

1 A bill to be entitled
 2 An act relating to school choice; amending s.
 3 212.1832, F.S.; providing definitions; expanding the
 4 credit contributions for eligible nonprofit
 5 scholarship-funding organizations; providing
 6 requirements for such contributions; providing
 7 requirements for dealers, designated agents, private
 8 tag agents, and such organizations relating to such
 9 contributions; providing criminal penalties; requiring
 10 persons convicted of specified offenses to make
 11 restitutions to certain eligible nonprofit
 12 scholarship-funding organizations; requiring the
 13 Department of Revenue to notify such organizations of
 14 specified dealer information under certain
 15 circumstances; providing penalties for certain
 16 dealers, designated agents, private tag agents, and
 17 such organizations; amending s. 213.053, F.S.;
 18 conforming cross-references to changes made by the
 19 act; amending s. 1002.394, F.S.; revising eligibility
 20 requirements for the Family Empowerment Scholarship
 21 Program; providing that transition services are a
 22 coordinated set of specified activities; authorizing
 23 funds to be used for certain prekindergarten programs;
 24 providing additional criteria for the closure of
 25 scholarship accounts and the reversion of funds to the

26 state; prohibiting certain eligible students from
 27 enrolling in public schools; providing an exemption to
 28 a prohibition against receiving other educational
 29 scholarships; revising the information that such
 30 organizations must include in their quarterly reports;
 31 authorizing the Department of Education to provide
 32 guidance to certain private schools; revising the
 33 documentation that private schools must provide to
 34 such organizations; revising the process for parents
 35 to provide certain notification to such organizations;
 36 prohibiting a parent from applying for multiple
 37 scholarships under specified programs for a single
 38 student at the same time; requiring such organizations
 39 to establish certain processes; requiring such
 40 organizations to submit specified information to the
 41 department; deleting a requirement that certain
 42 students be placed on a wait list; requiring such
 43 organizations to provide certain notification to
 44 parents; revising provisions relating to a specified
 45 administrative fee; revising provisions relating to
 46 increasing the number of certain scholarships;
 47 revising provisions relating to the payment and
 48 disbursement of funds; amending s. 1002.395, F.S.;
 49 revising eligibility requirements for the Florida Tax
 50 Credit Scholarship Program; prohibiting certain

51 eligible students from enrolling in public schools;
52 providing an exemption to a prohibition against
53 receiving other educational scholarships; revising the
54 process for parents to provide certain notification to
55 such organizations; prohibiting a parent from applying
56 for multiple scholarships under specified programs for
57 a single student at the same time; requiring such
58 organizations to establish certain processes;
59 requiring organizations to develop a purchasing
60 handbook by a specified date; specifying minimum
61 requirements for the handbook; requiring such
62 organizations to assist the Florida Center for
63 Students with Unique Abilities with the development of
64 specified guidelines and to publish such guidelines on
65 their websites; authorizing the State Board of
66 Education to assess a financial penalty to an
67 organization in specified circumstances; revising
68 department notification requirements; revising the
69 information that such organizations must include in
70 their quarterly reports; revising provisions relating
71 to the payment and disbursement of funds; authorizing
72 a charitable organization to apply at any time to
73 participate in the program as a scholarship-funding
74 organization; requiring a renewing organization to
75 provide documentation of compliance with specified

76 requirements; amending s. 1002.40, F.S.; revising
 77 requirements for the Hope Scholarship Program;
 78 amending s. 1002.421, F.S.; revising requirements for
 79 regular and direct contact for certain students;
 80 amending s. 1002.45, F.S.; deleting a requirement that
 81 virtual instruction program providers be nonsectarian;
 82 amending s. 1003.4156, F.S.; providing that certain
 83 requirements apply to middle grade students
 84 transferring from a personalized education program;
 85 amending s. 1003.4282, F.S.; providing that certain
 86 requirements apply to high school students
 87 transferring from a personalized education program;
 88 amending s. 1003.485, F.S.; conforming cross-
 89 references to changes made by the act; amending s.
 90 1004.6495, F.S.; requiring the Florida Center for
 91 Students with Unique Abilities to develop specified
 92 purchasing guidelines by a specified date and annually
 93 revise such guidelines; providing requirements for the
 94 development and revision of such guidelines; requiring
 95 such guidelines to be provided to specified eligible
 96 nonprofit scholarship-funding organizations; providing
 97 effective dates.

98
 99 Be It Enacted by the Legislature of the State of Florida:
 100

101 Section 1. Section 212.1832, Florida Statutes, is amended
 102 to read:

103 212.1832 Credit for contributions to eligible nonprofit
 104 scholarship-funding organizations.—

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

106 (a) "Designated agent" has the same meaning as in s.
 107 212.06(10).

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

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

116 (d) "Motor vehicle" has the same meaning as in s.
 117 320.01(1)(a), but does not include a heavy truck, truck tractor,
 118 trailer, or motorcycle.

119 (2)~~(1)~~ The purchaser of a motor vehicle shall be granted a
 120 credit of 100 percent of an eligible contribution made to an
 121 eligible nonprofit scholarship-funding organization under this
 122 section ~~s. 1002.40~~ against any tax imposed by the state under
 123 this chapter and collected from the purchaser by a dealer,
 124 designated agent, or private tag agent as a result of the
 125 purchase or acquisition of a motor vehicle, except that a credit

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

151 motor vehicle.

152 ~~(3)(2)~~ A dealer shall take a credit against any tax
153 imposed by the state under this chapter on the purchase of a
154 motor vehicle in an amount equal to the credit granted to the
155 purchaser under subsection (2) ~~(1)~~.

156 (a) A dealer, designated agent, or private tag agent
157 shall:

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

162 2. Collect eligible contributions.

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

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

175 (b) An eligible nonprofit scholarship-funding organization

176 shall report to the department, on or before the 20th day of
177 each month, the total amount of contributions received pursuant
178 to paragraph (a) in the preceding calendar month on a form
179 provided by the department. Such report shall include:

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

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

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

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

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

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

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

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

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

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

226 settled or compromised if it is determined by the department
227 that the noncompliance is due to reasonable cause and not due to
228 willful negligence, willful neglect, or fraud.

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

236 Section 2. Paragraph (a) of subsection (22) of section
237 213.053, Florida Statutes, is amended to read:

238 213.053 Confidentiality and information sharing.—

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

251 Section 3. Subsections (3) and (4), paragraphs (a), (b),
 252 and (c) of subsection (5), paragraphs (a), (c), and (d) of
 253 subsection (6), paragraph (d) of subsection (7), paragraph (a)
 254 of subsection (8), paragraph (b) of subsection (9), and
 255 subsections (10), (11), (12), and (16) of section 1002.394,
 256 Florida Statutes, as amended by chapter 2023-350, Laws of
 257 Florida, are amended, and paragraph (d) is added to subsection
 258 (8) of that section, to read:

259 1002.394 The Family Empowerment Scholarship Program.—

260 (3) SCHOLARSHIP ELIGIBILITY.—

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

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

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

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

271 a. A student whose household income level does not exceed
 272 185 percent of the federal poverty level or who is in foster
 273 care or out-of-home care.

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

276 | percent of the federal poverty level.

277 | (b) A parent of a student with a disability may apply for
 278 | ~~request~~ and receive from the state a scholarship for the
 279 | purposes specified in paragraph (4) (b) if the student:

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

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

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

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

298 | ~~(c) An approved student who does not receive a scholarship~~
 299 | ~~must be placed on the wait list in the order in which the~~
 300 | ~~student is approved. An eligible student who does not receive a~~

301 ~~scholarship within the fiscal year must be retained on the wait~~
 302 ~~list for the subsequent year.~~

303 (4) AUTHORIZED USES OF PROGRAM FUNDS.—

304 (a) Program funds awarded to a student determined eligible
 305 pursuant to paragraph (3) (a) may be used for:

306 1. Tuition and fees at an eligible private school.

307 2. Transportation to a Florida public school in which a
 308 student is enrolled and that is different from the school to
 309 which the student was assigned or to a lab school as defined in
 310 s. 1002.32.

311 3. Instructional materials, including digital materials
 312 and Internet resources.

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

850 ~~6. May, from eligible contributions received pursuant to~~

851 ~~s. 1002.395(6)(1)1., use an amount not to exceed 2.5 percent of~~
852 ~~the total amount of all scholarships funded under this section~~
853 ~~for administrative expenses associated with performing functions~~
854 ~~under this section. An eligible nonprofit scholarship funding~~
855 ~~organization that has, for the prior fiscal year, complied with~~
856 ~~the expenditure requirements of s. 1002.395(6)(1)2., may use an~~
857 ~~amount not to exceed 3 percent. Such administrative expense~~
858 ~~amount is considered within the 3 percent limit on the total~~
859 ~~amount an organization may use to administer scholarships under~~
860 ~~this chapter.~~

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

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

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

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

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

876 uses under paragraph (4) (a) .

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

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

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

900 ~~1. Receive applications, determine student eligibility,~~

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

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

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

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

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

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

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

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

925 ~~4. Establish and maintain separate accounts for each~~

926 eligible student. For each account, the organization must
927 maintain a record of accrued interest that is retained in the
928 student's account and available only for authorized program
929 expenditures.

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

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

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

938 8. Notify the parent of available state and local
939 services, including, but not limited to, services under chapter
940 413.

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

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

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

951 consecutive fiscal years.

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

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

968 (12) SCHOLARSHIP FUNDING AND PAYMENT.—

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

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

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

989 3.a. For renewing scholarship students, the organization
 990 must ~~provide the department with the documentation necessary to~~
 991 verify the student's continued eligibility to participate in the
 992 scholarship program at least 30 days before each payment
 993 ~~participation.~~ Upon receiving the verified list of eligible
 994 scholarship students documentation, the department shall release
 995 ~~transfer, beginning August 1,~~ from state funds only, the amount
 996 calculated pursuant to subparagraph 1. 2. to the organization
 997 for deposit into the student's account in quarterly payments no
 998 later than August 1, November 1, February 1, and April 1 of
 999 ~~quarterly disbursement to parents of participating students each~~
 1000 school year in which the scholarship is in force.

1001 b. For new scholarship students, the organization must
 1002 verify the student's eligibility to participate in the
 1003 scholarship program at least 30 days before each payment. Upon
 1004 receiving the verified list of eligible scholarship students,
 1005 the department shall release, from state funds only, the amount
 1006 calculated pursuant to subparagraph 1. to the organization for
 1007 deposit into the student's account in quarterly payments no
 1008 later than September 1, November 1, February 1, and April 1 of
 1009 each school year in which the scholarship is in force. For a
 1010 student exiting a Department of Juvenile Justice commitment
 1011 program who chooses to participate in the scholarship program,
 1012 the amount calculated pursuant to subparagraph 1. must be
 1013 transferred from the school district in which the student last
 1014 attended a public school before commitment to the Department of
 1015 Juvenile Justice.

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

1026 ~~When a student enters the scholarship program, the organization~~
1027 ~~must receive all documentation required for the student's~~
1028 ~~participation, including the private school's and the student's~~
1029 ~~fee schedules, at least 30 days before the first quarterly~~
1030 ~~scholarship payment is made for the student.~~

1031 4. The initial payment shall be made after the
1032 organization's verification of admission acceptance, and
1033 subsequent payments shall be made upon verification of continued
1034 enrollment and attendance at the participating private school.
1035 Payments for tuition and fees for full-time enrollment shall be
1036 made within 7 business days after approval by the parent
1037 pursuant to paragraph (10)(a) and the private school pursuant to
1038 paragraph (9)(b). Payment must be by funds transfer or any other
1039 means of payment that the department deems to be commercially
1040 viable or cost-effective. An organization shall ensure that the
1041 parent has approved a funds transfer before any scholarship
1042 funds are deposited.

