Senator Stargel moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Paragraph (k) is added to subsection (2) and paragraph (y) is added to subsection (3) of section 11.45, Florida Statutes, and subsection (8) of that section is amended, to read:

11.45 Definitions; duties; authorities; reports; rules.—
(2) DUTIES.—The Auditor General shall:
(k) Annually conduct operational audits of the accounts and
records of eligible nonprofit scholarship-funding organizations receiving eligible contributions under s. 1002.395, including any contracts for services with related entities, to determine compliance with the provisions of that section. Such audits shall include, but not be limited to, a determination of the eligible nonprofit scholarship funding organization’s compliance with s. 1002.395(6)(j). The Auditor General shall provide its report on the results of the audits to the Governor, the President of the Senate, the Speaker of the House of Representatives, the Chief Financial Officer, and the Legislative Auditing Committee, within 30 days of completion of the audit.

The Auditor General shall perform his or her duties independently but under the general policies established by the Legislative Auditing Committee. This subsection does not limit the Auditor General’s discretionary authority to conduct other audits or engagements of governmental entities as authorized in subsection (3).

(3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of:

(y) The accounts and records of a nonprofit scholarship-funding organization participating in a state sponsored scholarship program authorized by chapter 1002.

(8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in consultation with the Board of Accountancy, shall adopt rules
for the form and conduct of all financial audits performed by independent certified public accountants pursuant to ss. 215.981, 218.39, 1001.453, __1002.395__, 1004.28, and 1004.70. The rules for audits of local governmental entities, charter schools, charter technical career centers, and district school boards must include, but are not limited to, requirements for the reporting of information necessary to carry out the purposes of the Local Governmental Entity, Charter School, Charter Technical Career Center, and District School Board Financial Emergencies Act as stated in s. 218.501.

Section 2. Section 1002.385, Florida Statutes, is created to read:

1002.385 Florida personal learning scholarship accounts.—
(1) ESTABLISHMENT OF PROGRAM.—The Florida Personal Learning Scholarship Accounts Program is established to provide the option for a parent to better meet the individual educational needs of his or her eligible child.

(2) DEFINITIONS.—As used in this section, the term:
(a) “Approved provider” means a provider approved by the Agency for Persons with Disabilities, a health care practitioner as defined in s. 456.001(4), or a provider approved by the department pursuant to s. 1002.66.
(b) “Curriculum” means a complete course of study for a particular content area or grade level, including any required supplemental materials.
(c) “Department” means the Department of Education.
(d) “Disability” means, for a student in kindergarten to grade 12, autism, as defined in s. 393.063(3); cerebral palsy, as defined in s. 393.063(4); Down syndrome, as defined in s.
393.063(13); an intellectual disability, as defined in s.
393.063(21); Prader-Willi syndrome, as defined in s.
393.063(25); or Spina bifida, as defined in s. 393.063(36); for
a student in kindergarten, being a high-risk child, as defined
in s. 393.063(20)(a); and Williams syndrome.

(e) “Eligible nonprofit scholarship-funding organization”
or “organization” has the same meaning as in s. 1002.395.

(f) “Eligible postsecondary educational institution” means
a Florida College System institution, a state university, a
school district technical center, a school district adult
general education center, or an accredited nonpublic
postsecondary educational institution, as defined in s. 1005.02,
which is licensed to operate in the state pursuant to
requirements specified in part III of chapter 1005.

(g) “Eligible private school” means a private school, as
defined in s. 1002.01, which is located in this state, which
offers an education to students in any grade from kindergarten
to grade 12, and which meets requirements of:

1. Sections 1002.42 and 1002.421; and
2. A scholarship program under s. 1002.39 or s. 1002.395,
as applicable, if the private school participates in a
scholarship program under s. 1002.39 or s. 1002.395.

(h) “IEP” means individual education plan.

(i) “Parent” means a resident of this state who is a
parent, as defined in s. 1000.21.

(j) “Program” means the Florida Personal Learning
Scholarship Accounts Program established in this section.

(3) PROGRAM ELIGIBILITY.—A parent of a student with a
disability may request and receive from the state a Florida
personal learning scholarship account for the purposes specified in subsection (5) if:

(a) The student:

1. Is a resident of this state;
2. Is eligible to enroll in kindergarten through grade 12 in a public school in this state;
3. Has a disability as defined in paragraph (2)(d); and
4. Is the subject of an IEP written in accordance with rules of the State Board of Education or has received a diagnosis of a disability as defined in subsection (2) from a physician who is licensed under chapter 458 or chapter 459 or a psychologist who is licensed in this state.

(b) Beginning January, 2015, the parent has applied to an eligible nonprofit scholarship-funding organization to participate in the program by February 1 before the school year in which the student will participate or an alternative date as set by the organization for any vacant, funded slots. The request must be communicated directly to the organization in a manner that creates a written or electronic record of the request and the date of receipt of the request. The organization shall notify the district and the department of the parent’s intent upon receipt of the parent’s request.

(4) PROGRAM PROHIBITIONS.—

(a) A student is not eligible for the program while he or she is:

1. Enrolled in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the Florida Virtual School, the College-Preparatory Boarding Academy, a developmental research school authorized under s. 1002.32, a
charter school authorized under s. 1002.33, s. 1002.331, or s. 1002.332, or a virtual education program authorized under s. 1002.45;

2. Enrolled in a school operating for the purpose of providing educational services to youth in the Department of Juvenile Justice commitment programs;

3. Receiving a scholarship pursuant to the Florida Tax Credit Scholarship Program under s. 1002.395 or the John M. McKay Scholarships for Students with Disabilities Program under s. 1002.39; or

4. Receiving any other educational scholarship pursuant to this chapter.

(b) A student is not eligible for the program if:

1. The student or student’s parent has accepted any payment, refund, or rebate, in any manner, from a provider of any services received pursuant to subsection (5);

2. The student’s participation in the program has been denied or revoked by the Commissioner of Education pursuant to subsection (10); or

3. The student’s parent has forfeited participation in the program for failure to comply with requirements pursuant to subsection (11).

(5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds may be spent for the following purposes:

(a) Instructional materials, including digital devices, digital periphery devices, and assistive technology devices that allow a student to access instruction or instructional content.

(b) Curriculum as defined in paragraph (2)(b).

(c) Specialized services by approved providers that are
selected by the parent. These specialized services may include, but are not limited to:

1. Applied behavior analysis services as provided in ss. 627.6686 and 641.31098.

2. Services provided by speech-language pathologists as defined in s. 468.1125.

3. Occupational therapy services as defined in s. 468.203.

4. Services provided by physical therapists as defined in s. 486.021.

5. Services provided by listening and spoken language specialists and an appropriate acoustical environment for a child who is deaf or hard of hearing and who has received an implant or assistive hearing device.

(d) Enrollment in, or tuition or fees associated with enrollment in, an eligible private school, an eligible postsecondary educational institution, a private tutoring program authorized under s. 1002.43, a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in s. 1002.45(2)(a), the Florida Virtual School as a private paying student, or an approved online course offered pursuant to s. 1003.499 or s. 1004.0961.

(e) Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.

(f) Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to s. 1009.98, for the benefit of the eligible student.
(g) Contracted services provided by a public school or school district, including classes. A student who receives services under a contract under this paragraph is not considered enrolled in a public school for eligibility purposes as specified in subsection (4).

A specialized service provider, eligible private school, eligible postsecondary educational institution, private tutoring program provider, online or virtual program provider, public school, school district, or other entity receiving payments pursuant to this subsection may not share, refund, or rebate any moneys from the Florida Personal learning scholarship account with the parent or participating student in any manner.

(6) TERM OF THE PROGRAM.—For purposes of continuity of educational choice, the program payments made under this section shall remain in force until a student participating in the program participates in any of the prohibited activities specified in subsection (4), has funds revoked by the Commissioner of Education pursuant to subsection (10), returns to a public school, graduates from high school, or attains 22 years of age, whichever occurs first. A participating student who enrolls in a public school or public school program is considered to have returned to a public school for the purpose of determining the end of the program’s term.

(7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

(a)1. For a student with a disability who does not have a matrix of services under s. 1011.62(1)(e) and for whom the parent requests a matrix of services, the school district must complete a matrix that assigns the student to one of the levels
of service as they existed before the 2000-2001 school year.

2. a. Within 10 school days after a school district receives notification of a parent’s request for completion of a matrix of services, the school district must notify the student’s parent if the matrix of services has not been completed and inform the parent that the district is required to complete the matrix within 30 days after receiving notice of the parent’s request for the matrix of services. This notice must include the required completion date for the matrix.

b. The school district shall complete the matrix of services for a student whose parent has made a request. The school district must provide the student’s parent with the student’s matrix level within 10 school days after its completion.

c. The department shall notify the parent and the eligible nonprofit scholarship-funding organization of the amount of the funds awarded within 10 days after receiving the school district’s notification of the student’s matrix level.

d. A school district may change a matrix of services only if the change is to correct a technical, typographical, or calculation error.

