

26 | prekindergarten programs; prohibiting certain eligible
27 | students from enrolling in public schools; providing
28 | an exemption to a prohibition against receiving other
29 | educational scholarships; providing additional
30 | criteria for the closure of scholarship accounts and
31 | the reversion of funds to the state; revising the
32 | information that such organizations must include in
33 | their quarterly reports; authorizing the Department of
34 | Education to provide guidance to certain private
35 | schools; revising the documentation that private
36 | schools must provide to such organizations; revising
37 | the process for parents to provide certain
38 | notification to such organizations; prohibiting a
39 | parent from applying for multiple scholarships under
40 | specified programs for a single student at the same
41 | time; requiring such organizations to establish
42 | certain processes; requiring such organizations to
43 | submit specified information to the department;
44 | deleting a requirement that certain students be placed
45 | on a wait list; requiring such organizations to
46 | provide certain notification to parents; revising
47 | provisions relating to a specified administrative fee;
48 | revising provisions relating to increasing the number
49 | of certain scholarships; revising provisions relating
50 | to the payment and disbursement of funds; amending s.

51 1002.395, F.S.; revising eligibility requirements for
52 the Florida Tax Credit Scholarship Program;
53 prohibiting certain eligible students from enrolling
54 in public schools; providing an exemption to a
55 prohibition against receiving other educational
56 scholarships; providing that equipment used as
57 instructional materials may only be purchased for
58 specified academic subjects; revising the process for
59 parents to provide certain notification to such
60 organizations; prohibiting a parent from applying for
61 multiple scholarships under specified programs for a
62 single student at the same time; requiring such
63 organizations to establish certain processes;
64 requiring such organizations to assist the Florida
65 Center for Students with Unique Abilities with the
66 development of specified guidelines and to publish
67 such guidelines on their websites; revising department
68 notification requirements; revising the information
69 that such organizations must include in their
70 quarterly reports; revising provisions relating to the
71 payment and disbursement of funds; authorizing a
72 charitable organization to apply at any time to
73 participate in the program as a scholarship-funding
74 organization; amending s. 1002.40, F.S.; revising
75 requirements for the Hope Scholarship Program;

76 | amending s. 1002.421, F.S.; revising requirements for
 77 | regular and direct contact for certain students;
 78 | amending s. 1002.45, F.S.; deleting a requirement that
 79 | virtual instruction program providers be nonsectarian;
 80 | amending s. 1003.4156, F.S.; providing that certain
 81 | requirements apply to middle grade students
 82 | transferring from a personalized education program;
 83 | amending s. 1003.4282, F.S.; providing that certain
 84 | requirements apply to high school students
 85 | transferring from a personalized education program;
 86 | amending s. 1003.485, F.S.; conforming cross-
 87 | references to changes made by the act; amending s.
 88 | 1004.6495, F.S.; requiring the Florida Center for
 89 | Students with Unique Abilities to develop specified
 90 | purchasing guidelines by a specified date and annually
 91 | revise such guidelines; providing requirements for the
 92 | development and revision of such guidelines; requiring
 93 | such guidelines to be provided to specified eligible
 94 | nonprofit scholarship-funding organizations; providing
 95 | effective dates.

96 |
 97 | Be It Enacted by the Legislature of the State of Florida:

98 |
 99 | Section 1. Section 212.1832, Florida Statutes, is amended
 100 | to read:

101 212.1832 Credit for contributions to eligible nonprofit
102 scholarship-funding organizations.—

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

104 (a) "Designated agent" has the same meaning as in s.
105 212.06(10).

106 (b) "Eligible contribution" or "contribution" means a
107 monetary contribution from a person purchasing a motor vehicle,
108 subject to the restrictions provided in this section, to an
109 eligible nonprofit scholarship-funding organization. The person
110 making the contribution may not designate a specific student as
111 the beneficiary of the contribution.

112 (c) "Eligible nonprofit scholarship-funding organization"
113 or "organization" has the same meaning as in s. 1002.395(2).

114 (d) "Motor vehicle" has the same meaning as in s.
115 320.01(1)(a), but does not include a heavy truck, truck tractor,
116 trailer, or motorcycle.

117 (2)~~(1)~~ The purchaser of a motor vehicle shall be granted a
118 credit of 100 percent of an eligible contribution made to an
119 eligible nonprofit scholarship-funding organization under this
120 section ~~s. 1002.40~~ against any tax imposed by the state under
121 this chapter and collected from the purchaser by a dealer,
122 designated agent, or private tag agent as a result of the
123 purchase or acquisition of a motor vehicle, except that a credit
124 may not exceed the tax that would otherwise be collected from
125 the purchaser by a dealer, designated agent, or private tag

126 agent. Each eligible contribution is limited to a single payment
127 of \$105 per motor vehicle purchased at the time of purchase of a
128 motor vehicle or a single payment of \$105 per motor vehicle
129 purchased at the time of registration of a motor vehicle that
130 was not purchased from a dealer, except that a contribution may
131 not exceed the state tax imposed under this chapter that would
132 otherwise be collected from the purchaser by a dealer,
133 designated agent, or private tag agent. Payments of
134 contributions shall be made to a dealer at the time of purchase
135 of a motor vehicle or to a designated agent or private tag agent
136 at the time of registration of a motor vehicle that was not
137 purchased from a dealer. An eligible contribution shall be
138 accompanied by a contribution election form provided by the
139 Department of Revenue. The form shall include, at a minimum, the
140 following brief description of the Florida Tax Credit
141 Scholarship Program: "THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM
142 PROVIDES A STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO
143 ATTEND AN ELIGIBLE PRIVATE SCHOOL OR PERSONALIZE HIS OR HER
144 EDUCATION." The form shall also include, at a minimum, a section
145 allowing the consumer to designate, from all participating
146 scholarship-funding organizations, which organization will
147 receive his or her donation. For purposes of this subsection,
148 the term "purchase" does not include the lease or rental of a
149 motor vehicle.

150 (3)-(2) A dealer shall take a credit against any tax

151 imposed by the state under this chapter on the purchase of a
152 motor vehicle in an amount equal to the credit granted to the
153 purchaser under subsection (2) ~~(1)~~.

154 (a) A dealer, designated agent, or private tag agent
155 shall:

156 1. Provide the purchaser the contribution election form,
157 as provided by the department, at the time of purchase of a
158 motor vehicle or at the time of registration of a motor vehicle
159 that was not purchased from a dealer.

160 2. Collect eligible contributions.

161 3. Using a form provided by the department, which shall
162 include the dealer's or agent's federal employer identification
163 number, remit to an organization no later than the date the
164 return filed pursuant to s. 212.11 is due the total amount of
165 contributions made to that organization and collected during the
166 preceding reporting period. Using the same form, the dealer or
167 agent shall also report this information to the department no
168 later than the date the return filed pursuant to s. 212.11 is
169 due.

170 4. Report to the department on each return filed pursuant
171 to s. 212.11 the total amount of credits granted under this
172 section for the preceding reporting period.

173 (b) An eligible nonprofit scholarship-funding organization
174 shall report to the department, on or before the 20th day of
175 each month, the total amount of contributions received pursuant

176 to paragraph (a) in the preceding calendar month on a form
177 provided by the department. Such report shall include:

178 1. The federal employer identification number of each
179 designated agent, private tag agent, or dealer who remitted
180 contributions to the organization during that reporting period.

181 2. The amount of contributions received from each
182 designated agent, private tag agent, or dealer during that
183 reporting period.

184 (c) A person who, with the intent to unlawfully deprive or
185 defraud the program of its moneys or the use or benefit thereof,
186 fails to remit a contribution collected under this section is
187 guilty of theft, punishable as follows:

188 1. If the total amount stolen is less than \$300, the
189 offense is a misdemeanor of the second degree, punishable as
190 provided in s. 775.082 or s. 775.083. Upon a second conviction,
191 the offender commits a misdemeanor of the first degree,
192 punishable as provided in s. 775.082 or s. 775.083. Upon a third
193 or subsequent conviction, the offender commits a felony of the
194 third degree, punishable as provided in s. 775.082, s. 775.083,
195 or s. 775.084.

196 2. If the total amount stolen is \$300 or more, but less
197 than \$20,000, the offense is a felony of the third degree,
198 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

199 3. If the total amount stolen is \$20,000 or more, but less
200 than \$100,000, the offense is a felony of the second degree,

201 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

202 4. If the total amount stolen is \$100,000 or more, the
 203 offense is a felony of the first degree, punishable as provided
 204 in s. 775.082, s. 775.083, or s. 775.084.

205 (d) A person convicted of an offense under paragraph (c)
 206 shall be ordered by the sentencing judge to make restitution to
 207 the organization in the amount that was stolen from the program.

208 (e) Upon a finding that a dealer failed to remit a
 209 contribution under subparagraph (a)3. for which the dealer
 210 claimed a credit pursuant to this subsection, the department
 211 shall notify the affected organizations of the dealer's name,
 212 address, federal employer identification number, and information
 213 related to differences between credits taken by the dealer
 214 pursuant to this subsection and amounts remitted to the eligible
 215 nonprofit scholarship-funding organization under subparagraph
 216 (a)3.

217 (f) Any dealer, designated agent, private tag agent, or
 218 organization that fails to timely submit reports to the
 219 department as required in paragraphs (a) and (b) is subject to a
 220 penalty of \$1,000 for every month, or part thereof, the report
 221 is not submitted, up to a maximum amount of \$10,000. Such
 222 penalty shall be collected by the department and shall be
 223 transferred into the General Revenue Fund. Such penalty must be
 224 settled or compromised if it is determined by the department
 225 that the noncompliance is due to reasonable cause and not due to

226 willful negligence, willful neglect, or fraud.

227 (4)~~(3)~~ For purposes of the distributions of tax revenue
228 under s. 212.20, the department shall disregard any tax credits
229 allowed under this section to ensure that any reduction in tax
230 revenue received that is attributable to the tax credits results
231 only in a reduction in distributions to the General Revenue
232 Fund. Section 1002.395 applies ~~The provisions of s. 1002.40~~
233 ~~apply~~ to the credit authorized by this section.

234 Section 2. Paragraph (a) of subsection (22) of section
235 213.053, Florida Statutes, is amended to read:

236 213.053 Confidentiality and information sharing.—

237 (22) (a) The department may provide to an eligible
238 nonprofit scholarship-funding organization, as defined in s.
239 1002.395 ~~s. 1002.40~~, a dealer's name, address, federal employer
240 identification number, and information related to differences
241 between credits taken by the dealer pursuant to s. 212.1832(2)
242 and amounts remitted to the eligible nonprofit scholarship-
243 funding organization pursuant to s. 212.1832(3) (a)3. ~~under s.~~
244 ~~1002.40 (13) (b) 3.~~ The eligible nonprofit scholarship-funding
245 organization may use the information for purposes of recovering
246 eligible contributions designated for that organization that
247 were collected by the dealer but never remitted to the
248 organization.

249 Section 3. Subsections (3) and (4), paragraphs (a), (b),
250 and (c) of subsection (5), paragraphs (a), (c), and (d) of

251 subsection (6), paragraph (d) of subsection (7), paragraph (a)
252 of subsection (8), paragraph (b) of subsection (9), and
253 subsections (10), (11), (12), and (16) of section 1002.394,
254 Florida Statutes, as amended by chapter 2023-350, Laws of
255 Florida, are amended, and paragraph (d) is added to subsection
256 (8) of that section, to read:

257 1002.394 The Family Empowerment Scholarship Program.—

258 (3) SCHOLARSHIP ELIGIBILITY.—

259 (a)1. A parent of a student may apply for ~~request~~ and
260 receive from the state a scholarship for the purposes specified
261 in paragraph (4)(a) if the student:

262 a. Is a resident of this state or the dependent child of
263 an active duty member of the United States Armed Forces who has
264 received permanent change of station orders to this state; and

265 b. Is eligible to enroll in kindergarten through grade 12
266 in a public school in this state or received a scholarship under
267 the Hope Scholarship Program in the 2023-2024 school year.

268 2. Priority must be given in the following order:

269 a. A student whose household income level does not exceed
270 185 percent of the federal poverty level or who is in foster
271 care or out-of-home care.

272 b. A student whose household income level exceeds 185
273 percent of the federal poverty level, but does not exceed 400
274 percent of the federal poverty level.

275 (b) A parent of a student with a disability may apply for

276 ~~request~~ and receive from the state a scholarship for the
277 purposes specified in paragraph (4) (b) if the student:

278 1. Is a resident of this state or the dependent child of
279 an active duty member of the United States Armed Forces who has
280 received permanent change of station orders to this state or, at
281 the time of renewal, whose home of record or state of legal
282 residence is Florida;

283 2. Is 3 or 4 years of age during ~~on or before September 1~~
284 ~~of~~ the year in which the student applies for program
285 participation or is eligible to enroll in kindergarten through
286 grade 12 in a public school in this state;

287 3. Has a disability as defined in subsection (2); and

288 4. Is the subject of an IEP written in accordance with
289 rules of the State Board of Education or with the applicable
290 rules of another state or has received a diagnosis of a
291 disability from a physician who is licensed under chapter 458 or
292 chapter 459, a psychologist who is licensed under chapter 490,
293 or a physician who holds an active license issued by another
294 state or territory of the United States, the District of
295 Columbia, or the Commonwealth of Puerto Rico.

296 ~~(c) An approved student who does not receive a scholarship~~
297 ~~must be placed on the wait list in the order in which the~~
298 ~~student is approved. An eligible student who does not receive a~~
299 ~~scholarship within the fiscal year must be retained on the wait~~
300 ~~list for the subsequent year.~~

301 (4) AUTHORIZED USES OF PROGRAM FUNDS.—
 302 (a) Program funds awarded to a student determined eligible
 303 pursuant to paragraph (3) (a) may be used for:
 304 1. Tuition and fees at an eligible private school.
 305 2. Transportation to a Florida public school in which a
 306 student is enrolled and that is different from the school to
 307 which the student was assigned or to a lab school as defined in
 308 s. 1002.32.
 309 3. Instructional materials, including digital materials
 310 and Internet resources. Equipment used as instructional
 311 materials may only be purchased for subjects in language arts
 312 and reading, mathematics, social studies, and science.
 313 4. Curriculum as defined in subsection (2).
 314 5. Tuition and fees associated with full-time or part-time
 315 enrollment in an eligible postsecondary educational institution
 316 or a program offered by the postsecondary educational
 317 institution, unless the program is subject to s. 1009.25 or
 318 reimbursed pursuant to s. 1009.30; an approved preapprenticeship
 319 program as defined in s. 446.021(5) which is not subject to s.
 320 1009.25 and complies with all applicable requirements of the
 321 department pursuant to chapter 1005; a private tutoring program
 322 authorized under s. 1002.43; a virtual program offered by a
 323 department-approved private online provider that meets the
 324 provider qualifications specified in s. 1002.45(2) (a); the
 325 Florida Virtual School as a private paying student; or an

326 approved online course offered pursuant to s. 1003.499 or s.
 327 1004.0961.

328 6. Fees for nationally standardized, norm-referenced
 329 achievement tests, Advanced Placement Examinations, industry
 330 certification examinations, assessments related to postsecondary
 331 education, or other assessments.

332 7. Contracted services provided by a public school or
 333 school district, including classes. A student who receives
 334 contracted services under this subparagraph is not considered
 335 enrolled in a public school for eligibility purposes as
 336 specified in subsection (6) but rather attending a public school
 337 on a part-time basis as authorized under s. 1002.44.

338 8. Tuition and fees for part-time tutoring services or
 339 fees for services provided by a choice navigator. Such services
 340 must be provided by a person who holds a valid Florida
 341 educator's certificate pursuant to s. 1012.56, a person who
 342 holds an adjunct teaching certificate pursuant to s. 1012.57, a
 343 person who has a bachelor's degree or a graduate degree in the
 344 subject area in which instruction is given, a person who has
 345 demonstrated a mastery of subject area knowledge pursuant to s.
 346 1012.56(5), or a person certified by a nationally or
 347 internationally recognized research-based training program as
 348 approved by the department. As used in this subparagraph, the
 349 term "part-time tutoring services" does not qualify as regular
 350 school attendance as defined in s. 1003.01(16)(e).

351 (b) Program funds awarded to a student with a disability
 352 determined eligible pursuant to paragraph (3) (b) may be used for
 353 the following purposes:

354 1. Instructional materials, including digital devices,
 355 digital periphery devices, and assistive technology devices that
 356 allow a student to access instruction or instructional content
 357 and training on the use of and maintenance agreements for these
 358 devices.

359 2. Curriculum as defined in subsection (2).

360 3. Specialized services by approved providers or by a
 361 hospital in this state which are selected by the parent. These
 362 specialized services may include, but are not limited to:

363 a. Applied behavior analysis services as provided in ss.
 364 627.6686 and 641.31098.

365 b. Services provided by speech-language pathologists as
 366 defined in s. 468.1125(8).

367 c. Occupational therapy as defined in s. 468.203.

368 d. Services provided by physical therapists as defined in
 369 s. 486.021(8).

370 e. Services provided by listening and spoken language
 371 specialists and an appropriate acoustical environment for a
 372 child who has a hearing impairment, including deafness, and who
 373 has received an implant or assistive hearing device.

