

By the Committee on Education Pre-K -12

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1 A bill to be entitled
2 An act relating to education; amending s. 1002.411,
3 F.S.; revising eligibility requirements for a New
4 Worlds Scholarship Account; requiring a parent to use
5 the administrator's system to make direct purchases of
6 qualifying expenditures; specifying additional
7 qualifying expenditures; requiring that the
8 administrator of a New Worlds Scholarship Account be
9 an eligible nonprofit scholarship-funding
10 organization; requiring each school district and
11 prekindergarten provider to notify the parent of each
12 eligible student of the process to request and receive
13 a scholarship when providing certain screening and
14 progress monitoring results; requiring eligible
15 nonprofit scholarship-funding organizations to develop
16 a system that allows eligible students to make direct
17 purchases of qualifying expenditures; amending s.
18 1003.485, F.S.; revising definitions of the terms
19 "administrator," "initiative," and "micro-credential";
20 renaming the New Worlds Reading Initiative as the New
21 Worlds Learning Initiative; expanding the initiative
22 to include improvement in mathematics skills;
23 providing that the initiative includes the New Worlds
24 Tutoring Program; requiring the Department of
25 Education to provide progress monitoring data to the
26 administrator within a specified timeframe; revising
27 the information that the administrator must include in
28 an annual financial report; requiring the
29 administrator to administer the New Worlds Tutoring

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30 Program; providing requirements for program
31 administration; making conforming changes; deleting
32 obsolete language; amending s. 1008.25, F.S.; making
33 technical changes; requiring that the progress
34 monitoring system provide prekindergarten instructors
35 with certain results within a specified timeframe;
36 amending ss. 211.0252, 212.1833, 220.1876, 561.1212,
37 and 624.51056, F.S.; making conforming changes;
38 providing an effective date.
39

40 Be It Enacted by the Legislature of the State of Florida:
41

42 Section 1. Subsection (2), paragraph (a) of subsection (3),
43 subsection (4), paragraph (a) of subsection (6), and paragraph
44 (e) of subsection (7) of section 1002.411, Florida Statutes, are
45 amended to read:

46 1002.411 New Worlds Scholarship Accounts.—

47 (2) ELIGIBILITY.—Contingent upon available funds, and on a
48 first-come, first-served basis, each student ~~who is~~ enrolled in
49 the Voluntary Prekindergarten Education Program pursuant to s.
50 1002.53 or a Florida public school in kindergarten through grade
51 5 is eligible for a scholarship account if the student:

52 (a) Exhibits a substantial deficiency in early literacy
53 skills, based upon the results of the most recent progress
54 monitoring administration pursuant to s. 1008.25(9), has a
55 substantial reading deficiency or exhibits characteristics of
56 dyslexia as identified under s. 1008.25(5)(a), or scored below a
57 Level 3 on the most recent statewide, standardized English
58 Language Arts (ELA) assessment ~~in the prior school year~~. An

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59 eligible student who is classified as an English Language
60 Learner and is enrolled in a program or receiving services that
61 are specifically designed to meet the instructional needs of
62 English Language Learner students must ~~shall~~ receive priority.

63 (b) Exhibits a substantial deficiency in early math skills
64 based upon the results of the most recent progress monitoring
65 administered pursuant to s. 1008.25(9), has a substantial
66 deficiency in mathematics or the characteristics of dyscalculia
67 as identified under s. 1008.25(6)(a), or scored below a Level 3
68 on the most recent statewide, standardized Mathematics
69 assessment ~~in the prior school year~~.

70 (3) PARENT AND STUDENT RESPONSIBILITIES FOR PARTICIPATION.—

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

73 1. Submit an application to an eligible nonprofit
74 scholarship-funding organization by the deadline established by
75 such organization; and

76 2. Use the administrator's system to make direct purchases
77 or submit eligible expenses to the eligible nonprofit
78 scholarship-funding organization for reimbursement of qualifying
79 expenditures, which may include:

80 a. Instructional materials.