(b) For each student participating in the program who chooses to participate in statewide, standardized assessments under s. 1008.22 or the Florida Alternate Assessment, the school district in which the student resides must notify the student and his or her parent about the locations and times to take all statewide, standardized assessments.

(c) For each student participating in the program, a school district shall notify the parent about the availability of a
reevaluation at least every 3 years.

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

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

(b) Provide to the eligible nonprofit scholarship-funding organization, upon request, all documentation required for the student’s participation, including the private school’s and student’s fee schedules.

(c) Be academically accountable to the parent for meeting the educational needs of the student by:

1. At a minimum, annually providing to the parent a written explanation of the student’s progress.

2. Annually administering or making provision for students participating in the program in grades 3 through 10 to take one of the nationally norm-referenced tests identified by the Department of Education or the statewide assessments pursuant to s. 1008.22. Students with disabilities for whom standardized testing is not appropriate are exempt from this requirement. A participating private school shall report a student’s scores to the parent.

3. Cooperating with the scholarship student whose parent chooses to have the student participate in the statewide assessments pursuant to s. 1008.22 or, if a private school chooses to offer the statewide assessments, administering the assessments at the school.

   a. A participating private school may choose to offer and administer the statewide assessments to all students who attend
b. A participating private school shall submit a request in writing to the Department of Education by March 1 of each year in order to administer the statewide assessments in the subsequent school year.

(d) Employ or contract with teachers who have regular and direct contact with each student receiving a scholarship under this section at the school’s physical location.

(e) Annually contract with an independent certified public accountant to perform the agreed-upon procedures developed under s. 1002.395(6)(n) and produce a report of the results if the private school receives more than $250,000 in funds from scholarships awarded under this section in the 2014-2015 state fiscal year or a state fiscal year thereafter. A private school subject to this paragraph must submit the report by September 15, 2015, and annually thereafter to the scholarship-funding organization that awarded the majority of the school’s scholarship funds. The agreed-upon procedures must be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The inability of a private school to meet the requirements of this subsection constitutes a basis for the ineligibility of the private school to participate in the program as determined by the department.

(9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department shall:

(a) Maintain a list of approved providers.

(b) Require each eligible nonprofit scholarship-funding
organization to verify eligible expenditures before the
distribution of funds for any expenditures made pursuant to
paragraphs (5)(a) and (b). Review of expenditures made for
services in paragraphs (5)(c) through (g) may be completed after
the payment has been made.

(c) Investigate any written complaint of a violation of
this section in accordance with the process established by s.
1002.395(9)(f).

(d) Require quarterly reports by an eligible nonprofit
scholarship-funding organization regarding the number of
students participating in the program, the providers of services
to students, and other information deemed necessary by the
department.

(e) Compare the list of student’s participating in the
program with the public school enrollment lists before each
program payment to avoid duplicate payments.

(10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—
(a) The Commissioner of Education:
1. Shall deny, suspend, or revoke a student’s participation
in the program if the health, safety, or welfare of the student
is threatened or fraud is suspected.

2. Shall deny, suspend, or revoke an authorized use of
program funds if the health, safety, or welfare of the student
is threatened or fraud is suspected.

3. May deny, suspend, or revoke an authorized use of
program funds for material failure to comply with this section
and applicable department rules if the noncompliance is
correctable within a reasonable period of time. Otherwise, the
commissioner shall deny, suspend, or revoke an authorized use
for failure to materially comply with the law and rules adopted
under this section.

4. Shall require compliance by the appropriate party by a
date certain for all nonmaterial failures to comply with this
section and applicable department rules. The commissioner may
deny, suspend, or revoke program participation under this
section thereafter.

(b) In determining whether to deny, suspend, or revoke in
accordance with this subsection, the commissioner may consider
factors that include, but are not limited to, acts or omissions
by a participating entity which led to a previous denial or
revocation of participation in an education scholarship program;
failure to reimburse the eligible nonprofit scholarship-funding
organization for program funds improperly received or retained
by the entity; imposition of a prior criminal sanction related
to the entity or its officers or employees; imposition of a
civil fine or administrative fine, license revocation or
suspension, or program eligibility suspension, termination, or
revocation related to an entity’s management or operation; or
other types of criminal proceedings in which the entity or its
officers or employees were found guilty of, regardless of
adjudication, or entered a plea of nolo contendere or guilty to,
any offense involving fraud, deceit, dishonesty, or moral
turpitude.

(11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
PARTICIPATION.—A parent who applies for program participation
under this section is exercising his or her parental option to
determine the appropriate placement or the services that best
meet the needs of his or her child. The scholarship award for a
student is based on a matrix that assigns the student to support Level III services. If a parent chooses to request and receive an IEP and a matrix of services from the school district, the amount of the payment shall be adjusted as needed, when the school district completes the matrix.

(a) To enroll an eligible student in the program, the parent must sign an agreement with the eligible nonprofit scholarship-funding organization and annually submit a notarized, sworn compliance statement to the organization to:

1. Affirm that the student is enrolled in a program that meets regular school attendance requirements as provided in s. 1003.01(13)(b) through (d).

2. Use the program funds only for authorized purposes, as described in subsection (5).

3. Affirm that the student takes all appropriate standardized assessments as specified in this section.

   a. If the parent enrolls the child in an eligible private school, the student must take an assessment selected by the private school pursuant to s. 1002.395(7)(e).

   b. If the parent enrolls the child in a home education program, the parent may choose to participate in an assessment as part of the annual evaluation provided for in s. 1002.41(1)(c).

4. Notify the school district that the student is participating in the Personal Learning Scholarship Accounts if the parent chooses to enroll in a home education program as provided in s. 1002.41.

5. Request participation in the program by the date established by the eligible nonprofit scholarship-funding
organization.

6. Affirm that the student remains in good standing with the provider or school if those options are selected by the parent.

7. Apply for admission of his or her child if the private school option is selected by the parent.

8. Annually renew participation in the program.

Notwithstanding any changes to the student’s IEP, a student who was previously eligible for participation in the program shall remain eligible to apply for renewal as provided in subsection (6).

9. Affirm that the parent will not transfer any college savings funds to another beneficiary.

10. Affirm that the parent will not take possession of any funding provided by the state for the Florida Personal Learning Scholarship Accounts.

11. Maintain a portfolio of records and materials which must be preserved by the parent for 2 years and be made available for inspection by the district school superintendent or the superintendent’s designee upon 15 days’ written notice. This paragraph does not require the superintendent to inspect the portfolio. The portfolio of records and materials must consist of:

   a. A log of educational instruction and services which is made contemporaneously with delivery of the instruction and services and which designates by title any reading materials used; and

   b. Samples of any writings, worksheets, workbooks, or creative materials used or developed by the student.
(b) The parent is responsible for procuring the services necessary to educate the student. When the student receives a personal learning scholarship account, the district school board is not obligated to provide the student with a free appropriate public education. For purposes of s. 1003.57 and the Individuals with Disabilities in Education Act, a participating student has only those rights that apply to all other unilaterally parentally placed students, except that, when requested by the parent, school district personnel must develop an individual education plan or matrix level of services.

(c) The parent is responsible for the payment of all eligible expenses in excess of the amount of the personal learning scholarship account in accordance with the terms agreed to between the parent and the providers.

A parent who fails to comply with this subsection forfeits the personal learning scholarship account.

(12) ADMINISTRATION OF PERSONAL LEARNING SCHOLARSHIP ACCOUNTS.—An eligible nonprofit scholarship-funding organization participating in the Florida Tax Credit Scholarship Program established under s. 1002.395 may establish personal learning scholarship accounts for eligible students by:

(a) Receiving applications and determining student eligibility in accordance with the requirements of this section. The organization shall notify the department of the applicants for the program by March 1 before the school year in which the student intends to participate. When an application is received, the scholarship funding organization must provide the department with information on the student to enable the department to
report the student for funding in accordance with subsection (13).

(b) Notifying parents of their receipt of a scholarship on a first-come, first-served basis based upon the funds provided for this program in the General Appropriations Act.

(c) Establishing a date by which a parent must confirm initial or continuing participation in the program and confirm the establishment or continuance of a personal learning scholarship account.

(d) Establishing a date and process by which students on the wait list or late-filing applicants may be allowed to participate in the program during the school year, within the amount of funds provided for this program in the General Appropriations Act.

(e) Establishing and maintaining separate accounts for each eligible student.

(f) Verifying qualifying expenditures pursuant to the requirements of paragraph (8)(b).

(g) Returning any unused funds to the department when the student is no longer eligible for a personal scholarship learning account.

(13) FUNDING AND PAYMENT.—

(a) 1. The maximum funding amount granted for an eligible student with a disability, pursuant to subsection (3), shall be equivalent to the base student allocation in the Florida Education Finance Program multiplied by the appropriate cost factor for the educational program which would have been provided for the student in the district school to which he or she would have been assigned, multiplied by the district cost
differential.

