



26 requirements for the New Worlds micro-credential  
 27 program; establishing the New Worlds tutoring program;  
 28 deleting a requirement that the Department of  
 29 Education designate an administrator for the  
 30 initiative; requiring the department to provide  
 31 specified data to the administrator within specified  
 32 timeframes; authorizing the micro-credential  
 33 curriculum to include certain best practices;  
 34 requiring the administrator to include certain  
 35 information in a specified annual report; requiring  
 36 the administrator to administer the New Worlds  
 37 tutoring program; providing requirements for the  
 38 administrator relating to such program; revising  
 39 eligibility criteria for the New Worlds Learning  
 40 Initiative; deleting obsolete language; amending s.  
 41 1008.25, F.S.; making technical changes; requiring  
 42 progress monitoring results to be provided to  
 43 prekindergarten instructors within a specified  
 44 timeframe; providing an effective date.

45

46 Be It Enacted by the Legislature of the State of Florida:

47

48 Section 1. Section 211.0252, Florida Statutes, is amended  
 49 to read:

50 211.0252 Credit for contributions to the New Worlds

51 Learning Reading Initiative.—Beginning January 1, 2022, there is  
 52 allowed a credit of 100 percent of an eligible contribution made  
 53 to the New Worlds Learning Reading Initiative under s. 1003.485  
 54 against any tax due under s. 211.02 or s. 211.025. However, the  
 55 combined credit allowed under this section and s. 211.0251 may  
 56 not exceed 50 percent of the tax due on the return on which the  
 57 credit is taken. If the combined credit allowed under this  
 58 section and s. 211.0251 exceeds 50 percent of the tax due on the  
 59 return, the credit must first be taken under s. 211.0251. Any  
 60 remaining liability must be taken under this section, but may  
 61 not exceed 50 percent of the tax due. For purposes of the  
 62 distributions of tax revenue under s. 211.06, the department  
 63 shall disregard any tax credits allowed under this section to  
 64 ensure that any reduction in tax revenue received which is  
 65 attributable to the tax credits results only in a reduction in  
 66 distributions to the General Revenue Fund. Section 1003.485  
 67 applies to the credit authorized by this section.

68 Section 2. Section 212.1833, Florida Statutes, is amended  
 69 to read:

70 212.1833 Credit for contributions to the New Worlds  
 71 Learning Reading Initiative.—Beginning January 1, 2022, there is  
 72 allowed a credit of 100 percent of an eligible contribution made  
 73 to the New Worlds Learning Reading Initiative under s. 1003.485  
 74 against any tax imposed by the state and due under this chapter  
 75 from a direct pay permitholder as a result of the direct pay

76 permit held pursuant to s. 212.183. For purposes of the dealer's  
 77 credit granted for keeping prescribed records, filing timely tax  
 78 returns, and properly accounting and remitting taxes under s.  
 79 212.12, the amount of tax due used to calculate the credit shall  
 80 include any eligible contribution made to the New Worlds  
 81 Learning Reading Initiative from a direct pay permitholder. For  
 82 purposes of the distributions of tax revenue under s. 212.20,  
 83 the department shall disregard any tax credits allowed under  
 84 this section to ensure that any reduction in tax revenue  
 85 received which is attributable to the tax credits results only  
 86 in a reduction in distributions to the General Revenue Fund.  
 87 Section 1003.485 applies to the credit authorized by this  
 88 section. A dealer who claims a tax credit under this section  
 89 must file his or her tax returns and pay his or her taxes by  
 90 electronic means under s. 213.755.

91 Section 3. Subsection (1) of section 220.1876, Florida  
 92 Statutes, is amended to read:

93 220.1876 Credit for contributions to the New Worlds  
 94 Learning Reading Initiative.—

95 (1) For taxable years beginning on or after January 1,  
 96 2021, there is allowed a credit of 100 percent of an eligible  
 97 contribution made to the New Worlds Learning Reading Initiative  
 98 under s. 1003.485 against any tax due for a taxable year under  
 99 this chapter after the application of any other allowable  
 100 credits by the taxpayer. An eligible contribution must be made

101 to the New Worlds Learning Reading Initiative on or before the  
102 date the taxpayer is required to file a return pursuant to s.  
103 220.222. The credit granted by this section shall be reduced by  
104 the difference between the amount of federal corporate income  
105 tax, taking into account the credit granted by this section, and  
106 the amount of federal corporate income tax without application  
107 of the credit granted by this section.