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

85 c. Tuition and fees for part-time tutoring services
86 provided by a person who holds a valid Florida educator's
87 certificate pursuant to s. 1012.56, a person who holds a

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88 baccalaureate or graduate degree in the subject area, a person
89 who holds an adjunct teaching certificate pursuant to s.
90 1012.57, ~~or~~ a person who has demonstrated a mastery of subject
91 area knowledge pursuant to s. 1012.56(5), a person who has
92 earned a micro-credential pursuant to s. 1003.485, or, for a
93 prekindergarten student, or a person who holds a credential
94 under s. 1002.55(3)(c)1. or holds an educational credential
95 pursuant to s. 1002.55(4)(a) or (b).

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

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

100

101 A provider of any services receiving payments pursuant to this
102 subparagraph may not share any moneys from the scholarship with,
103 or provide a refund or rebate of any moneys from such
104 scholarship to, the parent or participating student in any
105 manner. A parent, student, or provider of any services may not
106 bill an insurance company, Medicaid, or any other agency for the
107 same services that are paid for using scholarship funds.

108 (4) ADMINISTRATOR ADMINISTRATION.—An eligible nonprofit
109 scholarship-funding organization as defined under s. 1002.395(2)
110 must be the administrator and ~~participating in the Florida Tax~~
111 ~~Credit Scholarship Program established by s. 1002.395~~ may
112 establish scholarship accounts for eligible students in
113 accordance with the requirements of eligible nonprofit
114 scholarship-funding organizations under this chapter.

115 (6) SCHOOL DISTRICT AND PRIVATE PREKINDERGARTEN EDUCATION
116 OBLIGATIONS; PARENTAL OPTIONS.—

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117 (a) ~~Each~~ By September 30, the school district and private
118 prekindergarten provider shall notify the parent of each
119 eligible student of the process to request and receive a
120 scholarship, subject to available funds, when providing results
121 from the standardized coordinated screening and progress
122 monitoring pursuant to s. 1008.25(9)(c).

123 (7) ACCOUNT FUNDING AND PAYMENT.—

124 (e) The eligible nonprofit scholarship-funding organization
125 may develop a system that permits eligible students to use
126 program funds to make direct purchases of qualifying
127 expenditures for payment of scholarship funds by funds transfer,
128 including, but not limited to, debit cards, electronic payment
129 cards, or any other means of payment that the department deems
130 to be commercially viable or cost-effective. A student's
131 scholarship award may not be reduced for debit card or
132 electronic payment fees. Commodities or services related to the
133 development of such a system must ~~shall~~ be procured by
134 competitive solicitation unless they are purchased from a state
135 term contract pursuant to s. 287.056.

136 Section 2. Paragraphs (a), (f), and (g) of subsection (1),
137 subsections (2) and (3), paragraphs (f), (i), and (j) of
138 subsection (4), and subsections (5) and (6) of section 1003.485,
139 Florida Statutes, are amended, and a new paragraph (n) is added
140 to subsection (4) of that section, to read:

141 1003.485 The New Worlds Learning Reading Initiative.—

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

143 (a) "Administrator" means the University of Florida
144 Lastinger Center for Learning ~~a state university registered with~~
145 ~~the department under s. 1002.395(15)(i) and designated to~~

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146 ~~administer the initiative under paragraph (3) (a).~~

147 (f) "Initiative" means the New Worlds Learning Reading
148 Initiative.

149 (g) "Micro-credential" means evidence-based professional
150 learning development activities grounded in the science of
151 reading or best practices for mathematics instruction which are
152 competency-based, personalized, and on-demand. Educators must
153 demonstrate their competence via evidence submitted and reviewed
154 by trained evaluators.

155 (2) NEW WORLDS LEARNING READING INITIATIVE; PURPOSE.—The
156 purpose of the New Worlds Learning Reading Initiative
157 established under the department is to instill a love of
158 learning reading by providing high-quality, free books to
159 students in prekindergarten through grade 5 who are reading
160 below grade level and to improve the literacy and mathematics
161 skills of students in prekindergarten through grade 12. The New
162 Worlds Learning Reading Initiative shall consist of:

163 (a) The program established under this section to provide
164 high-quality, free books to students.

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

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

170 (d) The New Worlds micro-credential program, established
171 under this section, which emphasizes strong core instruction and
172 a tiered model of ~~reading~~ interventions for students to improve
173 reading or mathematics ~~struggling readers~~.

174 (e) The New Worlds Tutoring Program to support school

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175 districts and schools in improving student achievement in
176 reading and mathematics.