2. In addition, an amount equivalent to a share of the guaranteed allocation for exceptional students in the Florida Education Finance Program shall be determined and added to the amount in subparagraph 1. The calculation shall be based on the methodology and the data used to calculate the guaranteed allocation for exceptional students for each district in chapter 2000-166, Laws of Florida. Except as provided in subparagraph 3., the calculation shall be based on the student’s grade, the matrix level of services, and the difference between the 2000-2001 basic program and the appropriate level of services cost factor, multiplied by the 2000-2001 base student allocation and the 2000-2001 district cost differential for the sending district. The calculated amount must also include an amount equivalent to the per-student share of supplemental academic instruction funds, instructional materials funds, technology funds, and other categorical funds as provided in the General Appropriations Act.

3. Except as otherwise provided, the calculation for all students participating in the program shall be based on the matrix that assigns the student to support level III of services. If a parent chooses to request and receive a matrix of services from the school district, when the school district completes the matrix, the amount of the payment shall be adjusted as needed.

(b) The amount of the awarded funds shall be 90 percent of the calculated amount.

(c) Upon an eligible student’s graduation from an eligible postsecondary educational institution or after any period of 4
consecutive years after high school graduation in which the student is not enrolled in an eligible postsecondary educational institution, the student’s personal learning scholarship account shall be closed, and any remaining funds shall revert to the state.

(d) The eligible nonprofit scholarship-funding organization shall develop a system for payment of benefits by electronic funds transfer, including, but not limited to, debit cards, electronic payment cards, or any other means of electronic payment that the department deems to be commercially viable or cost-effective. Commodities or services related to the development of such a system shall be procured by competitive solicitation unless they are purchased from a state term contract pursuant to s. 287.056.

(e) Moneys received pursuant to this section do not constitute taxable income to the parent of the qualified student.

(14) OBLIGATIONS OF THE AUDITOR GENERAL.—

(a) The Auditor General shall conduct an annual financial and operational audit of accounts and records of each eligible scholarship-funding organization that participates in the program. As part of this audit, the Auditor General shall verify, at a minimum, the total amount of students served and eligibility of reimbursements made by each eligible nonprofit scholarship-funding organization and transmit that information to the department.

(b) The Auditor General shall notify the department of any eligible nonprofit scholarship-funding organization that fails to comply with a request for information.
(15) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The Department of Health, the Agency for Persons with Disabilities, and the Department of Education shall work with an eligible nonprofit scholarship-funding organization for easy or automated access to lists of licensed providers of services specified in paragraph (5)(c) to ensure efficient administration of the program.

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

(17) SCOPE OF AUTHORITY.—This section does not expand the regulatory authority of this state, its officers, or any school district to impose additional regulation on participating private schools, nonpublic postsecondary educational institutions, and private providers beyond those reasonably necessary to enforce requirements expressly set forth in this section.

(18) RULES.—The State Board of Education shall adopt rules pursuant to ss. 120.536(1) and 120.54 to administer this section.

(19) IMPLEMENTATION SCHEDULE FOR THE 2014-2015 SCHOOL YEAR.—Notwithstanding the provisions of this section related to notification and eligibility timelines, an eligible nonprofit scholarship-funding organization may enroll parents on a rolling schedule on a first-come, first-served basis, within the amount of funds provided in the General Appropriations Act.

Section 3. Paragraph (c) is added to subsection (1), paragraph (f) of subsection (2), subsection (3), subsection (5), subsection (6), paragraphs (c) and (e) of subsection (8), paragraphs (d), (j), and (o) of subsection (9), and paragraph
(a) of subsection (12) of section 1002.395, Florida Statutes, are amended, present paragraphs (h) through (j) of subsection (2) are redesignated as paragraphs (i) through (k), respectively, and a new paragraph (h) is added to that subsection, paragraph (g) is added to subsection (7), and subsection (16) is added to that section, to read:

1002.395 Florida Tax Credit Scholarship Program.—
(1) FINDINGS AND PURPOSE.—
(c) The purpose of this section is not to prescribe the standards or curriculum for private schools. A private school retains the authority to determine its own standards and curriculum.

(2) DEFINITIONS.—As used in this section, the term:
(f) “Eligible nonprofit scholarship-funding organization” means a state university; or an independent college or university that is eligible to participate in the William L. Boyd, IV, Florida Resident Access Grant Program, located and chartered in this state, is not for profit, and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools; or is a charitable organization that:
1. Is exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code;
2. Is a Florida entity formed under chapter 607, chapter 608, or chapter 617 and whose principal office is located in the state; and
3. Complies with subsections the provisions of subsection (6) and (16).
(h) “Household income” has the same meaning as the term “income” is defined in the Income Eligibility Guidelines for
free and reduced price meals under the National School Lunch Program in 7 C.F.R. part 210 as published in the Federal Register by the United States Department of Agriculture.

(3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

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

(b) For the 2014-2015 and 2015-2016 school years, contingent upon available funds, a student is eligible for a Florida tax credit scholarship under this section if the student meets one or more of the following criteria:

1. The student qualifies for free or reduced-price school lunches under the National School Lunch Act or is on the direct certification list; and

   a. Was counted as a full-time equivalent student during the previous state fiscal year for purposes of state per-student funding;

   b. Received a scholarship from an eligible nonprofit scholarship-funding organization or from the State of Florida during the previous school year; or

   c. Is eligible to enter kindergarten through fifth grade.

2. The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in s. 39.01; or—

3. The student continues in the scholarship program as long as the student’s household income level does not exceed 230 percent of the federal poverty level.

4. The student, who is a first-time tax credit scholarship recipient, is a sibling of a student who is continuing in the scholarship program and who resides in the same household as the
student if the sibling meets one or more of the criteria specified in subparagraphs 1. and 2. and as long as the student’s and sibling’s household income level does not exceed 230 percent of the federal poverty level.

(c) For the 2016-2017 school year and thereafter, contingent upon available funds, a student is eligible for a Florida tax credit scholarship under this section if the student meets one or more of the following criteria:

1. The student is on the direct certification list or the student’s household income level does not exceed 185 percent of the federal poverty level; or

2. The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in s. 39.01.

3. The student’s household income level is greater than 185 percent of the federal poverty level but does not exceed 260 percent of the federal poverty level.

A student who initially receives a scholarship based on eligibility under subparagraph (b)2. or subparagraph (c)2. remains eligible until the student graduates from high school or attains the age of 21 years, whichever occurs first, regardless of the student’s household income level. A sibling of a student who is participating in the scholarship program under this subsection is eligible for a scholarship if the student resides in the same household as the sibling.

(5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

(a)1. The tax credit cap amount is $229 million in the 2012-2013 state fiscal year.
2. In the 2013-2014 state fiscal year and each state fiscal year thereafter, the tax credit cap amount is the tax credit cap amount in the prior state fiscal year. However, in any state fiscal year when the annual tax credit amount for the prior state fiscal year is equal to or greater than 90 percent of the tax credit cap amount applicable to that state fiscal year, the tax credit cap amount shall increase by 25 percent. The Department of Education and Department of Revenue shall publish on their websites its website information identifying the tax credit cap amount when it is increased pursuant to this subparagraph.

(b) A taxpayer may submit an application to the department for a tax credit or credits under one or more of s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1875 or s. 624.51055 or the applicable state fiscal year for a credit under s. 211.0251, s. 212.1831, or s. 561.1211. The department shall approve tax credits on a first-come, first-served basis and must obtain the division’s approval before prior to approving a tax credit under s. 561.1211.

2. Within 10 days after approving an application, the department shall provide a copy of its approval letter to the eligible nonprofit scholarship-funding organization specified by the taxpayer in the application.

(c) If a tax credit approved under paragraph (b) is not fully used within the specified state fiscal year for credits under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
due for the specified taxable year for credits under s. 220.1875 or s. 624.51055 because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 5 years. However, any taxpayer that seeks to carry forward an unused amount of tax credit must submit an application to the department for approval of the carryforward tax credit in the year that the taxpayer intends to use the carryforward. The department must obtain the division’s approval prior to approving the carryforward of a tax credit under s. 561.1211.

(d) A taxpayer may not convey, assign, or transfer an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 remains the same. A taxpayer shall notify the department of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the department. The department shall obtain the division’s approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1211.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b).
amount rescinded shall become available for that state fiscal year to another eligible taxpayer as approved by the department if the taxpayer receives notice from the department that the rescindment has been accepted by the department. The department must obtain the division’s approval prior to accepting the rescindment of a tax credit under s. 561.1211. Any amount rescinded under this paragraph shall become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(f) For purposes of calculating the underpayment of estimated corporate income taxes pursuant to s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1875 or s. 624.51055 for contributions to eligible nonprofit scholarship-funding organizations are deducted.