108 Section 4. Section 561.1212, Florida Statutes, is amended  
109 to read:

110 561.1212 Credit for contributions to the New Worlds  
111 Learning Reading Initiative.—Beginning January 1, 2022, there is  
112 allowed a credit of 100 percent of an eligible contribution made  
113 to the New Worlds Learning Reading Initiative under s. 1003.485  
114 against any tax due under s. 563.05, s. 564.06, or s. 565.12,  
115 except excise taxes imposed on wine produced by manufacturers in  
116 this state from products grown in this state. However, a credit  
117 allowed under this section may not exceed 90 percent of the tax  
118 due on the return on which the credit is taken. For purposes of  
119 the distributions of tax revenue under ss. 561.121 and  
120 564.06(10), the division shall disregard any tax credits allowed  
121 under this section to ensure that any reduction in tax revenue  
122 received which is attributable to the tax credits results only  
123 in a reduction in distributions to the General Revenue Fund. The  
124 provisions of s. 1003.485 apply to the credit authorized by this  
125 section.

126 Section 5. Subsection (1) of section 624.51056, Florida  
 127 Statutes, is amended to read:

128 624.51056 Credit for contributions to the New Worlds  
 129 Learning Reading Initiative.—

130 (1) For taxable years beginning on or after January 1,  
 131 2021, there is allowed a credit of 100 percent of an eligible  
 132 contribution made to the New Worlds Learning Reading Initiative  
 133 under s. 1003.485 against any tax due for a taxable year under  
 134 s. 624.509(1) after deducting from such tax deductions for  
 135 assessments made pursuant to s. 440.51; credits for taxes paid  
 136 under ss. 175.101 and 185.08; credits for income taxes paid  
 137 under chapter 220; and the credit allowed under s. 624.509(5),  
 138 as such credit is limited by s. 624.509(6). An eligible  
 139 contribution must be made to the New Worlds Learning Reading  
 140 Initiative on or before the date the taxpayer is required to  
 141 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
 142 claiming a credit against premium tax liability under this  
 143 section is not required to pay any additional retaliatory tax  
 144 levied under s. 624.5091 as a result of claiming such credit.  
 145 Section 624.5091 does not limit such credit in any manner.

146 Section 6. Subsection (2), paragraph (a) of subsection  
 147 (3), subsections (4) and (6), and paragraphs (e) through (h) of  
 148 subsection (7) of section 1002.411, Florida Statutes, are  
 149 amended to read:

150 1002.411 New Worlds Scholarship Accounts.—

151 (2) ELIGIBILITY.—Contingent upon available funds, and on a  
152 first-come, first-served basis, each student who is enrolled in  
153 the Voluntary Prekindergarten Education Program pursuant to s.  
154 1002.53 or a Florida public school in kindergarten through grade  
155 5 is eligible for a scholarship account if the student:

156 (a) Exhibits a substantial deficiency in early literacy  
157 skills based upon the results of the most recent progress  
158 monitoring administered pursuant to s. 1008.25(9), has a  
159 substantial reading deficiency or exhibits characteristics of  
160 dyslexia as identified under s. 1008.25(5) (a) , or scored below a  
161 Level 3 on the most recent statewide, standardized English  
162 Language Arts (ELA) assessment ~~in the prior school year~~. An  
163 eligible student who is classified as an English Language  
164 Learner and is enrolled in a program or receiving services that  
165 are specifically designed to meet the instructional needs of  
166 English Language Learner students shall receive priority.

167 (b) Exhibits a substantial deficiency in early mathematics  
168 skills based upon the results of the most recent progress  
169 monitoring administered pursuant to s. 1008.25(9), has a  
170 substantial deficiency in mathematics or the characteristics of  
171 dyscalculia as identified under s. 1008.25(6) (a) , or scored  
172 below a Level 3 on the most recent statewide, standardized  
173 Mathematics assessment ~~in the prior school year~~.

174 (3) PARENT AND STUDENT RESPONSIBILITIES FOR  
175 PARTICIPATION.—

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176 (a) For an eligible student to receive a scholarship  
177 account, the student's parent must:

178 1. Submit an application to an eligible nonprofit  
179 scholarship-funding organization by the deadline established by  
180 such organization; and

181 2. If available, utilize the administrator's system to  
182 make direct purchases ~~Submit eligible expenses to the eligible~~  
183 ~~nonprofit scholarship-funding organization for reimbursement~~ of  
184 qualifying expenditures, which may include:

185 a. Instructional materials.

186 b. Curriculum. As used in this sub-subparagraph, the term  
187 "curriculum" means a complete course of study for a particular  
188 content area or grade level, including any required supplemental  
189 materials and associated online instruction.