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

178 ~~(a) Designate an administrator to implement the initiative~~
179 ~~and to receive funding as provided in this section. The~~
180 ~~administrator must have an academic innovation institution with~~
181 ~~extensive experience in:~~

182 ~~1. Conducting academic research in early literacy~~
183 ~~instruction.~~

184 ~~2. Implementing online delivery of early learning and~~
185 ~~literacy training for educators nationally.~~

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

188 ~~4. Conducting fundraising and public awareness campaigns to~~
189 ~~support the development and growth of evidence-based educational~~
190 ~~initiatives that support learning at home and in schools.~~

191 ~~(a)~~ (b) Publish information about the initiative and tax
192 credits available under subsection (5) on its website, including
193 the process for a taxpayer to select the administrator as the
194 recipient of funding through a tax credit.

195 ~~(b)~~ (c) ~~Beginning September 30, 2022, and Annually~~
196 ~~thereafter,~~ report on its website the number of students
197 participating in the initiative in each school district,
198 information from the annual financial report submitted under
199 paragraph (4) (j), and the academic achievement and learning
200 gains, as applicable, of participating students based on data
201 provided by school districts as authorized ~~permitted~~ under s.
202 1002.22. The department shall establish a date by which the
203 administrator and each school district must annually provide the

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204 data necessary to complete the report.

205 (c) Provide the administrator with progress-monitoring data
206 for all eligible prekindergarten through grade 12 students
207 within 30 days after the close of each progress-monitoring
208 period.

209 (4) ADMINISTRATOR RESPONSIBILITIES.—The administrator
210 shall:

211 (f) Provide professional learning development and resources
212 to teachers which ~~that~~ correlate with the books provided through
213 the initiative.

214 (i) Administer the early literacy micro-credential program
215 established under this section, which must include components on
216 content, student learning, pedagogy, and professional learning
217 ~~development~~ and must build on a strong foundation of
218 scientifically researched and evidence-based reading
219 instructional and intervention programs that incorporate
220 explicit, systematic, and sequential approaches to teaching
221 phonemic awareness, phonics, vocabulary, fluency, and text
222 comprehension and incorporate decodable or phonetic text
223 instructional strategies, as identified by the Just Read,
224 Florida! Office, pursuant to s. 1001.215(7).

225 1. At a minimum, the micro-credential curriculum must be
226 designed specifically for instructional personnel in
227 prekindergarten through grade 3 based upon the strategies and
228 techniques identified in s. 1002.59 and address foundational
229 literacy skills of students in grades 4 through 12. The micro-
230 credential curriculum may also include best practices for
231 mathematics instruction.

232 2. The micro-credential must be competency based and

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233 designed for eligible instructional personnel to complete the
234 credentialing process in no more than 60 hours, in an online
235 format. The micro-credential may be delivered in an in-person
236 format. Eligible instructional personnel may receive the micro-
237 credential once competency is demonstrated even if it is before
238 ~~prior to~~ the completion of 60 hours.

239 3. The micro-credential must be available by December 31,
240 2022, at no cost, to instructional personnel as defined in s.
241 1012.01(2); prekindergarten instructors as specified in ss.
242 1002.55, 1002.61, and 1002.63; and child care personnel as
243 defined in ss. 402.302(3) and 1002.88(1)(e).

244 (j) Annually submit to the department an annual financial
245 report that includes, at a minimum, the amount of eligible
246 contributions received by the administrator; the amount spent on
247 each activity required by this subsection, including
248 administrative expenses; the number of micro-credentials and
249 reading endorsements earned; and the number of students and
250 households served under each component of the initiative, by
251 district, including the means by which additional literacy or
252 mathematics support was provided to students.

253 (n) Administer the New Worlds Tutoring Program by:

254 1. Establishing a process by which school districts may
255 apply to receive grant funds or additional services to support
256 the implementation of tutoring programs in their respective
257 districts. Contingent upon available funds, the administrator
258 shall establish agreements with each participating school
259 district to provide program funds or direct services for
260 additional literacy or mathematics support to, at a minimum,
261 prekindergarten through grade 5 students enrolled in a public

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262 school who have a substantial deficiency in reading or
263 mathematics in accordance with s. 1008.25.