1043 5. An organization may not transfer any funds to an
1044 account of a student determined eligible pursuant to paragraph
1045 (3)(a) which has a balance in excess of \$24,000.

1046 (b)1. For the 2024-2025 ~~2023-2024~~, school year, the
1047 maximum number of scholarships funded ~~students participating in~~
1048 ~~the scholarship program~~ under paragraph (3)(b) shall be 72,615
1049 ~~the number of students the organization and the department~~
1050 ~~determined eligible pursuant to this section.~~ Beginning in the

1051 2025-2026 ~~2024-2025~~ school year, the maximum number of
1052 scholarships funded ~~students participating in the scholarship~~
1053 ~~program~~ under paragraph (3) (b) shall annually increase by 5 ~~3.0~~
1054 percent of the state's total exceptional student education full-
1055 time equivalent student membership, not including gifted
1056 students. The maximum number of scholarships funded shall
1057 increase by 1 percent of the state's total exceptional student
1058 education full-time equivalent student membership, not including
1059 gifted students, in the school year following any school year in
1060 which the number of scholarships funded exceeds 95 percent of
1061 the number of available scholarships for that school year. An
1062 eligible student who meets any of the following requirements
1063 shall be excluded from the maximum number of students if the
1064 student:

1065 a. Received specialized instructional services under the
1066 Voluntary Prekindergarten Education Program pursuant to s.
1067 1002.66 during the previous school year and the student has a
1068 current IEP developed by the district school board in accordance
1069 with rules of the State Board of Education;

1070 b. Is a dependent child of a law enforcement officer or a
1071 member of the United States Armed Forces, a foster child, or an
1072 adopted child; or

1073 c. Spent the prior school year in attendance at a Florida
1074 public school or the Florida School for the Deaf and the Blind.
1075 For purposes of this subparagraph, the term "prior school year

1076 in attendance" means that the student was enrolled and reported
1077 by:

1078 (I) A school district for funding during either the
1079 preceding October or February full-time equivalent student
1080 membership surveys in kindergarten through grade 12, which
1081 includes time spent in a Department of Juvenile Justice
1082 commitment program if funded under the Florida Education Finance
1083 Program;

1084 (II) The Florida School for the Deaf and the Blind during
1085 the preceding October or February full-time equivalent student
1086 membership surveys in kindergarten through grade 12;

1087 (III) A school district for funding during the preceding
1088 October or February full-time equivalent student membership
1089 surveys, was at least 4 years of age when enrolled and reported,
1090 and was eligible for services under s. 1003.21(1)(e); or

1091 (IV) Received a John M. McKay Scholarship for Students
1092 with Disabilities in the 2021-2022 school year.

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

1101 per full-time equivalent share of funds for the categorical
1102 programs established in s. 1011.62(5), (7) (a), (8), and (16), as
1103 funded in the General Appropriations Act. For the categorical
1104 program established in s. 1011.62(8), the funds must be
1105 allocated based on the school district's average exceptional
1106 student education guaranteed allocation funds per exceptional
1107 student education full-time equivalent student.

1108 3. For a student with a Level IV or Level V matrix of
1109 services, the calculated scholarship amount must be based upon
1110 the school district to which the student would have been
1111 assigned as the total funds per full-time equivalent for the
1112 Level IV or Level V exceptional student education program
1113 pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full time
1114 equivalent share of funds for the categorical programs
1115 established in s. 1011.62(5), (7) (a), and (16), as funded in the
1116 General Appropriations Act.

1117 4. For a student who received a Gardiner Scholarship
1118 pursuant to former s. 1002.385 in the 2020-2021 school year, the
1119 amount shall be the greater of the amount calculated pursuant to
1120 subparagraph 2. or the amount the student received for the 2020-
1121 2021 school year.

1122 5. For a student who received a John M. McKay Scholarship
1123 pursuant to former s. 1002.39 in the 2020-2021 school year, the
1124 amount shall be the greater of the amount calculated pursuant to
1125 subparagraph 2. or the amount the student received for the 2020-

1126 | 2021 school year.

1127 | 6. The organization must ~~provide the department with the~~
1128 | ~~documentation necessary to~~ verify the student's eligibility to
1129 | participate in the scholarship program at least 30 days before
1130 | each payment participation.

1131 | 7.a. For renewing scholarship students, upon receiving the
1132 | verified list of eligible scholarship students, the department
1133 | shall release, from state funds only, the amount calculated
1134 | pursuant to subparagraph 1. to the organization for deposit into
1135 | the student's account in quarterly payments no later than August
1136 | 1, November 1, February 1, and April 1 of each school year in
1137 | which the scholarship is in force.

1138 | b. For new scholarship students, upon receiving the
1139 | verified list of eligible scholarship students ~~documentation,~~
1140 | the department shall release, from state funds only, the amount
1141 | calculated pursuant to subparagraph 1. student's scholarship
1142 | ~~funds~~ to the organization for deposit, ~~to be deposited~~ into the
1143 | student's account in quarterly payments ~~four equal amounts~~ no
1144 | later than September 1, November 1, February 1, and April 1 of
1145 | each school year in which the scholarship is in force.

1146 | 8. If a scholarship student is attending an eligible
1147 | private school full time, the initial payment shall be made
1148 | after the organization's verification of admission acceptance,
1149 | and subsequent payments shall be made upon verification of
1150 | continued enrollment and attendance at the eligible private

1151 school. Payments for tuition and fees for full-time enrollment
1152 shall be made within 7 business days after approval by the
1153 parent pursuant to paragraph (10) (b) and the private school
1154 pursuant to paragraph (9) (b) .

1155 ~~9.8.~~ Accrued interest in the student's account is in
1156 addition to, and not part of, the awarded funds. Program funds
1157 include both the awarded funds and accrued interest.

1158 ~~10.9.~~ The organization may develop a system for payment of
1159 benefits by funds transfer, including, but not limited to, debit
1160 cards, electronic payment cards, or any other means of payment
1161 which the department deems to be commercially viable or cost-
1162 effective. A student's scholarship award may not be reduced for
1163 debit card or electronic payment fees. Commodities or services
1164 related to the development of such a system must be procured by
1165 competitive solicitation unless they are purchased from a state
1166 term contract pursuant to s. 287.056.

1167 ~~11.10.~~ An organization may not transfer any funds to an
1168 account of a student determined to be eligible pursuant to
1169 paragraph (3) (b) which has a balance in excess of \$50,000.

1170 ~~12.11.~~ Moneys received pursuant to this section do not
1171 constitute taxable income to the qualified student or the parent
1172 of the qualified student.

1173 (c) An organization may not submit a new scholarship
1174 student for funding after February 1.

1175 (d) Within 30 days after the release of state funds

1176 pursuant to paragraphs (a) and (b), the eligible scholarship-
1177 funding organization shall certify to the department the amount
1178 of funds distributed for student scholarships. If the amount of
1179 funds released by the department is more than the amount
1180 distributed by the organization, the department is authorized to
1181 adjust the amount of the overpayment in the subsequent quarterly
1182 payment release.

1183 (16) TRANSITION-TO-WORK PROGRAM.—A student with a
1184 disability who is determined eligible pursuant to paragraph
1185 (3)(b) who is at least 17 years, but not older than 22 years of
1186 age and who has not received a high school diploma or
1187 certificate of completion is eligible for enrollment in his or
1188 her participating private school's transition-to-work program. A
1189 transition-to-work program shall consist of academic
1190 instruction, work skills training, and a volunteer or paid work
1191 experience.

1192 (a) To offer a transition-to-work program, a participating
1193 private school must:

1194 1. Develop a transition-to-work program plan, which must
1195 include a written description of the academic instruction and
1196 work skills training students will receive and the goals for
1197 students in the program.

1198 2. Submit the transition-to-work program plan to the
1199 Office of Independent Education and Parental Choice and consider
1200 any guidance provided by the department pursuant to paragraph

1201 (8) (d) relating to the plan.

1202 3. Develop a personalized transition-to-work program plan
 1203 for each student enrolled in the program. The student's parent,
 1204 the student, and the school principal must sign the personalized
 1205 plan. The personalized plan must be submitted to the Office of
 1206 Independent Education and Parental Choice upon request by the
 1207 office.

1208 4. Provide a release of liability form that must be signed
 1209 by the student's parent, the student, and a representative of
 1210 the business offering the volunteer or paid work experience.

1211 5. Assign a case manager or job coach to visit the
 1212 student's job site on a weekly basis to observe the student and,
 1213 if necessary, provide support and guidance to the student.

1214 6. Provide to the parent and student a quarterly report
 1215 that documents and explains the student's progress and
 1216 performance in the program.

1217 7. Maintain accurate attendance and performance records
 1218 for the student.

1219 (b) A student enrolled in a transition-to-work program
 1220 must, at a minimum:

1221 1. Receive 15 instructional hours at the participating
 1222 private school's physical facility, which must include academic
 1223 instruction and work skills training.

1224 2. Participate in 10 hours of work at the student's
 1225 volunteer or paid work experience.

1226 (c) To participate in a transition-to-work program, a
 1227 business must:

1228 1. Maintain an accurate record of the student's
 1229 performance and hours worked and provide the information to the
 1230 participating private school.

1231 2. Comply with all state and federal child labor laws.

1232 Section 4. Paragraph (c) of subsection (1), paragraphs (b)
 1233 and (f) of subsection (2), subsection (3), paragraphs (a) and
 1234 (c) of subsection (4), paragraphs (c) through (i) and (l), (p),
 1235 (q), (t), (u), and (w) of subsection (6), subsections (7) and
 1236 (8), paragraphs (d), (e), (f), and (i) of subsection (9),
 1237 paragraph (b) of subsection (10), paragraphs (c), (f), and (h)
 1238 of subsection (11), and subsection (15) of section 1002.395,
 1239 Florida Statutes, are amended, and paragraph (y) is added to
 1240 subsection (6) and paragraph (i) is added to subsection (11) of
 1241 that section, to read:

1242 1002.395 Florida Tax Credit Scholarship Program.—

1243 (1) FINDINGS AND PURPOSE.—

1244 (c) The purpose of this section is not to prescribe the
 1245 standards or curriculum for participating private schools. A
 1246 participating private school retains the authority to determine
 1247 its own standards and curriculum.

1248 (2) DEFINITIONS.—As used in this section, the term:

1249 (b) "Choice navigator" means an individual who meets the
 1250 requirements of sub-subparagraph (6)(d)4.h. ~~(6)(d)2.h.~~ and who

1251 provides consultations, at a mutually agreed upon location, on
 1252 the selection of, application for, and enrollment in educational
 1253 options addressing the academic needs of a student; curriculum
 1254 selection; and advice on career and postsecondary education
 1255 opportunities. However, nothing in this section authorizes a
 1256 choice navigator to oversee or exercise control over the
 1257 curricula or academic programs of a personalized education
 1258 program.

1259 (f) "Eligible contribution" means a monetary contribution
 1260 from a taxpayer, subject to the restrictions provided in this
 1261 section, to an eligible nonprofit scholarship-funding
 1262 organization pursuant to this section and ss. 212.099, 212.1831,
 1263 and 212.1832, ~~and 1002.40~~. The taxpayer making the contribution
 1264 may not designate a specific child as the beneficiary of the
 1265 contribution.

