

26 | schools; requiring rulemaking; amending s. 1002.395,
27 | F.S.; revising eligibility requirements for the
28 | Florida Tax Credit Scholarship Program; revising
29 | eligible nonprofit scholarship-funding organization
30 | obligations; revising the purpose of a project grant
31 | awarded to a state university relating to certain
32 | students' performance on certain assessments; revising
33 | the formula for calculation of a scholarship through
34 | the program; amending s. 212.099, F.S.; revising a
35 | definition; deleting a provision authorizing certain
36 | eligible contributions to be used for the Gardiner
37 | Scholarship Program; amending s. 1002.20, F.S.;
38 | conforming provisions to changes made by the act;
39 | amending s. 1002.40, F.S.; revising the calculation of
40 | a maximum award under the Hope Scholarship Program;
41 | providing that a certain percentage of specified
42 | contributions may be carried forward to the following
43 | state fiscal year; providing requirements for
44 | contributions that are carried forward; requiring
45 | certain eligible contributions be used to fund
46 | scholarships through the Florida Tax Credit
47 | Scholarship Program; revising a specified form to
48 | include information relating to the Florida Tax Credit
49 | Scholarship Program; amending ch. 2018-6, 2018, Laws
50 | of Florida; authorizing the Department of Revenue to

51 adopt emergency rules to administer specified
 52 provisions; providing an effective date.

53
 54 Be It Enacted by the Legislature of the State of Florida:

55
 56 Section 1. Section 1002.394, Florida Statutes, is created
 57 to read:

58 1002.394 Family Empowerment Scholarship Program.—The
 59 Family Empowerment Scholarship Program is established to provide
 60 educational options to students.

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

62 (a) "Department" means the Department of Education.

63 (b) "Eligible nonprofit scholarship-funding organization"
 64 has the same meaning as provided in s. 1002.395(2)(f).

65 (c) "Eligible private school" has the same meaning as
 66 provided in s. 1002.395(2)(g).

67 (d) "Parent" means a resident of this state who is a
 68 parent, as defined in s. 1000.21.

69 (e) "Program" means the Family Empowerment Scholarship
 70 Program.

71 (2) INITIAL SCHOLARSHIP ELIGIBILITY.—A scholarship shall
 72 be awarded to a student who was counted as a full-time
 73 equivalent student during the previous state fiscal year for
 74 purposes of state per-student funding, received a scholarship
 75 from an eligible nonprofit scholarship-funding organization or

76 from the state during the previous school year, or is eligible
77 to enter kindergarten, and who:

78 (a) Is on the direct certification list;

79 (b) Is currently placed, or during the previous state
80 fiscal year was placed, in foster care or in out-of-home care as
81 defined in s. 39.01;

82 (c) Is a sibling of a student who is participating in the
83 scholarship program under this subsection and resides in the
84 same household as the sibling; or

85 (d) Has a household income level that does not exceed:

86 1. Three hundred percent of the federal poverty level for
87 the 2019-2020 school year.

88 2. Three hundred twenty-five percent of the federal
89 poverty level for the 2020-2021 school year.

90 3. Three hundred fifty percent of the federal poverty
91 level for the 2021-2022 school year.

92 4. Three hundred seventy-five percent of the federal
93 poverty level beginning with the 2022-2023 school year and
94 thereafter.

95
96 Priority shall be given to students whose household income
97 levels do not exceed 185 percent of the federal poverty level or
98 who are in foster care or out-of-home care.

99 (3) PROGRAM PROHIBITIONS; LIMITATIONS.—

100 (a) A student is not eligible for a scholarship while the

101 student is:

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

105 2. Receiving an educational scholarship under chapter
106 1002;

107 3. Participating in a home education program as defined in
108 s. 1002.01(1);

109 4. Participating in a private tutoring program under s.
110 1002.43;

111 5. Participating in a virtual school or distance learning
112 program that receives state funding due to the student's
113 participation unless the participation is limited to no more
114 than two courses per school year; or

115 6. Enrolled in the Florida School for the Deaf and the
116 Blind.

117 (b) The number of new scholarships that the department may
118 authorize in any school year may not exceed 1 percent of the
119 total public school enrollment for that school year.

120 (4) AUTHORIZED USES OF PROGRAM FUNDS.—A parent
121 participating in the program shall use the funds deposited into
122 his or her eligible student's account for tuition and fees
123 associated with an eligible private school.

