

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

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WITHDRAWN	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

1 Committee/Subcommittee hearing bill: Appropriations Committee
 2 Representative Payne offered the following:

Amendment (with title amendment)

Remove lines 1312-1364 and insert:

Section 30. Paragraph (b) of subsection (2) of section 1003.485, Florida Statutes, is amended to read:

1003.485 The New Worlds Reading Initiative.—

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

(b) The administrator shall:

1. Develop, in consultation with the Just Read, Florida! Office under s. 1001.215, a selection of high-quality books

Amendment No. 3

17 encompassing diverse subjects and genres for each grade level to
18 be mailed to students in the initiative.

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

22 3. Assist local implementation of the initiative by
23 providing marketing materials to school districts and any
24 partnering nonprofit organizations to assist with public
25 awareness campaigns and other activities designed to increase
26 family engagement and instill a love of reading in students.

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

30 5. Develop training materials for parents of students in
31 the initiative, including brief video training modules, which
32 engage families in reading and assist with improving student
33 literacy skills. The administrator shall periodically send, via
34 text message and e-mail, tips for facilitating reading at home
35 and hyperlinks to the video training modules.

36 6. Annually submit to the department an annual financial
37 report that includes, at a minimum, the amount of eligible
38 contributions received by the administrator; the amount spent on
39 each activity required by this paragraph, including
40 administrative expenses; and the number of students and
41 households served under the initiative.

393985 - h7071-line1312-Payne3.docx

Published On: 2/21/2022 7:16:02 PM

Amendment No. 3

42 7. Maintain separate accounts for operating funds and
43 funds for the purchase and delivery of books.

44 8. Expend eligible contributions received only for the
45 purchase and delivery of books and to implement the requirements
46 of this section, as well as for administrative expenses not to
47 exceed 2 percent of total eligible contributions.

48 Notwithstanding s. 1002.395(6)(j)2., the administrator may carry
49 forward up to 25 percent of eligible contributions made prior to
50 January 1 of each state fiscal year, and 100 percent of eligible
51 contributions made on or after January 1 of each state fiscal
52 year to the following state fiscal year for purposes authorized
53 by this subsection. Any eligible contributions in excess of the
54 ~~25 percent allowable~~ carry forward not used to provide
55 additional books throughout the year to eligible students shall
56 revert to the state treasury.

57 9. Upon receipt of a contribution, provide the taxpayer
58 that made the contribution with a certificate of contribution. A
59 certificate of contribution must include the taxpayer's name
60 and, if available, its federal employer identification number;
61 the amount contributed; the date of contribution; and the name
62 of the administrator.

63 Section 31. It is the intent of the Legislature for any
64 contributions made pursuant to earning a tax credit to be used
65 against the tax due under chapter 220, Florida Statutes, or
66 under s. 624.509(1), Florida Statutes, for taxable years

393985 - h7071-line1312-Payne3.docx

Published On: 2/21/2022 7:16:02 PM

Amendment No. 3

67 beginning January 1, 2021, through and including March 1, 2021,
68 in accordance with s. 402.62, Florida Statutes, or s. 1003.485,
69 Florida Statutes, to be available to the contributing taxpayer
70 as a credit against the requested tax immediately upon receipt
71 of a certificate of contribution from the administrator of the
72 New Worlds Reading Initiative Tax Credit program or the
73 applicable charitable organization under the Strong Families Tax
74 Credit program. The taxpayer may use such credit against any
75 payment of estimated tax or installment payment for the tax year
76 indicated on the approval letter from the Department of Revenue
77 in accordance with this act and s. 402.62, Florida Statutes, or
78 s. 1003.485, Florida Statutes, as applicable.

79 Section 32. Treatment of specified contributions under the
80 Strong Families Tax Credit program and the New Worlds Reading
81 Initiative Tax Credit program.-

82 (1) For purposes of any tax due under s. 624.509(1),
83 Florida Statutes, for the 2021 taxable year, for which a return
84 was due March 1, 2022, a taxpayer may apply for an allocation
85 from the Department of Revenue under s. 402.62(5), Florida
86 Statutes, or s. 1003.485(3), Florida Statutes, on or before May
87 1, 2022.

88 (a) Once the taxpayer has received an approval letter from
89 the Department of Revenue, the taxpayer must make the designated
90 contribution to the applicable charitable organization or

Amendment No. 3

91 administrator within 14 days, or on or before June 1, 2022,
92 whichever is later.

93 (b) Once the taxpayer has received a certificate of
94 contribution from the charitable organization or administrator,
95 the taxpayer has 14 days to file an application with the
96 Department of Revenue for a refund of tax paid pursuant to s.
97 624.509(1), Florida Statutes, for the 2021 taxable year, not to
98 exceed the amount indicated on the certificate of contribution.

99 (2) Any contribution amount on a certificate of
100 contribution that is not refunded in accordance with this
101 section shall be carried forward for the period specified in s.
102 402.62(5)(c), Florida Statutes, or s. 1003.485(3)(c), Florida
103 Statutes, as applicable.

104 (3) The Department of Revenue may not issue refund
105 payments under this section after June 30, 2023.

106 Section 33. The Department of Revenue is authorized, and
107 all conditions are deemed met, to adopt emergency rules under s.
108 120.54(4), Florida Statutes, for the purpose of implementing
109 changes related to the Strong Families Tax Credit program and
110 the New Worlds Reading Initiative Tax Credit program made by
111 this act. Notwithstanding any other law, emergency rules adopted
112 under this section are effective for 6 months after adoption and
113 may be renewed during the pendency of procedures to adopt
114 permanent rules addressing the subject of the emergency rules.

Amendment No. 3

115 Section 34. This section and sections 30, 31, 32, and 33,
116 and

117
118 -----

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

120 Remove line 119 and insert:
121 authorized; amending s. 1003.485, F.S.; increasing the allowable
122 carryforward of unused funds from one state fiscal year to the
123 next for the New Worlds Reading Initiative; providing
124 legislative intent; providing