1266 (3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—

1267 (a) The Florida Tax Credit Scholarship Program is
 1268 established.

1269 (b)1. A student is eligible for a Florida tax credit
 1270 scholarship under this section if the student:

1271 a. Is a resident of this state or the dependent child of
 1272 an active duty member of the United States Armed Forces who has
 1273 received permanent change of station orders to this state or, at
 1274 the time of renewal, whose home of record or state of legal
 1275 residence is Florida; and

1276 b. Is eligible to enroll in kindergarten through grade 12
 1277 in a public school in this state or received a scholarship under
 1278 the Hope Scholarship Program in the 2023-2024 school year.

1279 2. Priority must be given in the following order:

1280 a. A student whose household income level does not exceed
 1281 185 percent of the federal poverty level or who is in foster
 1282 care or out-of-home care.

1283 b. A student whose household income level exceeds 185
 1284 percent of the federal poverty level, but does not exceed 400
 1285 percent of the federal poverty level.

1286 (4) SCHOLARSHIP PROHIBITIONS.—A student is not eligible
 1287 for a scholarship while he or she is:

1288 (a) Enrolled full time in a public school, including, but
 1289 not limited to, the Florida School for the Deaf and the Blind,
 1290 the College-Preparatory Boarding Academy, the Florida School for
 1291 Competitive Academics, the Florida Virtual School, the Florida
 1292 Scholars Academy, a developmental research school authorized
 1293 under s. 1002.32, or a charter school authorized under this
 1294 chapter. For purposes of this paragraph, a 3- or 4-year-old
 1295 child who receives services funded through the Florida Education
 1296 Finance Program is considered a student enrolled full-time in a
 1297 public school;

1298 (c) Receiving any other educational scholarship pursuant
 1299 to this chapter. However, an eligible public school student
 1300 receiving a scholarship under s. 1002.411 may receive a

1301 scholarship for transportation pursuant to subparagraph
1302 (6)(d)4.;

1303 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
1304 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
1305 organization:

1306 (c) Must not have an owner or operator, as defined in
1307 subparagraph (2)(k)1., who owns or operates an eligible private
1308 school that is participating in the scholarship program.

1309 (d)1. For the 2023-2024 school year, may fund no more than
1310 20,000 scholarships for students who are enrolled pursuant to
1311 paragraph (7)(b). The number of scholarships funded for such
1312 students may increase by 40,000 in each subsequent school year.
1313 This subparagraph is repealed July 1, 2027.

1314 2. Shall establish a process for parents who are in
1315 compliance with paragraph (7)(a) to renew their students'
1316 scholarships. Renewal applications for the 2025-2026 school year
1317 and thereafter must provide for a renewal timeline beginning
1318 February 1 of the prior school year and ending April 30 of the
1319 prior school year. A student's renewal is contingent upon an
1320 eligible private school providing confirmation of admission
1321 pursuant to subsection (8). The process must require that
1322 parents confirm that the scholarship is being renewed or
1323 declined by May 31.

1324 3. Shall establish a process that allows a parent to apply
1325 for a new scholarship. The process must be in a manner that

1326 creates a written or electronic record of the application
1327 request and the date of receipt of the application request. The
1328 process must require that parents confirm that the scholarship
1329 is being accepted or declined by a date set by the organization.

1330 4.2. Must establish and maintain separate scholarship
1331 ~~empowerment~~ accounts from eligible contributions for each
1332 eligible student. For each account, the organization must
1333 maintain a record of accrued interest retained in the student's
1334 account. The organization must verify that scholarship funds are
1335 used for:

1336 a. Tuition and fees for full-time or part-time enrollment
1337 in an eligible private school.

1338 b. Transportation to a Florida public school in which a
1339 student is enrolled and that is different from the school to
1340 which the student was assigned or to a lab school as defined in
1341 s. 1002.32.

1342 c. Instructional materials, including digital materials
1343 and Internet resources.

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)1. Must develop a ~~participate in the joint development~~
1548 ~~of agreed-upon~~ purchasing handbook that includes policies
1549 ~~guidelines~~ for authorized uses of scholarship funds under
1550 paragraph (d) and s. 1002.394(4)(a) this chapter. The handbook

1551 must include, at a minimum, a routinely updated list of
1552 prohibited items and services, and items or services that
1553 require preauthorization or additional documentation. By August
1554 1, 2024 ~~December 31, 2023,~~ and by each July 1 ~~December 31~~
1555 thereafter, the purchasing handbook ~~guidelines~~ must be provided
1556 to the Commissioner of Education and published on the eligible
1557 nonprofit scholarship-funding organization's website. ~~Published~~
1558 ~~purchasing guidelines shall remain in effect until there is~~
1559 ~~unanimous agreement to revise the guidelines, and the~~ Any
1560 revisions must be provided to the commissioner and published on
1561 the organization's website within 30 days after such revisions.

1562 2. The organization shall assist the Florida Center for
1563 Students with Unique Abilities established under s. 1004.6495
1564 with the development of purchasing guidelines, which must
1565 include a routinely updated list of prohibited items and
1566 services, and items or services for which preauthorization or
1567 additional documentation is required, for authorized uses of
1568 scholarship funds under s. 1002.394(4) (b) and publish the
1569 guidelines on the organization's website.

1570 3. If the organization fails to submit the purchasing
1571 handbook required by subparagraph 1., the Department of
1572 Education may assess a financial penalty, not to exceed \$10,000,
1573 as prescribed by State Board of Education rule. This
1574 subparagraph expires July 1, 2026.

1575 (u) May permit eligible students to use program funds for

1576 the purposes specified in paragraph (d), as authorized in the
1577 organization's purchasing handbook, by paying for the authorized
1578 use directly, then submitting a reimbursement request to the
1579 eligible nonprofit scholarship-funding organization. However, an
1580 eligible nonprofit scholarship-funding organization may require
1581 the use of an online platform for direct purchases of products
1582 so long as such use does not limit a parent's choice of
1583 curriculum or academic programs. If a parent purchases a product
1584 identical to one offered by an organization's online platform
1585 for a lower price, the organization shall reimburse the parent
1586 the cost of the product.

1587 (w) Shall commit scholarship funds on behalf of the
1588 student for tuition and fees for which the parent is responsible
1589 for payment at the participating private school before using
1590 scholarship ~~empowerment~~ account funds for additional authorized
1591 uses under paragraph (d).

1592 (y) Must establish a process to collect input and feedback
1593 from parents, private schools, and providers before implementing
1594 substantial modifications or enhancements to the reimbursement
1595 process.

1596
1597 Information and documentation provided to the Department of
1598 Education and the Auditor General relating to the identity of a
1599 taxpayer that provides an eligible contribution under this
1600 section shall remain confidential at all times in accordance

1601 with s. 213.053.

1602 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 1603 PARTICIPATION.—

1604 (a) A parent who applies for a scholarship whose student
 1605 will be enrolled full time in an eligible ~~a~~ private school must:

1606 1. Select an eligible private school and apply for the
 1607 admission of his or her child.

1608 2. Request the scholarship by the date established by the
 1609 organization in a manner that creates a written or electronic
 1610 record of the request and the date of receipt of the request.

1611 3.a. Beginning with new applications for the 2025-2026
 1612 school year and thereafter, notify the organization by a date
 1613 set by the organization that the scholarship is being accepted
 1614 or declined.

1615 b. Beginning with renewal applications for the 2025-2026
 1616 school year and thereafter, notify the organization by May 31
 1617 that the scholarship is being renewed or declined.

1618 ~~4.2.~~ Inform the applicable ~~child's~~ school district when
 1619 the parent withdraws his or her student from a public school
 1620 ~~child~~ to attend an eligible private school.

1621 ~~5.3.~~ Require his or her student participating in the
 1622 program to remain in attendance at the eligible private school
 1623 throughout the school year unless excused by the school for
 1624 illness or other good cause and comply with the private school's
 1625 published policies.

1626 ~~6.4.~~ Meet with the eligible private school's principal or
1627 the principal's designee to review the school's academic
1628 programs and policies, specialized services, code of student
1629 conduct, and attendance policies before enrollment ~~in the~~
1630 ~~private school.~~

1631 ~~7.5.~~ Require his or her student participating in the
1632 program to take the norm-referenced assessment offered by the
1633 participating private school. The parent may also choose to have
1634 the student participate in the statewide assessments pursuant to
1635 s. 1008.22. If the parent requests that the student
1636 participating in the ~~scholarship~~ program take statewide
1637 assessments pursuant to s. 1008.22 and the participating private
1638 school has not chosen to offer and administer the statewide
1639 assessments, the parent is responsible for transporting the
1640 student to the assessment site designated by the school
1641 district.

1642 ~~8.6.~~ Approve each payment before the scholarship funds may
1643 be deposited by funds transfer. The parent may not designate any
1644 entity or individual associated with the participating private
1645 school as the parent's attorney in fact to approve a funds
1646 transfer. A participant who fails to comply with this paragraph
1647 forfeits the scholarship.

1648 ~~9.7.~~ Authorize the nonprofit scholarship-funding
1649 organization to access information needed for income eligibility
1650 determination and verification held by other state or federal

1651 agencies, including the Department of Revenue, the Department of
1652 Children and Families, the Department of Education, the
1653 Department of Commerce Economic Opportunity, and the Agency for
1654 Health Care Administration, for students seeking priority
1655 eligibility.

1656 10.8. Agree to have the organization commit scholarship
1657 funds on behalf of his or her student for tuition and fees for
1658 which the parent is responsible for payment at the participating
1659 private school before using scholarship empowerment account
1660 funds for additional authorized uses under paragraph (6) (d). A
1661 parent is responsible for all eligible expenses in excess of the
1662 amount of the scholarship.

1663 11. Comply with the scholarship application and renewal
1664 processes and requirements established by the organization.

1665 (b) A parent whose student will not be enrolled full time
1666 in a public or private school must:

1667 1. Apply to an eligible nonprofit scholarship-funding
1668 organization to participate in the program as a personalized
1669 education student by a date set by the organization. The request
1670 must be communicated directly to the organization in a manner
1671 that creates a written or electronic record of the request and
1672 the date of receipt of the request. Beginning with new and
1673 renewal applications for the 2025-2026 school year and
1674 thereafter, notify the organization by May 31 that the
1675 scholarship is being accepted, renewed, or declined.

1676 2. Sign an agreement with the organization and annually
1677 submit a sworn compliance statement to the organization to
1678 satisfy or maintain program eligibility, including eligibility
1679 to receive and spend program payments, by:

1680 a. Affirming that the program funds are used only for
1681 authorized purposes serving the student's educational needs, as
1682 described in paragraph (6)(d), and that they will not receive a
1683 payment, refund, or rebate of any funds provided under this
1684 section.

1685 b. Affirming that the parent is responsible for all
1686 eligible expenses in excess of the amount of the scholarship and
1687 for the education of his or her student.

1688 c. Submitting a student learning plan to the organization
1689 and revising the plan at least annually before program renewal.

1690 d. Requiring his or her student to take a nationally norm-
1691 referenced test identified by the Department of Education, or a
1692 statewide assessment under s. 1008.22, and provide assessment
1693 results to the organization before the student's program
1694 renewal.

1695 e. Complying with the scholarship application and renewal
1696 processes and requirements established by the organization
1697 ~~Renewing participation in the program each year.~~ A student whose
1698 participation in the program is not renewed may continue to
1699 spend scholarship funds that are in his or her account from
1700 prior years unless the account must be closed pursuant to s.

