets the requirements of
964 subparagraph 1. and sub-subparagraph 3.a., but who turns 3 years
965 of age after September 1, may be determined to be eligible on or
966 after his or her third birthday and may be awarded a scholarship
967 if program funds are available.

968 (b) The parent has applied to an eligible nonprofit
969 scholarship-funding organization to participate in the program
970 by a date as set by the organization for any vacant slots. The
971 request must be communicated directly to the organization in a
972 manner that creates a written or electronic record of the
973 request and the date of receipt of the request.

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

976 (a) Enrolled in a public school, including, but not limited
977 to, the Florida School for the Deaf and the Blind, the College-
978 Preparatory Boarding Academy, a developmental research school
979 authorized under s. 1002.32, or a charter school authorized
980 under this chapter. For purposes of this paragraph, a 3- or 4-
981 year-old child who receives services funded through the Florida
982 Education Finance Program is considered to be a student enrolled
983 in a public school.

984 (b) Enrolled in a school operating for the purpose of
985 providing educational services to youth in Department of
986 Juvenile Justice commitment programs.

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

990 (d) Receiving any other educational scholarship pursuant to
991 this chapter.

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

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

1000 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be
1001 used to meet the individual educational needs of an eligible
1002 student and may be spent only for the following purposes:

1003 (a) Instructional materials, including school equipment and
1004 supplies, and digital devices, digital periphery devices, and
1005 assistive technology devices that allow a student to access
1006 instruction or instructional content; training on the use of
1007 these devices and related maintenance agreements; and Internet
1008 access to digital instructional materials.

1009 (b) Curriculum.

1010 (c) Specialized services by approved providers or by a
1011 hospital in this state which are selected by the parent. These
1012 specialized services may include, but are not limited to:

1013 1. Applied behavior analysis services as provided in ss.
1014 627.6686 and 641.31098.

1015 2. Services provided by a speech-language pathologist as

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1016 defined in s. 468.1125(8).

1017 3. Occupational therapy services as specified in s.
1018 468.203.

1019 4. Services provided by a physical therapist as defined in
1020 s. 486.021(5).

1021 5. Services provided by listening and spoken language
1022 specialists and an appropriate acoustical environment for a
1023 child who is deaf or hard of hearing and who has received an
1024 implant or assistive hearing device.

1025 (d) Tuition or fees associated with full-time or part-time
1026 enrollment in any of the following:

1027 1. A home education program, an eligible private school, an
1028 eligible postsecondary educational institution, or a program
1029 offered by the postsecondary institution;

1030 2. A private tutoring program authorized under s. 1002.43,
1031 a virtual program offered by a department-approved private
1032 online provider that meets the provider qualifications specified
1033 in s. 1002.45(2)(a), or a program offered by the Florida Virtual
1034 School to a private paying student; or

1035 3. An approved online course offered pursuant to s.
1036 1003.499 or s. 1004.0961 or a private virtual school that meets
1037 the requirements of s. 1002.421.

1038 (e) Fees for nationally standardized, norm-referenced
1039 achievement tests, Advanced Placement examinations, industry
1040 certification examinations, assessments related to postsecondary
1041 education, or other such assessments.

1042 (f) Contributions to the Stanley G. Tate Florida Prepaid
1043 College Program pursuant to s. 1009.98 or the Florida College
1044 Savings Program pursuant to s. 1009.981, for the benefit of the

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1045 eligible student.

1046 (g) Contracted services provided by a public school or a
1047 school district, including classes. A student who receives
1048 services under this paragraph is not considered enrolled in a
1049 public school for the purpose of eligibility as provided in
1050 subsection (4).

1051 (h) Tuition and fees for part-time tutoring services
1052 provided by a person who holds a valid Florida educator's
1053 certificate issued pursuant to s. 1012.56; a person who holds an
1054 adjunct teaching certificate issued pursuant to s. 1012.57; a
1055 person who has a bachelor's degree or a graduate degree in the
1056 subject area in which instruction is given; or a person who has
1057 demonstrated a mastery of subject area knowledge as provided in
1058 s. 1012.56(5) or approved by the department. Any part-time
1059 tutoring undertaken pursuant to this paragraph does not qualify
1060 as regular school attendance as defined in s. 1003.01(13)(e).

1061 (i) Fees for summer education programs.

1062 (j) Fees for after-school education programs.

1063 (k) Transition services, including a coordinated set of
1064 activities focused on improving the academic and functional
1065 achievement of the student to facilitate his or her movement
1066 from school to post-school activities and based on the
1067 individual student's needs. Transition services may be provided
1068 by job coaches or pursuant to subsection (14).

1069 (l) Fees for an annual evaluation of educational progress
1070 by a state-certified teacher under s. 1002.41(1)(f), if this
1071 option is chosen for a home education student.

1072 (m) Tuition and fees associated with programs offered by
1073 Voluntary Prekindergarten Education Program providers approved

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1074 pursuant to s. 1002.55 and school readiness providers approved
1075 pursuant to s. 1002.88.

1076 (n) Fees for services provided at a center that is a member
1077 of the Professional Association of Therapeutic Horsemanship
1078 International.

1079 (o) Fees for services provided by a therapist who is
1080 certified by the Certification Board for Music Therapists or
1081 credentialed by the Art Therapy Credentials Board, Inc.

1082 (p) Tuition and fees associated with enrollment in a
1083 nationally or internationally recognized research-based training
1084 program, for a child with a neurological disorder or brain
1085 damage.

1086 (q) Tuition and fees associated with a student's
1087 participation in classes or lessons relating to art, music, or
1088 theater. The instructor of the classes or lessons must:

1089 1. Hold a valid or expired Florida educator's certificate
1090 issued under s. 1012.56 in art, music, or drama;

1091 2. Have 3 years of employment experience in art, music, or
1092 theater, as demonstrated by employment records;

1093 3. Hold a baccalaureate degree or higher from a
1094 postsecondary educational institution with a major in music,
1095 art, theater, or drama or a related field; or

1096 4. Hold a certification or national accreditation in music,
1097 art, theater, or drama.

1098 (r) Transportation expenses that may not exceed \$750
1099 annually necessary to meet the student's educational needs under
1100 this section.

1101
1102 A service provider who receives payments pursuant to this

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1103 subsection may not share or refund any moneys from the McKay-
1104 Gardiner Scholarship with the parent or participating student
1105 and may not issue rebates to such persons. A parent, student, or
1106 service provider may not bill an insurance company, Medicaid, or
1107 any other agency for the same services that are paid for with
1108 McKay-Gardiner Scholarship funds. Funding provided pursuant to
1109 this subsection for a child eligible for enrollment in the
1110 Voluntary Prekindergarten Education Program constitutes funding
1111 for the child under part V of this chapter, and no additional
1112 funding may be provided for the child under part V.

1113 (6) TERMS OF THE PROGRAM.—For purposes of continuity of
1114 educational choice and program integrity:

1115 (a)1. Program payments made by the state to an organization
1116 for a McKay-Gardiner Scholarship under this section must
1117 continue until:

1118 a. A student's parent does not renew program eligibility;

1119 b. The organization determines that a student is not
1120 eligible for program renewal;

1121 c. The Commissioner of Education suspends or revokes
1122 program participation or use of funds pursuant to subparagraph
1123 (b)1.;

1124 d. A student's parent has forfeited participation in the
1125 program for failure to comply with subsection (11);

1126 e. A student enrolls in a public school, except that a
1127 student who enters a Department of Juvenile Justice detention
1128 center for a period of no more than 21 days is not considered to
1129 have returned to a public school for that purpose; or

1130 f. A student graduates from high school or attains 22 years
1131 of age, whichever occurs first.

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1132 2. Reimbursements for program expenditures may continue
1133 until the account balance is expended or the account is closed
1134 pursuant to paragraph (b).

1135 (b)1. The commissioner must close a student's scholarship
1136 account, and any remaining funds, including, but not limited to,
1137 contributions made to the Stanley G. Tate Florida Prepaid
1138 College Program or earnings from or contributions made to the
1139 Florida College Savings Program using program funds pursuant to
1140 paragraph (5) (f), revert to the state after:

1141 a. Denial or revocation of program eligibility by the
1142 commissioner for fraud or abuse, including, but not limited to,
1143 the student or student's parent accepting any payment, refund,
1144 or rebate from a provider of services received pursuant to
1145 subsection (5); however, a private school may discount tuition
1146 if the private school deems it necessary;

1147 b. Any period of 3 consecutive years after high school
1148 completion or graduation during which the student has not been
1149 enrolled in an eligible postsecondary educational institution or
1150 a program offered by such an institution; or

1151 c. Two consecutive fiscal years in which an account has
1152 been inactive.

1153 2. The commissioner must notify the parent and the
1154 organization when a McKay-Gardiner Scholarship account is closed
1155 and program funds revert to the state.

1156 (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

1157 (a) By each April 1 and within 10 days after an individual
1158 education plan meeting or a 504 accommodation plan is issued
1159 under s. 504 of the Rehabilitation Act of 1973, a school
1160 district shall notify the parent of the student of all options

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1161 available pursuant to this section and shall inform the parent
1162 of the availability of the department's website for additional
1163 information on McKay-Gardiner Scholarships.

1164 (b)1. The parent of a student with a disability who does
1165 not have an IEP or who seeks a reevaluation of an existing IEP
1166 may request an IEP meeting and evaluation from the school
1167 district in order to obtain or revise a matrix of services. The
1168 district must accept the diagnosis, and consider the service
1169 plan of the licensed professional providing the diagnosis
1170 pursuant to sub-subparagraph (3) (a)3.a., during the development
1171 of the IEP or provide in writing reasons for any changes or
1172 disagreement with the licensed professional's diagnosis and
1173 service plan. The school district shall notify a parent who has
1174 made a request for an IEP that the district is required to
1175 complete the IEP and matrix of services within 30 days after
1176 receiving notice of the parent's request. The school district
1177 shall conduct a meeting and develop an IEP and matrix of
1178 services within 30 days after receipt of the parent's request in
1179 accordance with State Board of Education rule.

1180 2.a. The school district must provide the student's parent
1181 and the department with the student's matrix level within 10
1182 calendar days after its completion.

1183 b. A school district may change a matrix of services only
1184 if the change is a result of an IEP reevaluation or to correct a
1185 technical, typographical, or calculation error.

1186 (c) For each student participating in the program who
1187 chooses to participate in statewide, standardized assessments
1188 under s. 1008.22 or the Florida Alternate Assessment, the school
1189 district in which the student resides must notify the student

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1190 and his or her parent about the locations and times of all
1191 statewide, standardized assessments.

1192 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible
1193 private school may be sectarian or nonsectarian and shall:

1194 (a) Comply with all requirements for private schools
1195 participating in state school choice scholarship programs
1196 pursuant to s. 1002.421.

1197 (b)1. Annually administer or make provision for students
1198 participating in the program in grades 3 through 10 to take one
1199 of the nationally norm-referenced tests identified by the
1200 Department of Education or the statewide assessments
1201 administered pursuant to s. 1008.22. This subparagraph does not
1202 apply to students with disabilities for whom standardized
1203 testing is not appropriate. A participating private school shall
1204 report a student's scores to the parent.

1205 2. Administer the statewide assessments pursuant to s.
1206 1008.22 if a private school chooses to offer the statewide
1207 assessments. A participating private school may choose to offer
1208 and administer the statewide assessments to all students who
1209 attend the private school in grades 3 through 10 and must submit
1210 a request in writing to the Department of Education by March 1
1211 of each year in order to administer the statewide assessments in
1212 the subsequent school year.

1213 (c) Provide to the organization all documentation for a
1214 student's participation by a date established by the
1215 organization.

1216
1217 If a private school fails to meet the requirements of this
1218 subsection or s. 1002.421, the commissioner may determine that

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1219 the private school is ineligible to participate in the
1220 scholarship program.

1221 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
1222 shall:

1223 (a) Comply with s. 1002.394 (8) (a) - (g) .

1224 (b) Maintain on its website a list of approved providers as
1225 required by s. 1002.66, eligible postsecondary educational
1226 institutions, eligible private schools, and eligible
1227 organizations and may identify or provide links to lists of
1228 other approved providers.

1229 (c) Require each organization to verify eligible
1230 expenditures before the distribution of funds for any
1231 expenditures made pursuant to paragraphs (5) (a) and (b) . Review
1232 of expenditures made for services specified in paragraphs
1233 (5) (c) - (r) may be completed after the purchase is made.

1234 (d) Investigate any written complaint of a violation of
1235 this section by a parent, a student, a private school, a public
1236 school, a school district, an organization, a provider, or
1237 another appropriate party in accordance with the process
1238 established under s. 1002.421.

1239 (e) Require quarterly reports by an organization, which
1240 must include, at a minimum, the number of students participating
1241 in the program; the demographics of program participants; the
1242 disability category of program participants; the matrix level of
1243 services, if known; the program award amount per student; the
1244 total expenditures for the purposes specified in subsection (5);
1245 the types of providers of services to students; and any other
1246 information deemed necessary by the department.

1247 (f) Compare the list of students participating in the

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1248 program with the public school student enrollment lists,
1249 Voluntary Prekindergarten Education Program enrollment lists,
1250 and the list of students participating in school choice
1251 scholarship programs established pursuant to this chapter before
1252 each scholarship award is provided to the organization, and
1253 subsequently throughout the school year, to avoid duplicate
1254 payments and confirm program eligibility.

1255 (g) Distribute each student's scholarship funds on a
1256 quarterly basis to the eligible nonprofit scholarship-funding
1257 organization, to be deposited into the student's account.

1258 (h) Establish and coordinate with the eligible nonprofit
1259 scholarship-funding organizations an FTE reporting process to
1260 provide FTE by county by FEFP program and by matrix level of
1261 services to be used to revise and update the K-12 Education
1262 Scholarship Program allocation pursuant to s. 1011.687, for
1263 inclusion in the FEFP calculations beginning with the FEFP
1264 calculation following the October student membership survey.

1265 (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.-

1266 (a) The Commissioner of Education:

1267 1. May suspend or revoke program participation or use of
1268 program funds by the student or participation or eligibility of
1269 an organization, eligible postsecondary educational institution,
1270 approved provider, or other party for a violation of this
1271 section.

1272 2. May determine the length of, and conditions for lifting,
1273 a suspension or revocation specified in this subsection.

1274 3. May recover unexpended program funds or withhold payment
1275 of an equal amount of program funds to recover program funds
1276 that were not authorized for use.

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1277 4. Shall deny or terminate program participation upon a
1278 parent's forfeiture of a McKay-Gardiner Scholarship pursuant to
1279 subsection (11).

1280 (b) In determining whether to suspend or revoke
1281 participation or lift a suspension or revocation in accordance
1282 with this subsection, the commissioner may consider factors that
1283 include, but are not limited to, acts or omissions that led to a
1284 previous suspension or revocation of participation in a state or
1285 federal program or an education scholarship program; failure to
1286 reimburse the organization for funds improperly received or
1287 retained; failure to reimburse government funds improperly
1288 received or retained; imposition of a prior criminal sanction
1289 related to the person or entity or its officers or employees;
1290 imposition of a civil or administrative fine, license revocation
1291 or suspension, or program eligibility suspension, termination,
1292 or revocation related to a person's or an entity's management or
1293 operation; or other types of criminal proceedings in which the
1294 person or entity or its officers or employees were found guilty
1295 of, regardless of adjudication, or entered a plea of nolo
1296 contendere or guilty to, any offense involving fraud, deceit,
1297 dishonesty, or moral turpitude.

1298 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
1299 PARTICIPATION.—A parent who applies for program participation
1300 under this section is exercising his or her parental option to
1301 determine the appropriate placement or services that best meet
1302 the needs of his or her child.

1303 (a) To satisfy or maintain program eligibility, including
1304 eligibility to receive and spend program payments, the parent
1305 must sign an agreement with the organization and annually submit

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1306 a sworn compliance statement to the organization to:

1307 1. Affirm that the student is enrolled in a program that
1308 meets regular school attendance requirements as provided in s.
1309 1003.01(13)(b), (c), or (d).

1310 2. Affirm that the program funds are used only for
1311 authorized purposes serving the student's educational needs, as
1312 described in subsection (5).

1313 3. Affirm that the parent is responsible for the education
1314 of his or her student by, as applicable:

1315 a. Requiring the student to take an assessment in
1316 accordance with paragraph (8)(b);

1317 b. Providing an annual evaluation in accordance with s.
1318 1002.41(1)(f); or

1319 c. Requiring the child to take any preassessments and
1320 postassessments selected by the provider if the child is 4 years
1321 of age and is enrolled in a program provided by an eligible
1322 Voluntary Prekindergarten Education Program provider. This sub-
1323 subparagraph does not apply to a student with disabilities for
1324 whom a preassessment and postassessment are not appropriate. A
1325 participating provider shall report a student's scores to the
1326 parent.

1327 4. Affirm that the student remains in good standing with
1328 the provider or school if one of those options is selected by
1329 the parent.

1330 (b) The parent must file an application for initial program
1331 participation with an organization by a date established by the
1332 organization.

1333 (c) The parent must enroll his or her child in a program
1334 from a Voluntary Prekindergarten Education Program provider

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1335 authorized under s. 1002.55, a school readiness provider
1336 authorized under s. 1002.88, or an eligible private school if
1337 either option is selected by the parent.

1338 (d) The parent must annually renew participation in the
1339 program by a date set and format determined by the nonprofit
1340 scholarship-funding organization in order for a student to be
1341 eligible to receive funding. A student whose participation in
1342 the program is not renewed may continue to spend scholarship
1343 funds that are in his or her account from prior years unless the
1344 account is closed pursuant to paragraph (6) (b). Notwithstanding
1345 any changes to the student's IEP, a student who was previously
1346 eligible for participation in the program remains eligible to
1347 apply for renewal. However, for a high-risk child to continue to
1348 participate in the program in the school year after he or she
1349 reaches 6 years of age, the child's application for renewal of
1350 program participation must contain documentation that the child
1351 has a disability, other than high-risk status.

1352 (e) The parent is responsible for procuring the services
1353 necessary to educate the student. If a parent does not procure
1354 the necessary educational services for the student and the
1355 student's account has been inactive for 2 consecutive fiscal
1356 years, the student's account must be closed pursuant to
1357 paragraph (6) (b). When the student receives a McKay-Gardiner
1358 Scholarship, the district school board is not obligated to
1359 provide the student with a free, appropriate public education.
1360 For purposes of s. 1003.57 and the Individuals with Disabilities
1361 in Education Act, a participating student has only those rights
1362 that apply to all other unilaterally, parentally placed
1363 students, except that, when requested by the parent, school

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1364 district personnel must develop an individual education plan or
1365 matrix level of services.

1366 (f) The parent is responsible for all eligible expenses in
1367 excess of the amount of the McKay-Gardiner Scholarship.

1368 (g) The parent may not transfer any prepaid college plan or
1369 college savings plan funds contributed pursuant to paragraph
1370 (5)(f) to another beneficiary while the plan contains funds
1371 contributed pursuant to this section.

1372 (h) The parent may not receive a payment, refund, or rebate
1373 from an approved provider of any services under this program.

1374
1375 A participant who fails to comply with this subsection forfeits
1376 the McKay-Gardiner Scholarship.

1377 (12) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
1378 APPLICATION.-In order to participate in the scholarship program
1379 created under this section, a charitable organization that seeks
1380 to be an eligible nonprofit scholarship-funding organization
1381 must submit an application for initial approval or renewal to
1382 the Office of Independent Education and Parental Choice no later
1383 than September 1 of each year before the school year for which
1384 the organization intends to offer scholarships.

1385 (a) An application for initial approval must include all of
1386 the following:

1387 1. A copy of the organization's incorporation documents and
1388 registration with the Division of Corporations of the Department
1389 of State.

1390 2. A copy of the organization's Internal Revenue Service
1391 determination letter as a s. 501(c)(3) not-for-profit
1392 organization.

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1393 3. A description of the organization's financial plan which
1394 demonstrates sufficient funds to operate throughout the school
1395 year.

1396 4. A description of the geographic region that the
1397 organization intends to serve and an analysis of the demand and
1398 unmet need for eligible students in that area.

1399 5. The organization's organizational chart.

1400 6. A description of the criteria and methodology that the
1401 organization will use to evaluate scholarship eligibility.

1402 7. A description of the application process, including
1403 deadlines and any associated fees.

1404 8. A description of the deadlines for attendance
1405 verification and scholarship payments.

1406 9. A copy of the organization's policies on conflict of
1407 interest and whistleblowers.

1408 10. A copy of a surety bond or letter of credit to secure
1409 the faithful performance of the obligations of the eligible
1410 nonprofit scholarship-funding organization in accordance with
1411 this section in an amount equal to 25 percent of the scholarship
1412 funds anticipated for each school year or \$100,000, whichever is
1413 greater. The surety bond or letter of credit must specify that
1414 any claim against the bond or letter of credit may be made only
1415 by an eligible nonprofit scholarship-funding organization to
1416 provide scholarships to and on behalf of students who would have
1417 had scholarships funded if it were not for the diversion of
1418 funds giving rise to the claim against the bond or letter of
1419 credit.

1420 (b) In addition to the information required under paragraph
1421 (a), an application for renewal must include all of the

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1422 following:

1423 1. A single surety bond or letter of credit to secure the
1424 faithful performance of the obligations of the eligible
1425 nonprofit scholarship-funding organization in accordance with
1426 this chapter equal to the amount of undisbursed funds held by
1427 the organization based on the annual report submitted pursuant
1428 to paragraph (13) (a). The amount of the surety bond or letter of
1429 credit must be at least \$100,000, but not more than \$25 million.

1430 The surety bond or letter of credit must specify that any claim
1431 against the bond or letter of credit may be made only by an
1432 eligible nonprofit scholarship-funding organization to provide
1433 scholarships to and on behalf of students who would have had
1434 scholarships funded if it were not for the diversion of funds
1435 giving rise to the claim against the bond or letter of credit.

1436 2. The organization's completed Internal Revenue Service
1437 Form 990 submitted no later than November 30 of the year before
1438 the school year for which the organization intends to offer the
1439 scholarships, notwithstanding the September 1 application
1440 deadline.

1441 3. A copy of any statutorily required audit that the
1442 organization must provide to the Department of Education and
1443 Auditor General.

1444 4. An annual report that includes all of the following:
1445 a. The number of students who completed applications, by
1446 county and by grade.