1. For purposes of determining if a penalty or interest shall be imposed for underpayment of estimated corporate income tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning a credit under s. 220.1875, reduce the following estimated payment in that taxable year by the amount of the credit. This subparagraph applies to contributions made on or after July 1, 2014.

2. For purposes of determining if a penalty under s. 624.5092 shall be imposed, an insurer may, after earning a credit under s. 624.51055, reduce the following installment payment of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s.
624.5092(2)(b) by the amount of the credit. This subparagraph applies to contributions made on or after July 1, 2014.

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

(a) Must comply with the antidiscrimination provisions of 42 U.S.C. s. 2000d.

(b) Must comply with the following background check requirements:

1. All owners and operators as defined in subparagraph (2)(i) are, before upon employment or engagement to provide services, subject to level 2 background screening as provided under chapter 435. The fingerprints for the background screening must be electronically submitted to the Department of Law Enforcement and can be taken by an authorized law enforcement agency or by an employee of the eligible nonprofit scholarship-funding organization or a private company who is trained to take fingerprints. However, the complete set of fingerprints of an owner or operator may not be taken by the owner or operator. The results of the state and national criminal history check shall be provided to the Department of Education for screening under chapter 435. The cost of the background screening may be borne by the eligible nonprofit scholarship-funding organization or the owner or operator.

2. Every 5 years following employment or engagement to provide services or association with an eligible nonprofit scholarship-funding organization, each owner or operator must meet level 2 screening standards as described in s. 435.04, at which time the nonprofit scholarship-funding organization shall
request the Department of Law Enforcement to forward the fingerprints to the Federal Bureau of Investigation for level 2 screening. If the fingerprints of an owner or operator are not retained by the Department of Law Enforcement under subparagraph 3., the owner or operator must electronically file a complete set of fingerprints with the Department of Law Enforcement. Upon submission of fingerprints for this purpose, the eligible nonprofit scholarship-funding organization shall request that the Department of Law Enforcement forward the fingerprints to the Federal Bureau of Investigation for level 2 screening, and the fingerprints shall be retained by the Department of Law Enforcement under subparagraph 3.

3. **All** Fingerprints submitted to the Department of Law Enforcement as required by this paragraph must be retained by the Department of Law Enforcement in a manner approved by rule and entered in the statewide automated biometric identification system authorized by s. 943.05(2)(b). The fingerprints must thereafter be available for all purposes and uses authorized for arrest fingerprints entered in the statewide automated biometric identification system pursuant to s. 943.051.

4. The Department of Law Enforcement shall search all arrest fingerprints received under s. 943.051 against the fingerprints retained in the statewide automated biometric identification system under subparagraph 3. Any arrest record that is identified with an owner’s or operator’s fingerprints must be reported to the Department of Education. The Department of Education shall participate in this search process by paying an annual fee to the Department of Law Enforcement and by informing the Department of Law Enforcement of any change in the
employment, engagement, or association status of the owners or
operators whose fingerprints are retained under subparagraph 3.
The Department of Law Enforcement shall adopt a rule setting the
amount of the annual fee to be imposed upon the Department of
Education for performing these services and establishing the
procedures for the retention of owner and operator fingerprints
and the dissemination of search results. The fee may be borne by
the owner or operator of the nonprofit scholarship-funding
organization.

5. A nonprofit scholarship-funding organization whose owner
or operator fails the level 2 background screening shall not be eligible to provide scholarships under this section.

6. A nonprofit scholarship-funding organization whose owner
or operator in the last 7 years has filed for personal
bankruptcy or corporate bankruptcy in a corporation of which he
or she owned more than 20 percent shall not be eligible to
provide scholarships under this section.

7. In addition to the offenses listed in s. 435.04, a
person required to undergo background screening pursuant to this
part or authorizing statutes must not have an arrest awaiting
final disposition for, must not have been found guilty of, or
entered a plea of nolo contendere to, regardless of
adjudication, and must not have been adjudicated delinquent, and
the record must not have been sealed or expunged for, any of the
following offenses or any similar offense of another
jurisdiction:

a. Any authorizing statutes, if the offense was a felony.
b. This chapter, if the offense was a felony.
c. Section 409.920, relating to Medicaid provider fraud.
d. Section 409.9201, relating to Medicaid fraud.

e. Section 741.28, relating to domestic violence.

f. Section 817.034, relating to fraudulent acts through mail, wire, radio, electromagnetic, photoelectronic, or photooptical systems.

g. Section 817.234, relating to false and fraudulent insurance claims.

h. Section 817.505, relating to patient brokering.

i. Section 817.568, relating to criminal use of personal identification information.

j. Section 817.60, relating to obtaining a credit card through fraudulent means.

k. Section 817.61, relating to fraudulent use of credit cards, if the offense was a felony.

l. Section 831.01, relating to forgery.

m. Section 831.02, relating to uttering forged instruments.

n. Section 831.07, relating to forging bank bills, checks, drafts, or promissory notes.

o. Section 831.09, relating to uttering forged bank bills, checks, drafts, or promissory notes.

p. Section 831.30, relating to fraud in obtaining medicinal drugs.

q. Section 831.31, relating to the sale, manufacture, delivery, or possession with the intent to sell, manufacture, or deliver any counterfeit controlled substance, if the offense was a felony.

(c) Must not have an owner or operator who owns or operates an eligible private school that is participating in the scholarship program.
(d) Must provide scholarships, from eligible contributions, to eligible students for the cost of:
  1. Tuition and fees for an eligible private school; or
  2. Transportation to a Florida public school that is located outside the district in which the student resides or to a lab school as defined in s. 1002.32.

(e) Must give first priority to eligible students who received a scholarship from an eligible nonprofit scholarship-funding organization or from the State of Florida during the previous school year. Beginning in the 2016-2017 school year, an eligible nonprofit scholarship-funding organization shall give priority to new applicants whose household income levels do not exceed 185 percent of the federal poverty level or who are in foster care or out-of-home care.

(f) Must provide a scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority pursuant to paragraph (e).

(g) May not restrict or reserve scholarships for use at a particular private school or provide scholarships to a child of an owner or operator.

(h) Must allow a student in foster care or out-of-home care to apply for a scholarship at any time.

(i) Must allow an eligible student to attend any eligible private school and must allow a parent to transfer a scholarship during a school year to any other eligible private school of the parent’s choice.

(j) May use up to 3 percent of eligible contributions received during the state fiscal year in which such contributions are collected for administrative expenses if the
organization has operated under this section for at least 3
state fiscal years and did not have any negative financial
findings in its most recent audit under paragraph (m) (1). Such
administrative expenses must be reasonable and necessary for the
organization’s management and distribution of eligible
contributions under this section. No funds authorized under this
subparagraph shall be used for lobbying or political activity or
expenses related to lobbying or political activity. Up to no
more than one-third of the funds authorized for administrative
expenses under this subparagraph may be used for expenses
related to the recruitment of contributions from taxpayers. If
an eligible nonprofit scholarship funding organization charges
an application fee for a scholarship, the application fee must
be immediately refunded to the person that paid the fee if the
student is not enrolled in a participating school within twelve
months.

2. Must expend for annual or partial-year scholarships an
amount equal to or greater than 75 percent of the net eligible
contributions remaining after administrative expenses during the
state fiscal year in which such contributions are collected. No
more than 25 percent of such net eligible contributions may be
carried forward to the following state fiscal year. All amounts
carried forward, for audit purposes, must be specifically
identified for particular students, by student name and the name
of the school to which the student is admitted, subject to the
requirements of s. 1002.22, s. 1002.221, 20 U.S.C. s. 1232g, and
the applicable rules and regulations issued pursuant thereto.
Any amounts carried forward shall be expended for annual or
partial-year scholarships in the following state fiscal year.
Net eligible contributions remaining on June 30 of each year
that are in excess of the 25 percent that may be carried forward
shall be returned to the State Treasury for deposit in the
General Revenue Fund.

3. Must, before granting a scholarship for an academic
year, document each scholarship student’s eligibility for that
academic year. A scholarship-funding organization may not grant
multiyear scholarships in one approval process.

(k) Must maintain separate accounts for scholarship
funds and operating funds.

(l) With the prior approval of the Department of
Education, may transfer funds to another eligible nonprofit
scholarship-funding organization if additional funds are
required to meet scholarship demand at the receiving nonprofit
scholarship-funding organization. A transfer shall be limited
to the greater of $500,000 or 20 percent of the total
contributions received by the nonprofit scholarship-funding
organization making the transfer. All transferred funds must be
deposited by the receiving nonprofit scholarship-funding
organization into its scholarship accounts. All transferred
amounts received by any nonprofit scholarship-funding
organization must be separately disclosed in the annual
financial and compliance audit required in this section.