374 4. Tuition and fees associated with full-time or part-time
 375 enrollment in a home education program; an eligible private

376 school; an eligible postsecondary educational institution or a
 377 program offered by the postsecondary educational institution,
 378 unless the program is subject to s. 1009.25 or reimbursed
 379 pursuant to s. 1009.30; an approved preapprenticeship program as
 380 defined in s. 446.021(5) which is not subject to s. 1009.25 and
 381 complies with all applicable requirements of the department
 382 pursuant to chapter 1005; a private tutoring program authorized
 383 under s. 1002.43; a virtual program offered by a department-
 384 approved private online provider that meets the provider
 385 qualifications specified in s. 1002.45(2)(a); the Florida
 386 Virtual School as a private paying student; or an approved
 387 online course offered pursuant to s. 1003.499 or s. 1004.0961.

388 5. Fees for nationally standardized, norm-referenced
 389 achievement tests, Advanced Placement Examinations, industry
 390 certification examinations, assessments related to postsecondary
 391 education, or other assessments.

392 6. Contributions to the Stanley G. Tate Florida Prepaid
 393 College Program pursuant to s. 1009.98 or the Florida College
 394 Savings Program pursuant to s. 1009.981 for the benefit of the
 395 eligible student.

396 7. Contracted services provided by a public school or
 397 school district, including classes. A student who receives
 398 services under a contract under this paragraph is not considered
 399 enrolled in a public school for eligibility purposes as
 400 specified in subsection (6) but rather attending a public school

401 on a part-time basis as authorized under s. 1002.44.

402 8. Tuition and fees for part-time tutoring services or
403 fees for services provided by a choice navigator. Such services
404 must be provided by a person who holds a valid Florida
405 educator's certificate pursuant to s. 1012.56, a person who
406 holds an adjunct teaching certificate pursuant to s. 1012.57, a
407 person who has a bachelor's degree or a graduate degree in the
408 subject area in which instruction is given, a person who has
409 demonstrated a mastery of subject area knowledge pursuant to s.
410 1012.56(5), or a person certified by a nationally or
411 internationally recognized research-based training program as
412 approved by the department. As used in this subparagraph, the
413 term "part-time tutoring services" does not qualify as regular
414 school attendance as defined in s. 1003.01(16)(e).

415 9. Fees for specialized summer education programs.

416 10. Fees for specialized after-school education programs.

417 11. Transition services provided by job coaches.

418 Transition services are a coordinated set of activities which
419 are focused on improving the academic and functional achievement
420 of a student with a disability to facilitate the student's
421 movement from school to postschool activities and are based on
422 the student's needs.

423 12. Fees for an annual evaluation of educational progress
424 by a state-certified teacher under s. 1002.41(1)(f), if this
425 option is chosen for a home education student.

426 13. Tuition and fees associated with programs offered by
 427 Voluntary Prekindergarten Education Program providers approved
 428 pursuant to s. 1002.55, ~~and~~ school readiness providers approved
 429 pursuant to s. 1002.88, and prekindergarten programs offered by
 430 an eligible private school.

431 14. Fees for services provided at a center that is a
 432 member of the Professional Association of Therapeutic
 433 Horsemanship International.

434 15. Fees for services provided by a therapist who is
 435 certified by the Certification Board for Music Therapists or
 436 credentialed by the Art Therapy Credentials Board, Inc.

437 (5) TERM OF SCHOLARSHIP.—For purposes of continuity of
 438 educational choice:

439 (a)1. A scholarship funded ~~awarded~~ to an eligible student
 440 pursuant to paragraph (3) (a) shall remain in force until:

441 a. The organization determines that the student is not
 442 eligible for program renewal;

443 b. The Commissioner of Education suspends or revokes
 444 program participation or use of funds;

445 c. The student's parent has forfeited participation in the
 446 program for failure to comply with subsection (10);

447 d. The student, who uses the scholarship for tuition and
 448 fees pursuant to subparagraph (4) (a)1., enrolls in a public
 449 school. However, if a student enters a Department of Juvenile
 450 Justice detention center for a period of no more than 21 days,

451 the student is not considered to have returned to a public
 452 school on a full-time basis for that purpose; or

453 e. The student graduates from high school or attains 21
 454 years of age, whichever occurs first.

455 2.a. The student's scholarship account must be closed and
 456 any remaining funds shall revert to the state after:

457 (I) Denial or revocation of program eligibility by the
 458 commissioner for fraud or abuse, including, but not limited to,
 459 the student or student's parent accepting any payment, refund,
 460 or rebate, in any manner, from a provider of any services
 461 received pursuant to paragraph (4)(a); ~~or~~

462 (II) Two consecutive fiscal years in which an account has
 463 been inactive; or

464 (III) A student remains unenrolled in an eligible private
 465 school for 30 days while receiving a scholarship that requires
 466 full-time enrollment.

467 b. Reimbursements for program expenditures may continue
 468 until the account balance is expended or remaining funds have
 469 reverted to the state.

470 (b)1. A scholarship funded ~~awarded~~ to an eligible student
 471 pursuant to paragraph (3)(b) shall remain in force until:

- 472 a. The parent does not renew program eligibility;
- 473 b. The organization determines that the student is not
- 474 eligible for program renewal;
- 475 c. The Commissioner of Education suspends or revokes

476 program participation or use of funds;
 477 d. The student's parent has forfeited participation in the
 478 program for failure to comply with subsection (10);
 479 e. The student enrolls full time in a public school; or
 480 f. The student graduates from high school or attains 22
 481 years of age, whichever occurs first.
 482 2. Reimbursements for program expenditures may continue
 483 until the account balance is expended or the account is closed.
 484 3. A student's scholarship account must be closed and any
 485 remaining funds, including, but not limited to, contributions
 486 made to the Stanley G. Tate Florida Prepaid College Program or
 487 earnings from or contributions made to the Florida College
 488 Savings Program using program funds pursuant to subparagraph
 489 (4)(b)6., shall revert to the state after:
 490 a. Denial or revocation of program eligibility by the
 491 commissioner for fraud or abuse, including, but not limited to,
 492 the student or student's parent accepting any payment, refund,
 493 or rebate, in any manner, from a provider of any services
 494 received pursuant to subsection (4);
 495 b. Any period of 3 consecutive years after high school
 496 completion or graduation during which the student has not been
 497 enrolled in an eligible postsecondary educational institution or
 498 a program offered by the institution; or
 499 c. Two consecutive fiscal years in which an account has
 500 been inactive.

501 (c) Upon reasonable notice to the organization and the
502 school district, the student's parent may remove the student
503 from the participating private school and place the student in a
504 public school in accordance with this section.

505 (6) SCHOLARSHIP PROHIBITIONS.—A student is not eligible
506 for a Family Empowerment Scholarship while he or she is:

507 (a) Enrolled full time in a public school, including, but
508 not limited to, the Florida School for the Deaf and the Blind,
509 the College-Preparatory Boarding Academy, the Florida School for
510 Competitive Academics, the Florida Virtual School, the Florida
511 Scholars Academy, a developmental research school authorized
512 under s. 1002.32, or a charter school authorized under this
513 chapter. For purposes of this paragraph, a 3- or 4-year-old
514 child who receives services funded through the Florida Education
515 Finance Program is considered to be a student enrolled in a
516 public school;

517 (c) Receiving any other educational scholarship pursuant
518 to this chapter. However, an eligible public school student
519 receiving a scholarship under s. 1002.411 may receive a
520 scholarship for transportation pursuant to subparagraph
521 (4) (a)2.;

522 (d) Not having regular and direct contact with his or her
523 private school teachers pursuant to s. 1002.421(1)(i), unless he
524 or she is eligible pursuant to paragraph (3)(b) and enrolled in
525 the participating private school's transition-to-work program

526 pursuant to subsection (16) or a home education program pursuant
527 to s. 1002.41;

528 (7) SCHOOL DISTRICT OBLIGATIONS.—

529 (d) Upon the request of the department, a school district
530 shall coordinate with the department to provide to a
531 participating private school the statewide assessments
532 administered under s. 1008.22 and any related materials for
533 administering the assessments. For a student who participates in
534 the Family Empowerment Scholarship Program whose parent requests
535 that the student take the statewide assessments under s.
536 1008.22, the district in which the student attends a
537 participating private school shall provide locations and times
538 to take all statewide assessments. A school district is
539 responsible for implementing test administrations at a
540 participating private school, including the:

541 1. Provision of training for private school staff on test
542 security and assessment administration procedures;

543 2. Distribution of testing materials to a private school;

544 3. Retrieval of testing materials from a private school;

545 4. Provision of the required format for a private school
546 to submit information to the district for test administration
547 and enrollment purposes; and

548 5. Provision of any required assistance, monitoring, or
549 investigation at a private school.

550 (8) DEPARTMENT OF EDUCATION OBLIGATIONS.—

- 551 (a) The department shall:
- 552 1. Publish and update, as necessary, information on the
- 553 department website about the Family Empowerment Scholarship
- 554 Program, including, but not limited to, student eligibility
- 555 criteria, parental responsibilities, and relevant data.
- 556 2. Report, as part of the determination of full-time
- 557 equivalent membership pursuant to s. 1011.62(1)(a), all
- 558 scholarship students ~~who are receiving a scholarship under the~~
- 559 ~~program and are~~ funded through the Florida Education Finance
- 560 Program, and cross-check the list of ~~participating~~ scholarship
- 561 students submitted by the eligible nonprofit scholarship-funding
- 562 organization with the full-time equivalent student membership
- 563 survey data ~~public school enrollment lists~~ to avoid duplication.
- 564 3. Maintain and annually publish a list of nationally
- 565 norm-referenced tests identified for purposes of satisfying the
- 566 testing requirement in subparagraph (9)(c)1. The tests must meet
- 567 industry standards of quality in accordance with state board
- 568 rule.
- 569 4. Notify eligible nonprofit scholarship-funding
- 570 organizations of the deadlines for submitting the verified list
- 571 of eligible scholarship students ~~determined to be eligible for a~~
- 572 ~~scholarship. An eligible nonprofit scholarship-funding~~
- 573 ~~organization may not submit a student for funding after February~~
- 574 ~~1.~~
- 575 5. Deny or terminate program participation upon a parent's

576 failure to comply with subsection (10).

577 6. Notify the parent and the organization when a
578 scholarship account is closed and program funds revert to the
579 state.

580 7. Notify an eligible nonprofit scholarship-funding
581 organization of any of the organization's or other
582 organization's identified students who are receiving
583 scholarships under this chapter.

584 8. Maintain on its website a list of approved providers as
585 required by s. 1002.66, eligible postsecondary educational
586 institutions, eligible private schools, and eligible
587 organizations and may identify or provide links to lists of
588 other approved providers.

589 9. Require each organization to verify eligible
590 expenditures before the distribution of funds for any
591 expenditures made pursuant to subparagraphs (4) (b)1. and 2.
592 Review of expenditures made for services specified in
593 subparagraphs (4) (b)3.-15. may be completed after the purchase
594 is made.

595 10. Investigate any written complaint of a violation of
596 this section by a parent, a student, a participating private
597 school, a public school, a school district, an organization, a
598 provider, or another appropriate party in accordance with the
599 process established under s. 1002.421.

600 11. Require quarterly reports by an organization, which

601 must include, at a minimum, the number of students participating
602 in the program; the demographics of program participants; the
603 disability category of program participants; the matrix level of
604 services, if known; the program award amount per student; the
605 total expenditures for the purposes specified in paragraph
606 (4) (b); the types of providers of services to students; the
607 number of scholarship applications received, the number of
608 applications processed within 30 days after receipt, and the
609 number of incomplete applications received; data related to
610 reimbursement submissions, including the average number of days
611 for a reimbursement to be reviewed and the average number of
612 days for a reimbursement to be approved; any parent input and
613 feedback collected regarding the program; and any other
614 information deemed necessary by the department.

615 12. Notify eligible nonprofit scholarship-funding
616 organizations that scholarships may not be awarded in a school
617 district in which the award will exceed 99 percent of the school
618 district's share of state funding through the Florida Education
619 Finance Program as calculated by the department.

620 13. Adjust payments to eligible nonprofit scholarship-
621 funding organizations and, when the Florida Education Finance
622 Program is recalculated, adjust the amount of state funds
623 allocated to school districts through the Florida Education
624 Finance Program based upon the results of the cross-check
625 completed pursuant to subparagraph 2.

626 (d) The department may provide guidance to a participating
 627 private school that submits a transition-to-work program plan
 628 pursuant to subsection (16).

629 (9) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—To be
 630 eligible to participate in the Family Empowerment Scholarship
 631 Program, a private school may be sectarian or nonsectarian and
 632 must:

633 (b) Provide to the organization all documentation required
 634 for a student's participation, including confirmation of the
 635 student's admission to the private school, the private school's
 636 and student's fee schedules, and any other information required
 637 by the organization to process scholarship payment under
 638 subparagraph (12) (a)4. Such information must be provided by the
 639 deadlines established by the organization and in accordance with
 640 the requirements of this section at least 30 days before any
 641 quarterly scholarship payment is made for the student pursuant
 642 to paragraph (12) (a). A student is not eligible to receive a
 643 quarterly scholarship payment if the private school fails to
 644 meet the ~~this~~ deadline.

645
 646 If a private school fails to meet the requirements of this
 647 subsection or s. 1002.421, the commissioner may determine that
 648 the private school is ineligible to participate in the
 649 scholarship program.

650 (10) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM

651 PARTICIPATION.—

652 (a) A parent who applies for a scholarship ~~applies for~~
653 ~~program participation~~ under paragraph (3)(a) whose student will
654 be enrolled full time in an eligible ~~a~~ private school must:

655 1. Select an eligible ~~the~~ private school and apply for the
656 admission of his or her student.

657 2. Request the scholarship by the ~~a~~ date established by
658 the organization~~7~~ in a manner that creates a written or
659 electronic record of the request and the date of receipt of the
660 request.

661 3.a. Beginning with new applications for the 2025-2026
662 school year and thereafter, notify the organization by December
663 15 that the scholarship is being accepted or declined.

664 b. Beginning with renewal applications for the 2025-2026
665 school year and thereafter, notify the organization by May 31
666 that the scholarship is being renewed or declined.

667 ~~4.3.~~ Inform the applicable school district when the parent
668 withdraws his or her student from a public school to attend an
669 eligible private school.

670 ~~5.4.~~ Require his or her student participating in the
671 program to remain in attendance at the eligible private school
672 throughout the school year unless excused by the school for
673 illness or other good cause.

674 ~~6.5.~~ Meet with the eligible private school's principal or
675 the principal's designee to review the school's academic

676 programs and policies, specialized services, code of student
677 conduct, and attendance policies before enrollment.

678 ~~7.6.~~ Require his or her ~~that the~~ student participating in
679 the ~~scholarship~~ program to take ~~takes~~ the norm-referenced
680 assessment offered by the eligible private school. The parent
681 may also choose to have the student participate in the statewide
682 assessments pursuant to paragraph (7) (d). If the parent requests
683 that the student participating in the program take all statewide
684 assessments required pursuant to s. 1008.22, the parent is
685 responsible for transporting the student to the assessment site
686 designated by the school district.

687 ~~8.7.~~ Approve each payment before the scholarship funds may
688 be deposited by funds transfer pursuant to subparagraph
689 (12) (a) 4. The parent may not designate any entity or individual
690 associated with the participating private school as the parent's
691 attorney in fact to approve a funds transfer. A participant who
692 fails to comply with this paragraph forfeits the scholarship.

693 ~~9.8.~~ Agree to have the organization commit scholarship
694 funds on behalf of his or her student for tuition and fees for
695 which the parent is responsible for payment at the eligible
696 private school before using scholarship ~~empowerment~~ account
697 funds for additional authorized uses under paragraph (4) (a). A
698 parent is responsible for all eligible expenses in excess of the
699 amount of the scholarship.

700 10. Comply with the scholarship application and renewal

701 processes and requirements established by the organization.

702 (b) A parent who applies for a scholarship ~~applies for~~
703 ~~program participation~~ under paragraph (3)(b) is exercising his
704 or her parental option to determine the appropriate placement or
705 the services that best meet the needs of his or her child and
706 must:

707 1. Apply to an eligible nonprofit scholarship-funding
708 organization to participate in the program by a date set by the
709 organization. The request must be communicated directly to the
710 organization in a manner that creates a written or electronic
711 record of the request and the date of receipt of the request.

712 2.a. Beginning with new applications for the 2025-2026
713 school year and thereafter, notify the organization by December
714 15 that the scholarship is being accepted or declined.

715 b. Beginning with renewal applications for the 2025-2026
716 school year and thereafter, notify the organization by May 31
717 that the scholarship is being renewed or declined.

718 ~~3.2.~~ Sign an agreement with the organization and annually
719 submit a sworn compliance statement to the organization to
720 satisfy or maintain program eligibility, including eligibility
721 to receive and spend program payments by:

722 a. Affirming that the student is enrolled in a program
723 that meets regular school attendance requirements as provided in
724 s. 1003.01(16)(b), (c), or (d).

725 b. Affirming that the program funds are used only for

726 authorized purposes serving the student's educational needs, as
727 described in paragraph (4)(b); that any prepaid college plan or
728 college savings plan funds contributed pursuant to subparagraph
729 (4)(b)6. will not be transferred to another beneficiary while
730 the plan contains funds contributed pursuant to this section;
731 and that they will not receive a payment, refund, or rebate of
732 any funds provided under this section.