190 c. Tuition and fees for part-time tutoring services  
191 provided by a person who holds a valid Florida educator's  
192 certificate pursuant to s. 1012.56, a person who holds a  
193 baccalaureate or graduate degree in the subject area, a person  
194 who holds an adjunct teaching certificate pursuant to s.  
195 1012.57, ~~or~~ a person who has demonstrated a mastery of subject  
196 area knowledge pursuant to s. 1012.56(5), a person who holds a  
197 micro-credential under s. 1003.485, or, for a prekindergarten  
198 student, a person who holds a credential under s.  
199 1002.55(3)(c)1. or an educational credential under s.  
200 1002.55(4)(a) or (b).



201 d. Fees for summer education programs designed to improve  
 202 reading, literacy, or mathematics skills.

203 e. Fees for after-school education programs designed to  
 204 improve reading, literacy, or mathematics skills.

205  
 206 A provider of any services receiving payments pursuant to this  
 207 subparagraph may not share any moneys from the scholarship with,  
 208 or provide a refund or rebate of any moneys from such  
 209 scholarship to, the parent or participating student in any  
 210 manner. A parent, student, or provider of any services may not  
 211 bill an insurance company, Medicaid, or any other agency for the  
 212 same services that are paid for using scholarship funds.

213 (4) ADMINISTRATOR ADMINISTRATION.—An eligible nonprofit  
 214 scholarship-funding organization as defined in s. 1002.395(2)  
 215 shall be the administrator and participating in the Florida Tax  
 216 Credit Scholarship Program established by s. 1002.395 may  
 217 establish scholarship accounts for eligible students in  
 218 accordance with the requirements of eligible nonprofit  
 219 scholarship-funding organizations under this chapter.

220 (6) SCHOOL DISTRICT AND PRIVATE PREKINDERGARTEN PROVIDER  
 221 OBLIGATIONS; PARENTAL OPTIONS.—

222 (a) Each ~~By September 30,~~ the school district and private  
 223 prekindergarten provider shall notify the parent of each  
 224 eligible student of the process to request and receive a  
 225 scholarship, subject to available funds, when providing results

226 from the standardized coordinated screening and progress  
 227 monitoring pursuant to s. 1008.25(9)(c).

228 (b) A school district may not prohibit instructional  
 229 personnel from providing services pursuant to this section on  
 230 the instructional personnel's school campus outside regular work  
 231 hours, subject to school district policies for safety and  
 232 security operations to protect students, instructional  
 233 personnel, and educational facilities.

234 (7) ACCOUNT FUNDING AND PAYMENT.—

235 (e) The eligible nonprofit scholarship-funding  
 236 organization may develop a system that permits eligible students  
 237 to use program funds to make direct purchases of qualifying  
 238 expenditures for payment of scholarship funds by funds transfer,  
 239 ~~including, but not limited to, debit cards, electronic payment~~  
 240 ~~cards, or any other means of payment that the department deems~~  
 241 ~~to be commercially viable or cost-effective. A student's~~  
 242 ~~scholarship award may not be reduced for debit card or~~  
 243 ~~electronic payment fees.~~ Commodities or services related to the  
 244 development of such a system shall be procured by competitive  
 245 solicitation unless they are purchased from a state term  
 246 contract pursuant to s. 287.056.

247 ~~(f) Payment of the scholarship shall be made by the~~  
 248 ~~eligible nonprofit scholarship-funding organization no less~~  
 249 ~~frequently than on a quarterly basis.~~

250 (f)-(g) Moneys received pursuant to this section do not

251 constitute taxable income to the qualified student or his or her  
 252 parent.

253 ~~(g)-(h)~~ A student's scholarship account must be closed and  
 254 any remaining funds shall revert to the state after:

255 1. Denial or revocation of scholarship eligibility by the  
 256 commissioner for fraud or abuse, including, but not limited to,  
 257 the student or student's parent accepting any payment, refund,  
 258 or rebate, in any manner, from a provider of any services  
 259 received pursuant to subsection (3); or

260 2. Three consecutive fiscal years in which an account has  
 261 been inactive.

262 Section 7. Section 1003.485, Florida Statutes, is amended  
 263 to read:

264 1003.485 The New Worlds Learning Reading Initiative.—

265 (1) DEFINITIONS.—As used in this section, the term:

266 (a) "Administrator" means the a state University of  
 267 Florida Lastinger Center for Learning ~~registered with the~~  
 268 ~~department under s. 1002.395(15)(i) and designated to administer~~  
 269 ~~the initiative under paragraph (3)(a).~~

270 (b) "Annual tax credit amount" means, for any state fiscal  
 271 year, the sum of the amount of tax credits approved under  
 272 paragraph (5)(b), including tax credits to be taken under s.  
 273 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.  
 274 624.51056, which are approved for taxpayers whose taxable years  
 275 begin on or after January 1 of the calendar year preceding the

276 | start of the applicable state fiscal year.

277 |       (c) "Department" means the Department of Education.

278 |       (d) "Division" means the Division of Alcoholic Beverages  
279 | and Tobacco of the Department of Business and Professional  
280 | Regulation.