(m) Must provide to the Auditor General and the
Department of Education a report on the results of an annual
financial and compliance audit of its accounts and records
conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the
United States, government auditing standards, and rules
promulgated adopted by the Auditor General. The audit report
must be conducted in compliance with generally accepted auditing
standards and must include a report on financial statements
presented in accordance with generally accepted accounting
principles set forth by the American Institute of Certified
Public Accountants for not-for-profit organizations and a
determination of compliance with the statutory eligibility and
expenditure requirements set forth in this section. Audit
reports Audits must be provided to the Auditor General and the
Department of Education within 180 days after completion of the
eligible nonprofit scholarship-funding organization’s fiscal
year. The Auditor General shall review all audit reports
submitted pursuant to this paragraph. The Auditor General shall
request any significant items that were omitted in violation of
a rule adopted by the Auditor General. The items must be
provided within 45 days after the date of the request. If the
scholarship-funding organization does not comply with the
Auditor General’s request, the Auditor General shall notify the
Legislative Auditing Committee.
(n)(m) Must prepare and submit quarterly reports to the
Department of Education pursuant to paragraph (9)(m). In
addition, an eligible nonprofit scholarship-funding organization
must submit in a timely manner any information requested by the
Department of Education relating to the scholarship program.
(o)(n)1.a. Must participate in the joint development of
agreed-upon procedures to be performed by an independent
certified public accountant as required under paragraph (8)(e)
if the scholarship-funding organization provided more than
$250,000 in scholarship funds to an eligible private school
under this section during the 2009-2010 state fiscal year. The agreed-upon procedures must uniformly apply to all private schools and must determine, at a minimum, whether the private school has been verified as eligible by the Department of Education under paragraph (9)(c); has an adequate accounting system, system of financial controls, and process for deposit and classification of scholarship funds; and has properly expended scholarship funds for education-related expenses. During the development of the procedures, the participating scholarship-funding organizations shall specify guidelines governing the materiality of exceptions that may be found during the accountant’s performance of the procedures. The procedures and guidelines shall be provided to private schools and the Commissioner of Education by March 15, 2011.

b. Must participate in a joint review of the agreed-upon procedures and guidelines developed under sub-subparagraph a., by February 2013 and biennially thereafter, if the scholarship-funding organization provided more than $250,000 in scholarship funds to an eligible private school under this section during the state fiscal year preceding the biennial review. If the procedures and guidelines are revised, the revisions must be provided to private schools and the Commissioner of Education by March 15, 2013, and biennially thereafter.

c. Must monitor the compliance of a private school with paragraph (8)(e) if the scholarship-funding organization provided the majority of the scholarship funding to the school. For each private school subject to paragraph (8)(e), the appropriate scholarship-funding organization shall notify the Commissioner of Education by October 30, 2011, and annually...
thereafter of:

(I) A private school’s failure to submit a report required under paragraph (8)(e); or

(II) Any material exceptions set forth in the report required under paragraph (8)(e).

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

(p) Must maintain the surety bond or letter of credit required by subsection (16). The amount of the surety bond or letter of credit may be adjusted quarterly to equal the actual amount of undisbursed funds based upon submission by the organization of a statement from a certified public accountant verifying the amount of undisbursed funds. The requirements of this paragraph are waived if the cost of acquiring a surety bond or letter of credit exceeds the average 10-year cost of acquiring a surety bond or letter of credit by 200 percent. The requirements of this paragraph are waived for a state university; or an independent college or university which is eligible to participate in the William L. Boyd, IV, Florida Resident Access Grant Program, located and chartered in this state, is not for profit, and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools.

(q) Must provide to the Auditor General any information or documentation requested in connection with an operational audit of a scholarship funding organization conducted pursuant to s. 11.45.
Any and all information and documentation provided to the Department of Education and the Auditor General relating to the identity of a taxpayer that provides an eligible contribution under this section shall remain confidential at all times in accordance with s. 213.053.

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

(g) The parent shall authorize the nonprofit scholarship-funding organization to access information needed for income eligibility determination and verification held by other state or federal agencies, including the Department of Revenue, the Department of Children and Families, the Department of Education, the Department of Economic Opportunity, and the Agency for Health Care Administration.

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

(c) Be academically accountable to the parent for meeting the educational needs of the student by:

1. At a minimum, annually providing to the parent a written explanation of the student’s progress.

2. Annually administering or making provision for students participating in the scholarship program in grades 3 through 10 to take one of the nationally norm-referenced tests identified by the Department of Education or the statewide assessments pursuant to s. 1008.22. Students with disabilities for whom standardized testing is not appropriate are exempt from this requirement. A participating private school must report a student’s scores to the parent. A participating private school
must annually report by August 15 the scores of all participating students to the Learning System Institute independent research organization described in paragraph (9)(j).

3. Cooperating with the scholarship student whose parent chooses to have the student participate in the statewide assessments pursuant to s. 1008.22 or, if a private school chooses to offer the statewide assessments, administering the assessments at the school.

a. A participating private school may choose to offer and administer the statewide assessments to all students who attend the private school in grades 3 through 10.

b. A participating private school must submit a request in writing to the Department of Education by March 1 of each year in order to administer the statewide assessments in the subsequent school year.

(e) Annually contract with an independent certified public accountant to perform the agreed-upon procedures developed under paragraph (6)(o) (6)(n) and produce a report of the results if the private school receives more than $250,000 in funds from scholarships awarded under this section in the 2010-2011 state fiscal year or a state fiscal year thereafter. A private school subject to this paragraph must submit the report by September 15, 2011, and annually thereafter to the scholarship-funding organization that awarded the majority of the school’s scholarship funds. The agreed-upon procedures must be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The inability of a private school to meet the requirements of
this subsection shall constitute a basis for the ineligibility
of the private school to participate in the scholarship program
as determined by the Department of Education.

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

(d) Annually verify the eligibility of expenditures as
provided in paragraph (6)(d) using the audit required by
paragraph (6)(m) and s. 11.45(2)(k) (6)(l).

(j) Issue a project grant award to the Learning System
Institute at the Florida State University Select an independent
research organization, which may be a public or private entity
or university, to which participating private schools must
report the scores of participating students on the nationally
norm-referenced tests or the statewide assessments administered
by the private school in grades 3 through 10. The project term
is 2 years, and the amount of the project is up to $500,000 per
year. The project grant award must be reissued in 2 year
intervals in accordance with this paragraph.

1. The Learning System Institute independent research
organization must annually report to the Department of Education
on the student performance year-to-year learning gains of
participating students:

a. On a statewide basis. The report shall also include, to
the extent possible, a comparison of scholarship students’
performance these learning gains to the statewide student
performance learning gains of public school students with
socioeconomic backgrounds similar to those of students
participating in the scholarship program. To minimize costs and
reduce time required for the Learning System Institute’s
independent research organization’s analysis and evaluation, the Department of Education shall coordinate with the Learning System Institute to provide data to the Learning System Institute in order to conduct analyses of matched students from public school assessment data and calculate control group student performance learning gains using an agreed-upon methodology outlined in the contract with the Learning System Institute independent research organization; and

b. On an individual school basis. The annual report must include student performance for each participating private school in which at least 51 percent of the total enrolled students in the private school participated in the Florida Tax Credit Scholarship Program in the prior school year. The report shall be according to each participating private school, and for participating students, in which there are at least 30 participating students who have scores for tests administered during or after the 2009-2010 school year for 2 consecutive years at that private school. If the Learning System Institute determines that the 30 participating student cell size may be reduced without disclosing personally identifiable information, as described in 34 C.F.R. 99.12, of a participating student, the Learning System Institute may reduce the participating student cell size, but the cell size must not be reduced to less than 10 participating students. The department shall provide each private school’s prior school year’s student enrollment information to the Learning System Institute no later than June 15 of each year, or as requested by the Learning System Institute.

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

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

(o) Provide a process to match the direct certification list with the scholarship application data submitted by any nonprofit scholarship-funding organization eligible to receive the 3-percent administrative allowance under paragraph (6)(j) (6)(i).

(12) SCHOLARSHIP AMOUNT AND PAYMENT.—
(a) Except as provided in subparagraph 2., the amount of a scholarship provided to any student for any single school year by an eligible nonprofit scholarship-funding organization from eligible contributions shall be for total costs authorized under paragraph (6)(d), not to exceed annual limits, which shall be determined as follows:

1.a. For a scholarship awarded to a student enrolled in an eligible private school:

(I) For the 2009-2010 state fiscal year, the limit shall be $3,950.
(II) For the 2010-2011 state fiscal year, the limit shall be 60 percent of the unweighted FTE funding amount for that year.