124 (5) TERM OF THE PROGRAM.—For purposes of continuity of
125 educational choice, a Family Empowerment Scholarship shall

126 remain in force until the student returns to public school or
127 graduates from high school, whichever occurs first. A student
128 who enrolls in a public school or public school program is
129 considered to have returned to a public school for the purpose
130 of determining the end of the account's term.

131 (6) SCHOOL DISTRICT OBLIGATIONS.—

132 (a) Each school district shall report all students who are
133 receiving a scholarship under this section separately from other
134 students reported for purposes of the Florida Education Finance
135 Program.

136 (b) For each student participating in the program in an
137 eligible private school who chooses to participate in the
138 statewide assessments under s. 1008.22 or the Florida Alternate
139 Assessment, the school district in which the student resides
140 must notify the student and his or her parent about the
141 locations and times for the administration of all statewide
142 assessments.

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

146 (a) Comply with all requirements for private schools
147 participating in state school choice scholarship programs under
148 this section and s. 1002.421.

149 (b)1. Annually administer or make provisions for students
150 participating in the program in grades 3 through 10 to take one

151 of the nationally norm-referenced tests identified by the
152 department or the statewide assessments pursuant to s. 1008.22.
153 Students with disabilities for whom standardized testing is not
154 appropriate are exempt from this requirement. A participating
155 private school shall report a student's scores to his or her
156 parent.

157 2. Administer the statewide assessments pursuant to s.
158 1008.22 if the private school chooses to offer the statewide
159 assessments. A participating private school may choose to offer
160 and administer the statewide assessments to all students who
161 attend the private school in grades 3 through 10 and must submit
162 a request in writing to the department by March 1 of each year
163 in order to administer the statewide assessments in the
164 subsequent school year.

165
166 If a private school fails to meet the requirements of this
167 subsection or s. 1002.421, the Commissioner of Education may
168 determine that the private school is ineligible to participate
169 in the program.

170 (8) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
171 shall:

172 (a) Cross-check the list of participating scholarship
173 students with the public school enrollment lists to avoid
174 duplication.

175 (b) Maintain a list of nationally norm-referenced tests

176 identified for purposes of satisfying the testing requirement in
177 paragraph (9) (e). The tests must meet industry standards of
178 quality in accordance with State Board of Education rule.

179 (c) Require quarterly reports by an eligible nonprofit
180 scholarship-funding organization regarding the number of
181 students participating in the program, the private schools in
182 which the students are enrolled, and other information deemed
183 necessary by the department.

184 (d) Notify eligible scholarship-funding organizations of
185 the total number of initial scholarship awards available and the
186 deadline for submitting students determined to be eligible by an
187 eligible nonprofit scholarship-funding organization.

188 (e) Notify eligible scholarship-funding organizations of
189 students who are eligible for an initial scholarship award on a
190 first-come, first-served basis, based upon the following order
191 of priority:

192 1. New applicants whose household income levels do not
193 exceed 185 percent of the federal poverty level or who are in
194 foster care or out-of-home care.

195 2. A sibling of a student who is participating in the
196 scholarship program under this subsection and resides in the
197 same household as the sibling.

198 (9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
199 PARTICIPATION.—A parent who applies for program participation
200 under this section is exercising his or her parental option to

201 determine the appropriate placement or the services that best
202 meet the needs of his or her student.

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

205 (b) The parent must inform the student's school district
206 when the parent withdraws his or her student to attend an
207 eligible private school.

208 (c) Any student participating in the scholarship program
209 must remain in attendance at the private school throughout the
210 school year unless excused by the school for illness or other
211 good cause.

212 (d) Each parent and each student has an obligation to the
213 private school to comply with the private school's published
214 policies.

215 (e) The parent shall ensure that his or her student
216 participating in the scholarship program takes the norm-
217 referenced assessment offered by the private school. The parent
218 may also choose to have his or her student participate in the
219 statewide assessments pursuant to s. 1008.22. If the parent
220 requests that his or her student take statewide assessments
221 pursuant to s. 1008.22 and the private school has not chosen to
222 offer and administer the statewide assessments, the parent is
223 responsible for transporting the student to the assessment site
224 designated by the school district.

225 (f) The parent may not receive a payment, refund, or

226 rebate from a private school under this program. A parent who
227 fails to comply with this subsection forfeits program
228 participation.

229 (10) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
230 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
231 organization may establish scholarships for eligible students
232 by:

233 (a) Receiving applications and determining student
234 eligibility in accordance with the requirements of this section.