281 |       (e) "Eligible contribution" means a monetary contribution  
282 | from a taxpayer, subject to the restrictions provided in this  
283 | section, to the administrator.

284 |       (f) "Initiative" means the New Worlds Learning Reading  
285 | Initiative.

286 |       (g) "Micro-credential" means evidence-based professional  
287 | learning development activities grounded in the science of  
288 | reading or best practices for mathematics instruction which are  
289 | competency-based, personalized, and on-demand. Educators must  
290 | demonstrate their competence via evidence submitted and reviewed  
291 | by trained evaluators.

292 |       (2) NEW WORLDS LEARNING READING INITIATIVE; PURPOSE.—The  
293 | purpose of the New Worlds Learning Reading Initiative  
294 | established under the department is to instill a love of  
295 | learning reading by providing high-quality, free books to  
296 | students in prekindergarten through grade 5 who are reading  
297 | below grade level and to improve the literacy and mathematics  
298 | skills of students in prekindergarten through grade 12. The New  
299 | Worlds Learning Reading Initiative shall consist of:

300 |       (a) The program established under this section to provide

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301 high-quality, free books to students.

302 (b) The New Worlds Scholarship Program under s. 1002.411.

303 (c) The New Worlds Scholar program under s. 1008.365,  
304 which rewards high school students who instill a love of reading  
305 and improve the literacy skills of students in kindergarten  
306 through grade 3.

307 (d) The New Worlds micro-credential program established  
308 under this section which emphasizes strong core instruction and  
309 a tiered model of ~~reading~~ interventions for students to improve  
310 in reading or mathematics ~~struggling readers~~.

311 (e) The New Worlds tutoring program established under this  
312 section to support school districts and schools in improving  
313 student achievement in reading and mathematics.

314 (3) DEPARTMENT RESPONSIBILITIES.—The department shall:

315 ~~(a) Designate an administrator to implement the initiative~~  
316 ~~and to receive funding as provided in this section. The~~  
317 ~~administrator must have an academic innovation institution with~~  
318 ~~extensive experience in:~~

319 ~~1. Conducting academic research in early literacy~~  
320 ~~instruction.~~

321 ~~2. Implementing online delivery of early learning and~~  
322 ~~literacy training for educators nationally.~~

323 ~~3. Developing online support materials that assist parents~~  
324 ~~and caregivers in developing early literacy skills.~~

325 ~~4. Conducting fundraising and public awareness campaigns~~

326 ~~to support the development and growth of evidence-based~~  
327 ~~educational initiatives that support learning at home and in~~  
328 ~~schools.~~

329 ~~(a)(b)~~ Publish information about the initiative and tax  
330 credits under subsection (5) on its website, including the  
331 process for a taxpayer to select the administrator as the  
332 recipient of funding through a tax credit.

333 ~~(b)(c)~~ ~~Beginning September 30, 2022, and~~ Annually  
334 ~~thereafter,~~ report on its website the number of students  
335 participating in the initiative in each school district,  
336 information from the annual financial report under paragraph  
337 (4)(j), and the academic achievement and learning gains, as  
338 applicable, of participating students based on data provided by  
339 school districts as permitted under s. 1002.22. The department  
340 shall establish a date by which the administrator and each  
341 school district must annually provide the data necessary to  
342 complete the report.

343 (c) Provide the administrator with progress monitoring  
344 data for eligible prekindergarten through grade 12 students  
345 within 30 days after the close of each progress monitoring  
346 period.

347 (4) ADMINISTRATOR RESPONSIBILITIES.—The administrator  
348 shall:

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

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

353 (b) Distribute books at no cost to students as provided in  
354 paragraph (6)(c) either directly or through an agreement with a  
355 book distribution company.

356 (c) Assist local implementation of the initiative by  
357 providing marketing materials to school districts and any  
358 partnering nonprofit organizations to assist with public  
359 awareness campaigns and other activities designed to increase  
360 family engagement and instill a love of reading in students.

361 (d) Maintain a clearinghouse for information on national,  
362 state, and local nonprofit organizations that support efforts to  
363 improve literacy and provide books to children.

364 (e) Develop, for parents of students in the initiative,  
365 resources and training materials that engage families in reading  
366 and support the reading achievement of their students. The  
367 administrator shall periodically send to parents hyperlinks to  
368 these resources and materials, including video modules, via text  
369 message and e-mail.

370 (f) Provide professional learning ~~development~~ and  
371 resources to teachers that correlate with the books provided  
372 through the initiative.

373 (g) Develop, in consultation with the Just Read, Florida!  
374 Office under s. 1001.215, an online repository of digital  
375 science of reading materials and science of reading

376 instructional resources that is accessible to public school  
377 teachers, school leaders, parents, and educator preparation  
378 programs and associated faculty.