733 c. Affirming that the parent is responsible for all
734 eligible expenses in excess of the amount of the scholarship and
735 for the education of his or her student by, as applicable:

736 (I) Requiring the student to take an assessment in
737 accordance with paragraph (9)(c);

738 (II) Providing an annual evaluation in accordance with s.
739 1002.41(1)(f); or

740 (III) Requiring the child to take any preassessments and
741 postassessments selected by the provider if the child is 4 years
742 of age and is enrolled in a program provided by an eligible
743 Voluntary Prekindergarten Education Program provider. A student
744 with disabilities for whom the physician or psychologist who
745 issued the diagnosis or the IEP team determines that a
746 preassessment and postassessment is not appropriate is exempt
747 from this requirement. A participating provider shall report a
748 student's scores to the parent.

749 d. Affirming that the student remains in good standing
750 with the provider or school if those options are selected by the

751 parent.

752 e. Enrolling his or her child in a program from a
 753 Voluntary Prekindergarten Education Program provider authorized
 754 under s. 1002.55, a school readiness provider authorized under
 755 s. 1002.88, a prekindergarten program offered by an eligible
 756 private school, or an eligible private school if ~~either option~~
 757 ~~is~~ selected by the parent.

758 f. Comply with the scholarship application and renewal
 759 processes and requirements established by the organization
 760 ~~Renewing participation in the program each year.~~ A student whose
 761 participation in the program is not renewed may continue to
 762 spend scholarship funds that are in his or her account from
 763 prior years unless the account must be closed pursuant to
 764 subparagraph (5)(b)3. Notwithstanding any changes to the
 765 student's IEP, a student who was previously eligible for
 766 participation in the program shall remain eligible to apply for
 767 renewal. However, for a high-risk child to continue to
 768 participate in the program in the school year after he or she
 769 reaches 6 years of age, the child's application for renewal of
 770 program participation must contain documentation that the child
 771 has a disability defined in paragraph (2)(e) other than high-
 772 risk status.

773 g. Procuring the services necessary to educate the
 774 student. If such services include enrollment in an eligible
 775 private school, the parent must meet with the private school's

776 principal or the principal's designee to review the school's
 777 academic programs and policies, specialized services, code of
 778 student conduct, and attendance policies before his or her
 779 student is enrolled. The parent must also approve each payment
 780 to the eligible private school before the scholarship funds may
 781 be deposited by funds transfer pursuant to subparagraph
 782 (12) (a) 4. The parent may not designate any entity or individual
 783 associated with the eligible private school as the parent's
 784 attorney in fact to approve a funds transfer. When the student
 785 receives a scholarship, the district school board is not
 786 obligated to provide the student with a free appropriate public
 787 education. For purposes of s. 1003.57 and the Individuals with
 788 Disabilities in Education Act, a participating student has only
 789 those rights that apply to all other unilaterally parentally
 790 placed students, except that, when requested by the parent,
 791 school district personnel must develop an IEP or matrix level of
 792 services.

793 (c) A parent may not apply for multiple scholarships under
 794 this section and s. 1002.395 for an individual student at the
 795 same time.

796 (d)-(e) A participant who fails to comply with this
 797 subsection forfeits the scholarship.

798 (11) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING
 799 ORGANIZATIONS.—

800 (a) An eligible nonprofit scholarship-funding organization

801 awarding scholarships to eligible students pursuant to paragraph
802 (3)(a) shall:

803 1. Establish a process for parents who are in compliance
804 with paragraph (10)(a) to renew their students' scholarships.
805 Renewal applications for the 2025-2026 school year and
806 thereafter must provide for a renewal timeline beginning
807 February 1 of the prior school year and ending April 30 of the
808 prior school year. A student's renewal is contingent upon an
809 eligible private school providing confirmation of student
810 admission pursuant to subsection (9). The process must require
811 that parents confirm that the scholarship is being renewed or
812 declined by May 31.

813 2. Establish a process that allows a parent to apply for a
814 new scholarship. The process may begin no earlier than February
815 1 of the prior school year and must authorize submission of
816 applications until November 15. The process must be in a manner
817 that creates a written or electronic record of the application
818 request and the date of receipt of the application request.
819 Applications received after the deadline may be considered for
820 scholarship award in the subsequent fiscal year. The process
821 must require that parents confirm that the scholarship is being
822 accepted or declined by December 15. ~~Must receive applications,~~
823 ~~determine student eligibility, notify parents in accordance with~~
824 ~~the requirements of this section, and provide the department~~
825 ~~with information on the student to enable the department to~~

826 ~~determine student funding in accordance with paragraph (12)(a).~~

827 3.2. ~~Shall~~ Verify the household income level of students
828 seeking priority eligibility and submit the verified list of
829 students ~~and related documentation~~ to the department ~~when~~
830 ~~necessary~~.

831 4.3. ~~Shall~~ Award scholarships in priority order pursuant
832 to paragraph (3)(a).

833 5.4. ~~Shall~~ Establish and maintain separate scholarship
834 ~~empowerment~~ accounts for each eligible student. For each
835 account, the organization must maintain a record of accrued
836 interest that is retained in the student's account and available
837 only for authorized program expenditures.

838 6.5. ~~May~~ Permit eligible students to use program funds for
839 the purposes specified in paragraph (4)(a) by paying for the
840 authorized use directly, then submitting a reimbursement request
841 to the eligible nonprofit scholarship-funding organization.
842 However, an eligible nonprofit scholarship-funding organization
843 may require the use of an online platform for direct purchases
844 of products so long as such use does not limit a parent's choice
845 of curriculum or academic programs. If a parent purchases a
846 product identical to one offered by an organization's online
847 platform for a lower price, the organization shall reimburse the
848 parent the cost of the product.

849 ~~6. May, from eligible contributions received pursuant to~~
850 ~~s. 1002.395(6)(1)1., use an amount not to exceed 2.5 percent of~~

851 ~~the total amount of all scholarships funded under this section~~
852 ~~for administrative expenses associated with performing functions~~
853 ~~under this section. An eligible nonprofit scholarship-funding~~
854 ~~organization that has, for the prior fiscal year, complied with~~
855 ~~the expenditure requirements of s. 1002.395(6)(1)2., may use an~~
856 ~~amount not to exceed 3 percent. Such administrative expense~~
857 ~~amount is considered within the 3 percent limit on the total~~
858 ~~amount an organization may use to administer scholarships under~~
859 ~~this chapter.~~

860 7. ~~Must~~, In a timely manner, submit the verified list of
861 students and any information requested by the department
862 relating to the scholarship under this section.

863 8. ~~Must~~ Notify the department about any violation of this
864 section.

865 9. ~~Must~~ Document each student's eligibility for a fiscal
866 year before granting a scholarship for that fiscal year. A
867 student is ineligible for a scholarship if the student's account
868 has been inactive for 2 consecutive fiscal years.

869 10. ~~Must~~ Notify each parent that participation in the
870 scholarship program does not guarantee enrollment.

871 11. ~~Shall~~ Commit scholarship funds on behalf of the
872 student for tuition and fees for which the parent is responsible
873 for payment at the participating private school before using
874 scholarship empowerment account funds for additional authorized
875 uses under paragraph (4)(a).

876 (b) An eligible nonprofit scholarship-funding organization
877 awarding scholarships to eligible students pursuant to paragraph
878 (3)(b) shall:

879 1. Establish a process for parents who are in compliance
880 with paragraph (10)(b) to renew their students' scholarships.
881 Renewal applications for the 2025-2026 school year and
882 thereafter must provide for a renewal timeline beginning
883 February 1 of the prior school year and ending April 30 of the
884 prior school year. A student's renewal is contingent upon an
885 eligible private school providing confirmation of student
886 admission pursuant to subsection (9), if applicable. The process
887 must require that parents confirm that the scholarship is being
888 renewed or declined by May 31.

889 2. Establish a process that allows a parent to apply for a
890 new scholarship. The process may begin no earlier than February
891 1 of the prior school year and must authorize the submission of
892 applications until November 15. The process must be in a manner
893 that creates a written or electronic record of the application
894 request and the date of receipt of the application request.
895 Applications received after the deadline may be considered for
896 scholarship award in the subsequent fiscal year. The process
897 must require that parents confirm that the scholarship is being
898 accepted or declined by December 15.

899 ~~1. Receive applications, determine student eligibility,~~
900 ~~and notify parents in accordance with the requirements of this~~

901 ~~section. When an application is approved, the organization must~~
902 ~~provide the department with information on the student to enable~~
903 ~~the department to determine student funding in accordance with~~
904 ~~paragraph (12) (b).~~

905 ~~2. Establish a date by which a parent must confirm initial~~
906 ~~or continuing participation in the program.~~

907 3. Review applications and award scholarships using the
908 following priorities:

909 ~~a. For the 2021-2022 school year, a student who received a~~
910 ~~Gardiner Scholarship in the 2020-2021 school year and meets the~~
911 ~~eligibility requirements in paragraph (3) (b).~~

912 ~~a.b.~~ Renewing students from the previous school year.

913 ~~e. Students retained on the previous school year's wait~~
914 ~~list.~~

915 ~~b.d.~~ An eligible student who meets the criteria for an
916 initial award pursuant to paragraph (3) (b) on a first-come,
917 first-served basis.

918
919 ~~An approved student who does not receive a scholarship must be~~
920 ~~placed on the wait list in the order in which his or her~~
921 ~~application is approved. A student who does not receive a~~
922 ~~scholarship within the fiscal year shall be retained on the wait~~
923 ~~list for the subsequent fiscal year.~~

924 4. Establish and maintain separate accounts for each
925 eligible student. For each account, the organization must

926 maintain a record of accrued interest that is retained in the
927 student's account and available only for authorized program
928 expenditures.

929 5. Verify qualifying educational expenditures pursuant to
930 the requirements of paragraph (4) (b).

931 6. Return any remaining program funds to the department
932 pursuant to paragraph (6) (b).

933 7. Notify the parent about the availability of, and the
934 requirements associated with requesting, an initial IEP or IEP
935 reevaluation every 3 years for each student participating in the
936 program.

937 8. Notify the parent of available state and local
938 services, including, but not limited to, services under chapter
939 413.

940 9. In a timely manner, submit to the department the
941 verified list of eligible scholarship students and any
942 information requested by the department relating to the
943 scholarship under this section.

944 ~~10.8.~~ Notify the department of any violation of this
945 section.

946 ~~11.9.~~ Document each scholarship student's eligibility for
947 a fiscal year before granting a scholarship for that fiscal year
948 pursuant to paragraph (3) (b). A student is ineligible for a
949 scholarship if the student's account has been inactive for 2
950 consecutive fiscal years.

951 (c) An eligible nonprofit scholarship-funding organization
952 may, from eligible contributions received pursuant to s.
953 1002.395(6)(1)1., use an amount not to exceed 2.5 percent of the
954 total amount of all scholarships funded under this section for
955 administrative expenses associated with performing functions
956 under this section. An organization that has, for the prior
957 fiscal year, complied with the expenditure requirements of s.
958 1002.395(6)(1)3. may use an amount not to exceed 3 percent. Such
959 administrative expense amount is considered within the 3-percent
960 limit on the total amount an organization may use to administer
961 scholarships under this chapter.

962 (d) An eligible nonprofit scholarship-funding organization
963 shall establish a process to collect input and feedback from
964 parents, private schools, and providers before implementing
965 substantial modifications or enhancements to the reimbursement
966 process.

967 (12) SCHOLARSHIP FUNDING AND PAYMENT.—

968 (a)1. ~~Scholarships for students determined eligible~~
969 ~~pursuant to paragraph (3) (a) may be funded once all scholarships~~
970 ~~have been funded in accordance with s. 1002.395(6)(1)2. The~~
971 ~~calculated scholarship amount for a participating student~~
972 ~~determined eligible pursuant to paragraph (3) (a) shall be based~~
973 ~~upon the grade level and school district in which the student~~
974 ~~was assigned as 100 percent of the funds per unweighted full-~~
975 ~~time equivalent in the Florida Education Finance Program for a~~

976 student in the basic program established pursuant to s.
977 1011.62(1)(c)1., plus a per-full-time equivalent share of funds
978 for the categorical programs established in s. 1011.62(5),
979 (7)(a), and (16), as funded in the General Appropriations Act.

980 2. A scholarship of \$750 or an amount equal to the school
981 district expenditure per student riding a school bus, as
982 determined by the department, whichever is greater, may be
983 awarded to an eligible student who is enrolled in a Florida
984 public school that is different from the school to which the
985 student was assigned or in a lab school as defined in s. 1002.32
986 if the school district does not provide the student with
987 transportation to the school.

988 3.a. For renewing scholarship students, the organization
989 must ~~provide the department with the documentation necessary to~~
990 ~~verify the student's~~ continued eligibility to participate in the
991 scholarship program at least 30 days before each payment
992 ~~participation.~~ Upon receiving the verified list of eligible
993 scholarship students ~~documentation,~~ the department shall release
994 ~~transfer, beginning August 1,~~ from state funds only, the amount
995 calculated pursuant to subparagraph 1. 2. to the organization
996 for deposit into the student's account in quarterly payments no
997 later than August 1, November 1, February 1, and April 1 of
998 ~~quarterly disbursement to parents of participating students~~ each
999 school year in which the scholarship is in force.

1000 b. For new scholarship students, the organization must

1001 verify the student's eligibility to participate in the
1002 scholarship program at least 30 days before each payment. Upon
1003 receiving the verified list of eligible scholarship students,
1004 the department shall release, from state funds only, the amount
1005 calculated pursuant to subparagraph 1. to the organization for
1006 deposit into the student's account in quarterly payments no
1007 later than September 1, November 1, February 1, and April 1 of
1008 each school year in which the scholarship is in force. For a
1009 student exiting a Department of Juvenile Justice commitment
1010 program who chooses to participate in the scholarship program,
1011 the amount calculated pursuant to subparagraph 1. must be
1012 transferred from the school district in which the student last
1013 attended a public school before commitment to the Department of
1014 Juvenile Justice.

1015 c. The department is authorized to release the state funds
1016 contingent upon verification that the organization will comply
1017 with s. 1002.395(6)(1) based upon the organization's submitted
1018 verified list of eligible scholarship students pursuant to s.
1019 1002.395. ~~For a student exiting a Department of Juvenile Justice~~
1020 ~~commitment program who chooses to participate in the scholarship~~
1021 ~~program, the amount of the Family Empowerment Scholarship~~
1022 ~~calculated pursuant to subparagraph 2. must be transferred from~~
1023 ~~the school district in which the student last attended a public~~
1024 ~~school before commitment to the Department of Juvenile Justice.~~
1025 ~~When a student enters the scholarship program, the organization~~

1026 ~~must receive all documentation required for the student's~~
1027 ~~participation, including the private school's and the student's~~
1028 ~~fee schedules, at least 30 days before the first quarterly~~
1029 ~~scholarship payment is made for the student.~~

1030 4. The initial payment shall be made after the
1031 organization's verification of admission acceptance, and
1032 subsequent payments shall be made upon verification of continued
1033 enrollment and attendance at the participating private school.
1034 Payments for tuition and fees for full-time enrollment shall be
1035 made within 7 business days after approval by the parent
1036 pursuant to paragraph (10)(a) and the private school pursuant to
1037 paragraph (9)(b). Payment must be by funds transfer or any other
1038 means of payment that the department deems to be commercially
1039 viable or cost-effective. An organization shall ensure that the
1040 parent has approved a funds transfer before any scholarship
1041 funds are deposited.

1042 5. An organization may not transfer any funds to an
1043 account of a student determined eligible pursuant to paragraph
1044 (3)(a) which has a balance in excess of \$24,000.

1045 (b)1. For the 2023-2024 school year, the maximum number of
1046 students participating in the scholarship program under
1047 paragraph (3)(b) shall be the number of students the
1048 organization and the department determined eligible pursuant to
1049 this section. Beginning in the 2024-2025 school year, the
1050 maximum number of scholarships funded ~~students participating in~~

1051 ~~the scholarship program~~ under paragraph (3) (b) shall annually
 1052 increase by 5.0 ~~3.0~~ percent of the state's total exceptional
 1053 student education full-time equivalent student membership, not
 1054 including gifted students. The maximum number of scholarships
 1055 funded shall increase by 1.0 percent of the state's total
 1056 exceptional student education full-time equivalent student
 1057 membership, not including gifted students, in the school year
 1058 following any school year in which the number of scholarships
 1059 funded exceeds 95 percent of the number of available
 1060 scholarships for that school year. An eligible student who meets
 1061 any of the following requirements shall be excluded from the
 1062 maximum number of students if the student:

1063 a. Received specialized instructional services under the
 1064 Voluntary Prekindergarten Education Program pursuant to s.
 1065 1002.66 during the previous school year and the student has a
 1066 current IEP developed by the district school board in accordance
 1067 with rules of the State Board of Education;

1068 b. Is a dependent child of a law enforcement officer or a
 1069 member of the United States Armed Forces, a foster child, or an
 1070 adopted child; or

1071 c. Spent the prior school year in attendance at a Florida
 1072 public school or the Florida School for the Deaf and the Blind.
 1073 For purposes of this subparagraph, the term "prior school year
 1074 in attendance" means that the student was enrolled and reported
 1075 by:

1076 (I) A school district for funding during either the
 1077 preceding October or February full-time equivalent student
 1078 membership surveys in kindergarten through grade 12, which
 1079 includes time spent in a Department of Juvenile Justice
 1080 commitment program if funded under the Florida Education Finance
 1081 Program;

1082 (II) The Florida School for the Deaf and the Blind during
 1083 the preceding October or February full-time equivalent student
 1084 membership surveys in kindergarten through grade 12;

1085 (III) A school district for funding during the preceding
 1086 October or February full-time equivalent student membership
 1087 surveys, was at least 4 years of age when enrolled and reported,
 1088 and was eligible for services under s. 1003.21(1)(e); or

1089 (IV) Received a John M. McKay Scholarship for Students
 1090 with Disabilities in the 2021-2022 school year.