1447 b. The number of students who were approved for
1448 scholarships, by county and by grade.

1449 c. The number of students who received funding for
1450 scholarships within each funding category, by county and by

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1451 grade.

1452 d. The amount of funds received, the amount of funds
1453 distributed in scholarships, and an accounting of remaining
1454 funds and the obligation of those funds.

1455 e. A detailed accounting of how the organization spent the
1456 administrative funds allowable under paragraph (13)(f).

1457 (c) In consultation with the Chief Financial Officer, the
1458 Office of Independent Education and Parental Choice shall review
1459 the application. The Department of Education shall notify the
1460 organization in writing of any deficiencies within 30 days after
1461 receipt of the application and allow the organization 30 days to
1462 correct any deficiencies.

1463 (d) Within 30 days after receipt of the finalized
1464 application by the Office of Independent Education and Parental
1465 Choice, the Commissioner of Education shall recommend approval
1466 or disapproval of the application to the State Board of
1467 Education. The State Board of Education shall consider the
1468 application and recommendation at the next scheduled meeting,
1469 adhering to appropriate meeting notice requirements. If the
1470 State Board of Education disapproves the organization's
1471 application, it must provide the organization with a written
1472 explanation of that determination. The State Board of
1473 Education's action is not subject to chapter 120.

1474 (e) If the State Board of Education disapproves the renewal
1475 of a nonprofit scholarship-funding organization, the
1476 organization must notify the affected eligible students and
1477 parents of the decision within 15 days after disapproval. An
1478 eligible student affected by the disapproval of an
1479 organization's participation remains eligible under this section

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1480 until the end of the school year in which the organization was
1481 disapproved. The student must apply to and be accepted by
1482 another eligible nonprofit scholarship-funding organization for
1483 the upcoming school year. The student must be given priority
1484 under paragraph (13) (e).

1485 (f) All remaining student accounts with funds held by a
1486 nonprofit scholarship-funding organization that is disapproved
1487 for participation must be transferred to the student's account
1488 established with the eligible nonprofit scholarship-funding
1489 organization that accepts the student. All transferred funds
1490 must be deposited by the eligible nonprofit scholarship-funding
1491 organization receiving such funds into the student's scholarship
1492 account. All other remaining funds must be transferred to the
1493 department. All transferred amounts received by any eligible
1494 nonprofit scholarship-funding organization must be separately
1495 disclosed in the annual audit required under subsection (16).

1496 (g) A nonprofit scholarship-funding organization is a
1497 renewing organization if it was approved by the State Board of
1498 Education for the 2021-2022 fiscal year or after and maintains
1499 continuous approval and participation in the program. An
1500 organization that chooses not to participate for 1 year or more
1501 or is disapproved to participate for 1 year or more must submit
1502 an application for initial approval in order to participate in
1503 the program again.

1504 (h) The State Board of Education shall adopt rules
1505 providing guidelines for receiving, reviewing, and approving
1506 applications for new and renewing nonprofit scholarship-funding
1507 organizations. The rules must include a process for compiling
1508 input and recommendations from the Chief Financial Officer and

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1509 the Department of Education. The rules also must require that
1510 the nonprofit scholarship-funding organization make a brief
1511 presentation to assist the State Board of Education in its
1512 decision.

1513 (i) A state university; or an independent nonprofit college
1514 chartered in this state or independent nonprofit university
1515 chartered in this state that are eligible to participate in the
1516 William L. Boyd, IV, Effective Access to Student Education Grant
1517 Program and are accredited by the Commission on Colleges of the
1518 Southern Association of Colleges and Schools is exempt from the
1519 initial or renewal application process, but must file a
1520 registration notice with the Department of Education to be an
1521 eligible nonprofit scholarship-funding organization. The State
1522 Board of Education shall adopt rules that identify the procedure
1523 for filing the registration notice with the department. The
1524 rules must identify appropriate reporting requirements for
1525 fiscal, programmatic, and performance accountability purposes
1526 consistent with this section, but may not exceed the
1527 requirements for eligible nonprofit scholarship-funding
1528 organizations for charitable organizations.

1529 (13) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
1530 ORGANIZATIONS.—An organization may establish McKay-Gardiner
1531 Scholarships for eligible students by:

1532 (a) Complying with the requirements of s. 1002.394(11)(a)-
1533 (h), including, but not limited to, the annual report on the
1534 results of the annual financial audit.

1535 (b) Receiving applications and determining student
1536 eligibility in accordance with the requirements of this section.
1537 When an application is approved, the organization must provide

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1538 the department with information on the student to enable the
1539 department to determine student funding in accordance with
1540 subsection (15).

1541 (c) Providing scholarships on a first-come, first-served
1542 basis, based upon the funds provided, and notifying parents of
1543 their respective student's receipt of a scholarship.

1544 (d) Establishing a date by which a parent must confirm
1545 initial or continuing participation in the program.

1546 (e) Reviewing applications and awarding scholarship funds
1547 to approved applicants using the following order of priority:

1548 1.a. For the 2021-2022 school year, a student who received
1549 a John M. McKay Scholarship for Students with Disabilities or a
1550 Gardiner Scholarship in the 2020-2021 school year and meets the
1551 eligibility requirements in subsection (3) is eligible for a
1552 McKay-Gardiner Scholarship in the 2021-2022 school year.

1553 b. For the 2022-2023 school year and thereafter, renewing
1554 students from the previous school year under this section.

1555 2. Students retained on the previous school year's wait
1556 list.

1557 3. An eligible student who meets the criteria for an
1558 initial award pursuant to subsection (3).

1559
1560 An approved student who does not receive a scholarship must be
1561 placed on the wait list in the order in which his or her
1562 application is approved. An eligible student who does not
1563 receive a scholarship within the fiscal year shall be retained
1564 on the wait list for the subsequent year.

1565 (f) Using an amount not to exceed 2.5 percent of the total
1566 calculated amount of all scholarships awarded under this section

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1567 for administrative expenses associated with performing functions
1568 authorized under this section, if the organization has operated
1569 as an eligible nonprofit scholarship-funding organization for at
1570 least the preceding 3 fiscal years and did not have any material
1571 weakness or material noncompliance in its most recent audit
1572 performed pursuant to s. 1002.394(11) (f).

1573 (g) Verifying qualifying educational expenditures pursuant
1574 to paragraph (9) (c) and requesting the return of any funds used
1575 for unauthorized purposes.

1576 (h) Returning any remaining program funds to the department
1577 pursuant to paragraph (6) (b).

1578 (i) Notifying the parent about the availability of, and the
1579 requirements associated with requesting, an initial IEP or IEP
1580 reevaluation every 3 years for each student participating in the
1581 program.

1582 (j) Documenting each student's eligibility for a fiscal
1583 year before granting a scholarship for that fiscal year pursuant
1584 to paragraph (3) (b). A student is ineligible for a scholarship
1585 if the student's account has been inactive for 2 consecutive
1586 fiscal years and the student's account has been closed pursuant
1587 to paragraph (6) (b).

1588 (k) Submitting in a timely fashion any information
1589 requested by the department relating to the program.

1590 (l) Preparing and submitting quarterly reports to the
1591 department pursuant to paragraph (9) (e).

1592 (m) Notifying the department of any violation of this
1593 section.

1594 (14) TRANSITION-TO-WORK PROGRAM.—A student participating in
1595 the McKay-Gardiner Scholarship Program who is at least 17 years

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1596 of age, but not older than 22 years of age, and who has not
1597 received a high school diploma or certificate of completion is
1598 eligible for enrollment in a transition-to-work program provided
1599 by a private school or job coach. A transition-to-work program
1600 must consist of academic instruction, work skills training, and
1601 a volunteer or paid work experience.

1602 (a) To offer a transition-to-work program, a participating
1603 private school or job coach must:

1604 1. Develop a transition-to-work program plan, which must
1605 include a written description of the academic instruction and
1606 work skills training students will receive and the goals for
1607 students in the program.

1608 2. Submit the transition-to-work program plan to the Office
1609 of Independent Education and Parental Choice.

1610 3. Develop a personalized transition-to-work program plan
1611 for each student enrolled in the program. The student's parent,
1612 the student, and the school principal or job coach must sign the
1613 personalized plan. The personalized plan must be submitted to
1614 the Office of Independent Education and Parental Choice upon
1615 request by the office.

1616 4. Provide a release of liability form that must be signed
1617 by the student's parent, the student, and a representative of
1618 the business offering the volunteer or paid work experience.

1619 5. Assign a case manager or job coach to visit the
1620 student's job site on a weekly basis to observe the student and,
1621 if necessary, provide support and guidance to the student.

1622 6. Provide to the parent and student a quarterly report
1623 that documents and explains the student's progress and
1624 performance in the program.

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1625 7. Maintain accurate attendance and performance records for
1626 the student.

1627 (b) A student enrolled in a transition-to-work program
1628 must, at a minimum:

1629 1. Receive 15 instructional hours that must include
1630 academic instruction and work skills training.

1631 2. Participate in 10 hours of work at the student's
1632 volunteer or paid work experience.

1633 (c) To participate in a transition-to-work program, a
1634 business must:

1635 1. Maintain an accurate record of the student's performance
1636 and hours worked and provide the information to the private
1637 school.

1638 2. Comply with all state and federal child labor laws.

1639 (15) FUNDING AND PAYMENT.—For the purposes of this
1640 subsection, the term "student FTE" refers to how participating
1641 students are calculated for the purposes of the scholarship
1642 program allocation, which is equal to four quarterly scholarship
1643 payments.

1644 (a) The McKay-Gardiner scholarship is established for up to
1645 50,000 student FTE for the 2021-2022 school year. For the 2022-
1646 2023 school year, and each year thereafter, the maximum number
1647 of student FTE shall increase by 1.0 percent of the state's
1648 total public school exceptional student education student
1649 enrollment, not including gifted students.

1650 1. For a student who has a Level I to Level III matrix of
1651 services or a doctor's diagnosis, the calculated scholarship
1652 amount for a student participating in the program must be based
1653 upon the grade level and school district in which the student

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1654 would have been enrolled as 97.5 percent of the funds per
1655 unweighted full-time equivalent in the Florida Education Finance
1656 Program for a student in the basic exceptional student education
1657 program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-
1658 full-time equivalent share of funds for all categorical
1659 programs, as funded in the General Appropriations Act, except
1660 that for the exceptional student education guaranteed allocation
1661 as provided in s. 1011.62(1)(e)1.c. and 2., the funds must be
1662 allocated based on the school district's average exceptional
1663 student education guaranteed allocation funds per exceptional
1664 student education full-time equivalent student.

1665 2. For a student with a Level IV or Level V matrix of
1666 services, the calculated scholarship amount must be based upon
1667 the school district to which the student would have been
1668 assigned as 97.5 percent of the funds per full-time equivalent
1669 for the Level IV or Level V exceptional student education
1670 program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-
1671 time equivalent share of funds for all categorical programs, as
1672 funded in the General Appropriations Act.

1673 3. For a student with a 504 plan, the calculated
1674 scholarship amount must be based upon the grade level and school
1675 district to which the student would have been assigned as 97.5
1676 percent of the funds per unweighted full-time equivalent in the
1677 Florida Education Finance Program for a student in the basic
1678 education program established pursuant to s. 1011.62(1)(c)1.,
1679 plus a per-full-time equivalent share of funds for all
1680 categorical programs, as funded in the General Appropriations
1681 Act.

1682 (b) At the time of each Florida Education Finance Program

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1683 student membership survey, the scholarship-funding organization
1684 shall report to the department student enrollment, student FTE,
1685 and total award amounts by county, delineated by FEFP program,
1686 and grade and matrix level for all students who are
1687 participating in the McKay-Gardiner Scholarship Program.
1688 Students with a 504 plan must be separately identified.

1689 (c) Upon notification from an organization on July 1,
1690 September 1, December 1, and February 1 that an application has
1691 been approved for the program, the department shall verify that
1692 the student is not prohibited from receiving a scholarship
1693 pursuant to subsection (4). The organization must provide the
1694 department with the documentation necessary to verify the
1695 student's participation.

1696 (d) Upon verification, the department shall release the
1697 student's scholarship funds to the organization, to be deposited
1698 into the student's account in four equal amounts no later than
1699 September 1, November 1, February 1, and April 1 of each school
1700 year in which the scholarship is in force.

1701 (e) Accrued interest in the student's account is in
1702 addition to, and not part of, the awarded funds. Program funds
1703 include both the awarded funds and accrued interest.

1704 (f) The organization may develop a system for payment of
1705 benefits by funds transfer, including, but not limited to, debit
1706 cards, electronic payment cards, or any other means of payment
1707 which the department deems to be commercially viable or cost-
1708 effective. A student's scholarship award may not be reduced for
1709 debit card or electronic payment fees. Commodities or services
1710 related to the development of such a system must be procured by
1711 competitive solicitation unless they are purchased from a state

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1712 term contract pursuant to s. 287.056.

1713 (g) Moneys received pursuant to this section do not
1714 constitute taxable income to the qualified student or the parent
1715 of the qualified student.

1716 (16) OBLIGATIONS OF THE AUDITOR GENERAL.—

1717 (a) The Auditor General shall review all audit reports
1718 submitted pursuant to subsection (13). The Auditor General shall
1719 request any significant items that were omitted in violation of
1720 a rule adopted by the Auditor General. The organization shall
1721 provide such items within 45 days after the date of the request.
1722 If the scholarship-funding organization does not comply with the
1723 Auditor General's request, the Auditor General must notify the
1724 Legislative Auditing Committee.

1725 (b) At least once every 3 years, the Auditor General shall
1726 conduct an operational audit of accounts and records of each
1727 organization that participates in the program. As part of this
1728 audit, the Auditor General, at a minimum, shall verify the total
1729 number of students served and the eligibility of reimbursements
1730 made by the organization and transmit that information to the
1731 department. The Auditor General shall provide the commissioner
1732 with a copy of each annual operational audit performed pursuant
1733 to this subsection within 10 days after the audit is finalized.

1734 (c) The Auditor General shall notify the department of any
1735 organization that fails to comply with a request for
1736 information.

1737 (17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The
1738 Department of Health, the Agency for Persons with Disabilities,
1739 and the Department of Education shall coordinate with an
1740 organization to provide easy or automated access to lists of

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1741 licensed providers of services specified in paragraph (5)(c) to
1742 ensure efficient administration of the program.

1743 (18) LIABILITY.—The state is not liable for the awarding of
1744 funds or for any use of funds awarded under this section.

1745 (19) SCOPE OF AUTHORITY.—This section does not expand the
1746 authority of the state, its officers, or any school district to
1747 impose additional regulation on participating private schools,
1748 independent postsecondary educational institutions, and private
1749 providers beyond that reasonably necessary to enforce
1750 requirements expressly set forth in this section.

1751 (20) RULES.—The State Board of Education shall adopt rules
1752 pursuant to ss. 120.536(1) and 120.54 to administer this
1753 section.

1754 Section 17. Section 1002.385, Florida Statutes, is
1755 repealed.

1756 Section 18. Section 1002.39, Florida Statutes, is repealed.

1757 Section 19. Section 1002.394, Florida Statutes, is amended
1758 to read:

1759 1002.394 The Family Empowerment Scholarship Program.—

1760 (1) PURPOSE.—The Family Empowerment Scholarship Program is
1761 established to provide children of families in this state,
1762 including those with which have limited financial resources,
1763 with educational options to achieve success in their education.

1764 (2) DEFINITIONS.—As used in this section, the term:

1765 (a) “Approved provider” means a provider approved by the
1766 department ~~“Department” means the Department of Education.~~

1767 (b) “Curriculum” means a complete course of study for a
1768 particular content area or grade level, including any required
1769 supplemental materials, teachers’ manuals, and associated online

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1770 instruction.

1771 (c) "Department" means the Department of Education.

1772 (d) "Direct certification list" means the certified list of
1773 children who qualify for the food assistance program, the
1774 Temporary Assistance for Needy Families Program, or the Food
1775 Distribution Program on Indian Reservations provided to the
1776 Department of Education by the Department of Children and
1777 Families.

1778 (e) "Eligible nonprofit scholarship-funding organization"
1779 or "organization" means a state university, an independent
1780 college or university that is eligible to participate in the
1781 William L. Boyd, IV, Effective Access to Student Education Grant
1782 Program located and chartered in this state which is not for
1783 profit and is accredited by the Commission on Colleges of the
1784 Southern Association of Colleges and Schools, or is a charitable
1785 organization that: ~~has the same meaning as provided in s.~~
1786 ~~1002.395(2)(f).~~

1787 1. Is exempt from federal income tax pursuant to s.
1788 501(c)(3) of the Internal Revenue Code;

1789 2. Is a Florida entity formed under chapter 605, chapter
1790 607, or chapter 617 and whose principal office is located in
1791 this state; and

1792 3. Complies with subsections (11) and (14).

1793 (f) "Eligible postsecondary educational institution" means
1794 a Florida College System institution; a state university; a
1795 school district technical center; a school district adult
1796 general education center; an independent college or university
1797 that is eligible to participate in the William L. Boyd, IV,
1798 Effective Access to Student Education Grant Program under s.

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1799 1009.89; or an accredited independent postsecondary educational
1800 institution, as defined in s. 1005.02, which is licensed to
1801 operate in this state under part III of chapter 1005.

1802 (g)~~(e)~~ "Eligible private school" means a private school as
1803 defined in s. 1002.01 located in this state which offers an
1804 education to students in any grade from kindergarten through
1805 grade 12 and:

1806 1. Meets the requirements of ss. 1002.42 and 1002.421; and

1807 2. Meets the applicable requirements imposed under this
1808 chapter, if the private school participates in a scholarship
1809 program under this chapter ~~has the same meaning as provided in~~
1810 s. 1002.395(2)(g).

1811 (h) "Household income" has the same meaning as the term
1812 "income" as defined in the Income Eligibility Guidelines for
1813 free and reduced price meals under the National School Lunch
1814 Program in 7 C.F.R. part 210 as published in the Federal
1815 Register by the United States Department of Agriculture.

1816 (i) "Inactive" means that no eligible expenditures have
1817 been made from a student scholarship account funded pursuant to
1818 this section.

1819 (j) "Incident" means battery; harassment; hazing; bullying;
1820 kidnapping; physical attack; robbery; sexual offenses,
1821 harassment, assault, or battery; threat or intimidation; or
1822 fighting at school, as defined by the department in accordance
1823 with s. 1006.147(4).

1824 (k) "Owner or operator" includes:

1825 1. An owner, president, officer, or director of an eligible
1826 nonprofit scholarship-funding organization or a person with
1827 equivalent decisionmaking authority over an eligible nonprofit

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1828 scholarship-funding organization.

1829 2. An owner, operator, superintendent, or principal of an
 1830 eligible private school or a person with equivalent
 1831 decisionmaking authority over an eligible private school.

1832 (1)~~(d)~~ "Parent" means a resident of this state who is a
 1833 parent, as defined in s. 1000.21.

1834 (m)~~(e)~~ "Program" means the Family Empowerment Scholarship
 1835 Program.

1836 (n) "School" means any educational program or activity
 1837 conducted by a public K-12 educational institution, any school-
 1838 related or school-sponsored program or activity, and riding on a
 1839 school bus as defined in s. 1006.25(1), including waiting at a
 1840 school bus stop.

1841 (3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible
 1842 for a Family Empowerment Scholarship under this section if the
 1843 student meets the following criteria:

1844 (a)1. The student is on the direct certification list
 1845 ~~pursuant to s. 1002.395(2)(e)~~ or the student's household income
 1846 level does not exceed 300 ~~185~~ percent of the federal poverty
 1847 level or an adjusted maximum percent of the federal poverty
 1848 level established pursuant to paragraph (e); or

1849 2. The student is:

1850 a. Currently placed, or during the previous state fiscal
 1851 year was placed, in foster care or in out-of-home care as
 1852 defined in s. 39.01;

1853 b. A sibling of a student who is participating in the
 1854 scholarship program under this subsection, if the student
 1855 resides in the same household as the sibling;

1856 c. A sibling of a student who is participating in the

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1857 scholarship program under s. 1002.381, if the student resides in
1858 the same household as the sibling and attends the same school;
1859 or

1860 d. Enrolled in a Florida public school in kindergarten
1861 through grade 12 and reported an incident in accordance with
1862 paragraph (7) (b)

1863 ~~3. The student's household income level does not exceed 300~~
1864 ~~percent of the federal poverty level or an adjusted maximum~~
1865 ~~percent of the federal poverty level as established pursuant to~~
1866 ~~paragraph (c).~~

1867
1868 A student who initially receives a scholarship based on
1869 eligibility under this paragraph ~~subparagraph 2.~~ remains
1870 eligible to participate until the student graduates from high
1871 school or attains the age of 21 years, whichever occurs first,
1872 regardless of the student's household income level. ~~A sibling of~~
1873 ~~a student who is participating in the scholarship program under~~
1874 ~~this subsection is eligible for a scholarship if the student~~
1875 ~~resides in the same household as the sibling.~~

1876 ~~(b)1.~~ The student is eligible to enroll in kindergarten
1877 through grade 12 in a public school in this state;

1878 ~~2. The student has spent the prior school year in~~
1879 ~~attendance at a Florida public school; or~~

1880 ~~3. Beginning with the 2020-2021 school year, the student~~
1881 ~~received a scholarship pursuant to s. 1002.395 during the~~
1882 ~~previous school year but did not receive a renewal scholarship~~
1883 ~~based solely on the eligible nonprofit scholarship funding~~
1884 ~~organization's lack of available funds after the organization~~
1885 ~~fully exhausts its efforts to use funds available for awards~~

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1886 ~~under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit~~
1887 ~~scholarship-funding organizations with students who meet the~~
1888 ~~eligibility criterion of this subparagraph must annually notify~~
1889 ~~the department in a format and by a date established by the~~
1890 ~~department.~~

1891
1892 ~~For purposes of this paragraph, the term "prior school year in~~
1893 ~~attendance" means that the student was enrolled full time and~~
1894 ~~reported by a school district for funding during the preceding~~
1895 ~~October and February Florida Education Finance Program surveys~~
1896 ~~in kindergarten through grade 12, which includes time spent in a~~
1897 ~~Department of Juvenile Justice commitment program if funded~~
1898 ~~under the Florida Education Finance Program. However, a~~
1899 ~~dependent child of a member of the United States Armed Forces~~
1900 ~~who transfers to a school in this state from out of state or~~
1901 ~~from a foreign country due to a parent's permanent change of~~
1902 ~~station orders or a foster child is exempt from the prior public~~
1903 ~~school attendance requirement under this paragraph, but must~~
1904 ~~meet the other eligibility requirements specified under this~~
1905 ~~section to participate in the program.~~

1906 (c) The parent has applied to an eligible nonprofit
1907 scholarship-funding organization to participate in the program
1908 by a date set by the organization ~~obtained acceptance for~~
1909 ~~admission of the student to a private school that is eligible~~
1910 ~~for the program under subsection (8), and the parent has~~
1911 ~~requested a scholarship from the Department of Education by a~~
1912 ~~date established by the department pursuant to paragraph (7)(c),~~
1913 ~~but no later than at least 60 days before the date of the first~~
1914 ~~scholarship payment. The application request must be~~

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1915 communicated directly to the organization ~~department~~ in a manner
1916 that creates a written or electronic record of the application
1917 ~~request~~ and the date of receipt of the application request. The
1918 ~~department must notify the school district of the parent's~~
1919 ~~intent upon receipt of the parent's request.~~

1920 (d) The student is awarded a scholarship in accordance with
1921 the following priority order:

1922 1. An eligible student who received a Family Empowerment
1923 Scholarship during the previous school year, or a Florida Tax
1924 Credit Scholarship or Hope Scholarship during the 2020-2021
1925 school year, and requested a renewal scholarship award.

