

1 A bill to be entitled
2 An act relating to the Florida Tax Credit Scholarship
3 Program; amending s. 1002.395, F.S.; removing language
4 requiring certain program funds to revert to the
5 state; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:
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9 **Section 1. Paragraphs (g) and (h) of subsection (11) of**
10 **section 1002.395, Florida Statutes, are amended to read:**

11 1002.395 Florida Tax Credit Scholarship Program.—

12 (11) SCHOLARSHIP AMOUNT AND PAYMENT.—

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

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

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

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

25 3. The student remains unenrolled in an eligible private

HB 6025

2026

26 | school for 30 days while receiving a scholarship that requires
27 | full-time enrollment.

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