1091 2. For a student who has a Level I to Level III matrix of
 1092 services or a diagnosis by a physician or psychologist, the
 1093 calculated scholarship amount for a student participating in the
 1094 program must be based upon the grade level and school district
 1095 in which the student would have been enrolled as the total funds
 1096 per unweighted full-time equivalent in the Florida Education
 1097 Finance Program for a student in the basic exceptional student
 1098 education program pursuant to s. 1011.62(1)(c) and (d), plus a
 1099 per full-time equivalent share of funds for the categorical
 1100 programs established in s. 1011.62(5), (7)(a), (8), and (16), as

1101 funded in the General Appropriations Act. For the categorical
1102 program established in s. 1011.62(8), the funds must be
1103 allocated based on the school district's average exceptional
1104 student education guaranteed allocation funds per exceptional
1105 student education full-time equivalent student.

1106 3. For a student with a Level IV or Level V matrix of
1107 services, the calculated scholarship amount must be based upon
1108 the school district to which the student would have been
1109 assigned as the total funds per full-time equivalent for the
1110 Level IV or Level V exceptional student education program
1111 pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full time
1112 equivalent share of funds for the categorical programs
1113 established in s. 1011.62(5), (7)(a), and (16), as funded in the
1114 General Appropriations Act.

1115 4. For a student who received a Gardiner Scholarship
1116 pursuant to former s. 1002.385 in the 2020-2021 school year, the
1117 amount shall be the greater of the amount calculated pursuant to
1118 subparagraph 2. or the amount the student received for the 2020-
1119 2021 school year.

1120 5. For a student who received a John M. McKay Scholarship
1121 pursuant to former s. 1002.39 in the 2020-2021 school year, the
1122 amount shall be the greater of the amount calculated pursuant to
1123 subparagraph 2. or the amount the student received for the 2020-
1124 2021 school year.

1125 6. The organization must ~~provide the department with the~~

1126 ~~documentation necessary to~~ verify the student's eligibility to
1127 participate in the scholarship program at least 30 days before
1128 each payment participation.

1129 7.a. For renewing scholarship students, upon receiving the
1130 verified list of eligible scholarship students, the department
1131 shall release, from state funds only, the amount calculated
1132 pursuant to subparagraph 1. to the organization for deposit into
1133 the student's account in quarterly payments no later than August
1134 1, November 1, February 1, and April 1 of each school year in
1135 which the scholarship is in force.

1136 b. For new scholarship students, upon receiving the
1137 verified list of eligible scholarship students ~~documentation,~~
1138 the department shall release, from state funds only, the amount
1139 calculated pursuant to subparagraph 1. student's scholarship
1140 funds to the organization for deposit, ~~to be deposited~~ into the
1141 student's account in quarterly payments ~~four equal amounts~~ no
1142 later than September 1, November 1, February 1, and April 1 of
1143 each school year in which the scholarship is in force.

1144 8. If a scholarship student is attending an eligible
1145 private school full time, the initial payment shall be made
1146 after the organization's verification of admission acceptance,
1147 and subsequent payments shall be made upon verification of
1148 continued enrollment and attendance at the eligible private
1149 school. Payments for tuition and fees for full-time enrollment
1150 shall be made within 7 business days after approval by the

1151 parent pursuant to paragraph (10) (b) and the private school
1152 pursuant to paragraph (9) (b).

1153 ~~9.8.~~ Accrued interest in the student's account is in
1154 addition to, and not part of, the awarded funds. Program funds
1155 include both the awarded funds and accrued interest.

1156 ~~10.9.~~ The organization may develop a system for payment of
1157 benefits by funds transfer, including, but not limited to, debit
1158 cards, electronic payment cards, or any other means of payment
1159 which the department deems to be commercially viable or cost-
1160 effective. A student's scholarship award may not be reduced for
1161 debit card or electronic payment fees. Commodities or services
1162 related to the development of such a system must be procured by
1163 competitive solicitation unless they are purchased from a state
1164 term contract pursuant to s. 287.056.

1165 ~~11.10.~~ An organization may not transfer any funds to an
1166 account of a student determined to be eligible pursuant to
1167 paragraph (3) (b) which has a balance in excess of \$50,000.

1168 ~~12.11.~~ Moneys received pursuant to this section do not
1169 constitute taxable income to the qualified student or the parent
1170 of the qualified student.

1171 (c) An organization may not submit a new scholarship
1172 student for funding after February 1.

1173 (d) Within 30 days after the release of state funds
1174 pursuant to paragraphs (a) and (b), the eligible scholarship-
1175 funding organization shall certify to the department the amount

1176 of funds distributed for student scholarships. If the amount of
1177 funds released by the department is more than the amount
1178 distributed by the organization, the department is authorized to
1179 adjust the amount of the overpayment in the subsequent quarterly
1180 payment release.

1181 (16) TRANSITION-TO-WORK PROGRAM.—A student with a
1182 disability who is determined eligible pursuant to paragraph
1183 (3)(b) who is at least 17 years, but not older than 22 years of
1184 age and who has not received a high school diploma or
1185 certificate of completion is eligible for enrollment in his or
1186 her participating private school's transition-to-work program. A
1187 transition-to-work program shall consist of academic
1188 instruction, work skills training, and a volunteer or paid work
1189 experience.

1190 (a) To offer a transition-to-work program, a participating
1191 private school must:

1192 1. Develop a transition-to-work program plan, which must
1193 include a written description of the academic instruction and
1194 work skills training students will receive and the goals for
1195 students in the program.

1196 2. Submit the transition-to-work program plan to the
1197 Office of Independent Education and Parental Choice and consider
1198 any guidance provided by the department pursuant to paragraph
1199 (8)(d) relating to the plan.

1200 3. Develop a personalized transition-to-work program plan

1201 for each student enrolled in the program. The student's parent,
 1202 the student, and the school principal must sign the personalized
 1203 plan. The personalized plan must be submitted to the Office of
 1204 Independent Education and Parental Choice upon request by the
 1205 office.

1206 4. Provide a release of liability form that must be signed
 1207 by the student's parent, the student, and a representative of
 1208 the business offering the volunteer or paid work experience.

1209 5. Assign a case manager or job coach to visit the
 1210 student's job site on a weekly basis to observe the student and,
 1211 if necessary, provide support and guidance to the student.

1212 6. Provide to the parent and student a quarterly report
 1213 that documents and explains the student's progress and
 1214 performance in the program.

1215 7. Maintain accurate attendance and performance records
 1216 for the student.

1217 (b) A student enrolled in a transition-to-work program
 1218 must, at a minimum:

1219 1. Receive 15 instructional hours at the participating
 1220 private school's physical facility, which must include academic
 1221 instruction and work skills training.

1222 2. Participate in 10 hours of work at the student's
 1223 volunteer or paid work experience.

1224 (c) To participate in a transition-to-work program, a
 1225 business must:

1226 1. Maintain an accurate record of the student's
 1227 performance and hours worked and provide the information to the
 1228 participating private school.

1229 2. Comply with all state and federal child labor laws.

1230 Section 4. Paragraph (c) of subsection (1), paragraphs (b)
 1231 and (f) of subsection (2), subsection (3), paragraphs (a) and
 1232 (c) of subsection (4), paragraphs (c) through (i) and (l), (p),
 1233 (q), (t), and (w) of subsection (6), subsections (7) and (8),
 1234 paragraphs (d), (e), (f), and (i) of subsection (9), paragraph
 1235 (b) of subsection (10), paragraphs (c), (f), and (h) of
 1236 subsection (11), and subsection (15) of section 1002.395,
 1237 Florida Statutes, are amended, paragraph (y) is added to
 1238 subsection (6), and paragraph (i) is added to subsection (11) of
 1239 that section, to read:

1240 1002.395 Florida Tax Credit Scholarship Program.—

1241 (1) FINDINGS AND PURPOSE.—

1242 (c) The purpose of this section is not to prescribe the
 1243 standards or curriculum for participating private schools. A
 1244 participating private school retains the authority to determine
 1245 its own standards and curriculum.

1246 (2) DEFINITIONS.—As used in this section, the term:

1247 (b) "Choice navigator" means an individual who meets the
 1248 requirements of sub-subparagraph (6)(d)4.h. ~~(6)(d)2.h.~~ and who
 1249 provides consultations, at a mutually agreed upon location, on
 1250 the selection of, application for, and enrollment in educational

1251 options addressing the academic needs of a student; curriculum
1252 selection; and advice on career and postsecondary education
1253 opportunities. However, nothing in this section authorizes a
1254 choice navigator to oversee or exercise control over the
1255 curricula or academic programs of a personalized education
1256 program.

1257 (f) "Eligible contribution" means a monetary contribution
1258 from a taxpayer, subject to the restrictions provided in this
1259 section, to an eligible nonprofit scholarship-funding
1260 organization pursuant to this section and ss. 212.099, 212.1831,
1261 and 212.1832,~~and 1002.40~~. The taxpayer making the contribution
1262 may not designate a specific child as the beneficiary of the
1263 contribution.

1264 (3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—

1265 (a) The Florida Tax Credit Scholarship Program is
1266 established.

1267 (b)1. A student is eligible for a Florida tax credit
1268 scholarship under this section if the student:

1269 a. Is a resident of this state or the dependent child of
1270 an active duty member of the United States Armed Forces who has
1271 received permanent change of station orders to this state or, at
1272 the time of renewal, whose home of record or state of legal
1273 residence is Florida; and

1274 b. Is eligible to enroll in kindergarten through grade 12
1275 in a public school in this state or received a scholarship under

1276 | the Hope Scholarship Program in the 2023-2024 school year.

1277 | 2. Priority must be given in the following order:

1278 | a. A student whose household income level does not exceed
 1279 | 185 percent of the federal poverty level or who is in foster
 1280 | care or out-of-home care.

1281 | b. A student whose household income level exceeds 185
 1282 | percent of the federal poverty level, but does not exceed 400
 1283 | percent of the federal poverty level.

1284 | (4) SCHOLARSHIP PROHIBITIONS.—A student is not eligible
 1285 | for a scholarship while he or she is:

1286 | (a) Enrolled full time in a public school, including, but
 1287 | not limited to, the Florida School for the Deaf and the Blind,
 1288 | the College-Preparatory Boarding Academy, the Florida School for
 1289 | Competitive Academics, the Florida Virtual School, the Florida
 1290 | Scholars Academy, a developmental research school authorized
 1291 | under s. 1002.32, or a charter school authorized under this
 1292 | chapter. For purposes of this paragraph, a 3- or 4-year-old
 1293 | child who receives services funded through the Florida Education
 1294 | Finance Program is considered a student enrolled full-time in a
 1295 | public school;

1296 | (c) Receiving any other educational scholarship pursuant
 1297 | to this chapter. However, an eligible public school student
 1298 | receiving a scholarship under s. 1002.411 may receive a
 1299 | scholarship for transportation pursuant to subparagraph
 1300 | (6)(d)4.;

1301 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
 1302 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
 1303 organization:

1304 (c) Must not have an owner or operator, as defined in
 1305 subparagraph (2)(k)1., who owns or operates an eligible private
 1306 school that is participating in the scholarship program.

1307 (d)1. For the 2023-2024 school year, may fund no more than
 1308 20,000 scholarships for students who are enrolled pursuant to
 1309 paragraph (7)(b). The number of scholarships funded for such
 1310 students may increase by 40,000 in each subsequent school year.
 1311 This subparagraph is repealed July 1, 2027.

1312 2. Shall establish a process for parents who are in
 1313 compliance with paragraph (7)(a) to renew their students'
 1314 scholarships. Renewal applications for the 2025-2026 school year
 1315 and thereafter must provide for a renewal timeline beginning
 1316 February 1 of the prior school year and ending April 30 of the
 1317 prior school year. A student's renewal is contingent upon an
 1318 eligible private school providing confirmation of admission
 1319 pursuant to subsection (8). The process must require that
 1320 parents confirm that the scholarship is being renewed or
 1321 declined by May 31.

1322 3. Shall establish a process that allows a parent to apply
 1323 for a new scholarship. The process must be in a manner that
 1324 creates a written or electronic record of the application
 1325 request and the date of receipt of the application request. The

1326 process must require that parents confirm that the scholarship
1327 is being accepted or declined by a date set by the organization.

1328 4.2. Must establish and maintain separate scholarship
1329 ~~empowerment~~ accounts from eligible contributions for each
1330 eligible student. For each account, the organization must
1331 maintain a record of accrued interest retained in the student's
1332 account. The organization must verify that scholarship funds are
1333 used for:

1334 a. Tuition and fees for full-time or part-time enrollment
1335 in an eligible private school.

1336 b. Transportation to a Florida public school in which a
1337 student is enrolled and that is different from the school to
1338 which the student was assigned or to a lab school as defined in
1339 s. 1002.32.

1340 c. Instructional materials, including digital materials
1341 and Internet resources. Equipment used as instructional
1342 materials may only be purchased for subjects in language arts
1343 and reading, mathematics, social studies, and science.

1344 d. Curriculum as defined in s. 1002.394(2).

1345 e. Tuition and fees associated with full-time or part-time
1346 enrollment in a home education instructional program; an
1347 eligible postsecondary educational institution or a program
1348 offered by the postsecondary educational institution, unless the
1349 program is subject to s. 1009.25 or reimbursed pursuant to s.
1350 1009.30; an approved preapprenticeship program as defined in s.

1351 446.021(5) which is not subject to s. 1009.25 and complies with
1352 all applicable requirements of the Department of Education
1353 pursuant to chapter 1005; a private tutoring program authorized
1354 under s. 1002.43; a virtual program offered by a department-
1355 approved private online provider that meets the provider
1356 qualifications specified in s. 1002.45(2)(a); the Florida
1357 Virtual School as a private paying student; or an approved
1358 online course offered pursuant to s. 1003.499 or s. 1004.0961.

1359 f. Fees for nationally standardized, norm-referenced
1360 achievement tests, Advanced Placement Examinations, industry
1361 certification examinations, assessments related to postsecondary
1362 education, or other assessments.

1363 g. Contracted services provided by a public school or
1364 school district, including classes. A student who receives
1365 contracted services under this sub-subparagraph is not
1366 considered enrolled in a public school for eligibility purposes
1367 as specified in subsection (11) but rather attending a public
1368 school on a part-time basis as authorized under s. 1002.44.

1369 h. Tuition and fees for part-time tutoring services or
1370 fees for services provided by a choice navigator. Such services
1371 must be provided by a person who holds a valid Florida
1372 educator's certificate pursuant to s. 1012.56, a person who
1373 holds an adjunct teaching certificate pursuant to s. 1012.57, a
1374 person who has a bachelor's degree or a graduate degree in the
1375 subject area in which instruction is given, a person who has

1376 demonstrated a mastery of subject area knowledge pursuant to s.
1377 1012.56(5), or a person certified by a nationally or
1378 internationally recognized research-based training program as
1379 approved by the Department of Education. As used in this
1380 paragraph, the term "part-time tutoring services" does not
1381 qualify as regular school attendance as defined in s.
1382 1003.01(16)(e).

1383 (e) For students determined eligible pursuant to paragraph
1384 (7)(b), must:

1385 1. Establish a process for parents who are in compliance
1386 with subparagraph (7)(b)1. to apply for a new scholarship. New
1387 scholarship applications for the 2025-2026 school year and
1388 thereafter must provide for an application timeline beginning
1389 February 1 of the prior school year and ending April 30 of the
1390 prior school year. The process must require that parents confirm
1391 that the scholarship is being accepted or declined by May 31.

1392 2. Establish a process for parents who are in compliance
1393 with paragraph (7)(b) to renew their students' scholarships.
1394 Renewal scholarship applications for the 2025-2026 school year
1395 and thereafter must provide for a renewal timeline beginning
1396 February 1 of the prior school year and ending April 30 of the
1397 prior school year. The process must require that parents confirm
1398 that the scholarship is being renewed or declined by May 31.

1399 ~~3.1.~~ Maintain a signed agreement from the parent which
1400 constitutes compliance with the attendance requirements under

1401 ss. 1003.01(16) and 1003.21(1).

1402 ~~4.2.~~ Receive eligible student test scores and, beginning
1403 with the 2027-2028 school year, by August 15, annually report
1404 test scores for students pursuant to paragraph (7)(b) to a state
1405 university pursuant to paragraph (9)(f).

1406 ~~5.3.~~ Provide parents with information, guidance, and
1407 support to create and annually update a student learning plan
1408 for their student. The organization must maintain the plan and
1409 allow parents to electronically submit, access, and revise the
1410 plan continuously.

1411 ~~6.4.~~ Upon submission by the parent of an annual student
1412 learning plan, fund a scholarship for a student determined
1413 eligible.

1414 (f) Must give first priority to eligible renewal students
1415 who received a scholarship from an eligible nonprofit
1416 scholarship-funding organization ~~or from the State of Florida~~
1417 during the previous school year. The eligible nonprofit
1418 scholarship-funding organization must fully apply and exhaust
1419 all funds available under this section ~~and s. 1002.40(11)(i)~~ for
1420 renewal scholarship awards before awarding any initial
1421 scholarships.