1926 2. An eligible student who meets the criteria for an
1927 initial award under both paragraphs ~~paragraph~~ (a) and (b) and
1928 was retained on the previous school year's wait list
1929 ~~subparagraph (b)3.~~

1930 3. An eligible student who meets the criteria for an
1931 initial award under sub-subparagraph (a)2.a., or sub-
1932 subparagraph (a)2.b., or sub-subparagraph (a)2.d., and paragraph
1933 (b) subparagraph (b)2. and either subparagraph (a)1. or
1934 ~~subparagraph (a)2.~~

1935 4. An eligible student who meets the criteria for an
1936 initial award under subparagraph (a)1. ~~(b)1.~~ and paragraph (b),
1937 and the student's household income level does not exceed 185
1938 percent of the federal poverty level ~~either subparagraph (a)1.~~
1939 ~~or subparagraph (a)2.~~

1940 5. An eligible student who meets the criteria for an
1941 initial award under subparagraph (a)1. ~~(a)3.~~ and paragraph (b)
1942 ~~in priority order, either subparagraph (b)2. or subparagraph~~
1943 ~~(b)1.~~

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1944 6. An eligible student who meets the criteria for an
1945 initial award under sub-subparagraph (a)2.c. and paragraph (b).

1946
1947 An approved student who does not receive a scholarship must be
1948 placed on the wait list in the order in which his or her
1949 application is approved. An eligible student who does not
1950 receive a scholarship within the fiscal year must be retained on
1951 the wait list for the subsequent year.

1952 (e) The student's household income level does not exceed an
1953 adjusted maximum percent of the federal poverty level that is
1954 increased by 25 percent in the fiscal year following any fiscal
1955 year in which more than 5 percent of the available scholarships
1956 authorized under subsection (12) ~~(11)~~ have not been awarded.

1957 (4) TERM OF SCHOLARSHIP.—For purposes of continuity of
1958 educational choice and program integrity:

1959 (a)1. Program payments made by the state to an organization
1960 for a Family Empowerment Scholarship under this section must
1961 continue until:

1962 a. The parent does not renew program eligibility;

1963 b. The organization determines that the student is not
1964 eligible for program renewal;

1965 c. The Commissioner of Education suspends or revokes
1966 program participation or use of funds pursuant to subparagraph

1967 (b)1.;

1968 d. The student's parent has forfeited participation in the
1969 program for failure to comply with subsection (10);

1970 e. The student enrolls in a public school, except that a
1971 student who enters a Department of Juvenile Justice detention
1972 center for a period of no more than 21 days is not considered to

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1973 have returned to a public school for that purpose; or

1974 f. The student graduates from high school or attains 21
1975 years of age, whichever occurs first.

1976 2. Reimbursements for program expenditures may continue
1977 until the account balance is expended or the account is closed
1978 pursuant to paragraph (b) ~~For purposes of continuity of~~
1979 educational choice, a Family Empowerment Scholarship shall
1980 remain in force until the student returns to a public school,
1981 graduates from high school, or reaches the age of 21, whichever
1982 occurs first. A scholarship student who enrolls in a public
1983 school or public school program is considered to have returned
1984 to a public school for the purpose of determining the end of the
1985 scholarship's term. However, if a student enters a Department of
1986 Juvenile Justice detention center for a period of no more than
1987 21 days, the student is not considered to have returned to a
1988 public school for that purpose.

1989 (b)1. The commissioner shall close a student's scholarship
1990 account, and any remaining funds, including, but not limited to,
1991 contributions made to the Stanley G. Tate Florida Prepaid
1992 College Program or earnings from or contributions made to the
1993 Florida College Savings Program using program funds pursuant to
1994 paragraph (6) (e), revert to the state after:

1995 a. Denial or revocation of program eligibility by the
1996 commissioner for fraud or abuse, including, but not limited to,
1997 the student or the student's parent accepting any payment,
1998 refund, or rebate in any manner from a provider of any services
1999 received pursuant to subsection (6); however, a private school
2000 may discount tuition if the private school deems it necessary;

2001 b. Any period of 2 consecutive years after high school

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2002 completion or graduation during which the student has not been
2003 enrolled in an eligible postsecondary educational institution or
2004 a program offered by the institution; or

2005 c. The account has been inactive for 2 consecutive fiscal
2006 years ~~Upon reasonable notice to the department and the school~~
2007 ~~district, the student's parent may remove the student from the~~
2008 ~~private school and place the student in a public school in~~
2009 ~~accordance with this section.~~

2010 2. The commissioner must notify the parent and the
2011 organization when a Family Empowerment Scholarship account is
2012 closed and program funds revert to the state

2013 ~~(c) Upon reasonable notice to the department, the student's~~
2014 ~~parent may move the student from one participating private~~
2015 ~~school to another participating private school.~~

2016 (5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for
2017 a Family Empowerment Scholarship while he or she is:

2018 (a) Enrolled in a public school, including, but not limited
2019 to, the Florida School for the Deaf and the Blind, the College-
2020 Preparatory Boarding Academy, a developmental research school
2021 authorized under s. 1002.32, or a charter school authorized
2022 under this chapter;

2023 (b) Enrolled in a school operating for the purpose of
2024 providing educational services to youth in a Department of
2025 Juvenile Justice commitment program;

2026 (c) Receiving any other educational scholarship pursuant to
2027 this chapter;

2028 (d) Not having regular and direct contact with his or her
2029 private school teachers pursuant to s. 1002.421(1)(i), unless he
2030 or she is enrolled in a home education program pursuant to s.

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2031 1002.41 ~~Participating in a home education program as defined in~~
2032 ~~s. 1002.01(1);~~

2033 ~~(e) Participating in a private tutoring program pursuant to~~
2034 ~~s. 1002.43; or~~

2035 (e) ~~(f)~~ Participating in a virtual school, correspondence
2036 school, or distance learning program that receives state funding
2037 pursuant to the student's participation.

2038 (6) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be
2039 used to meet the individual educational needs of an eligible
2040 student and may be spent for the following purposes:

2041 (a) Instructional materials, including school equipment and
2042 supplies, and digital devices and Internet access to access
2043 digital instructional materials.

2044 (b) Curriculum.

2045 (c) Tuition or fees associated with full-time or part-time
2046 enrollment in any of the following:

2047 1. A home education program, an eligible private school, an
2048 eligible postsecondary educational institution, or a program
2049 offered by the postsecondary institution;

2050 2. A private tutoring program authorized under s. 1002.43,
2051 a virtual program offered by a department-approved private
2052 online provider that meets the provider qualifications specified
2053 in s. 1002.45(2)(a), or a program offered by the Florida Virtual
2054 School to a private paying student; or

2055 3. An approved online course offered pursuant to s.
2056 1003.499 or s. 1004.0961 or a private virtual school that meets
2057 the requirements of s. 1002.421.

2058 (d) Fees for nationally standardized, norm-referenced
2059 achievement tests, Advanced Placement examinations, industry

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2060 certification examinations, assessments related to postsecondary
2061 education, or other assessments.

2062 (e) Contributions to the Stanley G. Tate Florida Prepaid
2063 College Program pursuant to s. 1009.98 or the Florida College
2064 Savings Program pursuant to s. 1009.981, for the benefit of the
2065 eligible student.

2066 (f) Contracted services provided by a public school or
2067 school district, including classes. A student who receives
2068 services under a contract under this paragraph is not considered
2069 enrolled in a public school for eligibility purposes as
2070 specified in subsection (5).

2071 (g) Tuition and fees for part-time tutoring services
2072 provided by a person who holds a valid Florida educator's
2073 certificate pursuant to s. 1012.56; a person who holds an
2074 adjunct teaching certificate pursuant to s. 1012.57; a person
2075 who has a bachelor's degree or a graduate degree in the subject
2076 area in which instruction is given; or a person who has
2077 demonstrated a mastery of subject area knowledge pursuant to s.
2078 1012.56(5) or as approved by the department. As used in this
2079 paragraph, the term "part-time tutoring services" does not
2080 qualify as regular school attendance as defined in s.
2081 1003.01(13)(e).

2082 (h) Fees for summer education programs.

2083 (i) Fees for after-school education programs.

2084 (j) Fees for an annual evaluation of educational progress
2085 by a state-certified teacher under s. 1002.41(1)(f), if this
2086 option is chosen for a home education student.

2087 (k) Transportation expenses that may not exceed \$750
2088 annually necessary to meet the student's educational needs under

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2089 this section.

2090
2091 A provider of any services receiving payments pursuant to this
2092 subsection may not share, refund, or rebate any moneys from the
2093 Family Empowerment Scholarship with the parent or participating
2094 student in any manner.

2095 (7)~~(6)~~ SCHOOL DISTRICT OBLIGATIONS.-

2096 (a) By July 15, 2019, and by April 1 of each year
2097 thereafter, a school district shall inform all households within
2098 the district receiving free or reduced-priced meals under the
2099 National School Lunch Act of their eligibility to apply ~~to the~~
2100 ~~department~~ for a Family Empowerment Scholarship. The form of
2101 such notice shall be provided by the department, and the school
2102 district shall include the provided form in any normal
2103 correspondence with eligible households. Such notice is limited
2104 to once a year.

2105 (b) Upon receipt of a report of an incident, the school
2106 principal, or his or her designee, shall provide a copy of the
2107 report to the parent and investigate the incident to determine
2108 if the incident must be reported as required by s. 1006.147(4).
2109 Within 24 hours after receipt of the report, the principal or
2110 his or her designee shall provide a copy of the report to the
2111 parent of the alleged offender and to the superintendent. Upon
2112 conclusion of the investigation or within 15 days after the
2113 incident was reported, whichever occurs first, the school
2114 district shall notify the parent of the program and offer the
2115 parent an opportunity to request and receive a Family
2116 Empowerment Scholarship.

2117 (c) The school district in which a participating student

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2118 resides must notify the student and his or her parent about the
2119 locations and times to take all statewide assessments under s.
2120 1008.22 if the student chooses to participate in such
2121 assessments. Upon the request of the department, a school
2122 district shall coordinate with the department to provide to a
2123 participating private school the statewide assessments
2124 administered under s. 1008.22 and any related materials for
2125 administering the assessments. For a student who participates in
2126 the Family Empowerment Scholarship Program whose parent requests
2127 that the student take the statewide assessments under s.
2128 1008.22, the district in which the student attends a private
2129 school shall provide locations and times to take all statewide
2130 assessments. A school district is responsible for implementing
2131 test administrations at a participating private school,
2132 including the:

- 2133 1. Provision of training for private school staff on test
2134 security and assessment administration procedures;
- 2135 2. Distribution of testing materials to a private school;
- 2136 3. Retrieval of testing materials from a private school;
- 2137 4. Provision of the required format for a private school to
2138 submit information to the district for test administration and
2139 enrollment purposes; and
- 2140 5. Provision of any required assistance, monitoring, or
2141 investigation at a private school.

2142 (d) ~~(e)~~ Each school district must publish information about
2143 the Family Empowerment Scholarship Program on the district's
2144 website homepage, which, ~~at a minimum, the published~~
2145 ~~information~~ must include a website link to the Family
2146 Empowerment Scholarship Program published on the Department of

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2147 Education website ~~as well as a telephone number and e-mail that~~
2148 ~~students and parents may use to contact relevant personnel in~~
2149 ~~the school district to obtain information about the scholarship.~~

2150 (8)~~(7)~~ DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
2151 shall:

2152 (a) Annually verify the eligibility of nonprofit
2153 scholarship-funding organizations that meet the requirements of
2154 paragraph (2) (e).

2155 (b)~~(a)~~ Publish and update, as necessary, information on the
2156 department website about the scholarship programs under this
2157 chapter ~~Family Empowerment Scholarship Program~~, including, but
2158 not limited to, student eligibility criteria, parental
2159 responsibilities, and relevant data.

2160 (c)~~(b)~~ Cross-check prior to each distribution of funds the
2161 list of participating scholarship students with the public
2162 school enrollment lists before each scholarship payment to avoid
2163 duplication.

2164 (d)~~(e)~~ Maintain and publish a list of nationally norm-
2165 referenced tests identified for purposes of satisfying the
2166 testing requirement in subparagraph (9) (c)1. ~~(8) (e)1.~~ The tests
2167 must meet industry standards of quality in accordance with state
2168 board rule.

2169 (e)~~(d)~~ Notify eligible nonprofit scholarship-funding
2170 organizations of the deadlines for submitting the verified list
2171 of students determined to be eligible for an initial or renewal
2172 scholarship.

2173 (f)~~(e)~~ Distribute each student's scholarship funds on a
2174 quarterly basis to the eligible nonprofit scholarship-funding
2175 organization, to be deposited into the student's account

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2176 ~~Establish deadlines for the receipt of initial applications and~~
2177 ~~renewal notifications in order to implement the priority order~~
2178 ~~for scholarship awards pursuant to paragraph (3) (d).~~

2179 (g) Notify an eligible nonprofit scholarship-funding
2180 organization of any of the organization's or other eligible
2181 nonprofit scholarship-funding organization's identified students
2182 who are receiving educational scholarships under this chapter.

2183 (h) Issue a project grant award to a state university, to
2184 which participating private schools must report the scores of
2185 participating students on the nationally norm-referenced tests
2186 or the statewide assessments administered by the private school
2187 in grades 3 through 10. The project term is 2 years, and the
2188 amount of the project is up to \$250,000 per year. The project
2189 grant award must be reissued in 2-year intervals in accordance
2190 with this paragraph.

2191 1. The state university must annually report to the
2192 Department of Education on the student performance of
2193 participating students:

2194 a. On a statewide basis. The report shall also include, to
2195 the extent possible, a comparison of scholarship students'
2196 performance to the statewide student performance of public
2197 school students with socioeconomic backgrounds similar to those
2198 of students participating in the scholarship program. To
2199 minimize costs and reduce time required for the state
2200 university's analysis and evaluation, the Department of
2201 Education shall coordinate with the state university to provide
2202 data in order to conduct analyses of matched students from
2203 public school assessment data and calculate control group
2204 student performance using an agreed-upon methodology; and

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2205 b. On an individual school basis. For the 2020-2021 school
2206 year, the annual report must include student performance for
2207 each participating private school in which at least 51 percent
2208 of the total enrolled students in the private school
2209 participated in the Florida Tax Credit Scholarship Program or
2210 the Family Empowerment Scholarship Program. Beginning with the
2211 2021-2022 school year, the annual report must include student
2212 performance for each participating private school in which at
2213 least 51 percent of the total enrolled students in the private
2214 school participated in the Family Empowerment Scholarship
2215 Program. The report shall be according to each participating
2216 private school, and for participating students, in which there
2217 are at least 30 participating students who have scores for tests
2218 administered. If the state university determines that the 30-
2219 participating-student cell size may be reduced without
2220 disclosing personally identifiable information, as described in
2221 34 C.F.R. s. 99.12, of a participating student, the state
2222 university may reduce the participating-student cell size, but
2223 the cell size may not be reduced to less than 10 participating
2224 students. The department shall provide each private school's
2225 prior school year student enrollment information to the state
2226 university no later than June 15 of each year, or as requested
2227 by the state university.

2228 2. The sharing and reporting of student performance data
2229 under this paragraph must be in accordance with the requirements
2230 of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family
2231 Educational Rights and Privacy Act, and the applicable rules and
2232 regulations issued pursuant thereto, and must be for the sole
2233 purpose of creating the annual report required by subparagraph

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2234 1. All parties must preserve the confidentiality of such
2235 information as required by law. The annual report may not
2236 disaggregate data to a level that will identify individual
2237 participating schools, except as required under sub-subparagraph
2238 1.b., or disclose the academic level of individual students.

2239 3. The annual report required by subparagraph 1. must be
2240 published by the Department of Education on its website.

2241 (i) Maintain on its website a list of approved providers,
2242 including eligible postsecondary educational institutions,
2243 eligible private schools, and organizations. The department may
2244 identify or provide links to lists of other approved providers.

2245 (j) Require each organization to verify eligible
2246 expenditures before the distribution of funds for any
2247 expenditures made pursuant to paragraphs (6) (a) and (b). Review
2248 of expenditures made for services specified in paragraphs
2249 (6) (c)-(k) may be completed after the purchase is made.

2250 (k) Require quarterly reports by an eligible nonprofit
2251 scholarship-funding organization regarding the overall number of
2252 students participating in the scholarship program, the number of
2253 home education students participating in the scholarship
2254 program, the number of students attending a private school
2255 participating in the scholarship program, the private schools at
2256 which the students are enrolled, and other information the
2257 department deems necessary.

2258 (l) Provide a process to match the direct certification
2259 list with the scholarship application data submitted by any
2260 nonprofit scholarship-funding organization eligible to receive
2261 the 2.5 percent administrative allowance under paragraph
2262 (11) (k).

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- 2263 (m) Contract with an independent entity to provide an
2264 annual evaluation of the program by:
- 2265 1. Reviewing the school bullying prevention education
2266 program, school climate, and code of student conduct of each
2267 public school from which 10 or more students transferred to
2268 another public school or private school using the Hope
2269 Scholarship or Family Empowerment Scholarship to determine areas
2270 in the school or school district procedures involving reporting,
2271 investigating, and communicating a parent's and student's rights
2272 which are in need of improvement. At a minimum, the review must
2273 include:
- 2274 a. An assessment of the investigation time and quality of
2275 the response of the school and the school district.
- 2276 b. An assessment of the effectiveness of communication
2277 procedures with the students involved in an incident, the
2278 students' parents, and the school and school district personnel.
- 2279 c. An analysis of school incident and discipline data.
- 2280 d. The challenges and obstacles relating to implementing
2281 recommendations from the review.
- 2282 2. Reviewing the school bullying prevention education
2283 program, school climate, and code of student conduct of each
2284 public school to which a student transferred if the student was
2285 from a school identified in subparagraph 1. in order to identify
2286 best practices and make recommendations to the public school at
2287 which the incidents occurred.
- 2288 3. Surveying the parents of participating students to
2289 determine academic, safety, and school climate satisfaction and
2290 to identify any challenges to or obstacles in addressing an
2291 incident or relating to the use of the scholarship.

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2292 (n) Investigate any written complaint of a violation of
2293 this section by a parent, a student, a private school, a public
2294 school, a school district, an organization, a provider, or
2295 another appropriate party in accordance with the process
2296 established under s. 1002.421.

2297 (o) Establish and coordinate with the eligible nonprofit
2298 scholarship-funding organizations an FTE reporting process to
2299 provide FTE by county by FEFP program and by matrix level of
2300 services to be used to revise and update the K-12 Education
2301 Scholarship Program Allocation pursuant to s. 1011.687, for
2302 inclusion in the FEFP calculations beginning with the FEFP
2303 calculation following the October student membership survey.

2304 (9)~~(8)~~ PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—To be
2305 eligible to participate in the Family Empowerment Scholarship
2306 Program, a private school may be sectarian or nonsectarian and
2307 must:

2308 (a) Comply with all requirements for private schools
2309 participating in state school choice scholarship programs
2310 pursuant to s. 1002.421.

2311 (b) Provide to the organization ~~department~~ all
2312 documentation required for a student's participation by a date
2313 established by the organization, ~~including the private school's~~
2314 ~~and student's fee schedules, at least 30 days before any~~
2315 ~~quarterly scholarship payment is made for the student pursuant~~
2316 ~~to paragraph (11)(f). A student is not eligible to receive a~~
2317 ~~quarterly scholarship payment if the private school fails to~~
2318 ~~meet this deadline.~~

2319 (c)1. Annually administer or make provision for students
2320 participating in the program in grades 3 through 10 to take one

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2321 of the nationally norm-referenced tests that are identified by
 2322 the department pursuant to paragraph (8) (d) ~~(7) (e)~~ or to take
 2323 the statewide assessments pursuant to s. 1008.22. Students with
 2324 disabilities for whom standardized testing is not appropriate
 2325 are exempt from this requirement. A participating private school
 2326 shall report a student's scores to his or her parent. By August
 2327 15 of each year, a participating private school must report the
 2328 scores of all participating students to a state university as
 2329 described in paragraph (8) (h) ~~s. 1002.395(9) (f)~~.

2330 2. Administer the statewide assessments pursuant to s.
 2331 1008.22 if the private school chooses to offer the statewide
 2332 assessments. A participating private school may choose to offer
 2333 and administer the statewide assessments to all students who
 2334 attend the private school in grades 3 through 10 and must submit
 2335 a request in writing to the department by March 1 of each year
 2336 in order to administer the statewide assessments in the
 2337 subsequent school year.

2338
 2339 If a private school fails to meet the requirements of this
 2340 subsection or s. 1002.421, the commissioner may determine that
 2341 the private school is ineligible to participate in the
 2342 scholarship program.