1701 1002.394(5) (a) 2.

1702 f. Procuring the services necessary to educate the
 1703 student. When the student receives a scholarship, the district
 1704 school board is not obligated to provide the student with a free
 1705 appropriate public education.

1706
 1707 For purposes of this paragraph, full-time enrollment does not
 1708 include enrollment at a private school that addresses regular
 1709 and direct contact with teachers through the student learning
 1710 plan in accordance with s. 1002.421(1) (i).

1711 (c) A parent may not apply for multiple scholarships under
 1712 this section and s. 1002.394 for an individual student at the
 1713 same time.

1714
 1715 An eligible nonprofit scholarship-funding organization may not
 1716 further regulate, exercise control over, or require
 1717 documentation beyond the requirements of this subsection unless
 1718 the regulation, control, or documentation is necessary for
 1719 participation in the program.

1720 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An
 1721 eligible private school may be sectarian or nonsectarian and
 1722 must:

1723 (a) Comply with all requirements for private schools
 1724 participating in state school choice scholarship programs
 1725 pursuant to s. 1002.421.

1726 (b) Provide to the organization all documentation required
1727 for a student's participation, including confirmation of the
1728 student's admission to the private school, the private school's
1729 and student's fee schedules, and any other information required
1730 by the organization to process scholarship payment pursuant to
1731 paragraph (11)(c). Such information must be provided by the
1732 deadlines established by the organization and in accordance with
1733 the requirements of this section. A student is not eligible to
1734 receive a quarterly scholarship payment if the private school
1735 fails to meet the deadline.

1736 (c)~~(b)~~1. Annually administer or make provision for
1737 students participating in the scholarship program in grades 3
1738 through 10 to take one of the nationally norm-referenced tests
1739 identified by the department of ~~Education~~ or the statewide
1740 assessments pursuant to s. 1008.22. Students with disabilities
1741 for whom standardized testing is not appropriate are exempt from
1742 this requirement. A participating private school must report a
1743 student's scores to the parent. A participating private school
1744 must annually report by August 15 the scores of all
1745 participating students to a state university described in
1746 paragraph (9)(f).

1747 2. Administer the statewide assessments pursuant to s.
1748 1008.22 if a participating private school chooses to offer the
1749 statewide assessments. A participating private school may choose
1750 to offer and administer the statewide assessments to all

1751 students who attend the participating private school in grades 3
 1752 through 10 and must submit a request in writing to the
 1753 Department of Education by March 1 of each year in order to
 1754 administer the statewide assessments in the subsequent school
 1755 year.

1756
 1757 If a participating private school fails to meet the requirements
 1758 of this subsection or s. 1002.421, the commissioner may
 1759 determine that the participating private school is ineligible to
 1760 participate in the scholarship program.

1761 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of
 1762 Education shall:

1763 (d) Notify eligible nonprofit scholarship-funding
 1764 organizations of the deadlines for submitting the verified list
 1765 of eligible scholarship students; cross-check the verified list
 1766 ~~of participating scholarship students~~ with the public school
 1767 enrollment lists to avoid duplication; and, when the Florida
 1768 Education Finance Program is recalculated, adjust the amount of
 1769 state funds allocated to school districts through the Florida
 1770 Education Finance Program based upon the results of the cross-
 1771 check.

1772 (e) Maintain and annually publish a list of nationally
 1773 norm-referenced tests identified for purposes of satisfying the
 1774 testing requirement in subparagraph (8)(c)1. ~~(8)(b)1.~~ The tests
 1775 must meet industry standards of quality in accordance with State

1776 Board of Education rule.

1777 (f) Issue a project grant award to a state university, to
 1778 which participating private schools and eligible nonprofit
 1779 scholarship-funding organizations must report the scores of
 1780 participating students on the nationally norm-referenced tests
 1781 or the statewide assessments administered in grades 3 through
 1782 10. The project term is 2 years, and the amount of the project
 1783 is up to \$250,000 per year. The project grant award must be
 1784 reissued in 2-year intervals in accordance with this paragraph.

1785 1. The state university must annually report to the
 1786 Department of Education on the student performance of
 1787 participating students and, beginning with the 2027-2028 school
 1788 year, on the performance of personalized education students:

1789 a. On a statewide basis. The report shall also include, to
 1790 the extent possible, a comparison of scholarship students'
 1791 performance to the statewide student performance of public
 1792 school students with socioeconomic backgrounds similar to those
 1793 of students participating in the scholarship program. To
 1794 minimize costs and reduce time required for the state
 1795 university's analysis and evaluation, the Department of
 1796 Education shall coordinate with the state university to provide
 1797 data to the state university in order to conduct analyses of
 1798 matched students from public school assessment data and
 1799 calculate control group student performance using an agreed-upon
 1800 methodology with the state university; and

1801 b. On an individual school basis for students enrolled
1802 full time in a private school. The annual report must include
1803 student performance for each participating private school in
1804 which enrolled students in the private school participated in a
1805 scholarship program under this section or s. 1002.394(12) (a), ~~r~~
1806 ~~er~~ s. 1002.40 in the prior school year. The report shall be
1807 according to each participating private school, and for
1808 participating students, in which there are at least 30
1809 participating students who have scores for tests administered.
1810 If the state university determines that the 30-participating-
1811 student cell size may be reduced without disclosing personally
1812 identifiable information, as described in 34 C.F.R. s. 99.12, of
1813 a participating student, the state university may reduce the
1814 participating-student cell size, but the cell size must not be
1815 reduced to less than 10 participating students. The department
1816 shall provide each participating private school's prior school
1817 year's student enrollment information to the state university no
1818 later than June 15 of each year, or as requested by the state
1819 university.

1820 2. The sharing and reporting of student performance data
1821 under this paragraph must be in accordance with requirements of
1822 ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family
1823 Educational Rights and Privacy Act, and the applicable rules and
1824 regulations issued pursuant thereto, and shall be for the sole
1825 purpose of creating the annual report required by subparagraph

1826 1. All parties must preserve the confidentiality of such
 1827 information as required by law. The annual report must not
 1828 disaggregate data to a level that will identify individual
 1829 participating schools, except as required under sub-subparagraph
 1830 1.b., or disclose the academic level of individual students.

1831 3. The annual report required by subparagraph 1. shall be
 1832 published by the Department of Education on its website.

1833 (i) Require quarterly reports by an eligible nonprofit
 1834 scholarship-funding organization regarding the number of
 1835 students participating in the ~~scholarship~~ program; the private
 1836 schools at which the students are enrolled; the number of
 1837 scholarship applications received, the number of applications
 1838 processed within 30 days after receipt, and the number of
 1839 incomplete applications received; data related to reimbursement
 1840 submissions, including the average number of days for a
 1841 reimbursement to be reviewed and the average number of days for
 1842 a reimbursement to be approved; any parent input and feedback
 1843 collected regarding the program; and any other information
 1844 deemed necessary by the Department of Education.

1845 (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

1846 (b) Upon the request of the Department of Education, a
 1847 school district shall coordinate with the department to provide
 1848 to a participating private school the statewide assessments
 1849 administered under s. 1008.22 and any related materials for
 1850 administering the assessments. A school district is responsible

1851 for implementing test administrations at a participating private
 1852 school, including the:

1853 1. Provision of training for participating private school
 1854 staff on test security and assessment administration procedures;

1855 2. Distribution of testing materials to a participating
 1856 private school;

1857 3. Retrieval of testing materials from a participating
 1858 private school;

1859 4. Provision of the required format for a participating
 1860 private school to submit information to the district for test
 1861 administration and enrollment purposes; and

1862 5. Provision of any required assistance, monitoring, or
 1863 investigation at a participating private school.

1864 (11) SCHOLARSHIP AMOUNT AND PAYMENT.—

1865 (c) If a scholarship student is attending an eligible
 1866 private school full time, the initial payment shall be made
 1867 after the organization's verification of admission acceptance,
 1868 and subsequent payments shall be made upon verification of
 1869 continued enrollment and attendance at the eligible private
 1870 school. Payments shall be made within 7 business days after
 1871 approval by the parent pursuant to paragraph (7) (a) and the
 1872 private school pursuant to paragraph (8) (b) ~~An eligible~~
 1873 ~~nonprofit scholarship funding organization shall obtain~~
 1874 ~~verification from the private school of a student's continued~~
 1875 ~~attendance at the school for each period covered by a~~

1876 | ~~scholarship payment.~~

1877 | (f) A scholarship awarded to an eligible student shall
1878 | remain in force until:

1879 | 1. The organization determines that the student is not
1880 | eligible for program renewal;

1881 | 2. The Commissioner of Education suspends or revokes
1882 | program participation or use of funds;

1883 | 3. The student's parent has forfeited participation in the
1884 | program for failure to comply with subsection (7);

1885 | 4. The student who uses the scholarship for full-time
1886 | tuition and fees at an eligible private school pursuant to
1887 | paragraph (7)(a) enrolls full time in a public school. However,
1888 | if a student enters a Department of Juvenile Justice detention
1889 | center for a period of no more than 21 days, the student is not
1890 | considered to have returned to a public school on a full-time
1891 | basis for that purpose; or

1892 | 5. The student graduates from high school or attains 21
1893 | years of age, whichever occurs first.

1894 | (h) A student's scholarship account must be closed and any
1895 | remaining funds shall revert to the state after:

1896 | 1. Denial or revocation of program eligibility by the
1897 | commissioner for fraud or abuse, including, but not limited to,
1898 | the student or student's parent accepting any payment, refund,
1899 | or rebate, in any manner, from a provider of any services
1900 | received pursuant to paragraph (6)(d); ~~or~~

1901 2. Two consecutive fiscal years in which an account has
 1902 been inactive; or
 1903 3. The student remains unenrolled in an eligible private
 1904 school for 30 days while receiving a scholarship that requires
 1905 full-time enrollment.
 1906 (i) Moneys received pursuant to this section do not
 1907 constitute taxable income to the qualified student or the parent
 1908 of the qualified student.
 1909 (15) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
 1910 APPLICATION.—In order to participate in the scholarship program
 1911 created under this section, a charitable organization that seeks
 1912 to be a nonprofit scholarship-funding organization must submit
 1913 an application for initial approval or renewal to the Office of
 1914 Independent Education and Parental Choice. ~~The office shall~~
 1915 ~~provide at least two application periods in which~~ Charitable
 1916 organizations may apply at any time to participate in the
 1917 program.
 1918 (a) An application for initial approval must include:
 1919 1. A copy of the organization's incorporation documents
 1920 and registration with the Division of Corporations of the
 1921 Department of State.
 1922 2. A copy of the organization's Internal Revenue Service
 1923 determination letter as a s. 501(c)(3) not-for-profit
 1924 organization.
 1925 3. A description of the organization's financial plan that

1926 demonstrates sufficient funds to operate throughout the school
 1927 year.

1928 4. A description of the geographic region that the
 1929 organization intends to serve and an analysis of the demand and
 1930 unmet need for eligible students in that area.

1931 5. The organization's organizational chart.

1932 6. A description of the criteria and methodology that the
 1933 organization will use to evaluate scholarship eligibility.

1934 7. A description of the application process, including
 1935 deadlines and any associated fees.

1936 8. A description of the deadlines for attendance
 1937 verification and scholarship payments.

1938 9. A copy of the organization's policies on conflict of
 1939 interest and whistleblowers.