379 (h) Develop a micro-credential that requires teachers to  
380 demonstrate competency to:

381 1. Diagnose literacy difficulties and determine the  
382 appropriate range of literacy interventions based upon the age  
383 and literacy deficiency of the student;

384 2. Use evidence-based instructional and intervention  
385 practices grounded in the science of reading, including  
386 strategies identified by the Just Read, Florida! Office pursuant  
387 to s. 1001.215(7); and

388 3. Effectively use progress monitoring and intervention  
389 materials.

390 (i) Administer the early literacy micro-credential program  
391 established under this section, which must include components on  
392 content, student learning, pedagogy, and professional learning  
393 ~~development~~ and must build on a strong foundation of  
394 scientifically researched and evidence-based reading  
395 instructional and intervention programs that incorporate  
396 explicit, systematic, and sequential approaches to teaching  
397 phonemic awareness, phonics, vocabulary, fluency, and text  
398 comprehension and incorporate decodable or phonetic text  
399 instructional strategies, as identified by the Just Read,  
400 Florida! Office, pursuant to s. 1001.215(7).



401 1. At a minimum, the micro-credential curriculum must be  
402 designed specifically for instructional personnel in  
403 prekindergarten through grade 3 based upon the strategies and  
404 techniques identified in s. 1002.59 and address foundational  
405 literacy skills of students in grades 4 through 12. The micro-  
406 credential curriculum may also include best practices for  
407 mathematics instruction.

408 2. The micro-credential must be competency based and  
409 designed for eligible instructional personnel to complete the  
410 credentialing process in no more than 60 hours, in an online  
411 format. The micro-credential may be delivered in an in-person  
412 format. Eligible instructional personnel may receive the micro-  
413 credential once competency is demonstrated even if it is prior  
414 to the completion of 60 hours.

415 3. The micro-credential must be available by December 31,  
416 2022, at no cost, to instructional personnel as defined in s.  
417 1012.01(2); prekindergarten instructors as specified in ss.  
418 1002.55, 1002.61, and 1002.63; and child care personnel as  
419 defined in ss. 402.302(3) and 1002.88(1)(e).

420 (j) Annually submit to the department an annual financial  
421 report that includes, at a minimum, the amount of eligible  
422 contributions received by the administrator; the amount spent on  
423 each activity required by this subsection, including  
424 administrative expenses; the number of micro-credentials and  
425 reading endorsements earned; the number of school districts that

426 participated in the New Worlds tutoring program; and the number  
427 of students and households served under each component of the  
428 initiative.

429 (k) Maintain separate accounts for operating funds and  
430 funds for the purchase and delivery of books.

431 (l) Expend eligible contributions received only for the  
432 purchase and delivery of books and to implement the requirements  
433 of this section, as well as for administrative expenses not to  
434 exceed 2 percent of total eligible contributions.

435 Notwithstanding s. 1002.395(6)(1)2., the administrator may carry  
436 forward up to 25 percent of eligible contributions made before  
437 January 1 of each state fiscal year and 100 percent of eligible  
438 contributions made on or after January 1 of each state fiscal  
439 year to the following state fiscal year for purposes authorized  
440 by this subsection. Any eligible contributions in excess of the  
441 allowable carry forward not used to provide additional books  
442 throughout the year to eligible students shall revert to the  
443 state treasury.

444 (m) Upon receipt of a contribution, provide the taxpayer  
445 that made the contribution with a certificate of contribution. A  
446 certificate of contribution must include the taxpayer's name  
447 and, if available, its federal employer identification number;  
448 the amount contributed; the date of contribution; and the name  
449 of the administrator.

450 (n) Administer the New Worlds tutoring program by:

451 1. Establishing agreements with each school district to  
 452 provide additional literacy or mathematics support to, at a  
 453 minimum, prekindergarten through grade 12 students enrolled in a  
 454 public school who have a substantial deficiency in reading or  
 455 mathematics in accordance with s. 1008.25.

456 2. Providing science of reading guidelines for school  
 457 districts in consultation with the Just Read, Florida! Office.

458 3. Providing technical assistance and recommending  
 459 professional learning to school districts.

460 4. Assisting school districts in reviewing tutoring  
 461 programs, professional learning programs, curriculum, and  
 462 resources to ensure that they adhere to the science of reading  
 463 or best practices in mathematics.

464 5. Providing an annual report to the Legislature and the  
 465 Department of Education summarizing school district use of the  
 466 program funds and student academic outcomes.