2343 (10) (9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 2344 PARTICIPATION.—A parent who applies for a Family Empowerment
 2345 Scholarship is exercising his or her parental option to
 2346 determine the appropriate placement or the services that best
 2347 meet the needs of his or her child ~~place his or her child in a~~
 2348 ~~private school.~~

2349 (a) To satisfy or maintain program eligibility, including

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2350 eligibility to receive and spend program payments, the parent
2351 must sign an agreement with the organization and annually submit
2352 a sworn compliance statement to the organization to:

2353 1. Affirm that the student is enrolled in a program that
2354 meets regular school attendance requirements as provided in s.
2355 1003.01(13)(b)-(e).

2356 2. Affirm that the program funds are used only for
2357 authorized purposes serving the student's educational needs, as
2358 described in subsection (6).

2359 3. Affirm that the parent is responsible for the education
2360 of his or her student by, as applicable:

2361 a. Requiring the student to take an assessment in
2362 accordance with paragraph (9)(c); or

2363 b. Providing an annual evaluation in accordance with s.
2364 1002.41(1)(f).

2365 4. Affirm that the student remains in good standing with
2366 the provider or school if those options are selected by the
2367 parent ~~The parent must select the private school and apply for~~
2368 ~~the admission of his or her student.~~

2369 ~~(b) The parent must request the scholarship at least 60~~
2370 ~~days before the date of the first scholarship payment.~~

2371 ~~(c) The parent must inform the applicable school district~~
2372 ~~when the parent withdraws his or her student from a public~~
2373 ~~school to attend an eligible private school.~~

2374 ~~(d) Any student participating in the program must remain in~~
2375 ~~attendance throughout the school year unless excused by the~~
2376 ~~school for illness or other good cause.~~

2377 (c)-(e) If ~~Before~~ enrolling in a private school, a student
2378 and his or her parent or guardian must meet with the private

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2379 school's principal or the principal's designee to review the
2380 school's academic programs and policies, customized educational
2381 programs, code of student conduct, and attendance policies.

2382 (d)~~(f)~~ The parent shall ensure that a ~~the~~ student
2383 participating in the scholarship program and who is enrolled in
2384 a private school takes the norm-referenced assessment offered by
2385 the private school. The parent may also choose to have the
2386 student participate in the statewide assessments pursuant to
2387 paragraph (9) (c) ~~(6) (b)~~.

2388 (e)~~(g)~~ If the parent requests that the student
2389 participating in the program take all statewide assessments
2390 required pursuant to s. 1008.22, the parent is responsible for
2391 transporting the student to the assessment site designated by
2392 the school district.

2393 ~~(h) Upon receipt of a scholarship warrant, the parent to
2394 whom the warrant is issued must restrictively endorse the
2395 warrant to the private school for deposit into the private
2396 school's account. The parent may not designate any entity or
2397 individual associated with the participating private school as
2398 the parent's attorney in fact to endorse a scholarship warrant.
2399 A participant who fails to comply with this paragraph forfeits
2400 the scholarship.~~

2401 (f)~~(i)~~ The parent must annually renew participation in the
2402 program by the date established and in a format determined by
2403 the organization ~~department~~ pursuant to paragraph ~~(7) (e)~~. A
2404 student whose participation in the program is not renewed may
2405 continue to spend scholarship funds that are in his or her
2406 account from prior years unless the account must be closed
2407 pursuant to paragraph (4) (b).

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2408 (g) The parent is responsible for procuring the services
2409 necessary to educate the student. If a parent does not procure
2410 the necessary educational services for the student and the
2411 student's account has been inactive for 2 consecutive fiscal
2412 years, the student is ineligible and the student's account must
2413 be closed pursuant to paragraph (4) (b) .

2414 (h) The parent is responsible for all eligible expenses in
2415 excess of the Family Empowerment Scholarship.

2416 (i) The parent may not transfer any prepaid college plan or
2417 college savings plan funds contributed pursuant to paragraph
2418 (6) (e) to another beneficiary while the plan contains funds
2419 contributed pursuant to this section.

2420 (j) The parent may not receive a payment, refund, or rebate
2421 from an approved provider of any services under this program.

2422
2423 A participant who fails to comply with this subsection forfeits
2424 the Family Empowerment Scholarship.

2425 (11)~~(10)~~ OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-
2426 FUNDING ORGANIZATIONS.-An eligible nonprofit scholarship-funding
2427 organization:

2428 (a) Must comply with the antidiscrimination provisions of
2429 42 U.S.C. s. 2000d.

2430 (b) Must comply with the following background check
2431 requirements:

2432 1. All owners and operators as defined in subparagraph
2433 (2) (k)1., before employment or engagement to provide services,
2434 are subject to a level 2 background screening as provided under
2435 chapter 435. The fingerprints for the background screening must
2436 be electronically submitted to the Department of Law Enforcement

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2437 and may be taken by an authorized law enforcement agency or by
2438 an employee of the eligible nonprofit scholarship-funding
2439 organization or a private company who is trained to take
2440 fingerprints. However, the complete set of fingerprints of an
2441 owner or operator may not be taken by the owner or operator. The
2442 results of the state and national criminal history check must be
2443 provided to the Department of Education for screening under
2444 chapter 435. The cost of the background screening may be borne
2445 by the eligible nonprofit scholarship-funding organization or
2446 the owner or operator.

2447 2. Every 5 years following employment or engagement to
2448 provide services or association with an eligible nonprofit
2449 scholarship-funding organization, each owner or operator must
2450 meet level 2 screening standards as described in s. 435.04, at
2451 which time the nonprofit scholarship-funding organization shall
2452 request the Department of Law Enforcement to forward the
2453 fingerprints to the Federal Bureau of Investigation for level 2
2454 screening. If the fingerprints of an owner or operator are not
2455 retained by the Department of Law Enforcement under subparagraph
2456 3., the owner or operator must electronically file a complete
2457 set of fingerprints with the Department of Law Enforcement. Upon
2458 submission of fingerprints for this purpose, the eligible
2459 nonprofit scholarship-funding organization shall request that
2460 the Department of Law Enforcement forward the fingerprints to
2461 the Federal Bureau of Investigation for level 2 screening, and
2462 the fingerprints must be retained by the Department of Law
2463 Enforcement under subparagraph 3.

2464 3. Fingerprints submitted to the Department of Law
2465 Enforcement as required by this paragraph must be retained by

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2466 the Department of Law Enforcement in a manner approved by rule
2467 and entered in the statewide automated biometric identification
2468 system authorized by s. 943.05(2)(b). The fingerprints must
2469 continue to be available for all purposes and uses authorized
2470 for arrest fingerprints entered in the statewide automated
2471 biometric identification system pursuant to s. 943.051.

2472 4. The Department of Law Enforcement shall search all
2473 arrest fingerprints received under s. 943.051 against the
2474 fingerprints retained in the statewide automated biometric
2475 identification system under subparagraph 3. Any arrest record
2476 that is identified with an owner's or operator's fingerprints
2477 must be reported to the Department of Education. The Department
2478 of Education shall participate in this search process by paying
2479 an annual fee to the Department of Law Enforcement and by
2480 informing the Department of Law Enforcement of any change in the
2481 employment, engagement, or association status of the owners or
2482 operators whose fingerprints are retained under subparagraph 3.
2483 The Department of Law Enforcement shall adopt a rule setting the
2484 amount of the annual fee to be imposed upon the Department of
2485 Education for performing these services and establishing the
2486 procedures for the retention of owner or operator fingerprints
2487 and the dissemination of search results. The fee may be borne by
2488 the owner or operator of the nonprofit scholarship-funding
2489 organization.

2490 5. A nonprofit scholarship-funding organization whose owner
2491 or operator fails the level 2 background screening is not
2492 eligible to provide scholarships under this section.

2493 6. A nonprofit scholarship-funding organization whose owner
2494 or operator in the last 7 years has filed for personal

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2495 bankruptcy or corporate bankruptcy in a corporation of which he
2496 or she owned more than 20 percent is not eligible to provide
2497 scholarships under this section.

2498 7. In addition to the offenses listed in s. 435.04, a
2499 person required to undergo background screening pursuant to this
2500 part or authorizing statutes may not have an arrest awaiting
2501 final disposition for, must not have been found guilty of, or
2502 entered a plea of nolo contendere to, regardless of
2503 adjudication, and must not have been adjudicated delinquent, and
2504 the record must not have been sealed or expunged for, any of the
2505 following offenses or any similar offense of another
2506 jurisdiction:

2507 a. Any authorizing statutes, if the offense was a felony.

2508 b. This chapter, if the offense was a felony.

2509 c. Section 409.920, relating to Medicaid provider fraud.

2510 d. Section 409.9201, relating to Medicaid fraud.

2511 e. Section 741.28, relating to domestic violence.

2512 f. Section 817.034, relating to fraudulent acts through
2513 mail, wire, radio, electromagnetic, photoelectronic, or
2514 photooptical systems.

2515 g. Section 817.234, relating to false and fraudulent
2516 insurance claims.

2517 h. Section 817.505, relating to patient brokering.

2518 i. Section 817.568, relating to criminal use of personal
2519 identification information.

2520 j. Section 817.60, relating to obtaining a credit card
2521 through fraudulent means.

2522 k. Section 817.61, relating to fraudulent use of credit
2523 cards, if the offense was a felony.

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- 2524 l. Section 831.01, relating to forgery.
- 2525 m. Section 831.02, relating to uttering forged instruments.
- 2526 n. Section 831.07, relating to forging bank bills, checks,
- 2527 drafts, or promissory notes.
- 2528 o. Section 831.09, relating to uttering forged bank bills,
- 2529 checks, drafts, or promissory notes.
- 2530 p. Section 831.30, relating to fraud in obtaining medicinal
- 2531 drugs.
- 2532 q. Section 831.31, relating to the sale, manufacture,
- 2533 delivery, or possession with the intent to sell, manufacture, or
- 2534 deliver any counterfeit controlled substance, if the offense was
- 2535 a felony.
- 2536 (c) May not have an owner or operator who owns or operates
- 2537 an eligible private school that is participating in the
- 2538 scholarship program.
- 2539 (d) Shall establish and maintain separate accounts for each
- 2540 eligible student. For each account, the organization must
- 2541 maintain a record of accrued interest that is retained in the
- 2542 student's account and available only for authorized program
- 2543 expenditures.
- 2544 (e) May not restrict or reserve scholarships for use at a
- 2545 particular private school.
- 2546 (f) Must provide to the Auditor General and the Department
- 2547 of Education a report on the results of an annual financial
- 2548 audit of its accounts and records conducted by an independent
- 2549 certified public accountant in accordance with auditing
- 2550 standards generally accepted in the United States, government
- 2551 auditing standards, and rules promulgated by the Auditor
- 2552 General. The audit report must include a report on financial

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2553 statements presented in accordance with generally accepted
2554 accounting principles. Audit reports must be provided to the
2555 Auditor General and the Department of Education within 180 days
2556 after completion of the eligible nonprofit scholarship-funding
2557 organization's fiscal year.

2558 (g)1.a. Must use agreed-upon procedures that uniformly
2559 apply to all private schools and determine, at a minimum,
2560 whether the private school has been verified as eligible by the
2561 Department of Education under s. 1002.421; has an adequate
2562 accounting system, system of financial controls, and process for
2563 deposit and classification of scholarship funds; and has
2564 properly expended scholarship funds for education-related
2565 expenses.

2566 b. Must participate in a joint review of the agreed-upon
2567 procedures and guidelines under sub-subparagraph a., by February
2568 of each biennium, if the scholarship-funding organization
2569 provided more than \$250,000 in scholarship funds to an eligible
2570 private school under this chapter during the state fiscal year
2571 preceding the biennial review. If the procedures and guidelines
2572 are revised, the revisions must be provided to private schools
2573 and the Commissioner of Education by March 15 of the year in
2574 which the revisions were completed. The revised agreed-upon
2575 procedures take effect the subsequent school year.

2576 c. Must monitor the compliance of a private school with s.
2577 1002.421(1)(q) if the scholarship-funding organization provided
2578 the majority of the scholarship funding to the school. For each
2579 private school subject to s. 1002.421(1)(q), the appropriate
2580 scholarship-funding organization shall annually notify the
2581 Commissioner of Education by October 30 of:

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2582 (I) A private school's failure to submit a report required
2583 under s. 1002.421(1) (q); or

2584 (II) Any material exceptions set forth in the report
2585 required under s. 1002.421(1) (q).

2586 2. Must seek input from the accrediting associations that
2587 are members of the Florida Association of Academic Nonpublic
2588 Schools and the Department of Education when conducting a joint
2589 review of the procedures and guidelines under sub-subparagraph
2590 1.b.

2591 (h) Must establish a date by which the parent of a
2592 participating student must confirm continuing participation in
2593 the program.

2594 (i)~~(a)~~ Shall verify the household income level of students
2595 pursuant to subparagraph (3) (a)1. and submit the verified list
2596 of students and related documentation to the department.

2597 (j)~~(b)~~ Shall award initial and renewal scholarships to
2598 eligible students in priority order pursuant to subsection (3)
2599 and notify parents of their receipt of a scholarship ~~paragraph~~
2600 ~~(3) (d).~~ The eligible nonprofit scholarship-funding organization
2601 shall implement the deadlines established by the department
2602 pursuant to paragraphs (7) (d) and (e).

2603 (k)~~(c)~~ May, from eligible contributions received pursuant
2604 to s. 1002.395(6) (j)1., use an amount not to exceed 2.5 ±
2605 percent of the total amount of all scholarships awarded under
2606 this section for administrative expenses associated with
2607 performing functions under this section, if the organization has
2608 operated as an eligible nonprofit scholarship-funding
2609 organization for at least the preceding 3 fiscal years and did
2610 not have any findings of material weakness or material

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2611 noncompliance in its most recent audit performed pursuant to
2612 paragraph (f). Such administrative expense amount is considered
2613 within the 3 percent limit on the total amount an organization
2614 may use to administer scholarships under this chapter.

2615 (l) Must verify qualifying educational expenditures
2616 pursuant to the requirement of paragraph (8)(j) and must request
2617 the return of any funds used for unauthorized purposes.

2618 (m) Must return any remaining program funds to the
2619 department pursuant to paragraph (4)(b).

2620 (n) Must document each scholarship student's eligibility
2621 pursuant to subsection (3) for a fiscal year before granting a
2622 scholarship for that fiscal year. A student is ineligible for a
2623 scholarship if the student's account has been inactive for 2
2624 fiscal years and the student's account has been closed pursuant
2625 to paragraph (4)(b).

2626 (o) Must allow a student who meets the requirements of
2627 subparagraph (3)(a)2. or a dependent child of a parent who is a
2628 member of the United States Armed Forces to apply for a
2629 scholarship at any time.

2630 (p)~~(d)~~ Must, in a timely manner, submit any information
2631 requested by the department relating to the scholarship under
2632 this section.

2633 (q) Must establish a date by which the parent of a
2634 participating student must confirm continuing participation in
2635 the program.

2636 (r) Must prepare and submit quarterly reports to the
2637 department pursuant to paragraph (8)(k).

2638 (s)~~(e)~~ Must notify the department about any violation of
2639 this section by a parent or a private school.

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2640 ~~(11)~~ (12) SCHOLARSHIP FUNDING AND PAYMENT.—For the purposes
2641 of this subsection, the term "student FTE" refers to how
2642 participating students are calculated for the purposes of the
2643 scholarship program allocation, which is equal to four quarterly
2644 scholarship payments.

2645 (a) The scholarship is established for up to 175,000 ~~18,000~~
2646 student FTE for students annually beginning in the 2021-2022
2647 2019-2020 school year. A student who received a Florida Tax
2648 Credit Scholarship or a Hope Scholarship in the 2020-2021 school
2649 year and who meets the eligibility requirements in subsection
2650 (3) for the 2021-2022 school year is eligible for a Family
2651 Empowerment Scholarship in the 2021-2022 school year. Beginning
2652 in the 2022-2023 ~~2020-2021~~ school year, and each year
2653 thereafter, the maximum number of student FTE ~~students~~
2654 ~~participating~~ in the scholarship program under this section
2655 shall annually increase by 1.0 percent of the state's total
2656 public school student enrollment.

2657 (b) ~~The scholarship amount provided to a student for any~~
2658 ~~single school year shall be for tuition and fees for an eligible~~
2659 ~~private school, not to exceed annual limits, which shall be~~
2660 ~~determined in accordance with this paragraph. The calculated~~
2661 scholarship amount for a student participating in the program
2662 must to attend an eligible private school shall be based upon
2663 the grade level and school district in which the student was
2664 assigned as 97.5 ~~95~~ percent of the funds per unweighted full-
2665 time equivalent in the Florida Education Finance Program for a
2666 student in the basic program established pursuant to s.
2667 1011.62(1)(c)1., plus a per-full-time equivalent share of funds
2668 for all categorical programs, as provided in the General

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2669 ~~Appropriations Act except for the Exceptional Student Education~~
2670 ~~Guaranteed Allocation.~~

2671 (c) As an alternative, a student who is eligible for a
2672 Family Empowerment Scholarship is eligible for a transportation
2673 award limited to \$750 annually necessary to meet the student's
2674 educational needs under this section, if the student enrolls in
2675 a Florida public school that is outside the school district in
2676 which the student resides or is enrolled in a lab school as
2677 defined in s. 1002.32. These students do not count against the
2678 175,000 student FTE cap established in paragraph (a) The amount
2679 ~~of the Family Empowerment Scholarship shall be the calculated~~
2680 ~~amount or the amount of the private school's tuition and fees,~~
2681 ~~whichever is less. The amount of any assessment fee required by~~
2682 ~~the participating private school may be paid from the total~~
2683 ~~amount of the scholarship.~~

2684 (d) At the time of each Florida Education Finance Program
2685 student membership survey, the scholarship-funding organization
2686 shall report to the department student enrollment, student FTE,
2687 and total award amounts by county, delineated by the FEFP
2688 program, and grade for ~~The school district shall report all~~
2689 ~~students who are participating in attending a private school~~
2690 ~~under this program. The students attending private schools on~~
2691 ~~Family Empowerment Scholarships shall be reported separately~~
2692 ~~from other students reported for purposes of the Florida~~
2693 ~~Education Finance Program.~~

2694 (e) Upon Following notification from the organization on
2695 July 1, September 1, December 1, and ~~or~~ February 1 that an
2696 application has been approved for the program ~~of the number of~~
2697 ~~program participants,~~ the department shall verify that the

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2698 student is not prohibited from receiving a scholarship pursuant
2699 to subsection (5). The organization must provide the department
2700 with the documentation necessary to verify the student's
2701 ~~participation transfer, from general revenue funds only, the~~
2702 ~~amount calculated pursuant to paragraph (b) to a separate~~
2703 ~~account for the scholarship program for quarterly disbursement~~
2704 ~~to parents of participating students. For a student exiting a~~
2705 ~~Department of Juvenile Justice commitment program who chooses to~~
2706 ~~participate in the scholarship program, the amount of the Family~~
2707 ~~Empowerment Scholarship calculated pursuant to paragraph (b)~~
2708 ~~must be transferred from the school district in which the~~
2709 ~~student last attended a public school before commitment to the~~
2710 ~~Department of Juvenile Justice. When a student enters the~~
2711 ~~scholarship program, the department must receive all~~
2712 ~~documentation required for the student's participation,~~
2713 ~~including the private school's and the student's fee schedules,~~
2714 ~~at least 30 days before the first quarterly scholarship payment~~
2715 ~~is made for the student.~~

2716 (f) Upon verification, the department shall release the
2717 student's scholarship funds to the organization, to be deposited
2718 into the student's account ~~notification by the department that~~
2719 ~~it has received the documentation required under paragraph (c),~~
2720 ~~the Chief Financial Officer shall make scholarship payments in~~
2721 ~~four equal amounts no later than September 1, November 1,~~
2722 ~~February 1, and April 1 of each school year in which the~~
2723 ~~scholarship is in force. The initial payment shall be made after~~
2724 ~~department verification of admission acceptance, and subsequent~~
2725 ~~payments shall be made upon verification of continued enrollment~~
2726 ~~and attendance at the private school. Payment must be by~~

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2727 ~~individual warrant made payable to the student's parent and~~
2728 ~~mailed by the department to the private school of the parent's~~
2729 ~~choice, and the parent shall restrictively endorse the warrant~~
2730 ~~to the private school for deposit into the account of the~~
2731 ~~private school.~~

2732 (g) Accrued interest in the student's account is in
2733 addition to, and not part of, the awarded funds. Program funds
2734 include both the awarded funds and accrued interest ~~Subsequent~~
2735 ~~to each scholarship payment, the department shall request from~~
2736 ~~the Department of Financial Services a sample of endorsed~~
2737 ~~warrants to review and confirm compliance with endorsement~~
2738 ~~requirements.~~

2739 (h) The organization may develop a system for payment of
2740 benefits by funds transfer, including, but not limited to, debit
2741 cards, electronic payment cards, or any other means of payment
2742 that the department deems to be commercially viable or cost-
2743 effective. A student's scholarship award may not be reduced for
2744 debit card or electronic payment fees. Commodities or services
2745 related to the development of such a system must be procured by
2746 competitive solicitation unless they are purchased from a state
2747 term contract pursuant to s. 287.056.

2748 (i) Moneys received pursuant to this section do not
2749 constitute taxable income to the qualified student or parent of
2750 the qualified student.

2751 (13) OBLIGATIONS OF THE AUDITOR GENERAL.—

2752 (a) The Auditor General shall review all audit reports
2753 submitted pursuant to subsection (11). The Auditor General shall
2754 request any significant items that were omitted in violation of
2755 a rule adopted by the Auditor General. The organization shall

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2756 provide such items within 45 days after the date of the request.
2757 If the organization does not comply with the Auditor General's
2758 request, the Auditor General shall notify the Legislative
2759 Auditing Committee.

2760 (b) At least once every 3 years, the Auditor General shall
2761 conduct an operational audit of accounts and records of each
2762 organization that participates in the program. As part of this
2763 audit, the Auditor General, at a minimum, must verify the total
2764 number of students served and the eligibility of reimbursements
2765 made by the organization and transmit that information to the
2766 department. The Auditor General must provide the commissioner
2767 with a copy of each annual operational audit performed pursuant
2768 to this subsection within 10 days after the audit is finalized.

2769 (c) The Auditor General shall notify the department of any
2770 organization that fails to comply with a request for
2771 information.