1940 10. A copy of a surety bond or letter of credit to secure
 1941 the faithful performance of the obligations of the eligible
 1942 nonprofit scholarship-funding organization in accordance with
 1943 this section in an amount equal to 25 percent of the scholarship
 1944 funds anticipated for each school year or \$100,000, whichever is
 1945 greater. The surety bond or letter of credit must specify that
 1946 any claim against the bond or letter of credit may be made only
 1947 by an eligible nonprofit scholarship-funding organization to
 1948 provide scholarships to and on behalf of students who would have
 1949 had scholarships funded if it were not for the diversion of
 1950 funds giving rise to the claim against the bond or letter of

1951 credit.

1952 (b) In addition to the information required by

1953 subparagraphs (a)1.-9., an application for renewal must include:

1954 1. A surety bond or letter of credit to secure the

1955 faithful performance of the obligations of the eligible

1956 nonprofit scholarship-funding organization in accordance with

1957 this section equal to the amount of undisbursed donations held

1958 by the organization based on the annual report submitted

1959 pursuant to paragraph (6) (o). The amount of the surety bond or

1960 letter of credit must be at least \$100,000, but not more than

1961 \$25 million. The surety bond or letter of credit must specify

1962 that any claim against the bond or letter of credit may be made

1963 only by an eligible nonprofit scholarship-funding organization

1964 to provide scholarships to and on behalf of students who would

1965 have had scholarships funded if it were not for the diversion of

1966 funds giving rise to the claim against the bond or letter of

1967 credit.

1968 2. The organization's completed Internal Revenue Service

1969 Form 990 submitted no later than November 30 of the year before

1970 the school year that the organization intends to offer the

1971 scholarships, notwithstanding the department's application

1972 deadline.

1973 3. A copy of the statutorily required audit to the

1974 Department of Education and Auditor General.

1975 4. An annual report that includes:

1976 a. The number of students who completed applications, by
 1977 county and by grade.

1978 b. The number of students who were approved for
 1979 scholarships, by county and by grade.

1980 c. The number of students who received funding for
 1981 scholarships within each funding category, by county and by
 1982 grade.

1983 d. The amount of funds received, the amount of funds
 1984 distributed in scholarships, and an accounting of remaining
 1985 funds and the obligation of those funds.

1986 e. A detailed accounting of how the organization spent the
 1987 administrative funds allowable under paragraph (6) (1).

1988 f. Documentation of compliance with the requirements of
 1989 paragraph (6) (t).

1990 (c) In consultation with the Department of Revenue and the
 1991 Chief Financial Officer, the Office of Independent Education and
 1992 Parental Choice shall review the application. The Department of
 1993 Education shall notify the organization in writing of any
 1994 deficiencies within 30 days after receipt of the application and
 1995 allow the organization 30 days to correct any deficiencies.

1996 (d) Within 30 days after receipt of the finalized
 1997 application by the Office of Independent Education and Parental
 1998 Choice, the Commissioner of Education shall recommend approval
 1999 or disapproval of the application to the State Board of
 2000 Education. The State Board of Education shall consider the

2001 application and recommendation at the next scheduled meeting,
2002 adhering to appropriate meeting notice requirements. If the
2003 State Board of Education disapproves the organization's
2004 application, it shall provide the organization with a written
2005 explanation of that determination. The State Board of
2006 Education's action is not subject to chapter 120.

2007 (e) If the State Board of Education disapproves the
2008 renewal of a nonprofit scholarship-funding organization, the
2009 organization must notify the affected eligible students and
2010 parents of the decision within 15 days after disapproval. An
2011 eligible student affected by the disapproval of an
2012 organization's participation remains eligible under this section
2013 until the end of the school year in which the organization was
2014 disapproved. The student must apply and be accepted by another
2015 eligible nonprofit scholarship-funding organization for the
2016 upcoming school year. The student shall be given priority in
2017 accordance with paragraph (6)(g).

2018 (f) All remaining funds held by a nonprofit scholarship-
2019 funding organization that is disapproved for participation must
2020 be transferred to other eligible nonprofit scholarship-funding
2021 organizations to provide scholarships for eligible students. All
2022 transferred funds must be deposited by each eligible nonprofit
2023 scholarship-funding organization receiving such funds into its
2024 scholarship account. All transferred amounts received by any
2025 eligible nonprofit scholarship-funding organization must be

2026 separately disclosed in the annual financial audit required
2027 under subsection (6).

2028 (g) A nonprofit scholarship-funding organization is a
2029 renewing organization if it maintains continuous approval and
2030 participation in the program. An organization that chooses not
2031 to participate for 1 year or more or is disapproved to
2032 participate for 1 year or more must submit an application for
2033 initial approval in order to participate in the program again.

2034 (h) The State Board of Education shall adopt rules
2035 providing guidelines for receiving, reviewing, and approving
2036 applications for new and renewing nonprofit scholarship-funding
2037 organizations. The rules must include a process for compiling
2038 input and recommendations from the Chief Financial Officer, the
2039 Department of Revenue, and the Department of Education. The
2040 rules must also require that the nonprofit scholarship-funding
2041 organization make a brief presentation to assist the State Board
2042 of Education in its decision.

2043 (i) A state university; or an independent college or
2044 university which is eligible to participate in the William L.
2045 Boyd, IV, Effective Access to Student Education Grant Program,
2046 located and chartered in this state, is not for profit, and is
2047 accredited by the Commission on Colleges of the Southern
2048 Association of Colleges and Schools, is exempt from the initial
2049 or renewal application process, but must file a registration
2050 notice with the Department of Education to be an eligible

2051 nonprofit scholarship-funding organization. The State Board of
 2052 Education shall adopt rules that identify the procedure for
 2053 filing the registration notice with the department. The rules
 2054 must identify appropriate reporting requirements for fiscal,
 2055 programmatic, and performance accountability purposes consistent
 2056 with this section, but shall not exceed the requirements for
 2057 eligible nonprofit scholarship-funding organizations for
 2058 charitable organizations.

2059 Section 5. Section 1002.40, Florida Statutes, is amended
 2060 to read:

2061 1002.40 The Hope Scholarship Program.—

2062 (1) PURPOSE.—The Hope Scholarship Program is established
 2063 to provide the parent of a public school student who was
 2064 subjected to an incident listed in subsection (3) an opportunity
 2065 to transfer the student to another public school or to request a
 2066 scholarship for the student to enroll in and attend an eligible
 2067 private school.

2068 (2) DEFINITIONS.—As used in this section, the term:

2069 ~~(a) "Dealer" has the same meaning as provided in s.~~
 2070 ~~212.06.~~

2071 ~~(b) "Department" means the Department of Education.~~

2072 ~~(c) "Designated agent" has the same meaning as provided in~~
 2073 ~~s. 212.06(10).~~

2074 ~~(d) "Eligible contribution" or "contribution" means a~~
 2075 ~~monetary contribution from a person purchasing a motor vehicle,~~

2076 ~~subject to the restrictions provided in this section, to an~~
2077 ~~eligible nonprofit scholarship-funding organization. The person~~
2078 ~~making the contribution may not designate a specific student as~~
2079 ~~the beneficiary of the contribution.~~

2080 ~~(c) "Eligible nonprofit scholarship-funding organization"~~
2081 ~~or "organization" has the same meaning as provided in s.~~
2082 ~~1002.395(2).~~

2083 ~~(f) "Eligible private school" has the same meaning as~~
2084 ~~provided in s. 1002.395(2).~~

2085 ~~(g) "Motor vehicle" has the same meaning as provided in s.~~
2086 ~~320.01(1)(a), but does not include a heavy truck, truck tractor,~~
2087 ~~trailer, or motorcycle.~~

2088 ~~(a)-(h)~~ (a) "Parent" means a resident of this state who is a
2089 parent, as defined in s. 1000.21, and whose student reported an
2090 incident in accordance with subsection (4) ~~(6)~~.

2091 ~~(b)-(i)~~ (b) "Program" means the Hope Scholarship Program.

2092 ~~(c)-(j)~~ (c) "School" means any educational program or activity
2093 conducted by a public K-12 educational institution, any school-
2094 related or school-sponsored program or activity, and riding on a
2095 school bus, as defined in s. 1006.25(1), including waiting at a
2096 school bus stop.

2097 ~~(k) "Unweighted FTE funding amount" means the statewide~~
2098 ~~average total funds per unweighted full-time equivalent funding~~
2099 ~~amount that is incorporated by reference in the General~~
2100 ~~Appropriations Act, or by a subsequent special appropriations~~

2101 ~~act, for the applicable state fiscal year.~~

2102 (3) PROGRAM ELIGIBILITY. ~~Beginning with the 2018-2019~~

2103 ~~school year, contingent upon available funds, and on a first-~~

2104 ~~come, first-served basis,~~ A student enrolled in a Florida public

2105 school in kindergarten through grade 12 is eligible for the

2106 educational options described in subsection (4) ~~a scholarship~~

2107 ~~under this program~~ if the student reported an incident in

2108 accordance with that subsection ~~(6)~~. For purposes of this

2109 section, the term "incident" means battery; harassment; hazing;

2110 bullying; kidnapping; physical attack; robbery; sexual offenses,

2111 harassment, assault, or battery; threat or intimidation; or

2112 fighting at school, as defined by the department in accordance

2113 with s. 1006.09(6).

2114 ~~(4) PROGRAM PROHIBITIONS. Payment of a scholarship to a~~

2115 ~~student enrolled in a private school may not be made if a~~

2116 ~~student is:~~

2117 ~~(a) Enrolled in a public school, including, but not~~

2118 ~~limited to, the Florida School for the Deaf and the Blind; the~~

2119 ~~College Preparatory Boarding Academy; a developmental research~~

2120 ~~school authorized under s. 1002.32; or a charter school~~

2121 ~~authorized under s. 1002.33, s. 1002.331, or s. 1002.332;~~

2122 ~~(b) Enrolled in a school operating for the purpose of~~

2123 ~~providing educational services to youth in the Department of~~

2124 ~~Juvenile Justice commitment programs;~~

2125 ~~(c) Participating in a virtual school, correspondence~~

2126 ~~school, or distance learning program that receives state funding~~
 2127 ~~pursuant to the student's participation unless the participation~~
 2128 ~~is limited to no more than two courses per school year; or~~

2129 ~~(d) Receiving any other educational scholarship pursuant~~
 2130 ~~to this chapter.~~

2131 ~~(5) TERM OF HOPE SCHOLARSHIP. For purposes of continuity~~
 2132 ~~of educational choice, a Hope scholarship shall remain in force~~
 2133 ~~until the student returns to public school or graduates from~~
 2134 ~~high school, whichever occurs first. A scholarship student who~~
 2135 ~~enrolls in a public school or public school program is~~
 2136 ~~considered to have returned to a public school for the purpose~~
 2137 ~~of determining the end of the scholarship's term.~~

2138 ~~(4)-(6)~~ SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

2139 ~~(a)~~ Upon receipt of a report of an incident, the school
 2140 principal, or his or her designee, shall provide a copy of the
 2141 report to the parent and investigate the incident to determine
 2142 if the incident must be reported as required by s. 1006.09(6).
 2143 Within 24 hours after receipt of the report, the principal or
 2144 his or her designee shall provide a copy of the report to the
 2145 parent of the alleged offender and to the superintendent. Upon
 2146 conclusion of the investigation or within 15 days after the
 2147 incident was reported, whichever occurs first, the school
 2148 district shall notify the parent of the program, and offer the
 2149 parent an opportunity to enroll his or her student in another
 2150 public school that has capacity, and notify the parent of their

