

By Senator Rodriguez

40-00284A-26

20261318

A bill to be entitled

An act relating to the Florida Tax Credit Scholarship Program; amending s. 1002.395, F.S.; removing language requiring certain program funds to revert to the state; providing an effective date.

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

Section 1. Paragraphs (g) and (h) of subsection (11) of section 1002.395, Florida Statutes, are amended to read:

1002.395 Florida Tax Credit Scholarship Program.—

(11) SCHOLARSHIP AMOUNT AND PAYMENT.—

(g) Reimbursements for program expenditures may continue until the account balance is expended or remaining funds have reverted ~~to the state~~.

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

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

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

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

Section 2. This act shall take effect July 1, 2026.