467 (5) NEW WORLDS LEARNING ~~READING~~ INITIATIVE TAX CREDITS;  
 468 APPLICATIONS, TRANSFERS, AND LIMITATIONS.-

469 (a) The tax credit cap amount is \$10 million for the 2021-  
 470 2022 state fiscal year, \$30 million for the 2022-2023 state  
 471 fiscal year, and \$60 million in each state fiscal year  
 472 thereafter.

473 (b) Beginning October 1, 2021, a taxpayer may submit an  
 474 application to the Department of Revenue for a tax credit or  
 475 credits to be taken under one or more of s. 211.0252, s.

476 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

477 1. The taxpayer shall specify in the application each tax  
478 for which the taxpayer requests a credit and the applicable  
479 taxable year for a credit under s. 220.1876 or s. 624.51056 or  
480 the applicable state fiscal year for a credit under s. 211.0252,  
481 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a  
482 taxpayer may apply for a credit to be used for a prior taxable  
483 year before the date the taxpayer is required to file a return  
484 for that year pursuant to s. 220.222. For purposes of s.  
485 624.51056, a taxpayer may apply for a credit to be used for a  
486 prior taxable year before the date the taxpayer is required to  
487 file a return for that prior taxable year pursuant to ss.  
488 624.509 and 624.5092. The Department of Revenue shall approve  
489 tax credits on a first-come, first-served basis and must obtain  
490 the division's approval before approving a tax credit under s.  
491 561.1212.

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

495 (c) If a tax credit approved under paragraph (b) is not  
496 fully used within the specified state fiscal year for credits  
497 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes  
498 due for the specified taxable year for credits under s. 220.1876  
499 or s. 624.51056 because of insufficient tax liability on the  
500 part of the taxpayer, the unused amount must be carried forward

501 for a period not to exceed 10 years. For purposes of s.  
502 220.1876, a credit carried forward may be used in a subsequent  
503 year after applying the other credits and unused carryovers in  
504 the order provided in s. 220.02(8).

505 (d) A taxpayer may not convey, transfer, or assign an  
506 approved tax credit or a carryforward tax credit to another  
507 entity unless all of the assets of the taxpayer are conveyed,  
508 assigned, or transferred in the same transaction. However, a tax  
509 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,  
510 or s. 624.51056 may be conveyed, transferred, or assigned  
511 between members of an affiliated group of corporations if the  
512 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,  
513 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall  
514 notify the Department of Revenue of its intent to convey,  
515 transfer, or assign a tax credit to another member within an  
516 affiliated group of corporations. The amount conveyed,  
517 transferred, or assigned is available to another member of the  
518 affiliated group of corporations upon approval by the Department  
519 of Revenue. The Department of Revenue shall obtain the  
520 division's approval before approving a conveyance, transfer, or  
521 assignment of a tax credit under s. 561.1212.

522 (e) Within any state fiscal year, a taxpayer may rescind  
523 all or part of a tax credit approved under paragraph (b). The  
524 amount rescinded shall become available for that state fiscal  
525 year to another eligible taxpayer approved by the Department of

526 Revenue if the taxpayer receives notice from the Department of  
527 Revenue that the rescindment has been accepted by the Department  
528 of Revenue. The Department of Revenue must obtain the division's  
529 approval before accepting the rescindment of a tax credit under  
530 s. 561.1212. Any amount rescinded under this paragraph must  
531 become available to an eligible taxpayer on a first-come, first-  
532 served basis based on tax credit applications received after the  
533 date the rescindment is accepted by the Department of Revenue.

534 (f) Within 10 days after approving or denying the  
535 conveyance, transfer, or assignment of a tax credit under  
536 paragraph (d), or the rescindment of a tax credit under  
537 paragraph (e), the Department of Revenue shall provide a copy of  
538 its approval or denial letter to the administrator. The  
539 Department of Revenue shall also include the administrator on  
540 all letters or correspondence of acknowledgment for tax credits  
541 under s. 212.1833.

542 (g) For purposes of calculating the underpayment of  
543 estimated corporate income taxes under s. 220.34 and tax  
544 installment payments for taxes on insurance premiums or  
545 assessments under s. 624.5092, the final amount due is the  
546 amount after credits earned under s. 220.1876 or s. 624.51056  
547 for contributions to the administrator are deducted.

548 1. For purposes of determining if a penalty or interest  
549 under s. 220.34(2)(d)1. will be imposed for underpayment of  
550 estimated corporate income tax, a taxpayer may, after earning a

551 credit under s. 220.1876, reduce any estimated payment in that  
552 taxable year by the amount of the credit.

553 2. For purposes of determining if a penalty under s.  
554 624.5092 will be imposed, an insurer, after earning a credit  
555 under s. 624.51056 for a taxable year, may reduce any  
556 installment payment for such taxable year of 27 percent of the  
557 amount of the net tax due as reported on the return for the  
558 preceding year under s. 624.5092 (2) (b) by the amount of the  
559 credit.