1422 (g) Must provide a new ~~renewal or initial~~ scholarship to
1423 an eligible student on a first-come, first-served basis unless
1424 the student is seeking priority eligibility ~~qualifies for~~
1425 ~~priority~~ pursuant to subsection (3) paragraph (f).

1426 (h) ~~Each eligible nonprofit scholarship-funding~~
1427 ~~organization~~ Must refer any student eligible for a scholarship
1428 pursuant to this section who did not receive a renewal or
1429 initial scholarship based solely on the lack of available funds
1430 under this section ~~and s. 1002.40(11)(i)~~ to another eligible
1431 nonprofit scholarship-funding organization that may have funds
1432 available.

1433 (i) May not restrict or reserve scholarships for use at a
1434 particular eligible private school or provide scholarships to a
1435 child of an owner or operator as defined in subparagraph
1436 (2)(k)1.

1437 (1)1. May use eligible contributions received pursuant to
1438 this section and ss. 212.099, 212.1831, and 212.1832, ~~and~~
1439 ~~1002.40~~ during the state fiscal year in which such contributions
1440 are collected for administrative expenses if the organization
1441 has operated as an eligible nonprofit scholarship-funding
1442 organization for at least the preceding 3 fiscal years and did
1443 not have any findings of material weakness or material
1444 noncompliance in its most recent audit under paragraph (o) or is
1445 in good standing in each state in which it administers a
1446 scholarship program and the audited financial statements for the
1447 preceding 3 fiscal years are free of material misstatements and
1448 going concern issues. Administrative expenses from eligible
1449 contributions may not exceed 3 percent of the total amount of
1450 all scholarships funded by an eligible scholarship-funding

1451 organization under this chapter. Such administrative expenses
1452 must be reasonable and necessary for the organization's
1453 management and distribution of scholarships funded under this
1454 chapter. Administrative expenses may include developing or
1455 contracting with rideshare programs or facilitating carpool
1456 strategies for recipients of a transportation scholarship under
1457 s. 1002.394. No funds authorized under this subparagraph shall
1458 be used for lobbying or political activity or expenses related
1459 to lobbying or political activity. Up to one-third of the funds
1460 authorized for administrative expenses under this subparagraph
1461 may be used for expenses related to the recruitment of
1462 contributions from taxpayers. An eligible nonprofit scholarship-
1463 funding organization may not charge an application fee.

1464 2. Must expend for annual or partial-year scholarships 100
1465 percent of any eligible contributions from the prior fiscal
1466 year.

1467 3.2- Must expend ~~award~~ for annual or partial-year
1468 scholarships an amount equal to or greater than 75 percent of
1469 all ~~estimated~~ net eligible contributions, as defined in
1470 subsection (2), ~~and all funds carried forward from the prior~~
1471 ~~state fiscal year~~ remaining after administrative expenses during
1472 the state fiscal year in which such eligible contributions are
1473 collected ~~before funding any scholarships to students determined~~
1474 ~~eligible pursuant to s. 1002.394(3)(a)~~. No more than 25 percent
1475 of such net eligible contributions may be carried forward to the

1476 following state fiscal year. All amounts carried forward, for
1477 audit purposes, must be specifically identified for particular
1478 students, by student name and the name of the school to which
1479 the student is admitted, subject to the requirements of ss.
1480 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, and the applicable
1481 rules and regulations issued pursuant thereto. Any amounts
1482 carried forward shall be expended for annual or partial-year
1483 scholarships in the following state fiscal year. ~~No later than~~
1484 ~~September 30 of each year, net~~ Eligible contributions remaining
1485 on June 30 of each year that are in excess of the 25 percent
1486 that may be carried forward shall be used to provide
1487 scholarships to eligible students or transferred to other
1488 eligible nonprofit scholarship-funding organizations to provide
1489 scholarships for eligible students. All transferred funds must
1490 be deposited by each eligible nonprofit scholarship-funding
1491 organization receiving such funds into its scholarship account.
1492 All transferred amounts received by any eligible nonprofit
1493 scholarship-funding organization must be separately disclosed in
1494 the annual financial audit required under paragraph (o).

1495 ~~4.3.~~ Must, before granting a scholarship for an academic
1496 year, document each scholarship student's eligibility for that
1497 academic year. A scholarship-funding organization may not grant
1498 multiyear scholarships in one approval process.

1499 (p) Must prepare and submit quarterly reports to the
1500 Department of Education pursuant to paragraph (9)(i). In

1501 addition, an eligible nonprofit scholarship-funding organization
1502 must submit in a timely manner the verified list of eligible
1503 scholarship students and any information requested by the
1504 Department of Education relating to the scholarship program.

1505 (q)1.a. Must participate in the joint development of
1506 agreed-upon procedures during the 2009-2010 state fiscal year.
1507 The agreed-upon procedures must uniformly apply to all private
1508 schools and must determine, at a minimum, whether the private
1509 school has been verified as eligible by the Department of
1510 Education under s. 1002.421; has an adequate accounting system,
1511 system of financial controls, and process for deposit and
1512 classification of scholarship funds; and has properly expended
1513 scholarship funds for education-related expenses. During the
1514 development of the procedures, the participating scholarship-
1515 funding organizations shall specify guidelines governing the
1516 materiality of exceptions that may be found during the
1517 accountant's performance of the procedures. The procedures and
1518 guidelines shall be provided to private schools and the
1519 Commissioner of Education by March 15, 2011.

1520 b. Must participate in a joint review of the agreed-upon
1521 procedures and guidelines developed under sub-subparagraph a.,
1522 by February of each biennium, if the scholarship-funding
1523 organization provided more than \$250,000 in scholarship funds
1524 under this chapter during the state fiscal year preceding the
1525 biennial review. If the procedures and guidelines are revised,

1526 the revisions must be provided to private schools and the
 1527 Commissioner of Education by March 15 of the year in which the
 1528 revisions were completed. The revised agreed-upon procedures and
 1529 guidelines shall take effect the subsequent school year.

1530 c. Must monitor the compliance of a participating private
 1531 school with s. 1002.421(1)(q) if the scholarship-funding
 1532 organization provided the majority of the scholarship funding to
 1533 the school. For each participating private school subject to s.
 1534 1002.421(1)(q), the appropriate scholarship-funding organization
 1535 shall annually notify the Commissioner of Education by October
 1536 30 of:

1537 (I) A private school's failure to submit a report required
 1538 under s. 1002.421(1)(q); or

1539 (II) Any material exceptions set forth in the report
 1540 required under s. 1002.421(1)(q).

1541 2. Must seek input from the accrediting associations that
 1542 are members of the Florida Association of Academic Nonpublic
 1543 Schools and the Department of Education when jointly developing
 1544 the agreed-upon procedures and guidelines under sub-subparagraph
 1545 1.a. and conducting a review of those procedures and guidelines
 1546 under sub-subparagraph 1.b.

1547 (t) Must participate in the joint development of agreed-
 1548 upon purchasing guidelines for authorized uses of scholarship
 1549 funds under paragraph (d) and s. 1002.394(4)(a) ~~this chapter~~. By
 1550 December 31, 2023, and by each December 31 thereafter, the

1551 purchasing guidelines must be provided to the Commissioner of
1552 Education and published on the eligible nonprofit scholarship-
1553 funding organization's website. Published purchasing guidelines
1554 shall remain in effect until there is unanimous agreement to
1555 revise the guidelines, and the revisions must be provided to the
1556 commissioner and published on the organization's website within
1557 30 days after such revisions. The organization shall assist the
1558 Florida Center for Students with Unique Abilities under s.
1559 1004.6495 with the development of purchasing guidelines for
1560 authorized uses of scholarship funds under s. 1002.394(4)(b) and
1561 publish the guidelines on the organization's website.

1562 (w) Shall commit scholarship funds on behalf of the
1563 student for tuition and fees for which the parent is responsible
1564 for payment at the participating private school before using
1565 scholarship empowerment account funds for additional authorized
1566 uses under paragraph (d).

1567 (y) Must establish a process to collect input and feedback
1568 from parents, private schools, and providers before implementing
1569 substantial modifications or enhancements to the reimbursement
1570 process.

1571
1572 Information and documentation provided to the Department of
1573 Education and the Auditor General relating to the identity of a
1574 taxpayer that provides an eligible contribution under this
1575 section shall remain confidential at all times in accordance

1576 | with s. 213.053.

1577 | (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
1578 | PARTICIPATION.—

1579 | (a) A parent who applies for a scholarship whose student
1580 | will be enrolled full time in an eligible ~~a~~ private school must:

1581 | 1. Select an eligible private school and apply for the
1582 | admission of his or her child.

1583 | 2. Request the scholarship by the date established by the
1584 | organization in a manner that creates a written or electronic
1585 | record of the request and the date of receipt of the request.

1586 | 3.a. Beginning with new applications for the 2025-2026
1587 | school year and thereafter, notify the organization by a date
1588 | set by the organization that the scholarship is being accepted
1589 | or declined.

1590 | b. Beginning with renewal applications for the 2025-2026
1591 | school year and thereafter, notify the organization by May 31
1592 | that the scholarship is being renewed or declined.

1593 | 4.2. Inform the applicable ~~child's~~ school district when
1594 | the parent withdraws his or her student from a public school
1595 | ~~child~~ to attend an eligible private school.

1596 | 5.3. Require his or her student participating in the
1597 | program to remain in attendance at the eligible private school
1598 | throughout the school year unless excused by the school for
1599 | illness or other good cause and comply with the private school's
1600 | published policies.

1601 ~~6.4.~~ Meet with the eligible private school's principal or
1602 the principal's designee to review the school's academic
1603 programs and policies, specialized services, code of student
1604 conduct, and attendance policies before enrollment ~~in the~~
1605 ~~private school.~~

1606 ~~7.5.~~ Require his or her student participating in the
1607 program to take the norm-referenced assessment offered by the
1608 participating private school. The parent may also choose to have
1609 the student participate in the statewide assessments pursuant to
1610 s. 1008.22. If the parent requests that the student
1611 participating in the ~~scholarship~~ program take statewide
1612 assessments pursuant to s. 1008.22 and the participating private
1613 school has not chosen to offer and administer the statewide
1614 assessments, the parent is responsible for transporting the
1615 student to the assessment site designated by the school
1616 district.

1617 ~~8.6.~~ Approve each payment before the scholarship funds may
1618 be deposited by funds transfer. The parent may not designate any
1619 entity or individual associated with the participating private
1620 school as the parent's attorney in fact to approve a funds
1621 transfer. A participant who fails to comply with this paragraph
1622 forfeits the scholarship.

1623 ~~9.7.~~ Authorize the nonprofit scholarship-funding
1624 organization to access information needed for income eligibility
1625 determination and verification held by other state or federal

1626 agencies, including the Department of Revenue, the Department of
1627 Children and Families, the Department of Education, the
1628 Department of Commerce Economic Opportunity, and the Agency for
1629 Health Care Administration, for students seeking priority
1630 eligibility.

1631 10.8. Agree to have the organization commit scholarship
1632 funds on behalf of his or her student for tuition and fees for
1633 which the parent is responsible for payment at the participating
1634 private school before using scholarship empowerment account
1635 funds for additional authorized uses under paragraph (6) (d). A
1636 parent is responsible for all eligible expenses in excess of the
1637 amount of the scholarship.

1638 11. Comply with the scholarship application and renewal
1639 processes and requirements established by the organization.

1640 (b) A parent whose student will not be enrolled full time
1641 in a public or private school must:

1642 1. Apply to an eligible nonprofit scholarship-funding
1643 organization to participate in the program as a personalized
1644 education student by a date set by the organization. The request
1645 must be communicated directly to the organization in a manner
1646 that creates a written or electronic record of the request and
1647 the date of receipt of the request. Beginning with new and
1648 renewal applications for the 2025-2026 school year and
1649 thereafter, notify the organization by May 31 that the
1650 scholarship is being accepted, renewed, or declined.

1651 2. Sign an agreement with the organization and annually
 1652 submit a sworn compliance statement to the organization to
 1653 satisfy or maintain program eligibility, including eligibility
 1654 to receive and spend program payments, by:

1655 a. Affirming that the program funds are used only for
 1656 authorized purposes serving the student's educational needs, as
 1657 described in paragraph (6)(d), and that they will not receive a
 1658 payment, refund, or rebate of any funds provided under this
 1659 section.

1660 b. Affirming that the parent is responsible for all
 1661 eligible expenses in excess of the amount of the scholarship and
 1662 for the education of his or her student.

1663 c. Submitting a student learning plan to the organization
 1664 and revising the plan at least annually before program renewal.

1665 d. Requiring his or her student to take a nationally norm-
 1666 referenced test identified by the Department of Education, or a
 1667 statewide assessment under s. 1008.22, and provide assessment
 1668 results to the organization before the student's program
 1669 renewal.

1670 e. Complying with the scholarship application and renewal
 1671 processes and requirements established by the organization
 1672 ~~Renewing participation in the program each year.~~ A student whose
 1673 participation in the program is not renewed may continue to
 1674 spend scholarship funds that are in his or her account from
 1675 prior years unless the account must be closed pursuant to s.

1676 | 1002.394(5)(a)2.

1677 | f. Procuring the services necessary to educate the
1678 | student. When the student receives a scholarship, the district
1679 | school board is not obligated to provide the student with a free
1680 | appropriate public education.

1681 | (c) A parent may not apply for multiple scholarships under
1682 | this section and s. 1002.394 for an individual student at the
1683 | same time.

1684 |
1685 | An eligible nonprofit scholarship-funding organization may not
1686 | further regulate, exercise control over, or require
1687 | documentation beyond the requirements of this subsection unless
1688 | the regulation, control, or documentation is necessary for
1689 | participation in the program.

1690 | (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An
1691 | eligible private school may be sectarian or nonsectarian and
1692 | must:

1693 | (a) Comply with all requirements for private schools
1694 | participating in state school choice scholarship programs
1695 | pursuant to s. 1002.421.

1696 | (b) Provide to the organization all documentation required
1697 | for a student's participation, including confirmation of the
1698 | student's admission to the private school, the private school's
1699 | and student's fee schedules, and any other information required
1700 | by the organization to process scholarship payment pursuant to

1701 paragraph (11) (c). Such information must be provided by the
1702 deadlines established by the organization and in accordance with
1703 the requirements of this section. A student is not eligible to
1704 receive a quarterly scholarship payment if the private school
1705 fails to meet the deadline.

1706 (c)~~(b)~~1. Annually administer or make provision for
1707 students participating in the scholarship program in grades 3
1708 through 10 to take one of the nationally norm-referenced tests
1709 identified by the department ~~of Education~~ or the statewide
1710 assessments pursuant to s. 1008.22. Students with disabilities
1711 for whom standardized testing is not appropriate are exempt from
1712 this requirement. A participating private school must report a
1713 student's scores to the parent. A participating private school
1714 must annually report by August 15 the scores of all
1715 participating students to a state university described in
1716 paragraph (9) (f).

1717 2. Administer the statewide assessments pursuant to s.
1718 1008.22 if a participating private school chooses to offer the
1719 statewide assessments. A participating private school may choose
1720 to offer and administer the statewide assessments to all
1721 students who attend the participating private school in grades 3
1722 through 10 and must submit a request in writing to the
1723 Department of Education by March 1 of each year in order to
1724 administer the statewide assessments in the subsequent school
1725 year.

1726
 1727 If a participating private school fails to meet the requirements
 1728 of this subsection or s. 1002.421, the commissioner may
 1729 determine that the participating private school is ineligible to
 1730 participate in the scholarship program.

1731 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of
 1732 Education shall:

1733 (d) Notify eligible nonprofit scholarship-funding
 1734 organizations of the deadlines for submitting the verified list
 1735 of eligible scholarship students; cross-check the verified list
 1736 ~~of participating scholarship students~~ with the public school
 1737 enrollment lists to avoid duplication; and, when the Florida
 1738 Education Finance Program is recalculated, adjust the amount of
 1739 state funds allocated to school districts through the Florida
 1740 Education Finance Program based upon the results of the cross-
 1741 check.

1742 (e) Maintain and annually publish a list of nationally
 1743 norm-referenced tests identified for purposes of satisfying the
 1744 testing requirement in subparagraph (8)(c)1. ~~(8)(b)1.~~ The tests
 1745 must meet industry standards of quality in accordance with State
 1746 Board of Education rule.

1747 (f) Issue a project grant award to a state university, to
 1748 which participating private schools and eligible nonprofit
 1749 scholarship-funding organizations must report the scores of
 1750 participating students on the nationally norm-referenced tests

1751 or the statewide assessments administered in grades 3 through
1752 10. The project term is 2 years, and the amount of the project
1753 is up to \$250,000 per year. The project grant award must be
1754 reissued in 2-year intervals in accordance with this paragraph.