(III) For the 2011-2012 state fiscal year and thereafter, the limit shall be determined by multiplying the unweighted FTE funding amount in that state fiscal year by the percentage used to determine the limit in the prior state fiscal year. However, in each state fiscal year that the tax credit cap amount increases pursuant to paragraph (5)(a) subparagraph (5)(a)2., the prior year percentage shall be increased by 4 percentage points and the increased percentage shall be used to determine the limit for that state fiscal year. If the percentage so calculated reaches 80 percent in a state fiscal year, no further increase in the percentage is allowed and the limit shall be 80 percent of the unweighted FTE funding amount for that state fiscal year and thereafter. Beginning in the 2016-2017 state fiscal year, the amount of a scholarship awarded to a student enrolled in an eligible private school shall be equal to 82 percent of the unweighted FTE funding amount for that state fiscal year and thereafter.

b. For a scholarship awarded to a student enrolled in a Florida public school that is located outside the district in which the student resides or in a lab school as defined in s. 1002.32, the limit shall be $500.

2. The annual limit for a scholarship under sub-subparagraph 1.a. shall be reduced by:

a. Twenty-five percent if the student’s household income level is equal to or greater than 200 percent, but less than 215 percent, of the federal poverty level.
b. Fifty percent if the student’s household income level is equal to or greater than 215 percent, but equal to or less than 230 percent, of the federal poverty level.

3. For the 2016-2017 state fiscal year and thereafter, the annual limit for a scholarship under sub-subparagraph 1.a. shall be reduced by:
   a. Twelve percent if the student’s household income level is greater than or equal to 200 percent, but less than 215 percent, of the federal poverty level.
   b. Twenty-six percent if the student’s household income level is greater than or equal to 215 percent, but less than 230 percent, of the federal poverty level.
   c. Forty percent if the student’s household income level is greater than or equal to 230 percent, but less than 245 percent, of the federal poverty level.
   d. Fifty percent if the student’s household income level is greater than or equal to 245 percent, but less than or equal to 260 percent, of the federal poverty level.

(16) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
APPLICATION.—In order to participate in the scholarship program created under this section, a charitable organization that seeks to be a nonprofit scholarship-funding organization must submit an application for initial approval or renewal to the Office of Independent Education and Parental Choice no later than September 1 of each year before the school year for which the organization intends to offer scholarships.

(a) An application for initial approval must include:
   1. A copy of the organization’s incorporation documents and
registration with the Division of Corporations of the Department of State.

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

3. A description of the organization’s financial plan that demonstrates sufficient funds to operate throughout the school year.

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

5. The organization’s organizational chart.

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

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

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

9. A copy of the organization’s policies on conflict of interest and whistleblowers.

10. A copy of a surety bond or letter of credit in an amount equal to 25 percent of the scholarship funds anticipated for each school year or $100,000, whichever is greater.

(b) In addition to the information required by subparagraphs (a)1.–9., an application for renewal must include:

1. A surety bond or letter of credit equal to the amount of undisbursed donations held by the organization based on the annual report submitted pursuant to paragraph (6)(m). The amount of the surety bond or letter of credit must be at least
$100,000, but not more than $25 million.

2. The organization’s completed Internal Revenue Service Form 990 submitted no later than November 30 of the year before the school year that the organization intends to offer the scholarships, notwithstanding the September 1 application deadline.

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

4. An annual report that includes:
   a. The number of students who completed applications, by county and by grade.
   b. The number of students who were approved for scholarships, by county and by grade.
   c. The number of students who received funding for scholarships within each funding category, by county and by grade.
   d. The amount of funds received, the amount of funds distributed in scholarships, and an accounting of remaining funds and the obligation of those funds.
   e. A detailed accounting of how the organization spent the administrative funds allowable under paragraph (6)(j).

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

(d) Within 30 days after receipt of the finalized application by the Office of Independent Education and Parental Choice, the Department of Education shall notify the organization in writing if it has determined that the application substantially complies with all applicable requirements. The Department of Education shall submit the completed application to the Office of Independent Education and Parental Choice for the Office to issue a determination. The Office shall make a determination within 30 days after receipt of the completed application.
Choice, the Commissioner of Education shall recommend approval or disapproval of the application to the State Board of Education. The State Board of Education shall consider the application and recommendation at the next scheduled meeting, adhering to appropriate meeting notice requirements. If the State Board of Education disapproves the organization’s application, it shall provide the organization with a written explanation of that determination. The State Board of Education’s action is not subject to chapter 120.

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

(f) All remaining funds held by a nonprofit scholarship-funding organization that is disapproved for participation must revert to the Department of Revenue for redistribution to other eligible nonprofit scholarship-funding organizations.

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

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

(i) A state university; or an independent college or university which is eligible to participate in the William L. Boyd, IV, Florida Resident Access Grant Program, located and chartered in this state, is not for profit, and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools, is exempt from the initial or renewal application process, but must file a registration notice with the Department of Education to be an eligible nonprofit scholarship-funding organization. The State Board of Education shall adopt rules that identify the procedure for filing the registration notice with the department. The rules must identify appropriate reporting requirements for fiscal, programmatic, and performance accountability purposes consistent with this section, but shall not exceed the requirements for eligible nonprofit scholarship-funding organizations for charitable organizations. An nonprofit scholarship-funding organization that becomes eligible pursuant to this paragraph may begin providing scholarships to participating students in the 2015-2016 school year.
Section 4. A nonprofit scholarship-funding organization whose application for participation in the program established by s. 1002.395, Florida Statutes, was approved before July 1, 2014, must, by August 1, 2014, provide a copy of a surety bond or letter of credit meeting the requirements of s. 1002.395(16), Florida Statutes, to the Office of Independent Education and Parental Choice.

Section 5. Present subsection (10) of section 1003.4282, Florida Statutes, is renumbered as subsection (11), and a new subsection (10) is added to that section, to read:

1003.4282 Requirements for a standard high school diploma.—
(10) STUDENTS WITH DISABILITIES.—Beginning with students entering grade 9 in the 2014-2015 school year, this subsection applies to a student with a disability.

(a) A parent of the student with a disability shall, in collaboration with the individual education plan (IEP) team during the transition planning process pursuant to s. 1003.5716, declare an intent for the student to graduate from high school with either a standard high school diploma or a certificate of completion. A student with a disability who does not satisfy the standard high school diploma requirements pursuant to this section shall be awarded a certificate of completion.

(b) The following options, in addition to the other options specified in this section, may be used to satisfy the standard high school diploma requirements, as specified in the student’s individual education plan:

1. For a student with a disability for whom the IEP team has determined that the Florida Alternate Assessment is the most appropriate measure of the student’s skills:
a. A combination of course substitutions, assessments, industry certifications, other acceleration options, or occupational completion points appropriate to the student’s unique skills and abilities that meet the criteria established by State Board of Education rule.

b. A portfolio of quantifiable evidence that documents a student’s mastery of academic standards through rigorous metrics established by State Board of Education rule. A portfolio may include, but is not limited to, documentation of work experience, internships, community service, and postsecondary credit.

2. For a student with a disability for whom the IEP team has determined that mastery of academic and employment competencies is the most appropriate way for a student to demonstrate his or her skills:

a. Documented completion of the minimum high school graduation requirements, including the number of course credits prescribed by rules of the State Board of Education.

b. Documented achievement of all annual goals and short-term objectives for academic and employment competencies, industry certifications, and occupational completion points specified in the student’s transition plan. The documentation must be verified by the IEP team.

c. Documented successful employment for the number of hours per week specified in the student’s transition plan, for the equivalent of 1 semester, and payment of a minimum wage in compliance with the requirements of the federal Fair Labor Standards Act.

d. Documented mastery of the academic and employment
competencies, industry certifications, and occupational completion points specified in the student’s transition plan. The documentation must be verified by the IEP team, the employer, and the teacher. The transition plan must be developed and signed by the student, parent, teacher, and employer before placement in employment and must identify the following:

(I) The expected academic and employment competencies, industry certifications, and occupational completion points;

(II) The criteria for determining and certifying mastery of the competencies;

(III) The work schedule and the minimum number of hours to be worked per week; and

(IV) A description of the supervision to be provided by the school district.

3. Any change to the high school graduation option specified in the student’s IEP must be approved by the parent and is subject to verification for appropriateness by an independent reviewer selected by the parent as provided in s. 1003.572.

(c) A student with a disability who meets the standard high school diploma requirements in this section may defer the receipt of a standard high school diploma if the student:

1. Has an individual education plan that prescribes special education, transition planning, transition services, or related services through age 21; and

2. Is enrolled in accelerated college credit instruction pursuant to s. 1007.27, industry certification courses that lead to college credit, a collegiate high school program, courses necessary to satisfy the Scholar designation requirements, or a
structured work-study, internship, or preapprenticeship program.

(d) A student with a disability who receives a certificate of completion and has an individual education plan that prescribes special education, transition planning, transition services, or related services through 21 years of age may continue to receive the specified instruction and services.

(e) Any waiver of the statewide, standardized assessment requirements by the individual education plan team, pursuant to s. 1008.22(3)(c), must be approved by the parent and is subject to verification for appropriateness by an independent reviewer selected by the parent as provided for in s. 1003.572.