560 (6) ELIGIBILITY; NOTIFICATION; SCHOOL DISTRICT  
561 OBLIGATIONS.—

562 (a) A student in prekindergarten through grade 5 must be  
563 provided books through the initiative if the student is not yet  
564 reading on grade level, has a substantial reading deficiency  
565 identified under s. 1008.25 (5) (a) ~~or (b)~~, has a substantial  
566 deficiency in early literacy skills based upon the results of  
567 the coordinated screening and progress monitoring under s.  
568 1008.25 (9), or scored below a Level 3 on the most recent  
569 ~~preceding year's~~ statewide, standardized English Language Arts  
570 assessment under s. 1008.22.

571 (b) Each school district shall notify the parent of a  
572 student who meets the criteria under paragraph (a) that the  
573 student is eligible to receive books at no cost through the New  
574 Worlds Learning Reading Initiative and provide the parent with  
575 the application form developed by the administrator, which must

576 allow for the selection of specific book topics or genres for  
577 the student.

578 (c) Once an eligible student is identified, the school  
579 district shall coordinate with the administrator to initiate  
580 book delivery on a monthly basis during the school year, which  
581 must begin no later than October and continue through at least  
582 June. ~~However, for the 2021-2022 school year only, delivery may~~  
583 ~~begin no later than December 31, 2021, provided that no fewer~~  
584 ~~than 9 books are delivered to each student before book~~  
585 ~~deliveries begin for the 2022-2023 school year.~~

586 (d) Upon enrollment and at the beginning of each school  
587 year, students must be provided options for specific book topics  
588 or genres in order to maximize student interest in reading.

589 (e) A student's eligibility for the initiative continues  
590 until promotion to grade 6 or until the student's parent opts  
591 out of the initiative.

592 (f) Each school district shall participate in the  
593 initiative by partnering with local nonprofit organizations,  
594 raising awareness of the initiative using marketing materials  
595 developed by the administrator, coordinating book delivery, and  
596 identifying students and notifying parents pursuant to this  
597 subsection.

598 (g) Each school district shall coordinate with each  
599 charter school it sponsors for purposes of identifying eligible  
600 students, notifying parents, coordinating book delivery,



601 providing the opportunity to annually select book topics and  
 602 genres, and raising awareness of the initiative as provided by  
 603 this section.

604 (h) School districts and partnering nonprofit  
 605 organizations shall raise awareness of the initiative, including  
 606 information on eligibility and video training modules under  
 607 paragraph (4)(e), through, at least, the following:

608 1. The student handbook and the read-at-home plan under s.  
 609 1008.25(5)(d).

610 2. A parent or curriculum night or separate initiative  
 611 awareness event at each elementary school.

612 3. Partnering with the county library to host awareness  
 613 events, which should coincide with other initiatives such as  
 614 library card drives, family library nights, summer access  
 615 events, and other family engagement programming.

616 (i) Each school district shall establish a data sharing  
 617 agreement with the initiative's administrator which allows for a  
 618 streamlined student verification and enrollment process.

619 (7) ADMINISTRATION; RULES.—

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

623 (b) The Department of Revenue may adopt rules necessary to  
 624 administer this section and ss. 211.0252, 212.1833, 220.1876,  
 625 561.1212, and 624.51056, including rules establishing

626 application forms, procedures governing the approval of tax  
627 credits and carryforward tax credits under subsection (5), and  
628 procedures to be followed by taxpayers when claiming approved  
629 tax credits on their returns.

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

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

634 (e) Notwithstanding any provision of s. 213.053 to the  
635 contrary, sharing information with the division related to this  
636 tax credit is considered the conduct of the Department of  
637 Revenue's official duties as contemplated in s. 213.053(8)(c),  
638 and the Department of Revenue and the division are specifically  
639 authorized to share information as needed to administer this  
640 section.

641 Section 8. Paragraph (d) of subsection (5), paragraph (c)  
642 of subsection (6), and paragraph (c) of subsection (9) of  
643 section 1008.25, Florida Statutes, are amended to read:

644 1008.25 Public school student progression; student  
645 support; coordinated screening and progress monitoring;  
646 reporting requirements.—

647 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

648 (d) The parent of any student who exhibits a substantial  
649 deficiency in reading, as described in paragraph (a), must be  
650 notified in writing of the following:

651           1. That his or her child has been identified as having a  
 652 substantial deficiency in reading, including a description and  
 653 explanation, in terms understandable to the parent, of the exact  
 654 nature of the student's difficulty in learning and lack of  
 655 achievement in reading.

656           2. A description of the current services that are provided  
 657 to the child.