264 a. Program funds may be used for stipends for in-person or
265 virtual tutors during the school day, before and after school,
266 or during a summer program; licenses for computerized or
267 automated literacy tutoring software that provides each student
268 with real-time interventions that are based in science of
269 reading principles or mathematics instructional best practices
270 and individually tailored to the needs and ability of each
271 student; professional learning for tutors participating in the
272 program; or curriculum, resources, and high quality materials
273 necessary to implement explicit and systematic instructional
274 strategies for tutoring.

275 b. The administrator shall establish minimum standards that
276 a school district must meet in order to participate and to
277 receive program funds. At a minimum, these standards must
278 address: appropriate group sizes for tutoring sessions; the
279 frequency and duration of tutoring sessions; minimum staffing
280 qualifications for tutors; the use of ongoing, informal and
281 formal assessments to target instructional interventions; and
282 prioritization strategies for tutoring students within
283 participating districts.

284 2. Providing best practice science of reading guidelines
285 for districts in consultation with the Just Read, Florida!
286 Office.

287 3. Providing technical assistance and recommending
288 professional learning to districts.

289 4. Assisting districts in reviewing tutoring programs,
290 professional learning programs, curriculum, and resources to

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291 ensure they adhere to the science of reading or best practices
292 in mathematics.

293 5. Providing an annual report to the President of the
294 Senate, the Speaker of the House of Representatives, and the
295 Department of Education summarizing district use of the program
296 funds and known student outcomes as a result of participating in
297 the program.

298 (5) NEW WORLDS LEARNING READING INITIATIVE TAX CREDITS;
299 APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

300 (a) The tax credit cap amount is \$10 million for the 2021-
301 2022 state fiscal year, \$30 million for the 2022-2023 state
302 fiscal year, and \$60 million in each state fiscal year
303 thereafter.

304 (b) Beginning October 1, 2021, a taxpayer may submit an
305 application to the Department of Revenue for a tax credit or
306 credits to be taken under one or more of s. 211.0252, s.
307 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

308 1. The taxpayer shall specify in the application each tax
309 for which the taxpayer requests a credit and the applicable
310 taxable year for a credit under s. 220.1876 or s. 624.51056 or
311 the applicable state fiscal year for a credit under s. 211.0252,
312 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
313 taxpayer may apply for a credit to be used for a prior taxable
314 year before the date the taxpayer is required to file a return
315 for that year pursuant to s. 220.222. For purposes of s.
316 624.51056, a taxpayer may apply for a credit to be used for a
317 prior taxable year before the date the taxpayer is required to
318 file a return for that prior taxable year pursuant to ss.
319 624.509 and 624.5092. The Department of Revenue shall approve

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320 tax credits on a first-come, first-served basis and must obtain
321 the division's approval before approving a tax credit under s.
322 561.1212.

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

326 (c) If a tax credit approved under paragraph (b) is not
327 fully used within the specified state fiscal year for credits
328 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
329 due for the specified taxable year for credits under s. 220.1876
330 or s. 624.51056 because of insufficient tax liability on the
331 part of the taxpayer, the unused amount must be carried forward
332 for a period not to exceed 10 years. For purposes of s.
333 220.1876, a credit carried forward may be used in a subsequent
334 year after applying the other credits and unused carryovers in
335 the order provided in s. 220.02(8).

336 (d) A taxpayer may not convey, transfer, or assign an
337 approved tax credit or a carryforward tax credit to another
338 entity unless all of the assets of the taxpayer are conveyed,
339 assigned, or transferred in the same transaction. However, a tax
340 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
341 or s. 624.51056 may be conveyed, transferred, or assigned
342 between members of an affiliated group of corporations if the
343 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
344 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
345 notify the Department of Revenue of its intent to convey,
346 transfer, or assign a tax credit to another member within an
347 affiliated group of corporations. The amount conveyed,
348 transferred, or assigned is available to another member of the

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349 affiliated group of corporations upon approval by the Department
350 of Revenue. The Department of Revenue shall obtain the
351 division's approval before approving a conveyance, transfer, or
352 assignment of a tax credit under s. 561.1212.