1755 1. The state university must annually report to the
1756 Department of Education on the student performance of
1757 participating students and, beginning with the 2027-2028 school
1758 year, on the performance of personalized education students:

1759 a. On a statewide basis. The report shall also include, to
1760 the extent possible, a comparison of scholarship students'
1761 performance to the statewide student performance of public
1762 school students with socioeconomic backgrounds similar to those
1763 of students participating in the scholarship program. To
1764 minimize costs and reduce time required for the state
1765 university's analysis and evaluation, the Department of
1766 Education shall coordinate with the state university to provide
1767 data to the state university in order to conduct analyses of
1768 matched students from public school assessment data and
1769 calculate control group student performance using an agreed-upon
1770 methodology with the state university; and

1771 b. On an individual school basis for students enrolled
1772 full time in a private school. The annual report must include
1773 student performance for each participating private school in
1774 which enrolled students in the private school participated in a
1775 scholarship program under this section or s. 1002.394(12)(a) τ

1776 ~~er s. 1002.40~~ in the prior school year. The report shall be
1777 according to each participating private school, and for
1778 participating students, in which there are at least 30
1779 participating students who have scores for tests administered.
1780 If the state university determines that the 30-participating-
1781 student cell size may be reduced without disclosing personally
1782 identifiable information, as described in 34 C.F.R. s. 99.12, of
1783 a participating student, the state university may reduce the
1784 participating-student cell size, but the cell size must not be
1785 reduced to less than 10 participating students. The department
1786 shall provide each participating private school's prior school
1787 year's student enrollment information to the state university no
1788 later than June 15 of each year, or as requested by the state
1789 university.

1790 2. The sharing and reporting of student performance data
1791 under this paragraph must be in accordance with requirements of
1792 ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family
1793 Educational Rights and Privacy Act, and the applicable rules and
1794 regulations issued pursuant thereto, and shall be for the sole
1795 purpose of creating the annual report required by subparagraph
1796 1. All parties must preserve the confidentiality of such
1797 information as required by law. The annual report must not
1798 disaggregate data to a level that will identify individual
1799 participating schools, except as required under sub-subparagraph
1800 1.b., or disclose the academic level of individual students.

1801 3. The annual report required by subparagraph 1. shall be
 1802 published by the Department of Education on its website.

1803 (i) Require quarterly reports by an eligible nonprofit
 1804 scholarship-funding organization regarding the number of
 1805 students participating in the ~~scholarship~~ program; the private
 1806 schools at which the students are enrolled; the number of
 1807 scholarship applications received, the number of applications
 1808 processed within 30 days after receipt, and the number of
 1809 incomplete applications received; data related to reimbursement
 1810 submissions, including the average number of days for a
 1811 reimbursement to be reviewed and the average number of days for
 1812 a reimbursement to be approved; any parent input and feedback
 1813 collected regarding the program; and any other information
 1814 deemed necessary by the Department of Education.

1815 (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

1816 (b) Upon the request of the Department of Education, a
 1817 school district shall coordinate with the department to provide
 1818 to a participating private school the statewide assessments
 1819 administered under s. 1008.22 and any related materials for
 1820 administering the assessments. A school district is responsible
 1821 for implementing test administrations at a participating private
 1822 school, including the:

- 1823 1. Provision of training for participating private school
- 1824 staff on test security and assessment administration procedures;
- 1825 2. Distribution of testing materials to a participating

1826 private school;

1827 3. Retrieval of testing materials from a participating
1828 private school;

1829 4. Provision of the required format for a participating
1830 private school to submit information to the district for test
1831 administration and enrollment purposes; and

1832 5. Provision of any required assistance, monitoring, or
1833 investigation at a participating private school.

1834 (11) SCHOLARSHIP AMOUNT AND PAYMENT.—

1835 (c) If a scholarship student is attending an eligible
1836 private school full time, the initial payment shall be made
1837 after the organization's verification of admission acceptance,
1838 and subsequent payments shall be made upon verification of
1839 continued enrollment and attendance at the eligible private
1840 school. Payments shall be made within 7 business days after
1841 approval by the parent pursuant to paragraph (7) (a) and the
1842 private school pursuant to paragraph (8) (b) An eligible
1843 ~~nonprofit scholarship-funding organization shall obtain~~
1844 ~~verification from the private school of a student's continued~~
1845 ~~attendance at the school for each period covered by a~~
1846 ~~scholarship payment.~~

1847 (f) A scholarship awarded to an eligible student shall
1848 remain in force until:

1849 1. The organization determines that the student is not
1850 eligible for program renewal;

1851 2. The Commissioner of Education suspends or revokes
 1852 program participation or use of funds;

1853 3. The student's parent has forfeited participation in the
 1854 program for failure to comply with subsection (7);

1855 4. The student who uses the scholarship for full-time
 1856 tuition and fees at an eligible private school pursuant to
 1857 subparagraph (6)(d)2. enrolls full time in a public school.
 1858 However, if a student enters a Department of Juvenile Justice
 1859 detention center for a period of no more than 21 days, the
 1860 student is not considered to have returned to a public school on
 1861 a full-time basis for that purpose; or

1862 5. The student graduates from high school or attains 21
 1863 years of age, whichever occurs first.

1864 (h) A student's scholarship account must be closed and any
 1865 remaining funds shall revert to the state after:

1866 1. Denial or revocation of program eligibility by the
 1867 commissioner for fraud or abuse, including, but not limited to,
 1868 the student or student's parent accepting any payment, refund,
 1869 or rebate, in any manner, from a provider of any services
 1870 received pursuant to paragraph (6)(d); ~~or~~

1871 2. Two consecutive fiscal years in which an account has
 1872 been inactive; or

1873 3. The student remains unenrolled in an eligible private
 1874 school for 30 days while receiving a scholarship that requires
 1875 full-time enrollment.

1876 (i) Moneys received pursuant to this section do not
 1877 constitute taxable income to the qualified student or the parent
 1878 of the qualified student.

1879 (15) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
 1880 APPLICATION.—In order to participate in the scholarship program
 1881 created under this section, a charitable organization that seeks
 1882 to be a nonprofit scholarship-funding organization must submit
 1883 an application for initial approval or renewal to the Office of
 1884 Independent Education and Parental Choice. ~~The office shall~~
 1885 ~~provide at least two application periods in which~~ Charitable
 1886 organizations may apply at any time to participate in the
 1887 program.

1888 (a) An application for initial approval must include:

1889 1. A copy of the organization's incorporation documents
 1890 and registration with the Division of Corporations of the
 1891 Department of State.

1892 2. A copy of the organization's Internal Revenue Service
 1893 determination letter as a s. 501(c)(3) not-for-profit
 1894 organization.

1895 3. A description of the organization's financial plan that
 1896 demonstrates sufficient funds to operate throughout the school
 1897 year.

1898 4. A description of the geographic region that the
 1899 organization intends to serve and an analysis of the demand and
 1900 unmet need for eligible students in that area.

- 1901 5. The organization's organizational chart.
- 1902 6. A description of the criteria and methodology that the
1903 organization will use to evaluate scholarship eligibility.
- 1904 7. A description of the application process, including
1905 deadlines and any associated fees.
- 1906 8. A description of the deadlines for attendance
1907 verification and scholarship payments.
- 1908 9. A copy of the organization's policies on conflict of
1909 interest and whistleblowers.
- 1910 10. A copy of a surety bond or letter of credit to secure
1911 the faithful performance of the obligations of the eligible
1912 nonprofit scholarship-funding organization in accordance with
1913 this section in an amount equal to 25 percent of the scholarship
1914 funds anticipated for each school year or \$100,000, whichever is
1915 greater. The surety bond or letter of credit must specify that
1916 any claim against the bond or letter of credit may be made only
1917 by an eligible nonprofit scholarship-funding organization to
1918 provide scholarships to and on behalf of students who would have
1919 had scholarships funded if it were not for the diversion of
1920 funds giving rise to the claim against the bond or letter of
1921 credit.
- 1922 (b) In addition to the information required by
1923 subparagraphs (a)1.-9., an application for renewal must include:
- 1924 1. A surety bond or letter of credit to secure the
1925 faithful performance of the obligations of the eligible

1926 nonprofit scholarship-funding organization in accordance with
 1927 this section equal to the amount of undisbursed donations held
 1928 by the organization based on the annual report submitted
 1929 pursuant to paragraph (6) (o). The amount of the surety bond or
 1930 letter of credit must be at least \$100,000, but not more than
 1931 \$25 million. The surety bond or letter of credit must specify
 1932 that any claim against the bond or letter of credit may be made
 1933 only by an eligible nonprofit scholarship-funding organization
 1934 to provide scholarships to and on behalf of students who would
 1935 have had scholarships funded if it were not for the diversion of
 1936 funds giving rise to the claim against the bond or letter of
 1937 credit.

1938 2. The organization's completed Internal Revenue Service
 1939 Form 990 submitted no later than November 30 of the year before
 1940 the school year that the organization intends to offer the
 1941 scholarships, notwithstanding the department's application
 1942 deadline.

1943 3. A copy of the statutorily required audit to the
 1944 Department of Education and Auditor General.

1945 4. An annual report that includes:

1946 a. The number of students who completed applications, by
 1947 county and by grade.

1948 b. The number of students who were approved for
 1949 scholarships, by county and by grade.

1950 c. The number of students who received funding for

1951 scholarships within each funding category, by county and by
 1952 grade.

1953 d. The amount of funds received, the amount of funds
 1954 distributed in scholarships, and an accounting of remaining
 1955 funds and the obligation of those funds.

1956 e. A detailed accounting of how the organization spent the
 1957 administrative funds allowable under paragraph (6) (1).

1958 (c) In consultation with the Department of Revenue and the
 1959 Chief Financial Officer, the Office of Independent Education and
 1960 Parental Choice shall review the application. The Department of
 1961 Education shall notify the organization in writing of any
 1962 deficiencies within 30 days after receipt of the application and
 1963 allow the organization 30 days to correct any deficiencies.

1964 (d) Within 30 days after receipt of the finalized
 1965 application by the Office of Independent Education and Parental
 1966 Choice, the Commissioner of Education shall recommend approval
 1967 or disapproval of the application to the State Board of
 1968 Education. The State Board of Education shall consider the
 1969 application and recommendation at the next scheduled meeting,
 1970 adhering to appropriate meeting notice requirements. If the
 1971 State Board of Education disapproves the organization's
 1972 application, it shall provide the organization with a written
 1973 explanation of that determination. The State Board of
 1974 Education's action is not subject to chapter 120.

1975 (e) If the State Board of Education disapproves the

1976 renewal of a nonprofit scholarship-funding organization, the
1977 organization must notify the affected eligible students and
1978 parents of the decision within 15 days after disapproval. An
1979 eligible student affected by the disapproval of an
1980 organization's participation remains eligible under this section
1981 until the end of the school year in which the organization was
1982 disapproved. The student must apply and be accepted by another
1983 eligible nonprofit scholarship-funding organization for the
1984 upcoming school year. The student shall be given priority in
1985 accordance with paragraph (6)(g).

1986 (f) All remaining funds held by a nonprofit scholarship-
1987 funding organization that is disapproved for participation must
1988 be transferred to other eligible nonprofit scholarship-funding
1989 organizations to provide scholarships for eligible students. All
1990 transferred funds must be deposited by each eligible nonprofit
1991 scholarship-funding organization receiving such funds into its
1992 scholarship account. All transferred amounts received by any
1993 eligible nonprofit scholarship-funding organization must be
1994 separately disclosed in the annual financial audit required
1995 under subsection (6).

1996 (g) A nonprofit scholarship-funding organization is a
1997 renewing organization if it maintains continuous approval and
1998 participation in the program. An organization that chooses not
1999 to participate for 1 year or more or is disapproved to
2000 participate for 1 year or more must submit an application for

2001 initial approval in order to participate in the program again.

2002 (h) The State Board of Education shall adopt rules
 2003 providing guidelines for receiving, reviewing, and approving
 2004 applications for new and renewing nonprofit scholarship-funding
 2005 organizations. The rules must include a process for compiling
 2006 input and recommendations from the Chief Financial Officer, the
 2007 Department of Revenue, and the Department of Education. The
 2008 rules must also require that the nonprofit scholarship-funding
 2009 organization make a brief presentation to assist the State Board
 2010 of Education in its decision.

2011 (i) A state university; or an independent college or
 2012 university which is eligible to participate in the William L.
 2013 Boyd, IV, Effective Access to Student Education Grant Program,
 2014 located and chartered in this state, is not for profit, and is
 2015 accredited by the Commission on Colleges of the Southern
 2016 Association of Colleges and Schools, is exempt from the initial
 2017 or renewal application process, but must file a registration
 2018 notice with the Department of Education to be an eligible
 2019 nonprofit scholarship-funding organization. The State Board of
 2020 Education shall adopt rules that identify the procedure for
 2021 filing the registration notice with the department. The rules
 2022 must identify appropriate reporting requirements for fiscal,
 2023 programmatic, and performance accountability purposes consistent
 2024 with this section, but shall not exceed the requirements for
 2025 eligible nonprofit scholarship-funding organizations for

2026 charitable organizations.

2027 Section 5. Section 1002.40, Florida Statutes, is amended
 2028 to read:

2029 1002.40 The Hope Scholarship Program.—

2030 (1) PURPOSE.—The Hope Scholarship Program is established
 2031 to provide the parent of a public school student who was
 2032 subjected to an incident listed in subsection (3) an opportunity
 2033 to transfer the student to another public school or to request a
 2034 scholarship for the student to enroll in and attend an eligible
 2035 private school.

2036 (2) DEFINITIONS.—As used in this section, the term:

2037 ~~(a) "Dealer" has the same meaning as provided in s.~~
 2038 ~~212.06.~~

2039 ~~(b) "Department" means the Department of Education.~~

2040 ~~(c) "Designated agent" has the same meaning as provided in~~
 2041 ~~s. 212.06(10).~~

2042 ~~(d) "Eligible contribution" or "contribution" means a~~
 2043 ~~monetary contribution from a person purchasing a motor vehicle,~~
 2044 ~~subject to the restrictions provided in this section, to an~~
 2045 ~~eligible nonprofit scholarship-funding organization. The person~~
 2046 ~~making the contribution may not designate a specific student as~~
 2047 ~~the beneficiary of the contribution.~~

2048 ~~(e) "Eligible nonprofit scholarship-funding organization"~~
 2049 ~~or "organization" has the same meaning as provided in s.~~
 2050 ~~1002.395(2).~~

2051 ~~(f) "Eligible private school" has the same meaning as~~
 2052 ~~provided in s. 1002.395(2).~~

2053 ~~(g) "Motor vehicle" has the same meaning as provided in s.~~
 2054 ~~320.01(1)(a), but does not include a heavy truck, truck tractor,~~
 2055 ~~trailer, or motorcycle.~~

2056 (a)(h) "Parent" means a resident of this state who is a
 2057 parent, as defined in s. 1000.21, and whose student reported an
 2058 incident in accordance with subsection (4)(6).

2059 (b)(i) "Program" means the Hope Scholarship Program.

2060 (c)(j) "School" means any educational program or activity
 2061 conducted by a public K-12 educational institution, any school-
 2062 related or school-sponsored program or activity, and riding on a
 2063 school bus, as defined in s. 1006.25(1), including waiting at a
 2064 school bus stop.

2065 ~~(k) "Unweighted FTE funding amount" means the statewide~~
 2066 ~~average total funds per unweighted full-time equivalent funding~~
 2067 ~~amount that is incorporated by reference in the General~~
 2068 ~~Appropriations Act, or by a subsequent special appropriations~~
 2069 ~~act, for the applicable state fiscal year.~~

2070 (3) PROGRAM ELIGIBILITY. ~~Beginning with the 2018-2019~~
 2071 ~~school year, contingent upon available funds, and on a first-~~
 2072 ~~come, first-served basis,~~ A student enrolled in a Florida public
 2073 school in kindergarten through grade 12 is eligible for the
 2074 educational options described in subsection (4) ~~a scholarship~~
 2075 ~~under this program~~ if the student reported an incident in

2076 accordance with that subsection ~~(6)~~. For purposes of this
 2077 section, the term "incident" means battery; harassment; hazing;
 2078 bullying; kidnapping; physical attack; robbery; sexual offenses,
 2079 harassment, assault, or battery; threat or intimidation; or
 2080 fighting at school, as defined by the department in accordance
 2081 with s. 1006.09(6).