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

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

665           5. Strategies, including multisensory strategies and  
 666 programming, through a read-at-home plan the parent can use in  
 667 helping his or her child succeed in reading. The read-at-home  
 668 plan must provide access to the resources identified in  
 669 paragraph (e)~~(f)~~.

670           6. That the statewide, standardized English Language Arts  
 671 assessment is not the sole determiner of promotion and that  
 672 additional evaluations, portfolio reviews, and assessments are  
 673 available to the child to assist parents and the school district  
 674 in knowing when a child is reading at or above grade level and  
 675 ready for grade promotion.

676           7. The district's specific criteria and policies for a  
 677 portfolio as provided in subparagraph (7)(b)4. and the evidence  
 678 required for a student to demonstrate mastery of Florida's  
 679 academic standards for English Language Arts. A school must  
 680 immediately begin collecting evidence for a portfolio when a  
 681 student in grade 3 is identified as being at risk of retention  
 682 or upon the request of the parent, whichever occurs first.

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

687           9. Information about the student's eligibility for the New  
 688 Worlds Learning Reading Initiative under s. 1003.485 and the New  
 689 Worlds Scholarship Accounts under s. 1002.411 and information on  
 690 parent training modules and other reading engagement resources  
 691 available through the initiative.

692  
 693 After initial notification, the school shall apprise the parent  
 694 at least monthly of the student's progress in response to the  
 695 intensive interventions and supports. Such communications must  
 696 be in writing and must explain any additional interventions or  
 697 supports that will be implemented to accelerate the student's  
 698 progress if the interventions and supports already being  
 699 implemented have not resulted in improvement.

700           (6) MATHEMATICS DEFICIENCY AND PARENTAL NOTIFICATION.—

701 (c) The parent of a student who exhibits a substantial  
 702 deficiency in mathematics, as described in paragraph (a), must  
 703 be notified in writing of the following:

704 1. That his or her child has been identified as having a  
 705 substantial deficiency in mathematics, including a description  
 706 and explanation, in terms understandable to the parent, of the  
 707 exact nature of the student's difficulty in learning and lack of  
 708 achievement in mathematics.

709 2. A description of the current services that are provided  
 710 to the child.

711 3. A description of the proposed intensive interventions  
 712 and supports that will be provided to the child that are  
 713 designed to remediate the identified area of mathematics  
 714 deficiency.

715 4. Strategies, including multisensory strategies and  
 716 programming, through a home-based plan the parent can use in  
 717 helping his or her child succeed in mathematics. The home-based  
 718 plan must provide access to the resources identified in  
 719 paragraph (d)~~(e)~~.

720  
 721 After the initial notification, the school shall apprise the  
 722 parent at least monthly of the student's progress in response to  
 723 the intensive interventions and supports. Such communications  
 724 must be in writing and must explain any additional interventions  
 725 or supports that will be implemented to accelerate the student's

726 progress if the interventions and supports already being  
727 implemented have not resulted in improvement.

728 (9) COORDINATED SCREENING AND PROGRESS MONITORING SYSTEM.—

729 (c) To facilitate timely interventions and supports  
730 pursuant to subsection (4), the system must provide results from  
731 the first two administrations of the progress monitoring to a  
732 student's teacher or prekindergarten instructor within 1 week  
733 and to the student's parent within 2 weeks after ~~of~~ the  
734 administration of the progress monitoring. Delivery of results  
735 from the comprehensive, end-of-year progress monitoring ELA  
736 assessment for grades 3 through 10 and Mathematics assessment  
737 for grades 3 through 8 must be in accordance with s.  
738 1008.22 (7) (h).

739 1. A student's results from the coordinated screening and  
740 progress monitoring system must be recorded in a written, easy-  
741 to-comprehend individual student report. Each school district  
742 shall provide a parent secure access to his or her child's  
743 individual student reports through a web-based portal as part of  
744 its student information system. Each early learning coalition  
745 shall provide parents the individual student report in a format  
746 determined by state board rule.

747 2. In addition to the information under subparagraph  
748 (a)5., the report must also include parent resources that  
749 explain the purpose of progress monitoring, assist the parent in  
750 interpreting progress monitoring results, and support informed

751 parent involvement. Parent resources may include personalized  
752 video formats.

753         3. The department shall annually update school districts  
754 and early learning coalitions on new system features and  
755 functionality and collaboratively identify with school districts  
756 and early learning coalitions strategies for meaningfully  
757 reporting to parents results from the coordinated screening and  
758 progress monitoring system. The department shall develop ways to  
759 increase the utilization, by instructional staff and parents, of  
760 student assessment data and resources.

761         4. An individual student report must be provided in a  
762 printed format upon a parent's request.

763         Section 9. This act shall take effect July 1, 2024.