2772 (14) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
2773 APPLICATION.—In order to participate in the scholarship program
2774 created under this section, a charitable organization that seeks
2775 to be a nonprofit scholarship-funding organization shall submit
2776 an application for initial approval or renewal to the Office of
2777 Independent Education and Parental Choice no later than
2778 September 1 of each year before the school year for which the
2779 organization intends to offer scholarships.

2780 (a) An application for initial approval must include:

2781 1. A copy of the organization's incorporation documents and
2782 registration with the Division of Corporations of the Department
2783 of State.

2784 2. A copy of the organization's Internal Revenue Service

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2785 determination letter as an s. 501(c)(3) not-for-profit
2786 organization.

2787 3. A description of the organization's financial plan that
2788 demonstrates sufficient funds to operate throughout the school
2789 year.

2790 4. A description of the geographic region that the
2791 organization intends to serve and an analysis of the demand and
2792 unmet need for eligible students in that area.

2793 5. The organization's organizational chart.

2794 6. A description of the criteria and methodology that the
2795 organization will use to evaluate scholarship eligibility.

2796 7. A description of the application process, including
2797 deadlines and any associated fees.

2798 8. A description of the deadlines for attendance
2799 verification and scholarship payments.

2800 9. A copy of the organization's policies on conflict of
2801 interest and whistleblowers.

2802 10. A copy of a surety bond or letter of credit to secure
2803 the faithful performance of the obligations of the eligible
2804 nonprofit scholarship-funding organization in accordance with
2805 this section in an amount equal to 25 percent of the scholarship
2806 funds anticipated for each school year or \$100,000, whichever is
2807 greater. The surety bond or letter of credit must specify that
2808 any claim against the bond or letter of credit may be made only
2809 by an eligible nonprofit scholarship-funding organization to
2810 provide scholarships to and on behalf of students who would have
2811 had scholarships funded if it were not for the diversion of
2812 funds giving rise to the claim against the bond or letter of
2813 credit.

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2814 (b) In addition to the information required by
2815 subparagraphs (a)1.-10., an application for renewal must
2816 include:

2817 1. A single surety bond or letter of credit to secure the
2818 faithful performance of the obligations of the eligible
2819 nonprofit scholarship-funding organization in accordance with
2820 this chapter equal to the amount of undisbursed funds held by
2821 the organization based on the annual report submitted pursuant
2822 to paragraph (11)(f). The amount of the surety bond or letter of
2823 credit must be at least \$100,000, but not more than \$25 million.
2824 The surety bond or letter of credit must specify that any claim
2825 against the bond or letter of credit may be made only by an
2826 eligible nonprofit scholarship-funding organization to provide
2827 scholarships to and on behalf of students who would have had
2828 scholarships funded if it were not for the diversion of funds
2829 giving rise to the claim against the bond or letter of credit.

2830 2. The organization's completed Internal Revenue Service
2831 Form 990 submitted no later than November 30 of the year before
2832 the school year that the organization intends to offer the
2833 scholarships, notwithstanding the September 1 application
2834 deadline.

2835 3. A copy of the statutorily required audit to the
2836 Department of Education and Auditor General.

2837 4. An annual report that includes:

2838 a. The number of students who completed applications, by
2839 county and by grade.

2840 b. The number of students who were approved for
2841 scholarships, by county and by grade.

2842 c. The number of students who received funding for

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2843 scholarships within each funding category, by county and by
2844 grade.

2845 d. The amount of funds received, the amount of funds
2846 distributed in scholarships, and an accounting of remaining
2847 funds and the obligation of those funds.

2848 e. A detailed accounting of how the organization spent the
2849 administrative funds allowable under paragraph (11)(k).

2850 (c) In consultation with the Chief Financial Officer, the
2851 Office of Independent Education and Parental Choice shall review
2852 the application. The Department of Education shall notify the
2853 organization in writing of any deficiencies within 30 days after
2854 receipt of the application and allow the organization 30 days to
2855 correct any deficiencies.

2856 (d) Within 30 days after receipt of the finalized
2857 application by the Office of Independent Education and Parental
2858 Choice, the Commissioner of Education shall recommend approval
2859 or disapproval of the application to the State Board of
2860 Education. The State Board of Education shall consider the
2861 application and recommendation at the next scheduled meeting,
2862 adhering to appropriate meeting notice requirements. If the
2863 State Board of Education disapproves the organization's
2864 application, it shall provide the organization with a written
2865 explanation of that determination. The State Board of
2866 Education's action is not subject to chapter 120.

2867 (e) If the State Board of Education disapproves the renewal
2868 of a nonprofit scholarship-funding organization, the
2869 organization must notify the affected eligible students and
2870 parents of the decision within 15 days after disapproval. An
2871 eligible student affected by the disapproval of an

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2872 organization's participation remains eligible under this section
2873 until the end of the school year in which the organization was
2874 disapproved. The student must apply and be accepted by another
2875 eligible nonprofit scholarship-funding organization for the
2876 upcoming school year. The student must be given priority in
2877 accordance with paragraph (3) (d).

2878 (f) All remaining eligible student accounts with funds held
2879 by a nonprofit scholarship-funding organization that is
2880 disapproved for participation must be transferred to the
2881 student's account established at the eligible nonprofit
2882 scholarship-funding organization accepting the student. All
2883 transferred funds must be deposited by each eligible nonprofit
2884 scholarship-funding organization receiving such funds into the
2885 student's scholarship account. All other remaining funds must be
2886 transferred to the department. All transferred amounts received
2887 by any eligible nonprofit scholarship-funding organization must
2888 be separately disclosed in the annual financial audit required
2889 under subsection (11).

2890 (g) A nonprofit scholarship-funding organization is a
2891 renewing organization if it was approved by the State Board of
2892 Education for the 2021-2022 fiscal year or after and maintains
2893 continuous approval and participation in the program. An
2894 organization that chooses not to participate for 1 year or more
2895 or is disapproved to participate for 1 year or more must submit
2896 an application for initial approval in order to participate in
2897 the program again.

2898 (h) The State Board of Education shall adopt rules
2899 providing guidelines for receiving, reviewing, and approving
2900 applications for new and renewing nonprofit scholarship-funding

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2901 organizations. The rules must include a process for compiling
2902 input and recommendations from the Chief Financial Officer and
2903 the Department of Education. The rules must also require that
2904 the nonprofit scholarship-funding organization make a brief
2905 presentation to assist the State Board of Education in its
2906 decision.

2907 (i) A state university or an independent college or
2908 university that is eligible to participate in the William L.
2909 Boyd, IV, Effective Access to Student Education Grant Program,
2910 is located and chartered in this state, is not for profit, and
2911 is accredited by the Commission on Colleges of the Southern
2912 Association of Colleges and Schools is exempt from the initial
2913 or renewal application process, but must file a registration
2914 notice with the Department of Education to be an eligible
2915 nonprofit scholarship-funding organization. The State Board of
2916 Education shall adopt rules that identify the procedure for
2917 filing the registration notice with the department. The rules
2918 must identify appropriate reporting requirements for fiscal,
2919 programmatic, and performance accountability purposes consistent
2920 with this section, but may not exceed the requirements for
2921 eligible nonprofit scholarship-funding organizations for
2922 charitable organizations.

2923 (15) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

2924 (a) The Commissioner of Education:

2925 1. May suspend or revoke program participation or use of
2926 program funds by the student or participation or eligibility of
2927 an organization, eligible postsecondary educational institution,
2928 approved provider, or other party for a violation of this
2929 section.

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2930 2. May determine the length of, and conditions for lifting,
2931 a suspension or revocation specified in this subsection.

2932 3. May recover unexpended program funds or withhold payment
2933 of an equal amount of program funds to recover program funds
2934 that were not authorized for use.

2935 4. Shall deny or terminate program participation upon a
2936 parent's forfeiture of a Family Empowerment Scholarship pursuant
2937 to subsection (10).

2938 (b) In determining whether to suspend or revoke
2939 participation or lift a suspension or revocation in accordance
2940 with this subsection, the commissioner may consider factors that
2941 include, but are not limited to, acts or omissions that led to a
2942 previous suspension or revocation of participation in a state or
2943 federal program or an education scholarship program; failure to
2944 reimburse the organization for funds improperly received or
2945 retained; failure to reimburse government funds improperly
2946 received or retained; imposition of a prior criminal sanction
2947 related to the person or entity or its officers or employees;
2948 imposition of a civil fine or administrative fine, license
2949 revocation or suspension, or program eligibility suspension,
2950 termination, or revocation related to a person's or entity's
2951 management or operation; or other types of criminal proceedings
2952 in which the person or entity or its officers or employees were
2953 found guilty of, regardless of adjudication, or entered a plea
2954 of nolo contendere or guilty to, any offense involving fraud,
2955 deceit, dishonesty, or moral turpitude.

2956 (16)~~(12)~~ LIABILITY.—No liability shall arise on the part of
2957 the state based on the award or use of a Family Empowerment
2958 Scholarship.

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2959 (17)~~(13)~~ SCOPE OF AUTHORITY.—The inclusion of eligible
2960 private schools and private providers within the options
2961 available to Florida public school students does not expand the
2962 regulatory authority of the state, its officers, or any school
2963 district to impose any additional regulation of private schools
2964 beyond those reasonably necessary to enforce requirements
2965 expressly set forth in this section.

2966 (18)~~(14)~~ RULES.—The State Board of Education shall adopt
2967 rules pursuant to ss. 120.536(1) and 120.54 to administer this
2968 section. The state board rules must include a requirement that
2969 the department work collaboratively with an approved
2970 scholarship-funding organization to expedite the process for the
2971 verification and reporting obligations specified under
2972 subsection (11) ~~(10)~~.

2973 ~~(15) IMPLEMENTATION SCHEDULE FOR THE 2019-2020 SCHOOL~~
2974 ~~YEAR. Notwithstanding the provisions of this section related to~~
2975 ~~notification requirements and eligibility timelines, for the~~
2976 ~~2019-2020 school year:~~

2977 ~~(a) A student is eligible for a Family Empowerment~~
2978 ~~Scholarship under this section if the student's parent has~~
2979 ~~obtained acceptance of the student's admission to a private~~
2980 ~~school that is eligible for the program under subsection (8),~~
2981 ~~and the parent has requested a scholarship from the Department~~
2982 ~~of Education no later than August 15, 2019. The request must be~~
2983 ~~communicated directly to the department in a manner that creates~~
2984 ~~a written or electronic record of the request and the date of~~
2985 ~~receipt of the request.~~

2986 ~~(b) The department shall expedite the publication of~~
2987 ~~information relevant to the Family Empowerment Scholarship~~

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2988 ~~Program on the department's website, including, but not limited~~
2989 ~~to, the eligibility criteria for students to qualify for the~~
2990 ~~scholarship under this section and how parents may request the~~
2991 ~~scholarship. The department must immediately notify the school~~
2992 ~~district of the parent's intent upon receipt of the parent's~~
2993 ~~request.~~

2994 ~~(c) Upon notification by the department that it has~~
2995 ~~received the documentation required under paragraph (10) (a), the~~
2996 ~~Chief Financial Officer shall make the first quarter payment of~~
2997 ~~scholarships no later than October 1, 2019.~~

2998
2999 ~~This subsection shall expire June 30, 2020.~~

3000 Section 20. Section 1002.395, Florida Statutes, is amended
3001 to read:

3002 1002.395 Florida K-12 Education Tax Credit Scholarship
3003 Program.—

3004 (1) FINDINGS AND PURPOSE.—

3005 (a) The Legislature finds that:

3006 1. It has the inherent power to determine subjects of
3007 taxation for general or particular public purposes.

3008 2. Expanding educational opportunities and improving the
3009 quality of educational services within the state are valid
3010 public purposes that the Legislature may promote using its
3011 sovereign power to determine subjects of taxation and exemptions
3012 from taxation.

3013 3. Ensuring that all parents, regardless of means, may
3014 exercise and enjoy their basic right to educate their children
3015 as they see fit is a valid public purpose that the Legislature
3016 may promote using its sovereign power to determine subjects of

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3017 taxation and exemptions from taxation.

3018 4. Expanding educational opportunities and the healthy
3019 competition they promote are critical to improving the quality
3020 of education in the state and to ensuring that all children
3021 receive the high-quality education to which they are entitled.

3022 (b) The purpose of this section is to:

3023 1. Enable taxpayers to designate portions of certain tax
3024 payments as ~~make private, voluntary~~ contributions for K-12
3025 education ~~to nonprofit scholarship funding organizations~~ in
3026 order to promote the general welfare.

3027 2. ~~Provide taxpayers who wish to help parents with limited~~
3028 ~~resources exercise their basic right to educate their children~~
3029 ~~as they see fit with a means to do so.~~

3030 3. ~~Promote the general welfare by expanding educational~~
3031 ~~opportunities for children of families that have limited~~
3032 ~~financial resources.~~

3033 4. Enable children in this state to achieve a greater level
3034 of excellence in their education.

3035 ~~3.5.~~ Improve the quality of education in this state, both
3036 by expanding educational opportunities for children and by
3037 creating incentives for schools to achieve excellence.

3038 ~~(c) The purpose of this section is not to prescribe the~~
3039 ~~standards or curriculum for private schools. A private school~~
3040 ~~retains the authority to determine its own standards and~~
3041 ~~curriculum.~~

3042 (2) DEFINITIONS.—As used in this section, the term:

3043 (a) ~~“Annual tax credit amount” means, for any state fiscal~~
3044 ~~year, the sum of the amount of tax credits approved under~~
3045 ~~paragraph (5) (b), including tax credits to be taken under s.~~

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3046 ~~220.1875 or s. 624.51055, which are approved for a taxpayer~~
3047 ~~whose taxable year begins on or after January 1 of the calendar~~
3048 ~~year preceding the start of the applicable state fiscal year.~~

3049 ~~(b)~~ "Department" means the Department of Revenue.

3050 ~~(c)~~ ~~"Direct certification list" means the certified list of~~
3051 ~~children who qualify for the food assistance program, the~~
3052 ~~Temporary Assistance to Needy Families Program, or the Food~~
3053 ~~Distribution Program on Indian Reservations provided to the~~
3054 ~~Department of Education by the Department of Children and~~
3055 ~~Families.~~

3056 ~~(b)~~ ~~(d)~~ "Division" means the Division of Alcoholic Beverages
3057 and Tobacco of the Department of Business and Professional
3058 Regulation.

3059 ~~(c)~~ ~~(e)~~ "Eligible contribution" means the taxes, or a
3060 portion thereof, remitted by the taxpayer to the department or
3061 the division which the taxpayer elects to designate for K-12
3062 education ~~a monetary contribution from a taxpayer, subject to~~
3063 ~~the restrictions provided in this section, to an eligible~~
3064 ~~nonprofit scholarship-funding organization. The taxpayer making~~
3065 ~~the contribution may not designate a specific child as the~~
3066 ~~beneficiary of the contribution. Once made, such election is~~
3067 irrevocable.

3068 ~~(f)~~ ~~"Eligible nonprofit scholarship-funding organization"~~
3069 ~~means a state university; or an independent college or~~
3070 ~~university that is eligible to participate in the William L.~~
3071 ~~Boyd, IV, Effective Access to Student Education Grant Program,~~
3072 ~~located and chartered in this state, is not for profit, and is~~
3073 ~~accredited by the Commission on Colleges of the Southern~~
3074 ~~Association of Colleges and Schools; or is a charitable~~

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3075 ~~organization that:~~

3076 ~~1. Is exempt from federal income tax pursuant to s.~~
3077 ~~501(c)(3) of the Internal Revenue Code;~~

3078 ~~2. Is a Florida entity formed under chapter 605, chapter~~
3079 ~~607, or chapter 617 and whose principal office is located in the~~
3080 ~~state; and~~

3081 ~~3. Complies with subsections (6) and (15).~~

3082 ~~(g) "Eligible private school" means a private school, as~~
3083 ~~defined in s. 1002.01(2), located in Florida which offers an~~
3084 ~~education to students in any grades K-12 and that meets the~~
3085 ~~requirements in subsection (8).~~

3086 ~~(h) "Household income" has the same meaning as the term~~
3087 ~~"income" as defined in the Income Eligibility Guidelines for~~
3088 ~~free and reduced price meals under the National School Lunch~~
3089 ~~Program in 7 C.F.R. part 210 as published in the Federal~~
3090 ~~Register by the United States Department of Agriculture.~~

3091 ~~(i) "Owner or operator" includes:~~

3092 ~~1. An owner, president, officer, or director of an eligible~~
3093 ~~nonprofit scholarship-funding organization or a person with~~
3094 ~~equivalent decisionmaking authority over an eligible nonprofit~~
3095 ~~scholarship-funding organization.~~

3096 ~~2. An owner, operator, superintendent, or principal of an~~
3097 ~~eligible private school or a person with equivalent~~
3098 ~~decisionmaking authority over an eligible private school.~~

3099 ~~(j) "Tax credit cap amount" means the maximum annual tax~~
3100 ~~credit amount that the department may approve for a state fiscal~~
3101 ~~year.~~

3102 ~~(k) "Unweighted FTE funding amount" means the statewide~~
3103 ~~average total funds per unweighted full-time equivalent funding~~

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3104 ~~amount that is incorporated by reference in the General~~
3105 ~~Appropriations Act, or any subsequent special appropriations~~
3106 ~~act, for the applicable state fiscal year.~~

3107 ~~(3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—~~

3108 ~~(a) The Florida Tax Credit Scholarship Program is~~
3109 ~~established.~~

3110 ~~(b) A student is eligible for a Florida tax credit~~
3111 ~~scholarship under this section if the student meets one or more~~
3112 ~~of the following criteria:~~

3113 ~~1. The student is on the direct certification list or the~~
3114 ~~student's household income level does not exceed 260 percent of~~
3115 ~~the federal poverty level; or~~

3116 ~~2. The student is currently placed, or during the previous~~
3117 ~~state fiscal year was placed, in foster care or in out-of-home~~
3118 ~~care as defined in s. 39.01.~~

3119
3120 ~~Priority must be given to a student whose household income level~~
3121 ~~does not exceed 185 percent of the federal poverty level or who~~
3122 ~~is in foster care or out-of-home care. A student who initially~~
3123 ~~receives a scholarship based on eligibility under this paragraph~~
3124 ~~remains eligible to participate until he or she graduates from~~
3125 ~~high school or attains the age of 21 years, whichever occurs~~
3126 ~~first, regardless of the student's household income level. A~~
3127 ~~sibling of a student who is participating in the scholarship~~
3128 ~~program under this subsection is eligible for a scholarship if~~
3129 ~~the student resides in the same household as the sibling.~~

3130 ~~(4) SCHOLARSHIP PROHIBITIONS. A student is not eligible for~~
3131 ~~a scholarship while he or she is:~~

3132 ~~(a) Enrolled in a school operating for the purpose of~~

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3133 ~~providing educational services to youth in Department of~~
3134 ~~Juvenile Justice commitment programs;~~

3135 ~~(b) Receiving a scholarship from another eligible nonprofit~~
3136 ~~scholarship funding organization under this section;~~

3137 ~~(c) Receiving an educational scholarship pursuant to~~
3138 ~~chapter 1002;~~

3139 ~~(d) Participating in a home education program as defined in~~
3140 ~~s. 1002.01(1);~~

3141 ~~(e) Participating in a private tutoring program pursuant to~~
3142 ~~s. 1002.43;~~

3143 ~~(f) Participating in a virtual school, correspondence~~
3144 ~~school, or distance learning program that receives state funding~~
3145 ~~pursuant to the student's participation unless the participation~~
3146 ~~is limited to no more than two courses per school year; or~~

3147 ~~(g) Enrolled in the Florida School for the Deaf and the~~
3148 ~~Blind.~~

3149 ~~(5) K-12 EDUCATION SCHOLARSHIP FUNDING TAX CREDITS;~~
3150 ~~LIMITATIONS.—~~

3151 ~~(a)1. The tax credit cap amount is \$229 million in the~~
3152 ~~2012-2013 state fiscal year.~~

3153 ~~2. In the 2013-2014 state fiscal year and each state fiscal~~
3154 ~~year thereafter, the tax credit cap amount is the tax credit cap~~
3155 ~~amount in the prior state fiscal year. However, in any state~~
3156 ~~fiscal year when the annual tax credit amount for the prior~~
3157 ~~state fiscal year is equal to or greater than 90 percent of the~~
3158 ~~tax credit cap amount applicable to that state fiscal year, the~~
3159 ~~tax credit cap amount shall increase by 25 percent. The~~
3160 ~~Department of Education and Department of Revenue shall publish~~
3161 ~~on their websites information identifying the tax credit cap~~

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3162 ~~amount when it is increased pursuant to this subparagraph.~~

3163 (a) (b) A taxpayer may elect to make eligible contributions
3164 submit an application to the department or the division for a
3165 tax credit or credits under one or more of s. 211.0251, s.
3166 212.1831, s. 212.1832, s. 220.1875, s. 561.1211, or s.
3167 624.51055. For elections related to taxes imposed under chapter
3168 211, chapter 212, or chapter 561, the taxpayer shall make the
3169 election on a return filed with the department or the division.
3170 For elections related to taxes imposed under chapter 220 or
3171 chapter 624, the taxpayer shall make the election when making
3172 the estimated payment.

3173 (b) The taxpayer shall specify the amount of the eligible
3174 contribution, which amount may not exceed:

3175 1. For elections under s. 211.0251, 50 percent of the tax
3176 due on the return on which the election is made.

3177 2. For elections under s. 212.1831, 100 percent of the tax
3178 due on the return on which the election is made.

3179 3. For elections under s. 212.1832, each eligible
3180 contribution is limited to a single designation of \$105 per
3181 motor vehicle made at the time of purchase of a motor vehicle or
3182 a single designation of \$105 per motor vehicle made at the time
3183 registration of a motor vehicle that was not purchased from a
3184 dealer, except that a contribution may not exceed the state tax
3185 imposed under chapter 212 which would otherwise be collected
3186 from the purchaser by a dealer, designated agent, or private tag
3187 agent.

3188 4. For elections under s. 220.1875, 25 percent of the final
3189 tax liability shown on the taxpayer's Florida Corporate
3190 Income/Franchise Tax Return for the taxable year immediately

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3191 preceding the most recent completed taxable year. This
3192 limitation applies to each estimated payment made. However, a
3193 taxpayer may not designate an eligible contribution on more than
3194 4 estimated payments in any taxable year.

3195 5. For elections under s. 561.1211, 90 percent of the tax
3196 due on the return on which the election is made.