353 (e) Within any state fiscal year, a taxpayer may rescind
354 all or part of a tax credit approved under paragraph (b). The
355 amount rescinded shall become available for that state fiscal
356 year to another eligible taxpayer approved by the Department of
357 Revenue if the taxpayer receives notice from the Department of
358 Revenue that the rescindment has been accepted by the Department
359 of Revenue. The Department of Revenue must obtain the division's
360 approval before accepting the rescindment of a tax credit under
361 s. 561.1212. Any amount rescinded under this paragraph must
362 become available to an eligible taxpayer on a first-come, first-
363 served basis based on tax credit applications received after the
364 date the rescindment is accepted by the Department of Revenue.

365 (f) Within 10 days after approving or denying the
366 conveyance, transfer, or assignment of a tax credit under
367 paragraph (d), or the rescindment of a tax credit under
368 paragraph (e), the Department of Revenue shall provide a copy of
369 its approval or denial letter to the administrator. The
370 Department of Revenue shall also include the administrator on
371 all letters or correspondence of acknowledgment for tax credits
372 under s. 212.1833.

373 (g) For purposes of calculating the underpayment of
374 estimated corporate income taxes under s. 220.34 and tax
375 installment payments for taxes on insurance premiums or
376 assessments under s. 624.5092, the final amount due is the
377 amount after credits earned under s. 220.1876 or s. 624.51056

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378 for contributions to the administrator are deducted.

379 1. For purposes of determining if a penalty or interest
380 under s. 220.34(2)(d)1. will be imposed for underpayment of
381 estimated corporate income tax, a taxpayer may, after earning a
382 credit under s. 220.1876, reduce any estimated payment in that
383 taxable year by the amount of the credit.

384 2. For purposes of determining if a penalty under s.
385 624.5092 will be imposed, an insurer, after earning a credit
386 under s. 624.51056 for a taxable year, may reduce any
387 installment payment for such taxable year of 27 percent of the
388 amount of the net tax due as reported on the return for the
389 preceding year under s. 624.5092(2)(b) by the amount of the
390 credit.

391 (6) ELIGIBILITY; NOTIFICATION; SCHOOL DISTRICT
392 OBLIGATIONS.—

393 (a) A student in prekindergarten through grade 5 must be
394 provided books through the initiative if the student is not yet
395 reading on grade level, has a substantial reading deficiency
396 identified under s. 1008.25(5)(a) ~~or (b)~~, has a substantial
397 deficiency in early literacy skills based upon the results of
398 the coordinated screening and progress monitoring under s.
399 1008.25(9), or scored below a Level 3 on the most recent
400 ~~preceding year's~~ statewide, standardized English Language Arts
401 assessment under s. 1008.22.

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

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407 allow for the selection of specific book topics or genres for
408 the student.

409 (c) Once an eligible student is identified, the school
410 district shall coordinate with the administrator to initiate
411 book delivery on a monthly basis during the school year, which
412 must begin no later than October and continue through at least
413 June. ~~However, for the 2021-2022 school year only, delivery may~~
414 ~~begin no later than December 31, 2021, provided that no fewer~~
415 ~~than 9 books are delivered to each student before book~~
416 ~~deliveries begin for the 2022-2023 school year.~~

417 Section 3. Paragraph (d) of subsection (5), paragraph (c)
418 of subsection (6), and paragraph (c) of subsection (9) of
419 section 1008.25, Florida Statutes, are amended to read:

420 1008.25 Public school student progression; student support;
421 coordinated screening and progress monitoring; reporting
422 requirements.—

423 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

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

427 1. That his or her child has been identified as having a
428 substantial deficiency in reading, including a description and
429 explanation, in terms understandable to the parent, of the exact
430 nature of the student's difficulty in learning and lack of
431 achievement in reading.

432 2. A description of the current services that are provided
433 to the child.

434 3. A description of the proposed intensive interventions
435 and supports that will be provided to the child that are

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436 designed to remediate the identified area of reading deficiency.

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

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

445 6. That the statewide, standardized English Language Arts
446 assessment is not the sole determiner of promotion and that
447 additional evaluations, portfolio reviews, and assessments are
448 available to the child to assist parents and the school district
449 in knowing when a child is reading at or above grade level and
450 ready for grade promotion.