2082 ~~(4) PROGRAM PROHIBITIONS.—Payment of a scholarship to a~~
 2083 ~~student enrolled in a private school may not be made if a~~
 2084 ~~student is:~~

2085 ~~(a) Enrolled in a public school, including, but not~~
 2086 ~~limited to, the Florida School for the Deaf and the Blind; the~~
 2087 ~~College-Preparatory Boarding Academy; a developmental research~~
 2088 ~~school authorized under s. 1002.32; or a charter school~~
 2089 ~~authorized under s. 1002.33, s. 1002.331, or s. 1002.332;~~

2090 ~~(b) Enrolled in a school operating for the purpose of~~
 2091 ~~providing educational services to youth in the Department of~~
 2092 ~~Juvenile Justice commitment programs;~~

2093 ~~(c) Participating in a virtual school, correspondence~~
 2094 ~~school, or distance learning program that receives state funding~~
 2095 ~~pursuant to the student's participation unless the participation~~
 2096 ~~is limited to no more than two courses per school year; or~~

2097 ~~(d) Receiving any other educational scholarship pursuant~~
 2098 ~~to this chapter.~~

2099 ~~(5) TERM OF HOPE SCHOLARSHIP.—For purposes of continuity~~
 2100 ~~of educational choice, a Hope scholarship shall remain in force~~

2101 ~~until the student returns to public school or graduates from~~
2102 ~~high school, whichever occurs first. A scholarship student who~~
2103 ~~enrolls in a public school or public school program is~~
2104 ~~considered to have returned to a public school for the purpose~~
2105 ~~of determining the end of the scholarship's term.~~

2106 ~~(4)(6)~~ SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

2107 ~~(a)~~ Upon receipt of a report of an incident, the school
2108 principal, or his or her designee, shall provide a copy of the
2109 report to the parent and investigate the incident to determine
2110 if the incident must be reported as required by s. 1006.09(6).
2111 Within 24 hours after receipt of the report, the principal or
2112 his or her designee shall provide a copy of the report to the
2113 parent of the alleged offender and to the superintendent. Upon
2114 conclusion of the investigation or within 15 days after the
2115 incident was reported, whichever occurs first, the school
2116 district shall notify the parent of the program, and offer the
2117 parent an opportunity to enroll his or her student in another
2118 public school that has capacity, and notify the parent of their
2119 eligibility ~~or to apply for request and receive~~ a scholarship to
2120 attend an eligible private school under ss. 1002.394 and
2121 1002.395, ~~subject to available funding. A parent who chooses to~~
2122 ~~enroll his or her student in a public school located outside the~~
2123 ~~district in which the student resides pursuant to s. 1002.31~~
2124 ~~shall be eligible for a scholarship to transport the student as~~
2125 ~~provided in paragraph (11)(b).~~

2126 ~~(b) For each student participating in the program in an~~
2127 ~~eligible private school who chooses to participate in the~~
2128 ~~statewide assessments under s. 1008.22 or the Florida Alternate~~
2129 ~~Assessment, the school district in which the student resides~~
2130 ~~must notify the student and his or her parent about the~~
2131 ~~locations and times to take all statewide assessments.~~

2132 ~~(7) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An~~
2133 ~~eligible private school may be sectarian or nonsectarian and~~
2134 ~~shall:~~

2135 ~~(a) Comply with all requirements for private schools~~
2136 ~~participating in state school choice scholarship programs~~
2137 ~~pursuant to this section and s. 1002.421.~~

2138 ~~(b)1. Annually administer or make provision for students~~
2139 ~~participating in the program in grades 3 through 10 to take one~~
2140 ~~of the nationally norm-referenced tests identified by the~~
2141 ~~department or the statewide assessments pursuant to s. 1008.22.~~
2142 ~~Students with disabilities for whom standardized testing is not~~
2143 ~~appropriate are exempt from this requirement. A participating~~
2144 ~~private school shall report a student's scores to his or her~~
2145 ~~parent.~~

2146 ~~2. Administer the statewide assessments pursuant to s.~~
2147 ~~1008.22 if a private school chooses to offer the statewide~~
2148 ~~assessments. A participating private school may choose to offer~~
2149 ~~and administer the statewide assessments to all students who~~
2150 ~~attend the private school in grades 3 through 10 and must submit~~

2151 ~~a request in writing to the department by March 1 of each year~~
2152 ~~in order to administer the statewide assessments in the~~
2153 ~~subsequent school year.~~

2154
2155 ~~If a private school fails to meet the requirements of this~~
2156 ~~subsection or s. 1002.421, the commissioner may determine that~~
2157 ~~the private school is ineligible to participate in the program.~~

2158 ~~(8) DEPARTMENT OF EDUCATION OBLIGATIONS. The department~~
2159 ~~shall:~~

2160 ~~(a) Cross-check the list of participating scholarship~~
2161 ~~students with the public school enrollment lists to avoid~~
2162 ~~duplication and, when the Florida Education Finance Program is~~
2163 ~~recalculated, adjust the amount of state funds allocated to~~
2164 ~~school districts through the Florida Education Finance Program~~
2165 ~~based upon the results of the cross-check.~~

2166 ~~(b) Maintain a list of nationally norm-referenced tests~~
2167 ~~identified for purposes of satisfying the testing requirement in~~
2168 ~~paragraph (9) (f). The tests must meet industry standards of~~
2169 ~~quality in accordance with State Board of Education rule.~~

2170 ~~(c) Require quarterly reports by an eligible nonprofit~~
2171 ~~scholarship-funding organization regarding the number of~~
2172 ~~students participating in the program, the private schools in~~
2173 ~~which the students are enrolled, and other information deemed~~
2174 ~~necessary by the department.~~

2175 ~~(d) Contract with an independent entity to provide an~~

2176 ~~annual evaluation of the program by:~~

2177 ~~1. Reviewing the school bullying prevention education~~

2178 ~~program, climate, and code of student conduct of each public~~

2179 ~~school from which 10 or more students transferred to another~~

2180 ~~public school or private school using the Hope scholarship to~~

2181 ~~determine areas in the school or school district procedures~~

2182 ~~involving reporting, investigating, and communicating a parent's~~

2183 ~~and student's rights that are in need of improvement. At a~~

2184 ~~minimum, the review must include:~~

2185 ~~a. An assessment of the investigation time and quality of~~

2186 ~~the response of the school and the school district.~~

2187 ~~b. An assessment of the effectiveness of communication~~

2188 ~~procedures with the students involved in an incident, the~~

2189 ~~students' parents, and the school and school district personnel.~~

2190 ~~c. An analysis of school incident and discipline data.~~

2191 ~~d. The challenges and obstacles relating to implementing~~

2192 ~~recommendations from the review.~~

2193 ~~2. Reviewing the school bullying prevention education~~

2194 ~~program, climate, and code of student conduct of each public~~

2195 ~~school to which a student transferred if the student was from a~~

2196 ~~school identified in subparagraph 1. in order to identify best~~

2197 ~~practices and make recommendations to a public school at which~~

2198 ~~the incidents occurred.~~

2199 ~~3. Reviewing the performance of participating students~~

2200 ~~enrolled in a private school in which at least 51 percent of the~~

2201 ~~total enrolled students in the prior school year participated in~~
 2202 ~~the program and in which there are at least 10 participating~~
 2203 ~~students who have scores for tests administered.~~

2204 ~~4. Surveying the parents of participating students to~~
 2205 ~~determine academic, safety, and school climate satisfaction and~~
 2206 ~~to identify any challenges to or obstacles in addressing the~~
 2207 ~~incident or relating to the use of the scholarship.~~

2208 ~~(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~
 2209 ~~PARTICIPATION. A parent who applies for a Hope scholarship is~~
 2210 ~~exercising his or her parental option to place his or her~~
 2211 ~~student in an eligible private school.~~

2212 ~~(a) The parent must select an eligible private school and~~
 2213 ~~apply for the admission of his or her student.~~

2214 ~~(b) The parent must inform the student's school district~~
 2215 ~~when the parent withdraws his or her student to attend an~~
 2216 ~~eligible private school.~~

2217 ~~(c) Any student participating in the program must remain~~
 2218 ~~in attendance throughout the school year unless excused by the~~
 2219 ~~school for illness or other good cause.~~

2220 ~~(d) Each parent and each student has an obligation to the~~
 2221 ~~private school to comply with such school's published policies.~~

2222 ~~(e) Upon reasonable notice to the department and the~~
 2223 ~~school district, the parent may remove the student from the~~
 2224 ~~private school and place the student in a public school in~~
 2225 ~~accordance with this section.~~

2226 ~~(f) The parent must ensure that the student participating~~
2227 ~~in the program takes the norm-referenced assessment offered by~~
2228 ~~the private school. The parent may also choose to have the~~
2229 ~~student participate in the statewide assessments pursuant to s.~~
2230 ~~1008.22. If the parent requests that the student take the~~
2231 ~~statewide assessments pursuant to s. 1008.22 and the private~~
2232 ~~school has not chosen to offer and administer the statewide~~
2233 ~~assessments, the parent is responsible for transporting the~~
2234 ~~student to the assessment site designated by the school~~
2235 ~~district.~~

2236 ~~(g) Upon receipt of a scholarship warrant, the parent to~~
2237 ~~whom the warrant is made must restrictively endorse the warrant~~
2238 ~~to the private school for deposit into the account of such~~
2239 ~~school. If payment is made by funds transfer in accordance with~~
2240 ~~paragraph (11) (d), the parent must approve each payment before~~
2241 ~~the scholarship funds may be deposited. The parent may not~~
2242 ~~designate any entity or individual associated with the~~
2243 ~~participating private school as the parent's attorney in fact to~~
2244 ~~endorse a scholarship warrant or approve a funds transfer. A~~
2245 ~~parent who fails to comply with this paragraph forfeits the~~
2246 ~~scholarship.~~

2247 ~~(10) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING~~
2248 ~~ORGANIZATIONS. An eligible nonprofit scholarship-funding~~
2249 ~~organization may establish scholarships for eligible students~~
2250 ~~by:~~

2251 ~~(a) Receiving applications and determining student~~
 2252 ~~eligibility in accordance with the requirements of this section.~~

2253 ~~(b) Notifying parents of their receipt of a scholarship on~~
 2254 ~~a first-come, first-served basis, based upon available funds.~~

2255 ~~(c) Establishing a date by which the parent of a~~
 2256 ~~participating student must confirm continuing participation in~~
 2257 ~~the program.~~

2258 ~~(d) Awarding scholarship funds to eligible students,~~
 2259 ~~giving priority to renewing students from the previous year.~~

2260 ~~(e) Preparing and submitting quarterly reports to the~~
 2261 ~~department pursuant to paragraph (8)(c). In addition, an~~
 2262 ~~eligible nonprofit scholarship-funding organization must submit~~
 2263 ~~in a timely manner any information requested by the department~~
 2264 ~~relating to the program.~~

2265 ~~(f) Notifying the department of any violation of this~~
 2266 ~~section.~~

2267 ~~(11) FUNDING AND PAYMENT.—~~

2268 ~~(a) For students initially eligible in the 2019-2020~~
 2269 ~~school year or thereafter, the calculated amount for a student~~
 2270 ~~to attend an eligible private school shall be calculated in~~
 2271 ~~accordance with s. 1002.394(12)(a).~~

2272 ~~(b) The maximum amount awarded to a student enrolled in a~~
 2273 ~~public school located outside of the district in which the~~
 2274 ~~student resides shall be \$750.~~

2275 ~~(c) When a student enters the program, the eligible~~

2276 ~~nonprofit scholarship-funding organization must receive all~~
2277 ~~documentation required for the student's participation,~~
2278 ~~including a copy of the report of the incident received pursuant~~
2279 ~~to subsection (6) and the private school's and student's fee~~
2280 ~~schedules. The initial payment shall be made after verification~~
2281 ~~of admission acceptance, and subsequent payments shall be made~~
2282 ~~upon verification of continued enrollment and attendance at the~~
2283 ~~private school.~~

2284 ~~(d) Payment of the scholarship by the eligible nonprofit~~
2285 ~~scholarship-funding organization may be by individual warrant~~
2286 ~~made payable to the student's parent or by funds transfer,~~
2287 ~~including, but not limited to, debit cards, electronic payment~~
2288 ~~cards, or any other means of payment that the department deems~~
2289 ~~to be commercially viable or cost-effective. If payment is made~~
2290 ~~by warrant, the warrant must be delivered by the eligible~~
2291 ~~nonprofit scholarship-funding organization to the private school~~
2292 ~~of the parent's choice, and the parent shall restrictively~~
2293 ~~endorse the warrant to the private school. If payments are made~~
2294 ~~by funds transfer, the parent must approve each payment before~~
2295 ~~the scholarship funds may be deposited. The parent may not~~
2296 ~~designate any entity or individual associated with the~~
2297 ~~participating private school as the parent's attorney in fact to~~
2298 ~~endorse a scholarship warrant or approve a funds transfer.~~

2299 ~~(e) An eligible nonprofit scholarship-funding organization~~
2300 ~~shall obtain verification from the private school of a student's~~

2301 ~~continued attendance at the school for each period covered by a~~
 2302 ~~scholarship payment.~~

2303 ~~(f) Payment of the scholarship shall be made by the~~
 2304 ~~eligible nonprofit scholarship-funding organization no less~~
 2305 ~~frequently than on a quarterly basis.~~

2306 ~~(g) An eligible nonprofit scholarship-funding~~
 2307 ~~organization, subject to the limitations of s. 1002.395(6)(1)1.,~~
 2308 ~~may use eligible contributions received during the state fiscal~~
 2309 ~~year in which such contributions are collected for~~
 2310 ~~administrative expenses.~~

2311 ~~(h) Moneys received pursuant to this section do not~~
 2312 ~~constitute taxable income to the qualified student or his or her~~
 2313 ~~parent.~~

2314 ~~(i) Notwithstanding s. 1002.395(6)(1)2., no more than 5~~
 2315 ~~percent of net eligible contributions may be carried forward to~~
 2316 ~~the following state fiscal year by an eligible scholarship-~~
 2317 ~~funding organization. For audit purposes, all amounts carried~~
 2318 ~~forward must be specifically identified for individual students~~
 2319 ~~by student name and by the name of the school to which the~~
 2320 ~~student is admitted, subject to the requirements of ss. 1002.21~~
 2321 ~~and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and~~
 2322 ~~regulations issued pursuant to such requirements. Any amounts~~
 2323 ~~carried forward shall be expended for annual scholarships or~~
 2324 ~~partial-year scholarships in the following state fiscal year.~~
 2325 ~~Net eligible contributions remaining on June 30 of each year~~

2326 ~~which are in excess of the 5 percent that may be carried forward~~
 2327 ~~shall be transferred to other eligible nonprofit scholarship-~~
 2328 ~~funding organizations participating in the Hope Scholarship~~
 2329 ~~Program to provide scholarships for eligible students. All~~
 2330 ~~transferred funds must be deposited by each eligible nonprofit~~
 2331 ~~scholarship-funding organization receiving such funds into the~~
 2332 ~~scholarship account of eligible students. All transferred~~
 2333 ~~amounts received by an eligible nonprofit scholarship-funding~~
 2334 ~~organization must be separately disclosed in the annual~~
 2335 ~~financial audit requirement under s. 1002.395(6)(o). If no other~~
 2336 ~~eligible nonprofit scholarship-funding organization participates~~
 2337 ~~in the Hope Scholarship Program, net eligible contributions in~~
 2338 ~~excess of the 5 percent may be used to fund scholarships for~~
 2339 ~~students eligible under s. 1002.395 only after fully exhausting~~
 2340 ~~all contributions made in support of scholarships under that~~
 2341 ~~section in accordance with the priority established in s.~~
 2342 ~~1002.395(6)(f) before awarding any initial scholarships.~~

2343 ~~(12) OBLIGATIONS OF THE AUDITOR GENERAL.—~~

2344 ~~(a) The Auditor General shall conduct an annual~~
 2345 ~~operational audit of accounts and records of each organization~~
 2346 ~~that participates in the program. As part of this audit, the~~
 2347 ~~Auditor General shall verify, at a minimum, the total number of~~
 2348 ~~students served and transmit that information to the department.~~
 2349 ~~The Auditor General shall provide the commissioner with a copy~~
 2350 ~~of each annual operational audit performed pursuant to this~~

2351 ~~paragraph within 10 days after the audit is finalized.~~

2352 ~~(b) The Auditor General shall notify the department of any~~
 2353 ~~organization that fails to comply with a request for~~
 2354 ~~information.~~

2355 ~~(13) SCHOLARSHIP-FUNDING TAX CREDITS.—~~

2356 ~~(a) A tax credit is available under s. 212.1832(1) for use~~
 2357 ~~by a person that makes an eligible contribution. Eligible~~
 2358 ~~contributions shall be used to fund scholarships under this~~
 2359 ~~section and may be used to fund scholarships under s. 1002.395.~~
 2360 ~~Each eligible contribution is limited to a single payment of~~
 2361 ~~\$105 per motor vehicle purchased at the time of purchase of a~~
 2362 ~~motor vehicle or a single payment of \$105 per motor vehicle~~
 2363 ~~purchased at the time of registration of a motor vehicle that~~
 2364 ~~was not purchased from a dealer, except that a contribution may~~
 2365 ~~not exceed the state tax imposed under chapter 212 that would~~
 2366 ~~otherwise be collected from the purchaser by a dealer,~~
 2367 ~~designated agent, or private tag agent. Payments of~~
 2368 ~~contributions shall be made to a dealer at the time of purchase~~
 2369 ~~of a motor vehicle or to a designated agent or private tag agent~~
 2370 ~~at the time of registration of a motor vehicle that was not~~
 2371 ~~purchased from a dealer. An eligible contribution shall be~~
 2372 ~~accompanied by a contribution election form provided by the~~
 2373 ~~Department of Revenue. The form shall include, at a minimum, the~~
 2374 ~~following brief description of the Hope Scholarship Program and~~
 2375 ~~the Florida Tax Credit Scholarship Program: "THE HOPE~~

2376 ~~SCHOLARSHIP PROGRAM PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS~~
 2377 ~~SUBJECTED TO AN INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE~~
 2378 ~~OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE~~
 2379 ~~PRIVATE SCHOOL RATHER THAN REMAIN IN AN UNSAFE SCHOOL~~
 2380 ~~ENVIRONMENT. THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES~~
 2381 ~~A LOW-INCOME STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP~~
 2382 ~~TO ATTEND AN ELIGIBLE PRIVATE SCHOOL." The form shall also~~
 2383 ~~include, at a minimum, a section allowing the consumer to~~
 2384 ~~designate, from all participating scholarship-funding~~
 2385 ~~organizations, which organization will receive his or her~~
 2386 ~~donation. For purposes of this subsection, the term "purchase"~~
 2387 ~~does not include the lease or rental of a motor vehicle.~~

2388 ~~(b) A dealer, designated agent, or private tag agent~~
 2389 ~~shall:~~

2390 ~~1. Provide the purchaser the contribution election form,~~
 2391 ~~as provided by the Department of Revenue, at the time of~~
 2392 ~~purchase of a motor vehicle or at the time of registration of a~~
 2393 ~~motor vehicle that was not purchased from a dealer.~~