3197 6. For elections under s. 624.51055, 33 percent of the tax
3198 due for the prior taxable year under s. 624.509(1) after
3199 deducting from such tax the prior year's deductions for
3200 assessments made pursuant to s. 440.51; credits for taxes paid
3201 under ss. 175.101 and 185.08; credits for income taxes paid
3202 under chapter 220; and the credit allowed under s. 624.509(5),
3203 as such credit is limited by s. 624.509(6). This limitation
3204 applies to each installment payment made. However, a taxpayer
3205 may not designate an eligible contribution on more than 3
3206 installment payments in any taxable year.

3207 ~~1. The taxpayer shall specify in the application each tax~~
3208 ~~for which the taxpayer requests a credit and the applicable~~
3209 ~~taxable year for a credit under s. 220.1875 or s. 624.51055 or~~
3210 ~~the applicable state fiscal year for a credit under s. 211.0251,~~
3211 ~~s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a~~
3212 ~~taxpayer may apply for a credit to be used for a prior taxable~~
3213 ~~year before the date the taxpayer is required to file a return~~
3214 ~~for that year pursuant to s. 220.222. For purposes of s.~~
3215 ~~624.51055, a taxpayer may apply for a credit to be used for a~~
3216 ~~prior taxable year before the date the taxpayer is required to~~
3217 ~~file a return for that prior taxable year pursuant to ss.~~
3218 ~~624.509 and 624.5092. The department shall approve tax credits~~
3219 ~~on a first come, first served basis and must obtain the~~

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3220 ~~division's approval before approving a tax credit under s.~~
3221 ~~561.1211.~~

3222 ~~2. Within 10 days after approving or denying an~~
3223 ~~application, the department shall provide a copy of its approval~~
3224 ~~or denial letter to the eligible nonprofit scholarship funding~~
3225 ~~organization specified by the taxpayer in the application.~~

3226 ~~(c) If a tax credit approved under paragraph (b) is not~~
3227 ~~fully used within the specified state fiscal year for credits~~
3228 ~~under s. 211.0251, s. 212.1831, or s. 561.1211, or against taxes~~
3229 ~~due for the specified taxable year for credits under s.~~

3230 ~~220.1875, or s. 624.51055~~ is not fully used because of
3231 insufficient tax liability on the part of the taxpayer, the
3232 unused amount shall be carried forward for a period not to
3233 exceed 10 years. For purposes of s. 220.1875, a credit carried
3234 forward may be used in a subsequent year after applying the
3235 other credits and unused carryovers in the order provided in s.
3236 220.02(8).

3237 ~~(d) Subsequent to the limitations in s. 215.26(2), the~~
3238 ~~unused amount of a tax credit, or any portion thereof, which is~~
3239 ~~carried forward as provided in paragraph (c) may be refunded to~~
3240 ~~the taxpayer upon written request, or as otherwise directed by~~
3241 ~~the department. Refunded amounts are no longer designations for~~
3242 ~~K-12 funding~~ A taxpayer may not convey, assign, or transfer an
3243 ~~approved tax credit or a carryforward tax credit to another~~
3244 ~~entity unless all of the assets of the taxpayer are conveyed,~~
3245 ~~assigned, or transferred in the same transaction. The department~~
3246 ~~may offset incoming contributions designated for K-12 education~~
3247 ~~with requests for refunds. Funds from the Florida K-12 Education~~
3248 ~~Tax Credit Program Trust Fund may be used to pay refunds~~

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3249 ~~However, a tax credit under s. 211.0251, s. 212.1831, s.~~
3250 ~~220.1875, s. 561.1211, or s. 624.51055 may be conveyed,~~
3251 ~~transferred, or assigned between members of an affiliated group~~
3252 ~~of corporations if the type of tax credit under s. 211.0251, s.~~
3253 ~~212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 remains the~~
3254 ~~same. A taxpayer shall notify the department of its intent to~~
3255 ~~convey, transfer, or assign a tax credit to another member~~
3256 ~~within an affiliated group of corporations. The amount conveyed,~~
3257 ~~transferred, or assigned is available to another member of the~~
3258 ~~affiliated group of corporations upon approval by the~~
3259 ~~department. The department shall obtain the division's approval~~
3260 ~~before approving a conveyance, transfer, or assignment of a tax~~
3261 ~~credit under s. 561.1211.~~

3262 (e) For elections made between July 1, 2021, and December
3263 31, 2021, for tax credits under ss. 211.0251, 212.1831,
3264 220.1875, and 624.51055, an eligible contribution must be
3265 remitted by electronically submitting a separate designation or
3266 contribution payment to the department. The department shall
3267 provide the taxpayer with a receipt for the contribution. This
3268 paragraph expires July 1, 2022 ~~Within any state fiscal year, a~~
3269 ~~taxpayer may rescind all or part of a tax credit approved under~~
3270 ~~paragraph (b). The amount rescinded shall become available for~~
3271 ~~that state fiscal year to another eligible taxpayer as approved~~
3272 ~~by the department if the taxpayer receives notice from the~~
3273 ~~department that the rescindment has been accepted by the~~
3274 ~~department. The department must obtain the division's approval~~
3275 ~~prior to accepting the rescindment of a tax credit under s.~~
3276 ~~561.1211. Any amount rescinded under this paragraph shall become~~
3277 ~~available to an eligible taxpayer on a first come, first served~~

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3278 ~~basis based on tax credit applications received after the date~~
3279 ~~the rescindment is accepted by the department.~~

3280 ~~(f) Within 10 days after approving or denying the~~
3281 ~~conveyance, transfer, or assignment of a tax credit under~~
3282 ~~paragraph (d), or the rescindment of a tax credit under~~
3283 ~~paragraph (e), the department shall provide a copy of its~~
3284 ~~approval or denial letter to the eligible nonprofit scholarship-~~
3285 ~~funding organization specified by the taxpayer. The department~~
3286 ~~shall also include the eligible nonprofit scholarship funding~~
3287 ~~organization specified by the taxpayer on all letters or~~
3288 ~~correspondence of acknowledgment for tax credits under s.~~
3289 ~~212.1831.~~

3290 ~~(g) For purposes of calculating the underpayment of~~
3291 ~~estimated corporate income taxes pursuant to s. 220.34 and tax~~
3292 ~~installment payments for taxes on insurance premiums or~~
3293 ~~assessments under s. 624.5092, the final amount due is the~~
3294 ~~amount after credits earned under s. 220.1875 or s. 624.51055~~
3295 ~~for contributions to eligible nonprofit scholarship funding~~
3296 ~~organizations are deducted.~~

3297 ~~1. For purposes of determining if a penalty or interest~~
3298 ~~shall be imposed for underpayment of estimated corporate income~~
3299 ~~tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning~~
3300 ~~a credit under s. 220.1875, reduce any estimated payment in that~~
3301 ~~taxable year by the amount of the credit. This subparagraph~~
3302 ~~applies to contributions made on or after July 1, 2014.~~

3303 ~~2. For purposes of determining if a penalty under s.~~
3304 ~~624.5092 shall be imposed, an insurer, after earning a credit~~
3305 ~~under s. 624.51055 for a taxable year, may reduce any~~
3306 ~~installment payment for such taxable year of 27 percent of the~~

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3307 ~~amount of the net tax due as reported on the return for the~~
3308 ~~preceding year under s. 624.5092(2) (b) by the amount of the~~
3309 ~~credit. This subparagraph applies to contributions made on or~~
3310 ~~after July 1, 2014.~~

3311 ~~(6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~
3312 ~~ORGANIZATIONS. An eligible nonprofit scholarship funding~~
3313 ~~organization:~~

3314 ~~(a) Must comply with the antidiscrimination provisions of~~
3315 ~~42 U.S.C. s. 2000d.~~

3316 ~~(b) Must comply with the following background check~~
3317 ~~requirements:~~

3318 ~~1. All owners and operators as defined in subparagraph~~
3319 ~~(2)(i)1. are, before employment or engagement to provide~~
3320 ~~services, subject to level 2 background screening as provided~~
3321 ~~under chapter 435. The fingerprints for the background screening~~
3322 ~~must be electronically submitted to the Department of Law~~
3323 ~~Enforcement and can be taken by an authorized law enforcement~~
3324 ~~agency or by an employee of the eligible nonprofit scholarship-~~
3325 ~~funding organization or a private company who is trained to take~~
3326 ~~fingerprints. However, the complete set of fingerprints of an~~
3327 ~~owner or operator may not be taken by the owner or operator. The~~
3328 ~~results of the state and national criminal history check shall~~
3329 ~~be provided to the Department of Education for screening under~~
3330 ~~chapter 435. The cost of the background screening may be borne~~
3331 ~~by the eligible nonprofit scholarship funding organization or~~
3332 ~~the owner or operator.~~

3333 ~~2. Every 5 years following employment or engagement to~~
3334 ~~provide services or association with an eligible nonprofit~~
3335 ~~scholarship funding organization, each owner or operator must~~

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3336 ~~meet level 2 screening standards as described in s. 435.04, at~~
3337 ~~which time the nonprofit scholarship-funding organization shall~~
3338 ~~request the Department of Law Enforcement to forward the~~
3339 ~~fingerprints to the Federal Bureau of Investigation for level 2~~
3340 ~~screening. If the fingerprints of an owner or operator are not~~
3341 ~~retained by the Department of Law Enforcement under subparagraph~~
3342 ~~3., the owner or operator must electronically file a complete~~
3343 ~~set of fingerprints with the Department of Law Enforcement. Upon~~
3344 ~~submission of fingerprints for this purpose, the eligible~~
3345 ~~nonprofit scholarship-funding organization shall request that~~
3346 ~~the Department of Law Enforcement forward the fingerprints to~~
3347 ~~the Federal Bureau of Investigation for level 2 screening, and~~
3348 ~~the fingerprints shall be retained by the Department of Law~~
3349 ~~Enforcement under subparagraph 3.~~

3350 ~~3. Fingerprints submitted to the Department of Law~~
3351 ~~Enforcement as required by this paragraph must be retained by~~
3352 ~~the Department of Law Enforcement in a manner approved by rule~~
3353 ~~and entered in the statewide automated biometric identification~~
3354 ~~system authorized by s. 943.05(2)(b). The fingerprints must~~
3355 ~~thereafter be available for all purposes and uses authorized for~~
3356 ~~arrest fingerprints entered in the statewide automated biometric~~
3357 ~~identification system pursuant to s. 943.051.~~

3358 ~~4. The Department of Law Enforcement shall search all~~
3359 ~~arrest fingerprints received under s. 943.051 against the~~
3360 ~~fingerprints retained in the statewide automated biometric~~
3361 ~~identification system under subparagraph 3. Any arrest record~~
3362 ~~that is identified with an owner's or operator's fingerprints~~
3363 ~~must be reported to the Department of Education. The Department~~
3364 ~~of Education shall participate in this search process by paying~~

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3365 ~~an annual fee to the Department of Law Enforcement and by~~
3366 ~~informing the Department of Law Enforcement of any change in the~~
3367 ~~employment, engagement, or association status of the owners or~~
3368 ~~operators whose fingerprints are retained under subparagraph 3.~~
3369 ~~The Department of Law Enforcement shall adopt a rule setting the~~
3370 ~~amount of the annual fee to be imposed upon the Department of~~
3371 ~~Education for performing these services and establishing the~~
3372 ~~procedures for the retention of owner and operator fingerprints~~
3373 ~~and the dissemination of search results. The fee may be borne by~~
3374 ~~the owner or operator of the nonprofit scholarship funding~~
3375 ~~organization.~~

3376 ~~5. A nonprofit scholarship funding organization whose owner~~
3377 ~~or operator fails the level 2 background screening is not~~
3378 ~~eligible to provide scholarships under this section.~~

3379 ~~6. A nonprofit scholarship funding organization whose owner~~
3380 ~~or operator in the last 7 years has filed for personal~~
3381 ~~bankruptcy or corporate bankruptcy in a corporation of which he~~
3382 ~~or she owned more than 20 percent shall not be eligible to~~
3383 ~~provide scholarships under this section.~~

3384 ~~7. In addition to the offenses listed in s. 435.04, a~~
3385 ~~person required to undergo background screening pursuant to this~~
3386 ~~part or authorizing statutes must not have an arrest awaiting~~
3387 ~~final disposition for, must not have been found guilty of, or~~
3388 ~~entered a plea of nolo contendere to, regardless of~~
3389 ~~adjudication, and must not have been adjudicated delinquent, and~~
3390 ~~the record must not have been sealed or expunged for, any of the~~
3391 ~~following offenses or any similar offense of another~~
3392 ~~jurisdiction:~~

3393 ~~a. Any authorizing statutes, if the offense was a felony.~~

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- 3394 ~~b. This chapter, if the offense was a felony.~~
- 3395 ~~e. Section 409.920, relating to Medicaid provider fraud.~~
- 3396 ~~d. Section 409.9201, relating to Medicaid fraud.~~
- 3397 ~~e. Section 741.28, relating to domestic violence.~~
- 3398 ~~f. Section 817.034, relating to fraudulent acts through~~
- 3399 ~~mail, wire, radio, electromagnetic, photoelectronic, or~~
- 3400 ~~photooptical systems.~~
- 3401 ~~g. Section 817.234, relating to false and fraudulent~~
- 3402 ~~insurance claims.~~
- 3403 ~~h. Section 817.505, relating to patient brokering.~~
- 3404 ~~i. Section 817.568, relating to criminal use of personal~~
- 3405 ~~identification information.~~
- 3406 ~~j. Section 817.60, relating to obtaining a credit card~~
- 3407 ~~through fraudulent means.~~
- 3408 ~~k. Section 817.61, relating to fraudulent use of credit~~
- 3409 ~~cards, if the offense was a felony.~~
- 3410 ~~l. Section 831.01, relating to forgery.~~
- 3411 ~~m. Section 831.02, relating to uttering forged instruments.~~
- 3412 ~~n. Section 831.07, relating to forging bank bills, checks,~~
- 3413 ~~drafts, or promissory notes.~~
- 3414 ~~o. Section 831.09, relating to uttering forged bank bills,~~
- 3415 ~~checks, drafts, or promissory notes.~~
- 3416 ~~p. Section 831.30, relating to fraud in obtaining medicinal~~
- 3417 ~~drugs.~~
- 3418 ~~q. Section 831.31, relating to the sale, manufacture,~~
- 3419 ~~delivery, or possession with the intent to sell, manufacture, or~~
- 3420 ~~deliver any counterfeit controlled substance, if the offense was~~
- 3421 ~~a felony.~~
- 3422 ~~(c) Must not have an owner or operator who owns or operates~~

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3423 ~~an eligible private school that is participating in the~~
3424 ~~scholarship program.~~

3425 ~~(d) Must provide scholarships, from eligible contributions,~~
3426 ~~to eligible students for the cost of:~~

3427 ~~1. Tuition and fees for an eligible private school; or~~

3428 ~~2. Transportation to a Florida public school in which a~~
3429 ~~student is enrolled and that is different from the school to~~
3430 ~~which the student was assigned or to a lab school as defined in~~
3431 ~~s. 1002.32.~~

3432 ~~(e) Must give first priority to eligible renewal students~~
3433 ~~who received a scholarship from an eligible nonprofit~~
3434 ~~scholarship funding organization or from the State of Florida~~
3435 ~~during the previous school year. The eligible nonprofit~~
3436 ~~scholarship funding organization must fully apply and exhaust~~
3437 ~~all funds available under this section and s. 1002.40(11)(i) for~~
3438 ~~renewal scholarship awards before awarding any initial~~
3439 ~~scholarships.~~

3440 ~~(f) Must provide a renewal or initial scholarship to an~~
3441 ~~eligible student on a first-come, first-served basis unless the~~
3442 ~~student qualifies for priority pursuant to paragraph (e). Each~~
3443 ~~eligible nonprofit scholarship funding organization must refer~~
3444 ~~any student eligible for a scholarship pursuant to this section~~
3445 ~~who did not receive a renewal or initial scholarship based~~
3446 ~~solely on the lack of available funds under this section and s.~~
3447 ~~1002.40(11)(i) to another eligible nonprofit scholarship funding~~
3448 ~~organization that may have funds available.~~

3449 ~~(g) May not restrict or reserve scholarships for use at a~~
3450 ~~particular private school or provide scholarships to a child of~~
3451 ~~an owner or operator.~~

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3452 ~~(h) Must allow a student in foster care or out of home care~~
3453 ~~or a dependent child of a parent who is a member of the United~~
3454 ~~States Armed Forces to apply for a scholarship at any time.~~

3455 ~~(i) Must allow an eligible student to attend any eligible~~
3456 ~~private school and must allow a parent to transfer a scholarship~~
3457 ~~during a school year to any other eligible private school of the~~
3458 ~~parent's choice.~~

3459 ~~(j)1. May use eligible contributions received pursuant to~~
3460 ~~this section and ss. 212.099, 212.1832, and 1002.40 during the~~
3461 ~~state fiscal year in which such contributions are collected for~~
3462 ~~administrative expenses if the organization has operated as an~~
3463 ~~eligible nonprofit scholarship funding organization for at least~~
3464 ~~the preceding 3 fiscal years and did not have any findings of~~
3465 ~~material weakness or material noncompliance in its most recent~~
3466 ~~audit under paragraph (m). Administrative expenses from eligible~~
3467 ~~contributions may not exceed 3 percent of the total amount of~~
3468 ~~all scholarships awarded by an eligible scholarship funding~~
3469 ~~organization under this chapter. Such administrative expenses~~
3470 ~~must be reasonable and necessary for the organization's~~
3471 ~~management and distribution of scholarships awarded under this~~
3472 ~~chapter. No funds authorized under this subparagraph shall be~~
3473 ~~used for lobbying or political activity or expenses related to~~
3474 ~~lobbying or political activity. Up to one third of the funds~~
3475 ~~authorized for administrative expenses under this subparagraph~~
3476 ~~may be used for expenses related to the recruitment of~~
3477 ~~contributions from taxpayers. An eligible nonprofit scholarship-~~
3478 ~~funding organization may not charge an application fee.~~

3479 ~~2. Must expend for annual or partial-year scholarships an~~
3480 ~~amount equal to or greater than 75 percent of the net eligible~~

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3481 ~~contributions remaining after administrative expenses during the~~
3482 ~~state fiscal year in which such contributions are collected. No~~
3483 ~~more than 25 percent of such net eligible contributions may be~~
3484 ~~carried forward to the following state fiscal year. All amounts~~
3485 ~~carried forward, for audit purposes, must be specifically~~
3486 ~~identified for particular students, by student name and the name~~
3487 ~~of the school to which the student is admitted, subject to the~~
3488 ~~requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g,~~
3489 ~~and the applicable rules and regulations issued pursuant~~
3490 ~~thereto. Any amounts carried forward shall be expended for~~
3491 ~~annual or partial-year scholarships in the following state~~
3492 ~~fiscal year. No later than September 30 of each year, net~~
3493 ~~eligible contributions remaining on June 30 of each year that~~
3494 ~~are in excess of the 25 percent that may be carried forward~~
3495 ~~shall be used to provide scholarships to eligible students or~~
3496 ~~transferred to other eligible nonprofit scholarship-funding~~
3497 ~~organizations to provide scholarships for eligible students. All~~
3498 ~~transferred funds must be deposited by each eligible nonprofit~~
3499 ~~scholarship-funding organization receiving such funds into its~~
3500 ~~scholarship account. All transferred amounts received by any~~
3501 ~~eligible nonprofit scholarship-funding organization must be~~
3502 ~~separately disclosed in the annual financial audit required~~
3503 ~~under paragraph (m).~~

3504 ~~3. Must, before granting a scholarship for an academic~~
3505 ~~year, document each scholarship student's eligibility for that~~
3506 ~~academic year. A scholarship-funding organization may not grant~~
3507 ~~multiyear scholarships in one approval process.~~

3508 ~~(k) Must maintain separate accounts for scholarship funds~~
3509 ~~and operating funds.~~

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3510 ~~(l) With the prior approval of the Department of Education,~~
3511 ~~may transfer funds to another eligible nonprofit scholarship-~~
3512 ~~funding organization if additional funds are required to meet~~
3513 ~~scholarship demand at the receiving nonprofit scholarship-~~
3514 ~~funding organization. A transfer is limited to the greater of~~
3515 ~~\$500,000 or 20 percent of the total contributions received by~~
3516 ~~the nonprofit scholarship-funding organization making the~~
3517 ~~transfer. All transferred funds must be deposited by the~~
3518 ~~receiving nonprofit scholarship-funding organization into its~~
3519 ~~scholarship accounts. All transferred amounts received by any~~
3520 ~~nonprofit scholarship-funding organization must be separately~~
3521 ~~disclosed in the annual financial and compliance audit required~~
3522 ~~in this section.~~

3523 ~~(m) Must provide to the Auditor General and the Department~~
3524 ~~of Education a report on the results of an annual financial~~
3525 ~~audit of its accounts and records conducted by an independent~~
3526 ~~certified public accountant in accordance with auditing~~
3527 ~~standards generally accepted in the United States, government~~
3528 ~~auditing standards, and rules promulgated by the Auditor~~
3529 ~~General. The audit report must include a report on financial~~
3530 ~~statements presented in accordance with generally accepted~~
3531 ~~accounting principles. Audit reports must be provided to the~~
3532 ~~Auditor General and the Department of Education within 180 days~~
3533 ~~after completion of the eligible nonprofit scholarship-funding~~
3534 ~~organization's fiscal year. The Auditor General shall review all~~
3535 ~~audit reports submitted pursuant to this paragraph. The Auditor~~
3536 ~~General shall request any significant items that were omitted in~~
3537 ~~violation of a rule adopted by the Auditor General. The items~~
3538 ~~must be provided within 45 days after the date of the request.~~

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3539 ~~If the scholarship funding organization does not comply with the~~
3540 ~~Auditor General's request, the Auditor General shall notify the~~
3541 ~~Legislative Auditing Committee.~~

3542 ~~(n) Must prepare and submit quarterly reports to the~~
3543 ~~Department of Education pursuant to paragraph (9) (i). In~~
3544 ~~addition, an eligible nonprofit scholarship funding organization~~
3545 ~~must submit in a timely manner any information requested by the~~
3546 ~~Department of Education relating to the scholarship program.~~