The State Board of Education shall adopt rules under ss. 120.536(1) and 120.54 to implement this paragraph, including rules that establish the minimum requirements for students described in this paragraph to earn a standard high school diploma. The State Board of Education shall adopt emergency rules pursuant to ss. 120.536(1) and 120.54.

Section 6. Effective July 1, 2015, section 1003.438, Florida Statutes, is repealed.

Section 7. Section 1003.5716, Florida Statutes, is created to read:

1003.5716 Transition to postsecondary education and career opportunities.—All students with disabilities who are 3 years of age to 21 years of age have the right to a free, appropriate public education. As used in this section, the term “IEP” means individual education plan.

(1) To ensure quality planning for a successful transition of a student with a disability to postsecondary education and
career opportunities, an IEP team shall begin the process of,
and develop an IEP for, identifying the need for transition
services before the student with a disability attains the age of
14 years in order for his or her postsecondary goals and career
goals to be identified and in place when he or she attains the
age of 16 years. This process must include, but is not limited
to:

(a) Consideration of the student’s need for instruction in
the area of self-determination and self-advocacy to assist the
student’s active and effective participation in an IEP meeting;
and

(b) Preparation for the student to graduate from high
school with a standard high school diploma pursuant to s.
1003.4282 with a Scholar designation unless the parent chooses a
Merit designation.

(2) Beginning not later than the first IEP to be in effect
when the student attains the age of 16, or younger if determined
appropriate by the parent and the IEP team, the IEP must include
the following statements that must be updated annually:

(a) A statement of intent to pursue a standard high school
diploma and a Scholar or Merit designation, pursuant to s.
1003.4285, as determined by the parent.

(b) A statement of intent to receive a standard high school
diploma before the student attains the age of 22 and a
description of how the student will fully meet the requirements
in s. 1003.428 or s. 1003.4282, as applicable, including, but
not limited to, a portfolio pursuant to s. 1003.4282(10)(b)
which meets the criteria specified in State Board of Education
rule. The IEP must also specify the outcomes and additional
benefits expected by the parent and the IEP team at the time of
the student’s graduation.

(c) A statement of appropriate measurable long-term
postsecondary education and career goals based upon age-
appropriate transition assessments related to training,
education, employment, and, if appropriate, independent living
skills and the transition services, including courses of study
needed to assist the student in reaching those goals.

(3) Any change in the IEP for the goals specified in
subsection (2) must be approved by the parent and is subject to
verification for appropriateness by an independent reviewer
selected by the parent as provided in s. 1003.572.

(4) If a participating agency responsible for transition
services, other than the school district, fails to provide the
transition services described in the IEP, the school district
shall reconvene the IEP team to identify alternative strategies
to meet the transition objectives for the student that are
specified in the IEP. However, this does not relieve any
participating agency of the responsibility to provide or pay for
any transition service that the agency would otherwise provide
to students with disabilities who meet the eligibility criteria
of that agency.

Section 8. Subsection (3) of section 1003.572, Florida
Statutes, is amended to read:

1003.572 Collaboration of public and private instructional
personnel.—

(3) Private instructional personnel who are hired or
contracted by parents to collaborate with public instructional
personnel must be permitted to observe the student in the
educational setting, collaborate with instructional personnel in the educational setting, and provide services in the educational setting according to the following requirements:

(a) The student’s public instructional personnel and principal consent to the time and place.

(b) The private instructional personnel satisfy the requirements of s. 1012.32 or s. 1012.321.

For the purpose of implementing this subsection, a school district may not impose any requirements beyond those requirements specified in this subsection or charge any fees.

Section 9. Paragraph (c) of subsection (5) and paragraph (b) of subsection (6) of section 1008.25, Florida Statutes, are amended to read:

1008.25 Public school student progression; remedial instruction; reporting requirements.—

(5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

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

1. That his or her child has been identified as having a substantial deficiency in reading.

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

3. A description of the proposed supplemental instructional services and supports that will be provided to the child that are designed to remediate the identified area of reading deficiency.

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

5. Strategies for parents to use in helping their child succeed in reading proficiency.

6. That the Florida Comprehensive Assessment Test (FCAT) is not the sole determiner of promotion and that additional evaluations, portfolio reviews, and assessments are available to the child to assist parents and the school district in knowing when a child is reading at or above grade level and ready for grade promotion.

7. The district’s specific criteria and policies for a portfolio as provided in subparagraph (6)(b)4. and the evidence required for a student to demonstrate mastery of Florida’s academic standards for English Language Arts. A parent of a student in grade 3 who is identified anytime during the year as being at risk of retention may request that the school immediately begin collecting evidence for a portfolio.

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

(6) ELIMINATION OF SOCIAL PROMOTION.—

(b) The district school board may only exempt students from mandatory retention, as provided in paragraph (5)(b), for good cause. A student who is promoted to grade 4 with a good cause exemption shall be provided intensive reading instruction and intervention that include specialized diagnostic information and specific reading strategies to meet the needs of each student so promoted. The school district shall assist schools and teachers
with the implementation of reading strategies for students promoted with a good cause exemption which research has shown to be successful in improving reading among students that have reading difficulties. Good cause exemptions shall be limited to the following:

1. Limited English proficient students who have had less than 2 years of instruction in an English for Speakers of Other Languages program.

2. Students with disabilities whose individual education plan indicates that participation in the statewide assessment program is not appropriate, consistent with the requirements of State Board of Education rule.

3. Students who demonstrate an acceptable level of performance on an alternative standardized reading or English Language Arts assessment approved by the State Board of Education.

4. A student who demonstrates through a student portfolio that he or she is performing at least at Level 2 on FCAT Reading or the common core English Language Arts assessment, as applicable under s. 1008.22.

5. Students with disabilities who participate in FCAT Reading or the common core English Language Arts assessment, as applicable under s. 1008.22, and who have an individual education plan or a Section 504 plan that reflects that the student has received intensive remediation in reading and English Language Arts for more than 2 years but still demonstrates a deficiency and was previously retained in kindergarten, grade 1, grade 2, or grade 3.

6. Students who have received intensive reading
intervention for 2 or more years but still demonstrate a
deficiency in reading and who were previously retained in
kindergarten, grade 1, grade 2, or grade 3 for a total of 2
years. A student may not be retained more than once in grade 3.
6. Students who have received intensive remediation in
reading and English Language Arts, as applicable under s.
1008.22, for 2 or more years but still demonstrate a deficiency
and who were previously retained in kindergarten, grade 1, grade
2, or grade 3 for a total of 2 years. Intensive instruction for
students so promoted must include an altered instructional day
that includes specialized diagnostic information and specific
reading strategies for each student. The district school board
shall assist schools and teachers to implement reading
strategies that research has shown to be successful in improving
reading among low-performing readers.

Section 10. The Florida Prepaid College Board shall conduct
a study and submit a report to the President of the Senate and
the Speaker of the House of Representatives by December 31,
2014, which includes, but is not limited to, a description of
the following:

(1) The terms and conditions under which payments may be
withdrawn from the Florida Prepaid College Trust Fund for the
payment of program fees in excess of, or in lieu of, tuition for
a student with a disability, up to the limits of an advanced
payment contract;

(2) A policy for accelerated disbursement of funds for
payment of other qualified higher education expenses; and

(3) Instances where a student with a disability can use an
advanced payment contract when auditing a class or receiving a
tuition waiver.

Section 11. Effective July 1, 2015, paragraph (c) of subsection (1) of section 120.81, Florida Statutes, is amended to read:

120.81 Exceptions and special requirements; general areas.—
   (1) EDUCATIONAL UNITS.—
       (c) Notwithstanding s. 120.52(16), any tests, test scoring criteria, or testing procedures relating to student assessment which are developed or administered by the Department of Education pursuant to s. 1003.428, s. 1003.429, s. 1003.438, s. 1008.22, or s. 1008.25, or any other statewide educational tests required by law, are not rules.