2151 eligibility ~~or to apply for request and receive~~ a scholarship to
2152 attend an eligible private school under ss. 1002.394 and
2153 1002.395, ~~subject to available funding. A parent who chooses to~~
2154 ~~enroll his or her student in a public school located outside the~~
2155 ~~district in which the student resides pursuant to s. 1002.31~~
2156 ~~shall be eligible for a scholarship to transport the student as~~
2157 ~~provided in paragraph (11)(b).~~

2158 ~~(b) For each student participating in the program in an~~
2159 ~~eligible private school who chooses to participate in the~~
2160 ~~statewide assessments under s. 1008.22 or the Florida Alternate~~
2161 ~~Assessment, the school district in which the student resides~~
2162 ~~must notify the student and his or her parent about the~~
2163 ~~locations and times to take all statewide assessments.~~

2164 ~~(7) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An~~
2165 ~~eligible private school may be sectarian or nonsectarian and~~
2166 ~~shall:~~

2167 ~~(a) Comply with all requirements for private schools~~
2168 ~~participating in state school choice scholarship programs~~
2169 ~~pursuant to this section and s. 1002.421.~~

2170 ~~(b)1. Annually administer or make provision for students~~
2171 ~~participating in the program in grades 3 through 10 to take one~~
2172 ~~of the nationally norm-referenced tests identified by the~~
2173 ~~department or the statewide assessments pursuant to s. 1008.22.~~
2174 ~~Students with disabilities for whom standardized testing is not~~
2175 ~~appropriate are exempt from this requirement. A participating~~

2176 ~~private school shall report a student's scores to his or her~~
2177 ~~parent.~~

2178 ~~2. Administer the statewide assessments pursuant to s.~~
2179 ~~1008.22 if a private school chooses to offer the statewide~~
2180 ~~assessments. A participating private school may choose to offer~~
2181 ~~and administer the statewide assessments to all students who~~
2182 ~~attend the private school in grades 3 through 10 and must submit~~
2183 ~~a request in writing to the department by March 1 of each year~~
2184 ~~in order to administer the statewide assessments in the~~
2185 ~~subsequent school year.~~

2186
2187 ~~If a private school fails to meet the requirements of this~~
2188 ~~subsection or s. 1002.421, the commissioner may determine that~~
2189 ~~the private school is ineligible to participate in the program.~~

2190 ~~(8) DEPARTMENT OF EDUCATION OBLIGATIONS. The department~~
2191 ~~shall:~~

2192 ~~(a) Cross-check the list of participating scholarship~~
2193 ~~students with the public school enrollment lists to avoid~~
2194 ~~duplication and, when the Florida Education Finance Program is~~
2195 ~~recalculated, adjust the amount of state funds allocated to~~
2196 ~~school districts through the Florida Education Finance Program~~
2197 ~~based upon the results of the cross-check.~~

2198 ~~(b) Maintain a list of nationally norm-referenced tests~~
2199 ~~identified for purposes of satisfying the testing requirement in~~
2200 ~~paragraph (9) (f). The tests must meet industry standards of~~

2201 ~~quality in accordance with State Board of Education rule.~~

2202 ~~(c) Require quarterly reports by an eligible nonprofit~~

2203 ~~scholarship-funding organization regarding the number of~~

2204 ~~students participating in the program, the private schools in~~

2205 ~~which the students are enrolled, and other information deemed~~

2206 ~~necessary by the department.~~

2207 ~~(d) Contract with an independent entity to provide an~~

2208 ~~annual evaluation of the program by:~~

2209 ~~1. Reviewing the school bullying prevention education~~

2210 ~~program, climate, and code of student conduct of each public~~

2211 ~~school from which 10 or more students transferred to another~~

2212 ~~public school or private school using the Hope scholarship to~~

2213 ~~determine areas in the school or school district procedures~~

2214 ~~involving reporting, investigating, and communicating a parent's~~

2215 ~~and student's rights that are in need of improvement. At a~~

2216 ~~minimum, the review must include:~~

2217 ~~a. An assessment of the investigation time and quality of~~

2218 ~~the response of the school and the school district.~~

2219 ~~b. An assessment of the effectiveness of communication~~

2220 ~~procedures with the students involved in an incident, the~~

2221 ~~students' parents, and the school and school district personnel.~~

2222 ~~e. An analysis of school incident and discipline data.~~

2223 ~~d. The challenges and obstacles relating to implementing~~

2224 ~~recommendations from the review.~~

2225 ~~2. Reviewing the school bullying prevention education~~

2226 ~~program, climate, and code of student conduct of each public~~
2227 ~~school to which a student transferred if the student was from a~~
2228 ~~school identified in subparagraph 1. in order to identify best~~
2229 ~~practices and make recommendations to a public school at which~~
2230 ~~the incidents occurred.~~

2231 ~~3. Reviewing the performance of participating students~~
2232 ~~enrolled in a private school in which at least 51 percent of the~~
2233 ~~total enrolled students in the prior school year participated in~~
2234 ~~the program and in which there are at least 10 participating~~
2235 ~~students who have scores for tests administered.~~

2236 ~~4. Surveying the parents of participating students to~~
2237 ~~determine academic, safety, and school climate satisfaction and~~
2238 ~~to identify any challenges to or obstacles in addressing the~~
2239 ~~incident or relating to the use of the scholarship.~~

2240 ~~(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~
2241 ~~PARTICIPATION. A parent who applies for a Hope scholarship is~~
2242 ~~exercising his or her parental option to place his or her~~
2243 ~~student in an eligible private school.~~

2244 ~~(a) The parent must select an eligible private school and~~
2245 ~~apply for the admission of his or her student.~~

2246 ~~(b) The parent must inform the student's school district~~
2247 ~~when the parent withdraws his or her student to attend an~~
2248 ~~eligible private school.~~

2249 ~~(c) Any student participating in the program must remain~~
2250 ~~in attendance throughout the school year unless excused by the~~

2251 ~~school for illness or other good cause.~~

2252 ~~(d) Each parent and each student has an obligation to the~~
 2253 ~~private school to comply with such school's published policies.~~

2254 ~~(e) Upon reasonable notice to the department and the~~
 2255 ~~school district, the parent may remove the student from the~~
 2256 ~~private school and place the student in a public school in~~
 2257 ~~accordance with this section.~~

2258 ~~(f) The parent must ensure that the student participating~~
 2259 ~~in the program takes the norm-referenced assessment offered by~~
 2260 ~~the private school. The parent may also choose to have the~~
 2261 ~~student participate in the statewide assessments pursuant to s.~~
 2262 ~~1008.22. If the parent requests that the student take the~~
 2263 ~~statewide assessments pursuant to s. 1008.22 and the private~~
 2264 ~~school has not chosen to offer and administer the statewide~~
 2265 ~~assessments, the parent is responsible for transporting the~~
 2266 ~~student to the assessment site designated by the school~~
 2267 ~~district.~~

2268 ~~(g) Upon receipt of a scholarship warrant, the parent to~~
 2269 ~~whom the warrant is made must restrictively endorse the warrant~~
 2270 ~~to the private school for deposit into the account of such~~
 2271 ~~school. If payment is made by funds transfer in accordance with~~
 2272 ~~paragraph (11) (d), the parent must approve each payment before~~
 2273 ~~the scholarship funds may be deposited. The parent may not~~
 2274 ~~designate any entity or individual associated with the~~
 2275 ~~participating private school as the parent's attorney in fact to~~

2276 ~~endorse a scholarship warrant or approve a funds transfer. A~~
 2277 ~~parent who fails to comply with this paragraph forfeits the~~
 2278 ~~scholarship.~~

2279 ~~(10) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~
 2280 ~~ORGANIZATIONS. An eligible nonprofit scholarship funding~~
 2281 ~~organization may establish scholarships for eligible students~~
 2282 ~~by:~~

2283 ~~(a) Receiving applications and determining student~~
 2284 ~~eligibility in accordance with the requirements of this section.~~

2285 ~~(b) Notifying parents of their receipt of a scholarship on~~
 2286 ~~a first-come, first-served basis, based upon available funds.~~

2287 ~~(c) Establishing a date by which the parent of a~~
 2288 ~~participating student must confirm continuing participation in~~
 2289 ~~the program.~~

2290 ~~(d) Awarding scholarship funds to eligible students,~~
 2291 ~~giving priority to renewing students from the previous year.~~

2292 ~~(e) Preparing and submitting quarterly reports to the~~
 2293 ~~department pursuant to paragraph (8)(c). In addition, an~~
 2294 ~~eligible nonprofit scholarship funding organization must submit~~
 2295 ~~in a timely manner any information requested by the department~~
 2296 ~~relating to the program.~~

2297 ~~(f) Notifying the department of any violation of this~~
 2298 ~~section.~~

2299 ~~(11) FUNDING AND PAYMENT.--~~

2300 ~~(a) For students initially eligible in the 2019-2020~~

2301 ~~school year or thereafter, the calculated amount for a student~~
 2302 ~~to attend an eligible private school shall be calculated in~~
 2303 ~~accordance with s. 1002.394(12)(a).~~

2304 ~~(b) The maximum amount awarded to a student enrolled in a~~
 2305 ~~public school located outside of the district in which the~~
 2306 ~~student resides shall be \$750.~~

2307 ~~(c) When a student enters the program, the eligible~~
 2308 ~~nonprofit scholarship-funding organization must receive all~~
 2309 ~~documentation required for the student's participation,~~
 2310 ~~including a copy of the report of the incident received pursuant~~
 2311 ~~to subsection (6) and the private school's and student's fee~~
 2312 ~~schedules. The initial payment shall be made after verification~~
 2313 ~~of admission acceptance, and subsequent payments shall be made~~
 2314 ~~upon verification of continued enrollment and attendance at the~~
 2315 ~~private school.~~

2316 ~~(d) Payment of the scholarship by the eligible nonprofit~~
 2317 ~~scholarship-funding organization may be by individual warrant~~
 2318 ~~made payable to the student's parent or by funds transfer,~~
 2319 ~~including, but not limited to, debit cards, electronic payment~~
 2320 ~~cards, or any other means of payment that the department deems~~
 2321 ~~to be commercially viable or cost-effective. If payment is made~~
 2322 ~~by warrant, the warrant must be delivered by the eligible~~
 2323 ~~nonprofit scholarship-funding organization to the private school~~
 2324 ~~of the parent's choice, and the parent shall restrictively~~
 2325 ~~endorse the warrant to the private school. If payments are made~~

2326 ~~by funds transfer, the parent must approve each payment before~~
2327 ~~the scholarship funds may be deposited. The parent may not~~
2328 ~~designate any entity or individual associated with the~~
2329 ~~participating private school as the parent's attorney in fact to~~
2330 ~~endorse a scholarship warrant or approve a funds transfer.~~

2331 ~~(e) An eligible nonprofit scholarship funding organization~~
2332 ~~shall obtain verification from the private school of a student's~~
2333 ~~continued attendance at the school for each period covered by a~~
2334 ~~scholarship payment.~~

2335 ~~(f) Payment of the scholarship shall be made by the~~
2336 ~~eligible nonprofit scholarship funding organization no less~~
2337 ~~frequently than on a quarterly basis.~~

2338 ~~(g) An eligible nonprofit scholarship funding~~
2339 ~~organization, subject to the limitations of s. 1002.395(6)(1)1.,~~
2340 ~~may use eligible contributions received during the state fiscal~~
2341 ~~year in which such contributions are collected for~~
2342 ~~administrative expenses.~~