3547 ~~(e)1.a. Must participate in the joint development of~~
3548 ~~agreed-upon procedures during the 2009-2010 state fiscal year.~~
3549 ~~The agreed-upon procedures must uniformly apply to all private~~
3550 ~~schools and must determine, at a minimum, whether the private~~
3551 ~~school has been verified as eligible by the Department of~~
3552 ~~Education under s. 1002.421; has an adequate accounting system,~~
3553 ~~system of financial controls, and process for deposit and~~
3554 ~~classification of scholarship funds; and has properly expended~~
3555 ~~scholarship funds for education-related expenses. During the~~
3556 ~~development of the procedures, the participating scholarship-~~
3557 ~~funding organizations shall specify guidelines governing the~~
3558 ~~materiality of exceptions that may be found during the~~
3559 ~~accountant's performance of the procedures. The procedures and~~
3560 ~~guidelines shall be provided to private schools and the~~
3561 ~~Commissioner of Education by March 15, 2011.~~

3562 ~~b. Must participate in a joint review of the agreed-upon~~
3563 ~~procedures and guidelines developed under sub-subparagraph a.,~~
3564 ~~by February of each biennium, if the scholarship funding~~
3565 ~~organization provided more than \$250,000 in scholarship funds to~~
3566 ~~an eligible private school under this chapter during the state~~
3567 ~~fiscal year preceding the biennial review. If the procedures and~~

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3568 ~~guidelines are revised, the revisions must be provided to~~
3569 ~~private schools and the Commissioner of Education by March 15 of~~
3570 ~~the year in which the revisions were completed. The revised~~
3571 ~~agreed-upon procedures shall take effect the subsequent school~~
3572 ~~year. For the 2018-2019 school year only, the joint review of~~
3573 ~~the agreed-upon procedures must be completed and the revisions~~
3574 ~~submitted to the commissioner no later than September 15, 2018.~~
3575 ~~The revised procedures are applicable to the 2018-2019 school~~
3576 ~~year.~~

3577 ~~e. Must monitor the compliance of a private school with s.~~
3578 ~~1002.421(1)(q) if the scholarship funding organization provided~~
3579 ~~the majority of the scholarship funding to the school. For each~~
3580 ~~private school subject to s. 1002.421(1)(q), the appropriate~~
3581 ~~scholarship funding organization shall annually notify the~~
3582 ~~Commissioner of Education by October 30 of:~~

3583 ~~(I) A private school's failure to submit a report required~~
3584 ~~under s. 1002.421(1)(q); or~~

3585 ~~(II) Any material exceptions set forth in the report~~
3586 ~~required under s. 1002.421(1)(q).~~

3587 ~~2. Must seek input from the accrediting associations that~~
3588 ~~are members of the Florida Association of Academic Nonpublic~~
3589 ~~Schools and the Department of Education when jointly developing~~
3590 ~~the agreed-upon procedures and guidelines under sub-subparagraph~~
3591 ~~1.a. and conducting a review of those procedures and guidelines~~
3592 ~~under sub-subparagraph 1.b.~~

3593 ~~(p) Must maintain the surety bond or letter of credit~~
3594 ~~required by subsection (15). The amount of the surety bond or~~
3595 ~~letter of credit may be adjusted quarterly to equal the actual~~
3596 ~~amount of undisbursed funds based upon submission by the~~

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3597 ~~organization of a statement from a certified public accountant~~
3598 ~~verifying the amount of undisbursed funds. The requirements of~~
3599 ~~this paragraph are waived if the cost of acquiring a surety bond~~
3600 ~~or letter of credit exceeds the average 10-year cost of~~
3601 ~~acquiring a surety bond or letter of credit by 200 percent. The~~
3602 ~~requirements of this paragraph are waived for a state~~
3603 ~~university; or an independent college or university which is~~
3604 ~~eligible to participate in the William L. Boyd, IV, Effective~~
3605 ~~Access to Student Education Grant Program, located and chartered~~
3606 ~~in this state, is not for profit, and is accredited by the~~
3607 ~~Commission on Colleges of the Southern Association of Colleges~~
3608 ~~and Schools.~~

3609 ~~(q) Must provide to the Auditor General any information or~~
3610 ~~documentation requested in connection with an operational audit~~
3611 ~~of a scholarship funding organization conducted pursuant to s.~~
3612 ~~11.45.~~

3613
3614 ~~Information and documentation provided to the Department of~~
3615 ~~Education and the Auditor General relating to the identity of a~~
3616 ~~taxpayer that provides an eligible contribution under this~~
3617 ~~section shall remain confidential at all times in accordance~~
3618 ~~with s. 213.053.~~

3619 ~~(7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~
3620 ~~PARTICIPATION.—~~

3621 ~~(a) The parent must select an eligible private school and~~
3622 ~~apply for the admission of his or her child.~~

3623 ~~(b) The parent must inform the child's school district when~~
3624 ~~the parent withdraws his or her child to attend an eligible~~
3625 ~~private school.~~

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3626 ~~(c) Any student participating in the scholarship program~~
3627 ~~must remain in attendance throughout the school year unless~~
3628 ~~excused by the school for illness or other good cause.~~

3629 ~~(d) Each parent and each student has an obligation to the~~
3630 ~~private school to comply with the private school's published~~
3631 ~~policies.~~

3632 ~~(e) The parent shall ensure that the student participating~~
3633 ~~in the scholarship program takes the norm-referenced assessment~~
3634 ~~offered by the private school. The parent may also choose to~~
3635 ~~have the student participate in the statewide assessments~~
3636 ~~pursuant to s. 1008.22. If the parent requests that the student~~
3637 ~~participating in the scholarship program take statewide~~
3638 ~~assessments pursuant to s. 1008.22 and the private school has~~
3639 ~~not chosen to offer and administer the statewide assessments,~~
3640 ~~the parent is responsible for transporting the student to the~~
3641 ~~assessment site designated by the school district.~~

3642 ~~(f) Upon receipt of a scholarship warrant from the eligible~~
3643 ~~nonprofit scholarship funding organization, the parent to whom~~
3644 ~~the warrant is made must restrictively endorse the warrant to~~
3645 ~~the private school for deposit into the account of the private~~
3646 ~~school. If payments are made by funds transfer, the parent must~~
3647 ~~approve each payment before the scholarship funds may be~~
3648 ~~deposited. The parent may not designate any entity or individual~~
3649 ~~associated with the participating private school as the parent's~~
3650 ~~attorney in fact to endorse a scholarship warrant or approve a~~
3651 ~~funds transfer. A participant who fails to comply with this~~
3652 ~~paragraph forfeits the scholarship.~~

3653 ~~(g) The parent shall authorize the nonprofit scholarship-~~
3654 ~~funding organization to access information needed for income~~

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3655 ~~eligibility determination and verification held by other state~~
3656 ~~or federal agencies, including the Department of Revenue, the~~
3657 ~~Department of Children and Families, the Department of~~
3658 ~~Education, the Department of Economic Opportunity, and the~~
3659 ~~Agency for Health Care Administration.~~

3660 ~~(8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An eligible~~
3661 ~~private school may be sectarian or nonsectarian and must:~~

3662 ~~(a) Comply with all requirements for private schools~~
3663 ~~participating in state school choice scholarship programs~~
3664 ~~pursuant to s. 1002.421.~~

3665 ~~(b)1. Annually administer or make provision for students~~
3666 ~~participating in the scholarship program in grades 3 through 10~~
3667 ~~to take one of the nationally norm-referenced tests identified~~
3668 ~~by the Department of Education or the statewide assessments~~
3669 ~~pursuant to s. 1008.22. Students with disabilities for whom~~
3670 ~~standardized testing is not appropriate are exempt from this~~
3671 ~~requirement. A participating private school must report a~~
3672 ~~student's scores to the parent. A participating private school~~
3673 ~~must annually report by August 15 the scores of all~~
3674 ~~participating students to a state university described in~~
3675 ~~paragraph (9)(f).~~

3676 ~~2. Administer the statewide assessments pursuant to s.~~
3677 ~~1008.22 if a private school chooses to offer the statewide~~
3678 ~~assessments. A participating private school may choose to offer~~
3679 ~~and administer the statewide assessments to all students who~~
3680 ~~attend the private school in grades 3 through 10 and must submit~~
3681 ~~a request in writing to the Department of Education by March 1~~
3682 ~~of each year in order to administer the statewide assessments in~~
3683 ~~the subsequent school year.~~

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3685 ~~If a private school fails to meet the requirements of this~~
3686 ~~subsection or s. 1002.421, the commissioner may determine that~~
3687 ~~the private school is ineligible to participate in the~~
3688 ~~scholarship program.~~

3689 ~~(9) DEPARTMENT OF EDUCATION OBLIGATIONS. The Department of~~
3690 ~~Education shall:~~

3691 ~~(a) Annually submit to the department and division, by~~
3692 ~~March 15, a list of eligible nonprofit scholarship funding~~
3693 ~~organizations that meet the requirements of paragraph (2) (f).~~

3694 ~~(b) Annually verify the eligibility of nonprofit~~
3695 ~~scholarship funding organizations that meet the requirements of~~
3696 ~~paragraph (2) (f).~~

3697 ~~(c) Annually verify the eligibility of expenditures as~~
3698 ~~provided in paragraph (6) (d) using the audit required by~~
3699 ~~paragraph (6) (m) and s. 11.45(2) (1).~~

3700 ~~(d) Cross check the list of participating scholarship~~
3701 ~~students with the public school enrollment lists to avoid~~
3702 ~~duplication.~~

3703 ~~(e) Maintain a list of nationally norm-referenced tests~~
3704 ~~identified for purposes of satisfying the testing requirement in~~
3705 ~~subparagraph (8) (b) 1. The tests must meet industry standards of~~
3706 ~~quality in accordance with State Board of Education rule.~~

3707 ~~(f) Issue a project grant award to a state university, to~~
3708 ~~which participating private schools must report the scores of~~
3709 ~~participating students on the nationally norm-referenced tests~~
3710 ~~or the statewide assessments administered by the private school~~
3711 ~~in grades 3 through 10. The project term is 2 years, and the~~
3712 ~~amount of the project is up to \$250,000 per year. The project~~

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3713 ~~grant award must be reissued in 2-year intervals in accordance~~
3714 ~~with this paragraph.~~

3715 ~~1. The state university must annually report to the~~
3716 ~~Department of Education on the student performance of~~
3717 ~~participating students:~~

3718 ~~a. On a statewide basis. The report shall also include, to~~
3719 ~~the extent possible, a comparison of scholarship students'~~
3720 ~~performance to the statewide student performance of public~~
3721 ~~school students with socioeconomic backgrounds similar to those~~
3722 ~~of students participating in the scholarship program. To~~
3723 ~~minimize costs and reduce time required for the state~~
3724 ~~university's analysis and evaluation, the Department of~~
3725 ~~Education shall coordinate with the state university to provide~~
3726 ~~data to the state university in order to conduct analyses of~~
3727 ~~matched students from public school assessment data and~~
3728 ~~calculate control group student performance using an agreed-upon~~
3729 ~~methodology with the state university; and~~

3730 ~~b. On an individual school basis. The annual report must~~
3731 ~~include student performance for each participating private~~
3732 ~~school in which at least 51 percent of the total enrolled~~
3733 ~~students in the private school participated in the Florida Tax~~
3734 ~~Credit Scholarship Program in the prior school year. The report~~
3735 ~~shall be according to each participating private school, and for~~
3736 ~~participating students, in which there are at least 30~~
3737 ~~participating students who have scores for tests administered.~~
3738 ~~If the state university determines that the 30-participating-~~
3739 ~~student cell size may be reduced without disclosing personally~~
3740 ~~identifiable information, as described in 34 C.F.R. s. 99.12, of~~
3741 ~~a participating student, the state university may reduce the~~

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3742 ~~participating student cell size, but the cell size must not be~~
3743 ~~reduced to less than 10 participating students. The department~~
3744 ~~shall provide each private school's prior school year's student~~
3745 ~~enrollment information to the state university no later than~~
3746 ~~June 15 of each year, or as requested by the state university.~~

3747 ~~2. The sharing and reporting of student performance data~~
3748 ~~under this paragraph must be in accordance with requirements of~~
3749 ~~ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family~~
3750 ~~Educational Rights and Privacy Act, and the applicable rules and~~
3751 ~~regulations issued pursuant thereto, and shall be for the sole~~
3752 ~~purpose of creating the annual report required by subparagraph~~
3753 ~~1. All parties must preserve the confidentiality of such~~
3754 ~~information as required by law. The annual report must not~~
3755 ~~disaggregate data to a level that will identify individual~~
3756 ~~participating schools, except as required under sub-subparagraph~~
3757 ~~1.b., or disclose the academic level of individual students.~~

3758 ~~3. The annual report required by subparagraph 1. shall be~~
3759 ~~published by the Department of Education on its website.~~

3760 ~~(g) Notify an eligible nonprofit scholarship-funding~~
3761 ~~organization of any of the organization's identified students~~
3762 ~~who are receiving educational scholarships pursuant to chapter~~
3763 ~~1002.~~

3764 ~~(h) Notify an eligible nonprofit scholarship-funding~~
3765 ~~organization of any of the organization's identified students~~
3766 ~~who are receiving tax credit scholarships from other eligible~~
3767 ~~nonprofit scholarship-funding organizations.~~

3768 ~~(i) Require quarterly reports by an eligible nonprofit~~
3769 ~~scholarship-funding organization regarding the number of~~
3770 ~~students participating in the scholarship program, the private~~

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3771 ~~schools at which the students are enrolled, and other~~
3772 ~~information deemed necessary by the Department of Education.~~

3773 ~~(j) Provide a process to match the direct certification~~
3774 ~~list with the scholarship application data submitted by any~~
3775 ~~nonprofit scholarship funding organization eligible to receive~~
3776 ~~the 3 percent administrative allowance under paragraph (6)(j).~~

3777 ~~(10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—~~

3778 ~~(a) Upon the request of any eligible nonprofit scholarship-~~
3779 ~~funding organization, a school district shall inform all~~
3780 ~~households within the district receiving free or reduced-priced~~
3781 ~~meals under the National School Lunch Act of their eligibility~~
3782 ~~to apply for a tax credit scholarship. The form of such notice~~
3783 ~~shall be provided by the eligible nonprofit scholarship-funding~~
3784 ~~organization, and the district shall include the provided form,~~
3785 ~~if requested by the organization, in any normal correspondence~~
3786 ~~with eligible households. If an eligible nonprofit scholarship-~~
3787 ~~funding organization requests a special communication to be~~
3788 ~~issued to households within the district receiving free or~~
3789 ~~reduced-price meals under the National School Lunch Act, the~~
3790 ~~organization shall reimburse the district for the cost of~~
3791 ~~postage. Such notice is limited to once a year.~~

3792 ~~(b) Upon the request of the Department of Education, a~~
3793 ~~school district shall coordinate with the department to provide~~
3794 ~~to a participating private school the statewide assessments~~
3795 ~~administered under s. 1008.22 and any related materials for~~
3796 ~~administering the assessments. A school district is responsible~~
3797 ~~for implementing test administrations at a participating private~~
3798 ~~school, including the:~~

3799 ~~1. Provision of training for private school staff on test~~

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3800 ~~security and assessment administration procedures;~~
3801 ~~2. Distribution of testing materials to a private school;~~
3802 ~~3. Retrieval of testing materials from a private school;~~
3803 ~~4. Provision of the required format for a private school to~~
3804 ~~submit information to the district for test administration and~~
3805 ~~enrollment purposes; and~~
3806 ~~5. Provision of any required assistance, monitoring, or~~
3807 ~~investigation at a private school.~~
3808 ~~(11) SCHOLARSHIP AMOUNT AND PAYMENT.—~~
3809 ~~(a) The scholarship amount provided to any student for any~~
3810 ~~single school year by an eligible nonprofit scholarship funding~~
3811 ~~organization from eligible contributions shall be for total~~
3812 ~~costs authorized under paragraph (6) (d), not to exceed annual~~
3813 ~~limits, which shall be determined as follows:~~
3814 ~~1. For a student who received a scholarship in the 2018–~~
3815 ~~2019 school year, who remains eligible, and who is enrolled in~~
3816 ~~an eligible private school, the amount shall be the greater~~
3817 ~~amount calculated pursuant to subparagraph 2. or a percentage of~~
3818 ~~the unweighted FTE funding amount for the 2018–2019 state fiscal~~
3819 ~~year and thereafter as follows:~~
3820 ~~a. Eighty eight percent for a student enrolled in~~
3821 ~~kindergarten through grade 5.~~
3822 ~~b. Ninety two percent for a student enrolled in grade 6~~
3823 ~~through grade 8.~~
3824 ~~c. Ninety six percent for a student enrolled in grade 9~~
3825 ~~through grade 12.~~
3826 ~~2. For students initially eligible in the 2019–2020 school~~
3827 ~~year or thereafter, the calculated amount for a student to~~
3828 ~~attend an eligible private school shall be based upon the grade~~

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3829 ~~level and school district in which the student resides as 95~~
3830 ~~percent of the funds per unweighted full-time equivalent in the~~
3831 ~~Florida Education Finance Program for a student in the basic~~
3832 ~~program established pursuant to s. 1011.62(1)(c)1., plus a per-~~
3833 ~~full-time equivalent share of funds for all categorical~~
3834 ~~programs, except for the Exceptional Student Education~~
3835 ~~Guaranteed Allocation.~~

3836 ~~3. The scholarship amount awarded to a student enrolled in~~
3837 ~~a Florida public school in which a student is enrolled and that~~
3838 ~~is different from the school to which the student was assigned~~
3839 ~~or in a lab school as defined in s. 1002.32, is limited to \$750.~~

3840 ~~(b) Payment of the scholarship by the eligible nonprofit~~
3841 ~~scholarship-funding organization shall be by individual warrant~~
3842 ~~made payable to the student's parent or by funds transfer,~~
3843 ~~including, but not limited to, debit cards, electronic payment~~
3844 ~~cards, or any other means of payment that the department deems~~
3845 ~~to be commercially viable or cost-effective. If the payment is~~
3846 ~~made by warrant, the warrant must be delivered by the eligible~~
3847 ~~nonprofit scholarship-funding organization to the private school~~
3848 ~~of the parent's choice, and the parent shall restrictively~~
3849 ~~endorse the warrant to the private school. An eligible nonprofit~~
3850 ~~scholarship-funding organization shall ensure that the parent to~~
3851 ~~whom the warrant is made restrictively endorsed the warrant to~~
3852 ~~the private school for deposit into the account of the private~~
3853 ~~school or that the parent has approved a funds transfer before~~
3854 ~~any scholarship funds are deposited.~~

3855 ~~(c) An eligible nonprofit scholarship-funding organization~~
3856 ~~shall obtain verification from the private school of a student's~~
3857 ~~continued attendance at the school for each period covered by a~~

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3858 ~~scholarship payment.~~

3859 ~~(d) Payment of the scholarship shall be made by the~~
3860 ~~eligible nonprofit scholarship-funding organization no less~~
3861 ~~frequently than on a quarterly basis.~~

3862 ~~(12) ADMINISTRATION; RULES.~~

3863 ~~(a) The department, the division, and the Department of~~
3864 ~~Education shall develop a cooperative agreement to assist in the~~
3865 ~~administration of this section.~~

3866 ~~(b) The department shall adopt rules necessary to~~
3867 ~~administer this section and ss. 211.0251, 212.1831, 220.1875,~~
3868 ~~561.1211, and 624.51055, including rules establishing~~
3869 ~~application forms, procedures governing the approval of tax~~
3870 ~~credits and carryforward tax credits under subsection (5), and~~
3871 ~~procedures to be followed by taxpayers when claiming approved~~
3872 ~~tax credits on their returns.~~

3873 ~~(c) The division shall adopt rules necessary to administer~~
3874 ~~its responsibilities under this section and s. 561.1211.~~

3875 ~~(d) The State Board of Education shall adopt rules to~~
3876 ~~administer the responsibilities of the Department of Education~~
3877 ~~and the Commissioner of Education under this section.~~

3878 ~~(4)~~(13) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.-All eligible
3879 contributions received by the department or the division or
3880 transferred by an eligible nonprofit scholarship-funding
3881 organization shall be deposited into the Florida K-12 Education
3882 Tax Credit Program Trust Fund as created in s. 1010.88 ~~in a~~
3883 ~~manner consistent with s. 17.57(2).~~ By August 1, 2021, an
3884 eligible nonprofit scholarship-funding organization must
3885 transfer any funds, including eligible contributions, which were
3886 received pursuant to the former Florida Tax Credit Scholarship

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3887 Program or the former Hope Scholarship Program to the department
3888 for deposit into the Florida K-12 Education Tax Credit Program
3889 Trust Fund.

3890 (5) RULES.—

3891 (a) The department shall adopt rules necessary to
3892 administer this section and ss. 211.0251, 212.1831, 220.1875,
3893 and 624.51055.

3894 (b) The division may adopt rules necessary to administer
3895 this section and s. 561.1211.