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

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

462 9. Information about the student's eligibility for the New
463 Worlds Learning Reading Initiative under s. 1003.485 and the New
464 Worlds Scholarship Accounts under s. 1002.411 and information on

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465 parent training modules and other reading engagement resources
466 available through the initiative.

467
468 After initial notification, the school shall apprise the parent
469 at least monthly of the student's progress in response to the
470 intensive interventions and supports. Such communications must
471 be in writing and must explain any additional interventions or
472 supports that will be implemented to accelerate the student's
473 progress if the interventions and supports already being
474 implemented have not resulted in improvement.

475 (6) MATHEMATICS DEFICIENCY AND PARENTAL NOTIFICATION.—

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

479 1. That his or her child has been identified as having a
480 substantial deficiency in mathematics, including a description
481 and explanation, in terms understandable to the parent, of the
482 exact nature of the student's difficulty in learning and lack of
483 achievement in mathematics.

484 2. A description of the current services that are provided
485 to the child.

486 3. A description of the proposed intensive interventions
487 and supports that will be provided to the child that are
488 designed to remediate the identified area of mathematics
489 deficiency.

490 4. Strategies, including multisensory strategies and
491 programming, through a home-based plan the parent can use in
492 helping his or her child succeed in mathematics. The home-based
493 plan must provide access to the resources identified in

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494 paragraph (d) ~~(e)~~.

495

496 After the initial notification, the school shall apprise the
497 parent at least monthly of the student's progress in response to
498 the intensive interventions and supports. Such communications
499 must be in writing and must explain any additional interventions
500 or supports that will be implemented to accelerate the student's
501 progress if the interventions and supports already being
502 implemented have not resulted in improvement.

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

504 (c) To facilitate timely interventions and supports
505 pursuant to subsection (4), the system must provide results from
506 the first two administrations of the progress monitoring to a
507 student's teacher or prekindergarten instructor within 1 week
508 and to the student's parent within 2 weeks after ~~of~~ the
509 administration of the progress monitoring. Delivery of results
510 from the comprehensive, end-of-year progress monitoring ELA
511 assessment for grades 3 through 10 and Mathematics assessment
512 for grades 3 through 8 must be in accordance with s.
513 1008.22(7)(h).

514 1. A student's results from the coordinated screening and
515 progress monitoring system must be recorded in a written, easy-
516 to-comprehend individual student report. Each school district
517 shall provide a parent secure access to his or her child's
518 individual student reports through a web-based portal as part of
519 its student information system. Each early learning coalition
520 shall provide parents the individual student report in a format
521 determined by state board rule.

522 2. In addition to the information under subparagraph (a)5.,

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523 the report must also include parent resources that explain the
524 purpose of progress monitoring, assist the parent in
525 interpreting progress monitoring results, and support informed
526 parent involvement. Parent resources may include personalized
527 video formats.

528 3. The department shall annually update school districts
529 and early learning coalitions on new system features and
530 functionality and collaboratively identify with school districts
531 and early learning coalitions strategies for meaningfully
532 reporting to parents results from the coordinated screening and
533 progress monitoring system. The department shall develop ways to
534 increase the utilization, by instructional staff and parents, of
535 student assessment data and resources.

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

538 Section 4. Section 211.0252, Florida Statutes, is amended
539 to read:

540 211.0252 Credit for contributions to the New Worlds
541 Learning Reading Initiative.—Beginning January 1, 2022, there is
542 allowed a credit of 100 percent of an eligible contribution made
543 to the New Worlds Learning Reading Initiative under s. 1003.485
544 against any tax due under s. 211.02 or s. 211.025. However, the
545 combined credit allowed under this section and s. 211.0251 may
546 not exceed 50 percent of the tax due on the return on which the
547 credit is taken. If the combined credit allowed under this
548 section and s. 211.0251 exceeds 50 percent of the tax due on the
549 return, the credit must first be taken under s. 211.0251. Any
550 remaining liability must be taken under this section, but may
551 not exceed 50 percent of the tax due. For purposes of the

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552 distributions of tax revenue under s. 211.06, the department
553 shall disregard any tax credits allowed under this section to
554 ensure that any reduction in tax revenue received which is
555 attributable to the tax credits results only in a reduction in
556 distributions to the General Revenue Fund. Section 1003.485
557 applies to the credit authorized by this section.