2343 ~~(h) Moneys received pursuant to this section do not~~
2344 ~~constitute taxable income to the qualified student or his or her~~
2345 ~~parent.~~

2346 ~~(i) Notwithstanding s. 1002.395(6)(1)2., no more than 5~~
2347 ~~percent of net eligible contributions may be carried forward to~~
2348 ~~the following state fiscal year by an eligible scholarship-~~
2349 ~~funding organization. For audit purposes, all amounts carried~~
2350 ~~forward must be specifically identified for individual students~~

2351 ~~by student name and by the name of the school to which the~~
2352 ~~student is admitted, subject to the requirements of ss. 1002.21~~
2353 ~~and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and~~
2354 ~~regulations issued pursuant to such requirements. Any amounts~~
2355 ~~carried forward shall be expended for annual scholarships or~~
2356 ~~partial-year scholarships in the following state fiscal year.~~
2357 ~~Net eligible contributions remaining on June 30 of each year~~
2358 ~~which are in excess of the 5 percent that may be carried forward~~
2359 ~~shall be transferred to other eligible nonprofit scholarship-~~
2360 ~~funding organizations participating in the Hope Scholarship~~
2361 ~~Program to provide scholarships for eligible students. All~~
2362 ~~transferred funds must be deposited by each eligible nonprofit~~
2363 ~~scholarship-funding organization receiving such funds into the~~
2364 ~~scholarship account of eligible students. All transferred~~
2365 ~~amounts received by an eligible nonprofit scholarship-funding~~
2366 ~~organization must be separately disclosed in the annual~~
2367 ~~financial audit requirement under s. 1002.395(6)(o). If no other~~
2368 ~~eligible nonprofit scholarship-funding organization participates~~
2369 ~~in the Hope Scholarship Program, net eligible contributions in~~
2370 ~~excess of the 5 percent may be used to fund scholarships for~~
2371 ~~students eligible under s. 1002.395 only after fully exhausting~~
2372 ~~all contributions made in support of scholarships under that~~
2373 ~~section in accordance with the priority established in s.~~
2374 ~~1002.395(6)(f) before awarding any initial scholarships.~~
2375 ~~(12) OBLIGATIONS OF THE AUDITOR GENERAL.~~

2376 ~~(a) The Auditor General shall conduct an annual~~
2377 ~~operational audit of accounts and records of each organization~~
2378 ~~that participates in the program. As part of this audit, the~~
2379 ~~Auditor General shall verify, at a minimum, the total number of~~
2380 ~~students served and transmit that information to the department.~~
2381 ~~The Auditor General shall provide the commissioner with a copy~~
2382 ~~of each annual operational audit performed pursuant to this~~
2383 ~~paragraph within 10 days after the audit is finalized.~~

2384 ~~(b) The Auditor General shall notify the department of any~~
2385 ~~organization that fails to comply with a request for~~
2386 ~~information.~~

2387 ~~(13) SCHOLARSHIP-FUNDING TAX CREDITS.—~~

2388 ~~(a) A tax credit is available under s. 212.1832(1) for use~~
2389 ~~by a person that makes an eligible contribution. Eligible~~
2390 ~~contributions shall be used to fund scholarships under this~~
2391 ~~section and may be used to fund scholarships under s. 1002.395.~~
2392 ~~Each eligible contribution is limited to a single payment of~~
2393 ~~\$105 per motor vehicle purchased at the time of purchase of a~~
2394 ~~motor vehicle or a single payment of \$105 per motor vehicle~~
2395 ~~purchased at the time of registration of a motor vehicle that~~
2396 ~~was not purchased from a dealer, except that a contribution may~~
2397 ~~not exceed the state tax imposed under chapter 212 that would~~
2398 ~~otherwise be collected from the purchaser by a dealer,~~
2399 ~~designated agent, or private tag agent. Payments of~~
2400 ~~contributions shall be made to a dealer at the time of purchase~~

2401 ~~of a motor vehicle or to a designated agent or private tag agent~~
2402 ~~at the time of registration of a motor vehicle that was not~~
2403 ~~purchased from a dealer. An eligible contribution shall be~~
2404 ~~accompanied by a contribution election form provided by the~~
2405 ~~Department of Revenue. The form shall include, at a minimum, the~~
2406 ~~following brief description of the Hope Scholarship Program and~~
2407 ~~the Florida Tax Credit Scholarship Program: "THE HOPE~~
2408 ~~SCHOLARSHIP PROGRAM PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS~~
2409 ~~SUBJECTED TO AN INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE~~
2410 ~~OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE~~
2411 ~~PRIVATE SCHOOL RATHER THAN REMAIN IN AN UNSAFE SCHOOL~~
2412 ~~ENVIRONMENT. THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES~~
2413 ~~A LOW-INCOME STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP~~
2414 ~~TO ATTEND AN ELIGIBLE PRIVATE SCHOOL." The form shall also~~
2415 ~~include, at a minimum, a section allowing the consumer to~~
2416 ~~designate, from all participating scholarship-funding~~
2417 ~~organizations, which organization will receive his or her~~
2418 ~~donation. For purposes of this subsection, the term "purchase"~~
2419 ~~does not include the lease or rental of a motor vehicle.~~

2420 ~~(b) A dealer, designated agent, or private tag agent~~
2421 ~~shall:~~

2422 ~~1. Provide the purchaser the contribution election form,~~
2423 ~~as provided by the Department of Revenue, at the time of~~
2424 ~~purchase of a motor vehicle or at the time of registration of a~~
2425 ~~motor vehicle that was not purchased from a dealer.~~

2426 ~~2. Collect eligible contributions.~~

2427 ~~3. Using a form provided by the Department of Revenue,~~
 2428 ~~which shall include the dealer's or agent's federal employer~~
 2429 ~~identification number, remit to an organization no later than~~
 2430 ~~the date the return filed pursuant to s. 212.11 is due the total~~
 2431 ~~amount of contributions made to that organization and collected~~
 2432 ~~during the preceding reporting period. Using the same form, the~~
 2433 ~~dealer or agent shall also report this information to the~~
 2434 ~~Department of Revenue no later than the date the return filed~~
 2435 ~~pursuant to s. 212.11 is due.~~

2436 ~~4. Report to the Department of Revenue on each return~~
 2437 ~~filed pursuant to s. 212.11 the total amount of credits granted~~
 2438 ~~under s. 212.1832 for the preceding reporting period.~~

2439 ~~(c) An organization shall report to the Department of~~
 2440 ~~Revenue, on or before the 20th day of each month, the total~~
 2441 ~~amount of contributions received pursuant to paragraph (b) in~~
 2442 ~~the preceding calendar month on a form provided by the~~
 2443 ~~Department of Revenue. Such report shall include:~~

2444 ~~1. The federal employer identification number of each~~
 2445 ~~designated agent, private tag agent, or dealer who remitted~~
 2446 ~~contributions to the organization during that reporting period.~~

2447 ~~2. The amount of contributions received from each~~
 2448 ~~designated agent, private tag agent, or dealer during that~~
 2449 ~~reporting period.~~

2450 ~~(d) A person who, with the intent to unlawfully deprive or~~

2451 ~~defraud the program of its moneys or the use or benefit thereof,~~
2452 ~~fails to remit a contribution collected under this section is~~
2453 ~~guilty of theft, punishable as follows:~~

2454 ~~1. If the total amount stolen is less than \$300, the~~
2455 ~~offense is a misdemeanor of the second degree, punishable as~~
2456 ~~provided in s. 775.082 or s. 775.083. Upon a second conviction,~~
2457 ~~the offender is guilty of a misdemeanor of the first degree,~~
2458 ~~punishable as provided in s. 775.082 or s. 775.083. Upon a third~~
2459 ~~or subsequent conviction, the offender is guilty of a felony of~~
2460 ~~the third degree, punishable as provided in s. 775.082, s.~~
2461 ~~775.083, or s. 775.084.~~

2462 ~~2. If the total amount stolen is \$300 or more, but less~~
2463 ~~than \$20,000, the offense is a felony of the third degree,~~
2464 ~~punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~

2465 ~~3. If the total amount stolen is \$20,000 or more, but less~~
2466 ~~than \$100,000, the offense is a felony of the second degree,~~
2467 ~~punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~

2468 ~~4. If the total amount stolen is \$100,000 or more, the~~
2469 ~~offense is a felony of the first degree, punishable as provided~~
2470 ~~in s. 775.082, s. 775.083, or s. 775.084.~~

2471 ~~(e) A person convicted of an offense under paragraph (d)~~
2472 ~~shall be ordered by the sentencing judge to make restitution to~~
2473 ~~the organization in the amount that was stolen from the program.~~

2474 ~~(f) Upon a finding that a dealer failed to remit a~~
2475 ~~contribution under subparagraph (b) 3. for which the dealer~~

2476 ~~claimed a credit pursuant to s. 212.1832(2), the Department of~~
2477 ~~Revenue shall notify the affected organizations of the dealer's~~
2478 ~~name, address, federal employer identification number, and~~
2479 ~~information related to differences between credits taken by the~~
2480 ~~dealer pursuant to s. 212.1832(2) and amounts remitted to the~~
2481 ~~eligible nonprofit scholarship-funding organization under~~
2482 ~~subparagraph (b)3.~~

2483 ~~(g) Any dealer, designated agent, private tag agent, or~~
2484 ~~organization that fails to timely submit reports to the~~
2485 ~~Department of Revenue as required in paragraphs (b) and (c) is~~
2486 ~~subject to a penalty of \$1,000 for every month, or part thereof,~~
2487 ~~the report is not provided, up to a maximum amount of \$10,000.~~
2488 ~~Such penalty shall be collected by the Department of Revenue and~~
2489 ~~shall be transferred into the General Revenue Fund. Such penalty~~
2490 ~~must be settled or compromised if it is determined by the~~
2491 ~~Department of Revenue that the noncompliance is due to~~
2492 ~~reasonable cause and not due to willful negligence, willful~~
2493 ~~neglect, or fraud.~~

2494 ~~(14) LIABILITY. The state is not liable for the award of~~
2495 ~~or any use of awarded funds under this section.~~

2496 ~~(15) SCOPE OF AUTHORITY. This section does not expand the~~
2497 ~~regulatory authority of this state, its officers, or any school~~
2498 ~~district to impose additional regulation on participating~~
2499 ~~private schools beyond those reasonably necessary to enforce~~
2500 ~~requirements expressly set forth in this section.~~

2501 ~~(5)-(16)~~ RULES.—The State Board of Education shall adopt
 2502 rules to administer this section, ~~except the Department of~~
 2503 ~~Revenue shall adopt rules to administer subsection (13)~~.

2504 Section 6. Paragraph (i) of subsection (1) of section
 2505 1002.421, Florida Statutes, is amended to read:

2506 1002.421 State school choice scholarship program
 2507 accountability and oversight.—

2508 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private
 2509 school participating in an educational scholarship program
 2510 established pursuant to this chapter must be a private school as
 2511 defined in s. 1002.01 in this state, be registered, and be in
 2512 compliance with all requirements of this section in addition to
 2513 private school requirements outlined in s. 1002.42, specific
 2514 requirements identified within respective scholarship program
 2515 laws, and other provisions of Florida law that apply to private
 2516 schools, and must:

2517 (i) Maintain a physical location in the state at which
 2518 each student has regular and direct contact with teachers.
 2519 Regular and direct contact with teachers may be satisfied for
 2520 students enrolled in a personalized education program if
 2521 students have regular and direct contact with teachers at the
 2522 physical location at least two school days per week and the
 2523 student learning plan addresses the remaining instructional
 2524 time.