3896 ~~(14) PRESERVATION OF CREDIT.—If any provision or portion of~~
3897 ~~this section, s. 211.0251, s. 212.1831, s. 220.1875, s.~~
3898 ~~561.1211, or s. 624.51055 or the application thereof to any~~
3899 ~~person or circumstance is held unconstitutional by any court or~~
3900 ~~is otherwise declared invalid, the unconstitutionality or~~
3901 ~~invalidity shall not affect any credit earned under s. 211.0251,~~
3902 ~~s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any~~
3903 ~~taxpayer with respect to any contribution paid to an eligible~~
3904 ~~nonprofit scholarship funding organization before the date of a~~
3905 ~~determination of unconstitutionality or invalidity. Such credit~~
3906 ~~shall be allowed at such time and in such a manner as if a~~
3907 ~~determination of unconstitutionality or invalidity had not been~~
3908 ~~made, provided that nothing in this subsection by itself or in~~
3909 ~~combination with any other provision of law shall result in the~~
3910 ~~allowance of any credit to any taxpayer in excess of one dollar~~
3911 ~~of credit for each dollar paid to an eligible nonprofit~~
3912 ~~scholarship funding organization.~~

3913 ~~(15) NONPROFIT SCHOLARSHIP FUNDING ORGANIZATIONS;~~
3914 ~~APPLICATION.—In order to participate in the scholarship program~~
3915 ~~created under this section, a charitable organization that seeks~~

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3916 ~~to be a nonprofit scholarship funding organization must submit~~
3917 ~~an application for initial approval or renewal to the Office of~~
3918 ~~Independent Education and Parental Choice no later than~~
3919 ~~September 1 of each year before the school year for which the~~
3920 ~~organization intends to offer scholarships.~~

3921 ~~(a) An application for initial approval must include:~~

3922 ~~1. A copy of the organization's incorporation documents and~~
3923 ~~registration with the Division of Corporations of the Department~~
3924 ~~of State.~~

3925 ~~2. A copy of the organization's Internal Revenue Service~~
3926 ~~determination letter as a s. 501(c)(3) not-for-profit~~
3927 ~~organization.~~

3928 ~~3. A description of the organization's financial plan that~~
3929 ~~demonstrates sufficient funds to operate throughout the school~~
3930 ~~year.~~

3931 ~~4. A description of the geographic region that the~~
3932 ~~organization intends to serve and an analysis of the demand and~~
3933 ~~unmet need for eligible students in that area.~~

3934 ~~5. The organization's organizational chart.~~

3935 ~~6. A description of the criteria and methodology that the~~
3936 ~~organization will use to evaluate scholarship eligibility.~~

3937 ~~7. A description of the application process, including~~
3938 ~~deadlines and any associated fees.~~

3939 ~~8. A description of the deadlines for attendance~~
3940 ~~verification and scholarship payments.~~

3941 ~~9. A copy of the organization's policies on conflict of~~
3942 ~~interest and whistleblowers.~~

3943 ~~10. A copy of a surety bond or letter of credit to secure~~
3944 ~~the faithful performance of the obligations of the eligible~~

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3945 ~~nonprofit scholarship funding organization in accordance with~~
3946 ~~this section in an amount equal to 25 percent of the scholarship~~
3947 ~~funds anticipated for each school year or \$100,000, whichever is~~
3948 ~~greater. The surety bond or letter of credit must specify that~~
3949 ~~any claim against the bond or letter of credit may be made only~~
3950 ~~by an eligible nonprofit scholarship funding organization to~~
3951 ~~provide scholarships to and on behalf of students who would have~~
3952 ~~had scholarships funded if it were not for the diversion of~~
3953 ~~funds giving rise to the claim against the bond or letter of~~
3954 ~~credit.~~

3955 ~~(b) In addition to the information required by~~
3956 ~~subparagraphs (a)1.-9., an application for renewal must include:~~

3957 ~~1. A surety bond or letter of credit to secure the faithful~~
3958 ~~performance of the obligations of the eligible nonprofit~~
3959 ~~scholarship funding organization in accordance with this section~~
3960 ~~equal to the amount of undisbursed donations held by the~~
3961 ~~organization based on the annual report submitted pursuant to~~
3962 ~~paragraph (6) (m). The amount of the surety bond or letter of~~
3963 ~~credit must be at least \$100,000, but not more than \$25 million.~~
3964 ~~The surety bond or letter of credit must specify that any claim~~
3965 ~~against the bond or letter of credit may be made only by an~~
3966 ~~eligible nonprofit scholarship funding organization to provide~~
3967 ~~scholarships to and on behalf of students who would have had~~
3968 ~~scholarships funded if it were not for the diversion of funds~~
3969 ~~giving rise to the claim against the bond or letter of credit.~~

3970 ~~2. The organization's completed Internal Revenue Service~~
3971 ~~Form 990 submitted no later than November 30 of the year before~~
3972 ~~the school year that the organization intends to offer the~~
3973 ~~scholarships, notwithstanding the September 1 application~~

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3974 ~~deadline.~~

3975 ~~3. A copy of the statutorily required audit to the~~
3976 ~~Department of Education and Auditor General.~~

3977 ~~4. An annual report that includes:~~

3978 ~~a. The number of students who completed applications, by~~
3979 ~~county and by grade.~~

3980 ~~b. The number of students who were approved for~~
3981 ~~scholarships, by county and by grade.~~

3982 ~~e. The number of students who received funding for~~
3983 ~~scholarships within each funding category, by county and by~~
3984 ~~grade.~~

3985 ~~d. The amount of funds received, the amount of funds~~
3986 ~~distributed in scholarships, and an accounting of remaining~~
3987 ~~funds and the obligation of those funds.~~

3988 ~~e. A detailed accounting of how the organization spent the~~
3989 ~~administrative funds allowable under paragraph (6) (j).~~

3990 ~~(c) In consultation with the Department of Revenue and the~~
3991 ~~Chief Financial Officer, the Office of Independent Education and~~
3992 ~~Parental Choice shall review the application. The Department of~~
3993 ~~Education shall notify the organization in writing of any~~
3994 ~~deficiencies within 30 days after receipt of the application and~~
3995 ~~allow the organization 30 days to correct any deficiencies.~~

3996 ~~(d) Within 30 days after receipt of the finalized~~
3997 ~~application by the Office of Independent Education and Parental~~
3998 ~~Choice, the Commissioner of Education shall recommend approval~~
3999 ~~or disapproval of the application to the State Board of~~
4000 ~~Education. The State Board of Education shall consider the~~
4001 ~~application and recommendation at the next scheduled meeting,~~
4002 ~~adhering to appropriate meeting notice requirements. If the~~

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4003 ~~State Board of Education disapproves the organization's~~
4004 ~~application, it shall provide the organization with a written~~
4005 ~~explanation of that determination. The State Board of~~
4006 ~~Education's action is not subject to chapter 120.~~

4007 ~~(e) If the State Board of Education disapproves the renewal~~
4008 ~~of a nonprofit scholarship funding organization, the~~
4009 ~~organization must notify the affected eligible students and~~
4010 ~~parents of the decision within 15 days after disapproval. An~~
4011 ~~eligible student affected by the disapproval of an~~
4012 ~~organization's participation remains eligible under this section~~
4013 ~~until the end of the school year in which the organization was~~
4014 ~~disapproved. The student must apply and be accepted by another~~
4015 ~~eligible nonprofit scholarship funding organization for the~~
4016 ~~upcoming school year. The student shall be given priority in~~
4017 ~~accordance with paragraph (6) (f).~~

4018 ~~(f) All remaining funds held by a nonprofit scholarship-~~
4019 ~~funding organization that is disapproved for participation must~~
4020 ~~be transferred to other eligible nonprofit scholarship funding~~
4021 ~~organizations to provide scholarships for eligible students. All~~
4022 ~~transferred funds must be deposited by each eligible nonprofit~~
4023 ~~scholarship funding organization receiving such funds into its~~
4024 ~~scholarship account. All transferred amounts received by any~~
4025 ~~eligible nonprofit scholarship funding organization must be~~
4026 ~~separately disclosed in the annual financial audit required~~
4027 ~~under subsection (6).~~

4028 ~~(g) A nonprofit scholarship funding organization is a~~
4029 ~~renewing organization if it maintains continuous approval and~~
4030 ~~participation in the program. An organization that chooses not~~
4031 ~~to participate for 1 year or more or is disapproved to~~

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4032 ~~participate for 1 year or more must submit an application for~~
4033 ~~initial approval in order to participate in the program again.~~

4034 ~~(h) The State Board of Education shall adopt rules~~
4035 ~~providing guidelines for receiving, reviewing, and approving~~
4036 ~~applications for new and renewing nonprofit scholarship funding~~
4037 ~~organizations. The rules must include a process for compiling~~
4038 ~~input and recommendations from the Chief Financial Officer, the~~
4039 ~~Department of Revenue, and the Department of Education. The~~
4040 ~~rules must also require that the nonprofit scholarship funding~~
4041 ~~organization make a brief presentation to assist the State Board~~
4042 ~~of Education in its decision.~~

4043 ~~(i) A state university, or an independent college or~~
4044 ~~university which is eligible to participate in the William L.~~
4045 ~~Boyd, IV, Effective Access to Student Education Grant Program,~~
4046 ~~located and chartered in this state, is not for profit, and is~~
4047 ~~accredited by the Commission on Colleges of the Southern~~
4048 ~~Association of Colleges and Schools, is exempt from the initial~~
4049 ~~or renewal application process, but must file a registration~~
4050 ~~notice with the Department of Education to be an eligible~~
4051 ~~nonprofit scholarship funding organization. The State Board of~~
4052 ~~Education shall adopt rules that identify the procedure for~~
4053 ~~filing the registration notice with the department. The rules~~
4054 ~~must identify appropriate reporting requirements for fiscal,~~
4055 ~~programmatic, and performance accountability purposes consistent~~
4056 ~~with this section, but shall not exceed the requirements for~~
4057 ~~eligible nonprofit scholarship funding organizations for~~
4058 ~~charitable organizations.~~

4059 Section 21. Section 1002.40, Florida Statutes, is repealed.

4060 Section 22. Subsection (4) of section 1002.411, Florida

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4061 Statutes, is amended to read:

4062 1002.411 Reading scholarship accounts.—

4063 (4) ADMINISTRATION.—An eligible nonprofit scholarship-
4064 funding organization participating in a scholarship program
4065 under this chapter ~~the Florida Tax Credit Scholarship Program~~
4066 ~~established by s. 1002.395~~ may establish reading scholarship
4067 accounts for eligible students in accordance with the
4068 requirements of eligible nonprofit scholarship-funding
4069 organizations under this chapter.

4070 Section 23. Paragraphs (i) and (q) of subsection (1) of
4071 section 1002.421, Florida Statutes, are amended, and paragraph
4072 (r) is added to that subsection, to read:

4073 1002.421 State school choice scholarship program
4074 accountability and oversight.—

4075 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private
4076 school participating in an educational scholarship program
4077 established pursuant to this chapter must be a private school as
4078 defined in s. 1002.01(2) in this state, be registered, and be in
4079 compliance with all requirements of this section in addition to
4080 private school requirements outlined in s. 1002.42, specific
4081 requirements identified within respective scholarship program
4082 laws, and other provisions of Florida law that apply to private
4083 schools, and must:

4084 (i) 1. Maintain a physical location in the state at which
4085 each student has regular and direct contact with teachers; or

4086 2. If the private school is a private virtual school, have
4087 at least one administrative office located in this state at
4088 which all of its administrative staff are Florida residents.

4089 (q) Provide a report from an independent certified public

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4090 accountant who performs the agreed-upon procedures ~~developed~~
4091 pursuant to s. 1002.394(11)(g) ~~s. 1002.395(6)(e)~~ if the private
4092 school receives more than \$250,000 in funds from scholarships
4093 awarded under this chapter in a state fiscal year. A private
4094 school subject to this subsection must annually submit the
4095 report by September 15 to the scholarship-funding organization
4096 that awarded the majority of the school's scholarship funds.
4097 However, for the 2020-2021 school year only, a school that
4098 receives more than \$250,000 in scholarship funds only through
4099 the John M. McKay Scholarship for Students with Disabilities
4100 Program pursuant to s. 1002.39 must submit the annual report by
4101 September 15 to the department. The agreed-upon procedures must
4102 be conducted in accordance with attestation standards
4103 established by the American Institute of Certified Public
4104 Accountants.

4105 (r) Provide to parents and students enrolled in a private
4106 virtual school specific information posted and accessible online
4107 which includes, but is not limited to, all of the following
4108 teacher-parent and teacher-student contact information for each
4109 course:

4110 1. How to contact the instructor, technical support staff,
4111 and the administration office by phone, e-mail, or online
4112 messaging tools.

4113 2. Requirements for regular contact with the instructor for
4114 the course and clear expectations for meeting such requirements.

4115 3. Requirements that the instructor of each course must, at
4116 a minimum, conduct one contact with the parent and student each
4117 month.

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4119 The department shall suspend the payment of funds to a private
4120 school that knowingly fails to comply with this subsection, and
4121 shall prohibit the school from enrolling new scholarship
4122 students, for 1 fiscal year and until the school complies. If a
4123 private school fails to meet the requirements of this subsection
4124 or has consecutive years of material exceptions listed in the
4125 report required under paragraph (q), the commissioner may
4126 determine that the private school is ineligible to participate
4127 in a scholarship program.

4128 Section 24. Paragraph (aa) of subsection (4) of section
4129 1009.971, Florida Statutes, is amended to read:

4130 1009.971 Florida Prepaid College Board.—

4131 (4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The
4132 board shall have the powers and duties necessary or proper to
4133 carry out the provisions of ss. 1009.97-1009.988, including, but
4134 not limited to, the power and duty to:

4135 (aa) Adopt rules relating to the purchase and use of a
4136 prepaid college plan authorized under s. 1009.98 or a college
4137 savings plan authorized under s. 1009.981 for the McKay-Gardiner
4138 Gardiner Scholarship Program pursuant to s. 1002.381 or the
4139 Family Empowerment Scholarship Program pursuant to s. 1002.394
4140 s. 1002.385, which may include, but need not be limited to:

4141 1. The use of such funds for postsecondary education
4142 programs for students with disabilities;

4143 2. Effective procedures that allow program funds to be used
4144 in conjunction with other funds used by a parent in the purchase
4145 of a prepaid college plan or a college savings plan;

4146 3. The tracking and accounting of program funds separately
4147 from other funds contributed to a prepaid college plan or a

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4148 college savings plan;

4149 4. The reversion of program funds, including, but not
4150 limited to, earnings from contributions to the Florida College
4151 Savings Plan;

4152 5. The use of program funds only after private payments
4153 have been used for prepaid college plan or college savings plan
4154 expenditures;

4155 6. Contracting with each eligible nonprofit scholarship-
4156 funding organization to establish mechanisms to implement ss.
4157 1002.381 and 1002.394 ~~s. 1002.385~~, including, but not limited
4158 to, identifying the source of funds being deposited in the
4159 plans; and

4160 7. The development of a written agreement that defines the
4161 owner and beneficiary of an account and outlines
4162 responsibilities for the use of the advance payment contract
4163 funds or savings program funds.

4164 Section 25. Subsection (11) of section 1009.98, Florida
4165 Statutes, is amended to read:

4166 1009.98 Stanley G. Tate Florida Prepaid College Program.—

4167 (11) IMPLEMENTATION PROCEDURES.—

4168 (a) A prepaid college plan may be purchased, accounted for,
4169 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~
4170 ~~1002.385~~.

4171 (b) A qualified beneficiary may apply the benefits of an
4172 advance payment contract toward the program fees of a program
4173 designed for students with disabilities conducted by a state
4174 postsecondary institution. A transfer authorized under this
4175 subsection may not exceed the redemption value of the advance
4176 payment contract at a state postsecondary institution or the

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4177 number of semester credit hours contracted on behalf of a
4178 qualified beneficiary. A qualified beneficiary may not be
4179 changed while a prepaid college plan contains funds contributed
4180 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

4181 Section 26. Subsection (10) of section 1009.981, Florida
4182 Statutes, is amended to read:

4183 1009.981 Florida College Savings Program.—

4184 (10) IMPLEMENTATION PROCEDURES.—

4185 (a) A college savings plan may be purchased, accounted for,
4186 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~s.~~
4187 ~~1002.385~~.

4188 (b) A designated beneficiary may apply the benefits of a
4189 participation agreement toward the program fees of a program
4190 designed for students with disabilities conducted by a state
4191 postsecondary institution. A designated beneficiary may not be
4192 changed while a college savings plan contains funds contributed
4193 under ss. 1002.381 and 1002.394 ~~s. 1002.385~~.

4194 Section 27. Subsection (4) of section 1011.61, Florida
4195 Statutes, is amended to read:

4196 1011.61 Definitions.—Notwithstanding the provisions of s.
4197 1000.21, the following terms are defined as follows for the
4198 purposes of the Florida Education Finance Program:

4199 (4) The maximum value for funding a student in kindergarten
4200 through grade 12 or in a prekindergarten program for exceptional
4201 children as provided in s. 1003.21(1)(e) shall be the sum of the
4202 calculations in paragraphs (a), (b), and (c) as calculated by
4203 the department.

4204 (a) The sum of the student's full-time equivalent student
4205 membership value for the school year or the equivalent derived

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4206 from paragraphs (1)(a) and (b), subparagraph (1)(c)1., sub-
4207 subparagraphs (1)(c)2.b. and c., ~~subparagraph (1)(c)3.~~, and
4208 subsection (2). If the sum is greater than 1.0, the full-time
4209 equivalent student membership value for each program or course
4210 shall be reduced by an equal proportion so that the student's
4211 total full-time equivalent student membership value is equal to
4212 1.0.

4213 (b) If the result in paragraph (a) is less than 1.0 full-
4214 time equivalent student and the student has full-time equivalent
4215 student enrollment pursuant to sub-sub-subparagraph
4216 (1)(c)1.b.(VIII), calculate an amount that is the lesser of the
4217 value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of
4218 1.0 less the value in paragraph (a).

4219 (c) The full-time equivalent student enrollment value in
4220 sub-subparagraph (1)(c)2.a.

4221
4222 ~~A scholarship award provided to a student enrolled in the John~~
4223 ~~M. McKay Scholarships for Students with Disabilities Program~~
4224 ~~pursuant to s. 1002.39 is not subject to the maximum value for~~
4225 ~~funding a student under this subsection.~~

4226 Section 28. Paragraph (f) of subsection (18) of section
4227 1011.62, Florida Statutes, is amended to read:

4228 1011.62 Funds for operation of schools.—If the annual
4229 allocation from the Florida Education Finance Program to each
4230 district for operation of schools is not determined in the
4231 annual appropriations act or the substantive bill implementing
4232 the annual appropriations act, it shall be determined as
4233 follows:

4234 (18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature

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4235 may annually provide in the Florida Education Finance Program a
4236 teacher salary increase allocation to assist school districts in
4237 their recruitment and retention of classroom teachers and other
4238 instructional personnel. The amount of the allocation shall be
4239 specified in the General Appropriations Act.

4240 ~~(f) Notwithstanding any other provision of law, funds~~
4241 ~~allocated under this subsection shall not be included in the~~
4242 ~~calculated amount for any scholarship awarded under chapter~~
4243 ~~1002.~~

4244 Section 29. Section 1011.687, Florida Statutes, is created
4245 to read:

4246 1011.687 K-12 Education Scholarship Program Allocation.—The
4247 K-12 Education Scholarship Program Allocation is established to
4248 provide funds to implement the McKay-Gardiner Scholarship
4249 Program provided in s. 1002.381 and the Family Empowerment
4250 Scholarship Program provided in s. 1002.394. A student FTE
4251 scholarship amount shall be calculated as provided in ss.
4252 1002.381(15) and 1002.394(12) (b), based on funds calculated for
4253 a similarly situated public school student full-time equivalent
4254 in the Florida Education Finance Program. For purposes of this
4255 allocation, one student FTE is equivalent to four quarterly
4256 scholarship payments. A student who receives funding for the
4257 program for less than four quarters shall be a fraction of an
4258 FTE. Funds for the scholarship allocation shall be provided for
4259 student FTE in each county in the amount prescribed in the
4260 General Appropriations Act. The calculated student scholarship
4261 amounts provided may not be revised during the fiscal year.

4262 Section 30. (1) Any allocation of tax credit made by the
4263 Department of Revenue in response to a taxpayer request for

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4264 allocation of credit received before July 1, 2021, under former
4265 s. 212.099, Florida Statutes 2020, shall remain in effect,
4266 subject to the carryforward, conveyance, assignment, transfer,
4267 and rescindment provisions of former s. 212.099(5), Florida
4268 Statutes 2020. However, contributions made on or after July 1,
4269 2021, shall be paid by electronic means to the Department of
4270 Revenue instead of to a nonprofit scholarship-funding
4271 organization.

4272 (2) (a) Any allocation of tax credit made by the Department
4273 of Revenue in response to a taxpayer request for allocation of
4274 credit received before July 1, 2021, for credits under ss.
4275 211.0251, 212.1831, 220.1875, and 624.51055, Florida Statutes,
4276 shall remain in effect under former s. 1002.395, Florida
4277 Statutes 2020. However, contributions made on or after July 1,
4278 2021, shall be paid by electronic means to the Department of
4279 Revenue instead of to an eligible nonprofit scholarship-funding
4280 organization.

4281 (b) All credits under ss. 211.0251, 212.1831, 220.1875, and
4282 624.51055, Florida Statutes, earned by a taxpayer under former
4283 s. 1002.395, Florida Statutes 2020, including those under
4284 paragraph (a), continue in effect, subject to the carryforward,
4285 conveyance, assignment, transfer, and rescindment, corporate
4286 income tax estimated payment, and insurance premium tax
4287 installment payment provisions of former s. 1002.395, Florida
4288 Statutes 2020.

4289 (3) Eligible contributions received by a dealer, designated
4290 agent, or private tag agent under former s. 212.1832, Florida
4291 Statutes 2020, before July 1, 2021, shall be remitted to the
4292 designated eligible nonprofit scholarship-funding organizations

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4293 by July 21, 2021.

4294 Section 31. (1) Notwithstanding s. 287.057, Florida
4295 Statutes, the Department of Revenue is authorized to contract
4296 with a qualified vendor to provide services necessary to
4297 administer this act, without using a competitive solicitation
4298 process.

4299 (2) The authority granted to the Department of Revenue by
4300 this section applies solely to the implementation and
4301 administration of this act and shall not be used for any other
4302 purpose. Such authority ends, and any contract entered into
4303 pursuant to this section still in force becomes void, upon the
4304 expiration of this section.

4305 (3) This section shall take effect upon this act becoming a
4306 law and expires July 1, 2022.

4307 Section 32. For the 2021-2022 fiscal year, the sum of
4308 \$264,687 in nonrecurring funds is appropriated from the General
4309 Revenue Fund to the Department of Revenue for the purpose of
4310 implementing this act. Funds remaining unexpended from this
4311 appropriation as of July 1, 2022, shall revert to the General
4312 Revenue Fund.

4313 Section 33. (1) The Department of Revenue is authorized,
4314 and all conditions are deemed met, to adopt emergency rules
4315 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
4316 administering this act.

4317 (2) Notwithstanding any other law, emergency rules adopted
4318 pursuant to this section are effective for 6 months after
4319 adoption and may be renewed during the pendency of procedures to
4320 adopt permanent rules addressing the subject of the emergency
4321 rules.

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4322 (3) This section shall take effect upon this act becoming a
4323 law and expires July 1, 2023.

4324 Section 34. Except as otherwise expressly provided in this
4325 act and except for this section, which shall take effect upon
4326 this act becoming a law, this act shall take effect July 1,
4327 2021.