558 Section 5. Section 212.1833, Florida Statutes, is amended
559 to read:

560 212.1833 Credit for contributions to the New Worlds
561 Learning Reading Initiative.—Beginning January 1, 2022, there is
562 allowed a credit of 100 percent of an eligible contribution made
563 to the New Worlds Learning Reading Initiative under s. 1003.485
564 against any tax imposed by the state and due under this chapter
565 from a direct pay permitholder as a result of the direct pay
566 permit held pursuant to s. 212.183. For purposes of the dealer's
567 credit granted for keeping prescribed records, filing timely tax
568 returns, and properly accounting and remitting taxes under s.
569 212.12, the amount of tax due used to calculate the credit shall
570 include any eligible contribution made to the New Worlds
571 Learning Reading Initiative from a direct pay permitholder. For
572 purposes of the distributions of tax revenue under s. 212.20,
573 the department shall disregard any tax credits allowed under
574 this section to ensure that any reduction in tax revenue
575 received which is attributable to the tax credits results only
576 in a reduction in distributions to the General Revenue Fund.
577 Section 1003.485 applies to the credit authorized by this
578 section. A dealer who claims a tax credit under this section
579 must file his or her tax returns and pay his or her taxes by
580 electronic means under s. 213.755.

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581 Section 6. Subsection (1) of section 220.1876, Florida
582 Statutes, is amended to read:

583 220.1876 Credit for contributions to the New Worlds
584 Learning Reading Initiative.-

585 (1) For taxable years beginning on or after January 1,
586 2021, there is allowed a credit of 100 percent of an eligible
587 contribution made to the New Worlds Learning Reading Initiative
588 under s. 1003.485 against any tax due for a taxable year under
589 this chapter after the application of any other allowable
590 credits by the taxpayer. An eligible contribution must be made
591 to the New Worlds Learning Reading Initiative on or before the
592 date the taxpayer is required to file a return pursuant to s.
593 220.222. The credit granted by this section shall be reduced by
594 the difference between the amount of federal corporate income
595 tax, taking into account the credit granted by this section, and
596 the amount of federal corporate income tax without application
597 of the credit granted by this section.

598 Section 7. Section 561.1212, Florida Statutes, is amended
599 to read:

600 561.1212 Credit for contributions to the New Worlds
601 Learning Reading Initiative.-Beginning January 1, 2022, there is
602 allowed a credit of 100 percent of an eligible contribution made
603 to the New Worlds Learning Reading Initiative under s. 1003.485
604 against any tax due under s. 563.05, s. 564.06, or s. 565.12,
605 except excise taxes imposed on wine produced by manufacturers in
606 this state from products grown in this state. However, a credit
607 allowed under this section may not exceed 90 percent of the tax
608 due on the return on which the credit is taken. For purposes of
609 the distributions of tax revenue under ss. 561.121 and

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610 564.06(10), the division shall disregard any tax credits allowed
611 under this section to ensure that any reduction in tax revenue
612 received which is attributable to the tax credits results only
613 in a reduction in distributions to the General Revenue Fund. The
614 provisions of s. 1003.485 apply to the credit authorized by this
615 section.

616 Section 8. Subsection (1) of section 624.51056, Florida
617 Statutes, is amended to read:

618 624.51056 Credit for contributions to the New Worlds
619 Learning Reading Initiative.—

620 (1) For taxable years beginning on or after January 1,
621 2021, there is allowed a credit of 100 percent of an eligible
622 contribution made to the New Worlds Learning Reading Initiative
623 under s. 1003.485 against any tax due for a taxable year under
624 s. 624.509(1) after deducting from such tax deductions for
625 assessments made pursuant to s. 440.51; credits for taxes paid
626 under ss. 175.101 and 185.08; credits for income taxes paid
627 under chapter 220; and the credit allowed under s. 624.509(5),
628 as such credit is limited by s. 624.509(6). An eligible
629 contribution must be made to the New Worlds Learning Reading
630 Initiative on or before the date the taxpayer is required to
631 file a return pursuant to ss. 624.509 and 624.5092. An insurer
632 claiming a credit against premium tax liability under this
633 section is not required to pay any additional retaliatory tax
634 levied under s. 624.5091 as a result of claiming such credit.
635 Section 624.5091 does not limit such credit in any manner.

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