2525

2526 The department shall suspend the payment of funds to a private
2527 school that knowingly fails to comply with this subsection, and
2528 shall prohibit the school from enrolling new scholarship
2529 students, for 1 fiscal year and until the school complies. If a
2530 private school fails to meet the requirements of this subsection
2531 or has consecutive years of material exceptions listed in the
2532 report required under paragraph (q), the commissioner may
2533 determine that the private school is ineligible to participate
2534 in a scholarship program.

2535 Section 7. Paragraph (a) of subsection (2) of section
2536 1002.45, Florida Statutes, is amended to read:

2537 1002.45 Virtual instruction programs.—

2538 (2) PROVIDER QUALIFICATIONS.—

2539 (a) The department shall annually publish on its website a
2540 list of providers approved by the State Board of Education to
2541 offer virtual instruction programs. To be approved, a virtual
2542 instruction program provider must document that it:

2543 ~~1. Is nonsectarian in its programs, admission policies,~~
2544 ~~employment practices, and operations;~~

2545 1.2. Complies with the antidiscrimination provisions of s.
2546 1000.05;

2547 2.3. Locates an administrative office or offices in this
2548 state, requires its administrative staff to be state residents,
2549 requires all instructional staff to be Florida-certified
2550 teachers under chapter 1012 and conducts background screenings

2551 for all employees or contracted personnel, as required by s.
 2552 1012.32, using state and national criminal history records;
 2553 ~~3.4.~~ Electronically provides to parents and students
 2554 specific information that includes, but is not limited to, the
 2555 following teacher-parent and teacher-student contact information
 2556 for each course:

- 2557 a. How to contact the instructor via phone, e-mail, or
 2558 online messaging tools.
- 2559 b. How to contact technical support via phone, e-mail, or
 2560 online messaging tools.
- 2561 c. How to contact the administration office via phone, e-
 2562 mail, or online messaging tools.
- 2563 d. Any requirement for regular contact with the instructor
 2564 for the course and clear expectations for meeting the
 2565 requirement.
- 2566 e. The requirement that the instructor in each course
 2567 must, at a minimum, conduct one contact with the parent and the
 2568 student each month;

2569 ~~4.5.~~ Possesses prior, successful experience offering
 2570 virtual instruction courses to elementary, middle, or high
 2571 school students as demonstrated by quantified student learning
 2572 gains in each subject area and grade level provided for
 2573 consideration as an instructional program option. However, for a
 2574 virtual instruction program provider without sufficient prior,
 2575 successful experience offering online courses, the State Board

2576 of Education may conditionally approve the virtual instruction
2577 program provider to offer courses measured pursuant to
2578 subparagraph (7)(a)2. Conditional approval shall be valid for 1
2579 school year only and, based on the virtual instruction program
2580 provider's experience in offering the courses, the State Board
2581 of Education may grant approval to offer a virtual instruction
2582 program;

2583 ~~5.6.~~ Is accredited by a regional accrediting association
2584 as defined by State Board of Education rule;

2585 ~~6.7.~~ Ensures instructional and curricular quality through
2586 a detailed curriculum and student performance accountability
2587 plan that addresses every subject and grade level it intends to
2588 provide through contract with the school district, including:

2589 a. Courses and programs that meet the standards of the
2590 International Association for K-12 Online Learning and the
2591 Southern Regional Education Board.

2592 b. Instructional content and services that align with, and
2593 measure student attainment of, student proficiency in the state
2594 academic standards.

2595 c. Mechanisms that determine and ensure that a student has
2596 satisfied requirements for grade level promotion and high school
2597 graduation with a standard diploma, as appropriate;

2598 ~~7.8.~~ Publishes, in accordance with disclosure requirements
2599 adopted in rule by the State Board of Education, as part of its
2600 application as an approved virtual instruction program provider

2601 and in all contracts negotiated pursuant to this section:

2602 a. Information and data about the curriculum of each full-

2603 time and part-time virtual instruction program.

2604 b. School policies and procedures.

2605 c. Certification status and physical location of all

2606 administrative and instructional personnel.

2607 d. Hours and times of availability of instructional

2608 personnel.

2609 e. Student-teacher ratios.

2610 f. Student completion and promotion rates.

2611 g. Student, educator, and school performance

2612 accountability outcomes;

2613 ~~8.9.~~ If the approved virtual instruction program provider

2614 is a Florida College System institution, employs instructors who

2615 meet the certification requirements for instructional staff

2616 under chapter 1012; and

2617 ~~9.10.~~ Performs an annual financial audit of its accounts

2618 and records conducted by an independent auditor who is a

2619 certified public accountant licensed under chapter 473. The

2620 independent auditor shall conduct the audit in accordance with

2621 rules adopted by the Auditor General and in compliance with

2622 generally accepted auditing standards, and include a report on

2623 financial statements presented in accordance with generally

2624 accepted accounting principles. The audit report shall be

2625 accompanied by a written statement from the approved virtual

2626 instruction program provider in response to any deficiencies
2627 identified within the audit report and shall be submitted by the
2628 approved virtual instruction program provider to the State Board
2629 of Education and the Auditor General no later than 9 months
2630 after the end of the preceding fiscal year.

2631 Section 8. Paragraph (c) of subsection (1) of section
2632 1003.4156, Florida Statutes, is amended to read:

2633 1003.4156 General requirements for middle grades
2634 promotion.—

2635 (1) In order for a student to be promoted to high school
2636 from a school that includes middle grades 6, 7, and 8, the
2637 student must successfully complete the following courses:

2638 (c) Three middle grades or higher courses in social
2639 studies. One of these courses must be at least a one-semester
2640 civics education course that includes the roles and
2641 responsibilities of federal, state, and local governments; the
2642 structures and functions of the legislative, executive, and
2643 judicial branches of government; and the meaning and
2644 significance of historic documents, such as the Articles of
2645 Confederation, the Declaration of Independence, and the
2646 Constitution of the United States. All instructional materials
2647 for the civics education course must be reviewed and approved by
2648 the Commissioner of Education, in consultation with
2649 organizations that may include, but are not limited to, the
2650 Florida Joint Center for Citizenship, the Bill of Rights

2651 Institute, Hillsdale College, the Gilder Lehrman Institute of
2652 American History, iCivics, and the Constitutional Sources
2653 Project, and with educators, school administrators,
2654 postsecondary education representatives, elected officials,
2655 business and industry leaders, parents, and the public. Any
2656 errors and inaccuracies the commissioner identifies in state-
2657 adopted materials must be corrected pursuant to s. 1006.35.
2658 After consulting with such entities and individuals, the
2659 commissioner shall review the current state-approved civics
2660 education course instructional materials and the test
2661 specifications for the statewide, standardized EOC assessment in
2662 civics education and shall make recommendations for improvements
2663 to the materials and test specifications by December 31, 2019.
2664 By December 31, 2020, the department shall complete a review of
2665 the statewide civics education course standards. Each student's
2666 performance on the statewide, standardized EOC assessment in
2667 civics education required under s. 1008.22 constitutes 30
2668 percent of the student's final course grade. A middle grades
2669 student who transfers into the state's public school system from
2670 out of country, out of state, a private school, a personalized
2671 education program, or a home education program after the
2672 beginning of the second term of grade 8 is not required to meet
2673 the civics education requirement for promotion from the middle
2674 grades if the student's transcript documents passage of three
2675 courses in social studies or two year-long courses in social

2676 studies that include coverage of civics education.

2677 Section 9. Subsection (6) of section 1003.4282, Florida
2678 Statutes, is amended to read:

2679 1003.4282 Requirements for a standard high school
2680 diploma.—

2681 (6) UNIFORM TRANSFER OF HIGH SCHOOL CREDITS.—Beginning
2682 with the 2012-2013 school year, if a student transfers to a
2683 Florida public high school from out of country, out of state, a
2684 private school, a personalized education program, or a home
2685 education program and the student's transcript shows a credit in
2686 Algebra I, the student must pass the statewide, standardized
2687 Algebra I EOC assessment in order to earn a standard high school
2688 diploma unless the student earned a comparative score, passed a
2689 statewide assessment in Algebra I administered by the
2690 transferring entity, or passed the statewide mathematics
2691 assessment the transferring entity uses to satisfy the
2692 requirements of the Elementary and Secondary Education Act, as
2693 amended by the Every Student Succeeds Act (ESSA), 20 U.S.C. ss.
2694 6301 et seq. If a student's transcript shows a credit in high
2695 school reading or English Language Arts II or III, in order to
2696 earn a standard high school diploma, the student must take and
2697 pass the statewide, standardized grade 10 ELA assessment, or
2698 earn a concordant score. If a transfer student's transcript
2699 shows a final course grade and course credit in Algebra I,
2700 Geometry, Biology I, or United States History, the transferring

2701 course final grade and credit shall be honored without the
 2702 student taking the requisite statewide, standardized EOC
 2703 assessment and without the assessment results constituting 30
 2704 percent of the student's final course grade.

2705 Section 10. Paragraph (1) of subsection (4) of section
 2706 1003.485, Florida Statutes, is amended to read:

2707 1003.485 The New Worlds Reading Initiative.—

2708 (4) ADMINISTRATOR RESPONSIBILITIES.—The administrator
 2709 shall:

2710 (1) Expend eligible contributions received only for the
 2711 purchase and delivery of books and to implement the requirements
 2712 of this section, as well as for administrative expenses not to
 2713 exceed 2 percent of total eligible contributions.

2714 Notwithstanding s. 1002.395(6)(1)3. ~~s. 1002.395(6)(1)2.~~, the
 2715 administrator may carry forward up to 25 percent of eligible
 2716 contributions made before January 1 of each state fiscal year
 2717 and 100 percent of eligible contributions made on or after
 2718 January 1 of each state fiscal year to the following state
 2719 fiscal year for purposes authorized by this subsection. Any
 2720 eligible contributions in excess of the allowable carry forward
 2721 not used to provide additional books throughout the year to
 2722 eligible students shall revert to the state treasury.

2723 Section 11. Effective upon this act becoming a law,
 2724 paragraph (e) is added to subsection (5) of section 1004.6495,
 2725 Florida Statutes, to read:

2726 1004.6495 Florida Postsecondary Comprehensive Transition
2727 Program and Florida Center for Students with Unique Abilities.—

2728 (5) CENTER RESPONSIBILITIES.—The Florida Center for
2729 Students with Unique Abilities is established within the
2730 University of Central Florida. At a minimum, the center shall:

2731 (e) By July 1, 2024, develop the purchasing guidelines for
2732 authorized uses of scholarship funds for the Family Empowerment
2733 Scholarship Program under s. 1002.394(4)(b) and by each July 1
2734 thereafter, revise such guidelines. The center must consult with
2735 parents of a student with a disability participating in the
2736 scholarship program in the development and revision of the
2737 guidelines and must provide the guidelines to each eligible
2738 nonprofit scholarship-funding organization that awards
2739 scholarships to a student eligible for the scholarship program
2740 under s. 1002.394(3)(b) for publishing on each organization's
2741 website.

2742 Section 12. Except as otherwise expressly provided in this
2743 act and except for this section, which shall take effect upon
2744 this act becoming a law, this act shall take effect July 1,
2745 2024.