Section 12. Effective July 1, 2015, subsection (2) of section 409.1451, Florida Statutes, is amended to read:

409.1451 The Road-to-Independence Program.—
   (2) POSTSECONDARY EDUCATION SERVICES AND SUPPORT.—
       (a) A young adult is eligible for services and support under this subsection if he or she:
           1. Was living in licensed care on his or her 18th birthday or is currently living in licensed care; or was at least 16 years of age and was adopted from foster care or placed with a court-approved dependency guardian after spending at least 6 months in licensed care within the 12 months immediately preceding such placement or adoption;
           2. Spent at least 6 months in licensed care before reaching his or her 18th birthday;
           3. Earned a standard high school diploma or its equivalent pursuant to s. 1003.428, s. 1003.4281, s. 1003.429, or s. 1003.435, or s. 1003.438;
4. Has been admitted for enrollment as a full-time student or its equivalent in an eligible postsecondary educational institution as provided in s. 1009.533. For purposes of this section, the term “full-time” means 9 credit hours or the vocational school equivalent. A student may enroll part-time if he or she has a recognized disability or is faced with another challenge or circumstance that would prevent full-time attendance. A student needing to enroll part-time for any reason other than having a recognized disability must get approval from his or her academic advisor;

5. Has reached 18 years of age but is not yet 23 years of age;

6. Has applied, with assistance from the young adult’s caregiver and the community-based lead agency, for any other grants and scholarships for which he or she may qualify;

7. Submitted a Free Application for Federal Student Aid which is complete and error free; and

8. Signed an agreement to allow the department and the community-based care lead agency access to school records.

Section 13. Effective July 1, 2015, subsection (4) of section 1007.263, Florida Statutes, is amended to read:

1007.263 Florida College System institutions; admissions of students.—Each Florida College System institution board of trustees is authorized to adopt rules governing admissions of students subject to this section and rules of the State Board of Education. These rules shall include the following:

(4) A student who has been awarded a special diploma as defined in s. 1003.438 or a certificate of completion as defined in s. 1003.428(7)(b) is eligible to enroll in certificate career
Each board of trustees shall establish policies that notify students about developmental education options for improving their communication or computation skills that are essential to performing college-level work, including tutoring, extended time in gateway courses, free online courses, adult basic education, adult secondary education, or private provider instruction.

Section 14. The amendments made by this act to ss. 1003.438 and 409.1451, Florida Statutes, do not apply to a student with disabilities, as defined in s. 1003.438, Florida Statutes, who is eligible for and currently participating in the Road to Independence Program, as of the effective date of this act. Such student shall continue to participate in the program as long as he or she meets the eligibility criteria in effect as of the effective date of this act.

Section 15. The amendment made by this act to s. 1003.438, Florida Statutes, does not apply to a student with disabilities, as defined in s. 1003.438, Florida Statutes, whose individual education plan, as of the effective date of this act, contains a statement of intent to receive a special diploma. Such student shall be awarded a special diploma in a form prescribed by the Commissioner of Education if the student meets the requirements specified in s. 1003.438, Florida Statutes, and in effect as of the effective date of this act. Any such student who meets all special requirements of the district school board in effect as of the effective date of this act, but who is unable to meet the appropriate special state minimum requirements in effect as of the effective date of this act, shall be awarded a special...
certificate of completion in a form prescribed by the Commissioner of Education.

Section 16. Except as otherwise expressly provided in this act, this act shall take upon becoming a law.

And the title is amended as follows:

Delete everything before the enacting clause and insert:

A bill to be entitled

An act relating to education; amending s. 11.45, F.S.; authorizing the Auditor General to conduct audits of the accounts and records of nonprofit scholarship-funding organizations; creating s. 1002.385, F.S.; establishing the Florida Personal Learning Scholarship Accounts Program; defining terms; specifying criteria for students who are eligible to participate in the program; identifying certain students who are not eligible to participate in the program; authorizing the use of awarded funds for specific purposes; prohibiting specific providers, schools, institutions, school districts, and other entities from sharing, refunding, or rebating program funds; specifying the terms of the program; requiring a school district to notify the parent regarding the option to participate in the program; specifying the school district’s responsibilities for completing a matrix of services and notifying the Department of Education of the completion of the matrix; requiring the department to...
notify the parent regarding the amount of the awarded funds; authorizing the school district to change the matrix under certain circumstances; requiring the school district in which a student resides to notify students and parents of locations and times to take all statewide assessments; requiring the school district to notify parents of the availability of a reevaluation; specifying the eligibility requirements and obligations of an eligible private school relating to the program; specifying the duties of the Department of Education relating to the program; requiring the Commissioner of Education to deny, suspend, or revoke participation in the program or use of program funds under certain circumstances; providing additional factors under which the commissioner may deny, suspend, or revoke a participation in the program or program funds; requiring a parent to sign an agreement with the Department of Education to enroll his or her child in the program which specifies the responsibilities of a parent or student for using funds in an account and for submitting a compliance statement to the department; providing that a parent who fails to comply with the responsibilities of the agreement forfeits the personal learning scholarship account; authorizing an eligible nonprofit scholarship-funding organization to establish personal learning scholarship accounts for eligible students participating in the program; providing for funding
and payments; providing for the closing of a student’s account and reversion of funds to the state; requiring an eligible nonprofit scholarship-funding organization to develop a system for payment of benefits by electronic funds transfer; providing that moneys received pursuant to the program do not constitute taxable income; providing the Auditor General’s obligations under the program; requiring the Department of Health, the Agency for Persons with Disabilities, and the Department of Education to work with an eligible nonprofit scholarship-funding organization for easy or automated access to lists of licensed providers of services; providing that the state is not liable for the award or use of awarded funds; providing for the scope of authority of the act; requiring the State Board of Education to adopt rules to administer the program; providing for implementation of the program in a specified school year; amending s. 1002.395, F.S.; revising the purpose of the Florida Tax Credit Scholarship Program; revising definitions; revising eligibility requirements for the Florida Tax Credit Scholarship Program; requiring the Department of Education and Department of Revenue to publish the tax credit cap on their websites when it is increased; requiring the Department of Revenue to provide a copy of a letter approving a taxpayer for a specified tax credit to the eligible nonprofit scholarship-funding organization; authorizing certain entities to convey, transfer, or
assign certain tax credits; providing for the
calculation of underpayment of estimated corporate
income taxes and tax installation payments for taxes
on insurance premiums and assessments and the
determination of whether penalties or interest shall
be imposed on the underpayment; revising the
disqualifying offenses for nonprofit scholarship-
funding organization owners and operators; revising
priority for new applicants; allowing a student in
foster care or out-of-home care to apply for a
scholarship at any time; prohibiting use of eligible
contributions from being used for lobbying or
political activity or related expenses; requiring
application fees to be expended for student
scholarships in any year a nonprofit scholarship-
funding organization uses eligible contributions for
administrative expenses; requiring amounts carried
forward to be specifically reserved for particular
students and schools for audit purposes; revising
audit and report requirements for nonprofit
scholarship-funding organizations and Auditor General
review of all reports; requiring nonprofit
scholarship-funding organizations to maintain a surety
bond or letter of credit and to adjust the bond or
letter of credit quarterly based upon a statement from
a certified public accountant; providing exceptions;
requiring the nonprofit scholarship-funding
organization to provide the Auditor General any
information or documentation requested in connection
with an operational audit; requiring a private school to provide agreed upon transportation and make arrangements for taking statewide assessments at the school district testing site and in accordance with the district’s testing schedule if the student chooses to take the statewide assessment; requiring parental authorization for access to income eligibility information; specifying that the independent research organization is the Learning System Institute at the Florida State University; identifying grant terms and payments; revising statewide and individual school report requirements; revising limitations on annual scholarship amounts; providing initial and renewal application requirements and an approval process for a charitable organization that seeks to be a nonprofit scholarship-funding organization; requiring the State Board of Education to adopt rules; providing a registration notice requirement for public and private universities to be nonprofit scholarship-funding organizations; requiring the State Board of Education to adopt rules; allowing existing nonprofit scholarship-funding organizations to provide the required bond at a specified date; amending s. 1003.4282, F.S.; providing standard high school diploma requirements for students with disabilities; requiring an independent review and a parent’s approval to change a high school graduation option specified in the student’s individual education plan; providing for a student with a disability to defer the
receipt of a standard high school diploma under certain circumstances; authorizing certain students with disabilities to continue to receive certain instruction and services; requiring parental approval and independent review of a waiver of statewide, standardized assessments; requiring the State Board of Education to adopt rules; repealing s. 1003.438, F.S., relating to special high school graduation requirements for certain exceptional students; creating s. 1003.5716, F.S.; providing that certain students with disabilities have a right to free, appropriate public education; requiring an individual education plan (IEP) team to begin the process of, and to develop an IEP for, identifying transition services needs for a student with a disability before the student attains a specified age; providing requirements for the process; requiring certain statements to be included and annually updated in the IEP; providing that changes in the goals specified in an IEP are subject to independent review and parental approval; requiring the school district to reconvene the IEP team to identify alternative strategies to meet transition objectives if a participating agency fails to provide transition services specified in the IEP; providing that the agency’s failure does not relieve the agency of the responsibility to provide or pay for the transition services that the agency otherwise would have provided; amending s. 1003.572, F.S.; prohibiting a school district from charging fees
or imposing additional requirements on private instructional personnel; amending s. 1008.25, F.S.; requiring written notification relating to portfolios to a parent of a student with a substantial reading deficiency; requiring a student promoted to a certain grade with a good cause exemption to receive intensive reading instruction and intervention; requiring a school district to assist schools and teachers with the implementation of reading strategies; revising good cause exemptions; directing the Florida Prepaid College Board to conduct a study and submit to the Legislature a report under established parameters; amending ss. 120.81, 409.1451, and 1007.263, F.S.; conforming cross-references; providing for application of specified provisions in the act; providing effective dates.