2394 ~~2. Collect eligible contributions.~~

2395 ~~3. Using a form provided by the Department of Revenue,~~
 2396 ~~which shall include the dealer's or agent's federal employer~~
 2397 ~~identification number, remit to an organization no later than~~
 2398 ~~the date the return filed pursuant to s. 212.11 is due the total~~
 2399 ~~amount of contributions made to that organization and collected~~
 2400 ~~during the preceding reporting period. Using the same form, the~~

2401 ~~dealer or agent shall also report this information to the~~
 2402 ~~Department of Revenue no later than the date the return filed~~
 2403 ~~pursuant to s. 212.11 is due.~~

2404 ~~4. Report to the Department of Revenue on each return~~
 2405 ~~filed pursuant to s. 212.11 the total amount of credits granted~~
 2406 ~~under s. 212.1832 for the preceding reporting period.~~

2407 ~~(c) An organization shall report to the Department of~~
 2408 ~~Revenue, on or before the 20th day of each month, the total~~
 2409 ~~amount of contributions received pursuant to paragraph (b) in~~
 2410 ~~the preceding calendar month on a form provided by the~~
 2411 ~~Department of Revenue. Such report shall include:~~

2412 ~~1. The federal employer identification number of each~~
 2413 ~~designated agent, private tag agent, or dealer who remitted~~
 2414 ~~contributions to the organization during that reporting period.~~

2415 ~~2. The amount of contributions received from each~~
 2416 ~~designated agent, private tag agent, or dealer during that~~
 2417 ~~reporting period.~~

2418 ~~(d) A person who, with the intent to unlawfully deprive or~~
 2419 ~~defraud the program of its moneys or the use or benefit thereof,~~
 2420 ~~fails to remit a contribution collected under this section is~~
 2421 ~~guilty of theft, punishable as follows:~~

2422 ~~1. If the total amount stolen is less than \$300, the~~
 2423 ~~offense is a misdemeanor of the second degree, punishable as~~
 2424 ~~provided in s. 775.082 or s. 775.083. Upon a second conviction,~~
 2425 ~~the offender is guilty of a misdemeanor of the first degree,~~

2426 ~~punishable as provided in s. 775.082 or s. 775.083. Upon a third~~
2427 ~~or subsequent conviction, the offender is guilty of a felony of~~
2428 ~~the third degree, punishable as provided in s. 775.082, s.~~
2429 ~~775.083, or s. 775.084.~~

2430 ~~2. If the total amount stolen is \$300 or more, but less~~
2431 ~~than \$20,000, the offense is a felony of the third degree,~~
2432 ~~punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~

2433 ~~3. If the total amount stolen is \$20,000 or more, but less~~
2434 ~~than \$100,000, the offense is a felony of the second degree,~~
2435 ~~punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~

2436 ~~4. If the total amount stolen is \$100,000 or more, the~~
2437 ~~offense is a felony of the first degree, punishable as provided~~
2438 ~~in s. 775.082, s. 775.083, or s. 775.084.~~

2439 ~~(c) A person convicted of an offense under paragraph (d)~~
2440 ~~shall be ordered by the sentencing judge to make restitution to~~
2441 ~~the organization in the amount that was stolen from the program.~~

2442 ~~(f) Upon a finding that a dealer failed to remit a~~
2443 ~~contribution under subparagraph (b)3. for which the dealer~~
2444 ~~claimed a credit pursuant to s. 212.1832(2), the Department of~~
2445 ~~Revenue shall notify the affected organizations of the dealer's~~
2446 ~~name, address, federal employer identification number, and~~
2447 ~~information related to differences between credits taken by the~~
2448 ~~dealer pursuant to s. 212.1832(2) and amounts remitted to the~~
2449 ~~eligible nonprofit scholarship-funding organization under~~
2450 ~~subparagraph (b)3.~~

2451 ~~(g) Any dealer, designated agent, private tag agent, or~~
 2452 ~~organization that fails to timely submit reports to the~~
 2453 ~~Department of Revenue as required in paragraphs (b) and (c) is~~
 2454 ~~subject to a penalty of \$1,000 for every month, or part thereof,~~
 2455 ~~the report is not provided, up to a maximum amount of \$10,000.~~
 2456 ~~Such penalty shall be collected by the Department of Revenue and~~
 2457 ~~shall be transferred into the General Revenue Fund. Such penalty~~
 2458 ~~must be settled or compromised if it is determined by the~~
 2459 ~~Department of Revenue that the noncompliance is due to~~
 2460 ~~reasonable cause and not due to willful negligence, willful~~
 2461 ~~neglect, or fraud.~~

2462 ~~(14) LIABILITY.—The state is not liable for the award of~~
 2463 ~~or any use of awarded funds under this section.~~

2464 ~~(15) SCOPE OF AUTHORITY.—This section does not expand the~~
 2465 ~~regulatory authority of this state, its officers, or any school~~
 2466 ~~district to impose additional regulation on participating~~
 2467 ~~private schools beyond those reasonably necessary to enforce~~
 2468 ~~requirements expressly set forth in this section.~~

2469 ~~(5) (16) RULES.—The State Board of Education shall adopt~~
 2470 ~~rules to administer this section, except the Department of~~
 2471 ~~Revenue shall adopt rules to administer subsection (13).~~

2472 Section 6. Paragraph (i) of subsection (1) of section
 2473 1002.421, Florida Statutes, is amended to read:

2474 1002.421 State school choice scholarship program
 2475 accountability and oversight.—

2476 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private
2477 school participating in an educational scholarship program
2478 established pursuant to this chapter must be a private school as
2479 defined in s. 1002.01 in this state, be registered, and be in
2480 compliance with all requirements of this section in addition to
2481 private school requirements outlined in s. 1002.42, specific
2482 requirements identified within respective scholarship program
2483 laws, and other provisions of Florida law that apply to private
2484 schools, and must:

2485 (i) Maintain a physical location in the state at which
2486 each student has regular and direct contact with teachers.
2487 Regular and direct contact with teachers may be satisfied for
2488 students enrolled in a personalized education program if
2489 students have regular and direct contact with teachers at the
2490 physical location at least two school days per week and the
2491 student learning plan addresses the remaining instructional
2492 time.

2493
2494 The department shall suspend the payment of funds to a private
2495 school that knowingly fails to comply with this subsection, and
2496 shall prohibit the school from enrolling new scholarship
2497 students, for 1 fiscal year and until the school complies. If a
2498 private school fails to meet the requirements of this subsection
2499 or has consecutive years of material exceptions listed in the
2500 report required under paragraph (q), the commissioner may

2501 determine that the private school is ineligible to participate
 2502 in a scholarship program.

2503 Section 7. Paragraph (a) of subsection (2) of section
 2504 1002.45, Florida Statutes, is amended to read:

2505 1002.45 Virtual instruction programs.—

2506 (2) PROVIDER QUALIFICATIONS.—

2507 (a) The department shall annually publish on its website a
 2508 list of providers approved by the State Board of Education to
 2509 offer virtual instruction programs. To be approved, a virtual
 2510 instruction program provider must document that it:

2511 ~~1. Is nonsectarian in its programs, admission policies,~~
 2512 ~~employment practices, and operations;~~

2513 1.2. Complies with the antidiscrimination provisions of s.
 2514 1000.05;

2515 2.3. Locates an administrative office or offices in this
 2516 state, requires its administrative staff to be state residents,
 2517 requires all instructional staff to be Florida-certified
 2518 teachers under chapter 1012 and conducts background screenings
 2519 for all employees or contracted personnel, as required by s.
 2520 1012.32, using state and national criminal history records;

2521 3.4. Electronically provides to parents and students
 2522 specific information that includes, but is not limited to, the
 2523 following teacher-parent and teacher-student contact information
 2524 for each course:

2525 a. How to contact the instructor via phone, e-mail, or

2526 | online messaging tools.

2527 | b. How to contact technical support via phone, e-mail, or
2528 | online messaging tools.

2529 | c. How to contact the administration office via phone, e-
2530 | mail, or online messaging tools.

2531 | d. Any requirement for regular contact with the instructor
2532 | for the course and clear expectations for meeting the
2533 | requirement.

2534 | e. The requirement that the instructor in each course
2535 | must, at a minimum, conduct one contact with the parent and the
2536 | student each month;

2537 | 4.5- Possesses prior, successful experience offering
2538 | virtual instruction courses to elementary, middle, or high
2539 | school students as demonstrated by quantified student learning
2540 | gains in each subject area and grade level provided for
2541 | consideration as an instructional program option. However, for a
2542 | virtual instruction program provider without sufficient prior,
2543 | successful experience offering online courses, the State Board
2544 | of Education may conditionally approve the virtual instruction
2545 | program provider to offer courses measured pursuant to
2546 | subparagraph (7)(a)2. Conditional approval shall be valid for 1
2547 | school year only and, based on the virtual instruction program
2548 | provider's experience in offering the courses, the State Board
2549 | of Education may grant approval to offer a virtual instruction
2550 | program;

2551 ~~5.6.~~ Is accredited by a regional accrediting association
2552 as defined by State Board of Education rule;

2553 ~~6.7.~~ Ensures instructional and curricular quality through
2554 a detailed curriculum and student performance accountability
2555 plan that addresses every subject and grade level it intends to
2556 provide through contract with the school district, including:

2557 a. Courses and programs that meet the standards of the
2558 International Association for K-12 Online Learning and the
2559 Southern Regional Education Board.

2560 b. Instructional content and services that align with, and
2561 measure student attainment of, student proficiency in the state
2562 academic standards.

2563 c. Mechanisms that determine and ensure that a student has
2564 satisfied requirements for grade level promotion and high school
2565 graduation with a standard diploma, as appropriate;

2566 ~~7.8.~~ Publishes, in accordance with disclosure requirements
2567 adopted in rule by the State Board of Education, as part of its
2568 application as an approved virtual instruction program provider
2569 and in all contracts negotiated pursuant to this section:

2570 a. Information and data about the curriculum of each full-
2571 time and part-time virtual instruction program.

2572 b. School policies and procedures.

2573 c. Certification status and physical location of all
2574 administrative and instructional personnel.

2575 d. Hours and times of availability of instructional

2576 personnel.

2577 e. Student-teacher ratios.

2578 f. Student completion and promotion rates.

2579 g. Student, educator, and school performance

2580 accountability outcomes;

2581 ~~8.9.~~ If the approved virtual instruction program provider

2582 is a Florida College System institution, employs instructors who

2583 meet the certification requirements for instructional staff

2584 under chapter 1012; and

2585 ~~9.10.~~ Performs an annual financial audit of its accounts

2586 and records conducted by an independent auditor who is a

2587 certified public accountant licensed under chapter 473. The

2588 independent auditor shall conduct the audit in accordance with

2589 rules adopted by the Auditor General and in compliance with

2590 generally accepted auditing standards, and include a report on

2591 financial statements presented in accordance with generally

2592 accepted accounting principles. The audit report shall be

2593 accompanied by a written statement from the approved virtual

2594 instruction program provider in response to any deficiencies

2595 identified within the audit report and shall be submitted by the

2596 approved virtual instruction program provider to the State Board

2597 of Education and the Auditor General no later than 9 months

2598 after the end of the preceding fiscal year.

2599 Section 8. Paragraph (c) of subsection (1) of section

2600 1003.4156, Florida Statutes, is amended to read:

2601 1003.4156 General requirements for middle grades
 2602 promotion.—
 2603 (1) In order for a student to be promoted to high school
 2604 from a school that includes middle grades 6, 7, and 8, the
 2605 student must successfully complete the following courses:
 2606 (c) Three middle grades or higher courses in social
 2607 studies. One of these courses must be at least a one-semester
 2608 civics education course that includes the roles and
 2609 responsibilities of federal, state, and local governments; the
 2610 structures and functions of the legislative, executive, and
 2611 judicial branches of government; and the meaning and
 2612 significance of historic documents, such as the Articles of
 2613 Confederation, the Declaration of Independence, and the
 2614 Constitution of the United States. All instructional materials
 2615 for the civics education course must be reviewed and approved by
 2616 the Commissioner of Education, in consultation with
 2617 organizations that may include, but are not limited to, the
 2618 Florida Joint Center for Citizenship, the Bill of Rights
 2619 Institute, Hillsdale College, the Gilder Lehrman Institute of
 2620 American History, iCivics, and the Constitutional Sources
 2621 Project, and with educators, school administrators,
 2622 postsecondary education representatives, elected officials,
 2623 business and industry leaders, parents, and the public. Any
 2624 errors and inaccuracies the commissioner identifies in state-
 2625 adopted materials must be corrected pursuant to s. 1006.35.

2626 After consulting with such entities and individuals, the
2627 commissioner shall review the current state-approved civics
2628 education course instructional materials and the test
2629 specifications for the statewide, standardized EOC assessment in
2630 civics education and shall make recommendations for improvements
2631 to the materials and test specifications by December 31, 2019.
2632 By December 31, 2020, the department shall complete a review of
2633 the statewide civics education course standards. Each student's
2634 performance on the statewide, standardized EOC assessment in
2635 civics education required under s. 1008.22 constitutes 30
2636 percent of the student's final course grade. A middle grades
2637 student who transfers into the state's public school system from
2638 out of country, out of state, a private school, a personalized
2639 education program, or a home education program after the
2640 beginning of the second term of grade 8 is not required to meet
2641 the civics education requirement for promotion from the middle
2642 grades if the student's transcript documents passage of three
2643 courses in social studies or two year-long courses in social
2644 studies that include coverage of civics education.

2645 Section 9. Subsection (6) of section 1003.4282, Florida
2646 Statutes, is amended to read:

2647 1003.4282 Requirements for a standard high school
2648 diploma.—

2649 (6) UNIFORM TRANSFER OF HIGH SCHOOL CREDITS.—Beginning
2650 with the 2012-2013 school year, if a student transfers to a

2651 Florida public high school from out of country, out of state, a
2652 private school, a personalized education program, or a home
2653 education program and the student's transcript shows a credit in
2654 Algebra I, the student must pass the statewide, standardized
2655 Algebra I EOC assessment in order to earn a standard high school
2656 diploma unless the student earned a comparative score, passed a
2657 statewide assessment in Algebra I administered by the
2658 transferring entity, or passed the statewide mathematics
2659 assessment the transferring entity uses to satisfy the
2660 requirements of the Elementary and Secondary Education Act, as
2661 amended by the Every Student Succeeds Act (ESSA), 20 U.S.C. ss.
2662 6301 et seq. If a student's transcript shows a credit in high
2663 school reading or English Language Arts II or III, in order to
2664 earn a standard high school diploma, the student must take and
2665 pass the statewide, standardized grade 10 ELA assessment, or
2666 earn a concordant score. If a transfer student's transcript
2667 shows a final course grade and course credit in Algebra I,
2668 Geometry, Biology I, or United States History, the transferring
2669 course final grade and credit shall be honored without the
2670 student taking the requisite statewide, standardized EOC
2671 assessment and without the assessment results constituting 30
2672 percent of the student's final course grade.

2673 Section 10. Paragraph (1) of subsection (4) of section
2674 1003.485, Florida Statutes, is amended to read:

2675 1003.485 The New Worlds Reading Initiative.—

2676 (4) ADMINISTRATOR RESPONSIBILITIES.—The administrator
 2677 shall:

2678 (1) Expend eligible contributions received only for the
 2679 purchase and delivery of books and to implement the requirements
 2680 of this section, as well as for administrative expenses not to
 2681 exceed 2 percent of total eligible contributions.

2682 Notwithstanding s. 1002.395(6)(1)3. ~~s. 1002.395(6)(1)2.~~, the
 2683 administrator may carry forward up to 25 percent of eligible
 2684 contributions made before January 1 of each state fiscal year
 2685 and 100 percent of eligible contributions made on or after
 2686 January 1 of each state fiscal year to the following state
 2687 fiscal year for purposes authorized by this subsection. Any
 2688 eligible contributions in excess of the allowable carry forward
 2689 not used to provide additional books throughout the year to
 2690 eligible students shall revert to the state treasury.

2691 Section 11. Effective upon this act becoming a law,
 2692 paragraph (e) is added to subsection (5) of section 1004.6495,
 2693 Florida Statutes, to read:

2694 1004.6495 Florida Postsecondary Comprehensive Transition
 2695 Program and Florida Center for Students with Unique Abilities.—

2696 (5) CENTER RESPONSIBILITIES.—The Florida Center for
 2697 Students with Unique Abilities is established within the
 2698 University of Central Florida. At a minimum, the center shall:

2699 (e) By July 1, 2024, develop the purchasing guidelines for
 2700 authorized uses of scholarship funds for the Family Empowerment

2701 Scholarship Program under s. 1002.394(4)(b) and by each July 1
2702 thereafter, revise such guidelines. The center must consult with
2703 parents of a student with a disability participating in the
2704 scholarship program in the development and revision of the
2705 guidelines and must provide the guidelines to each eligible
2706 nonprofit scholarship-funding organization that awards
2707 scholarships to a student eligible for the scholarship program
2708 under s. 1002.394(3)(b) for publishing on each organization's
2709 website.

2710 Section 12. Except as otherwise expressly provided in this
2711 act and except for this section, which shall take effect upon
2712 this act becoming a law, this act shall take effect July 1,
2713 2024.