235 (b) Notifying parents of their receipt of a scholarship.

236 (c) Establishing a date by which the parent of a
237 participating student must confirm continuing participation in
238 the program.

239 (d) Awarding scholarship funds to eligible students in the
240 following order of priority:

241 1. Eligible students who received a scholarship from an
242 eligible nonprofit scholarship-funding organization or from the
243 state during the previous school year.

244 2. New applicants awarded scholarships under paragraph
245 (8) (e).

246 (e) Preparing and submitting quarterly reports to the
247 department pursuant to paragraph (8) (c). In addition, an
248 eligible nonprofit scholarship-funding organization must, in a
249 timely manner, submit any information requested by the
250 department relating to the program.

251 (f) Notifying the department of any violation of this
252 section by a private school or parent.

253 (11) FUNDING AND PAYMENT.—

254 (a) Students determined to be eligible by an eligible
255 nonprofit scholarship-funding organization shall be reported to
256 the department in the manner prescribed by the department and
257 shall be funded through the Florida Education Finance Program.
258 The scholarship amount awarded to an eligible student shall be
259 calculated based upon the grade level and school district in
260 which the student resides as 97 percent of the district average
261 for the basic program identified in s. 1011.62(1)(c)1.

262 (b) Following notification by an eligible nonprofit
263 scholarship-funding organization of the number of eligible
264 students, the department shall transfer, from General Revenue
265 funds only, the amount calculated pursuant to paragraph (a) to
266 the eligible nonprofit scholarship-funding organization for
267 quarterly deposit into the student's account. For a student
268 exiting a Department of Juvenile Justice commitment program who
269 participates in the scholarship program, the amount of the
270 scholarship shall be calculated based upon the school district
271 in which the student last attended a public school before
272 commitment to the Department of Juvenile Justice.

273 (c) The eligible nonprofit scholarship-funding
274 organization may develop a system for the payment of tuition and
275 fees by funds transfer, including, but not limited to, debit

276 cards, electronic payment cards, or any other means of payment
277 that the department deems to be commercially viable or cost-
278 effective. A student's scholarship award may not be reduced for
279 debit card or electronic payment fees. Commodities or services
280 related to the development of such system shall be procured by
281 competitive solicitation unless the commodities or services are
282 purchased from a state term contract pursuant to s. 287.056.

283 (12) OBLIGATIONS OF THE AUDITOR GENERAL.—

284 (a) The Auditor General shall conduct an annual
285 operational audit of accounts and records of each eligible
286 nonprofit scholarship-funding organization that participates in
287 the program. As part of this audit, the Auditor General shall
288 verify, at a minimum, the total number of students served and
289 transmit that information to the department. The Auditor General
290 shall provide the commissioner with a copy of each annual
291 operational audit performed pursuant to this paragraph within 10
292 days after the audit is finalized.

293 (b) The Auditor General shall notify the department of any
294 eligible nonprofit scholarship-funding organization that fails
295 to comply with a request for information.

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

298 (14) SCOPE OF AUTHORITY.—This section does not expand the
299 regulatory authority of this state, its officers, or any school
300 district to impose additional regulation on participating

301 private schools beyond those reasonably necessary to enforce
 302 requirements expressly set forth in this section.

303 (15) RULES.—The State Board of Education shall adopt rules
 304 to administer this section.

305 Section 2. Paragraph (b) of subsection (3), paragraphs (d)
 306 and (e) of subsection (6), paragraph (f) of subsection (9), and
 307 paragraph (a) of subsection (11) of section 1002.395, Florida
 308 Statutes, are amended to read:

309 1002.395 Florida Tax Credit Scholarship Program.—

310 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

311 (b) Beginning with the 2019-2020 school year, a student is
 312 eligible for a Florida tax credit scholarship under this section
 313 if the student has not received a scholarship under this chapter
 314 and meets one ~~or more~~ of the following criteria:

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

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

321 3. The student's household income level is greater than
 322 185 percent of the federal poverty level but does not exceed 260
 323 percent of the federal poverty level.

324

325 A student who initially receives a scholarship based on

326 eligibility under subparagraph (b)2. remains eligible to
327 participate until the student graduates from high school or
328 attains the age of 21 years, whichever occurs first, regardless
329 of the student's household income level. A sibling of a student
330 who is participating in the scholarship program under this
331 subsection is eligible for a scholarship if the student resides
332 in the same household as the sibling.

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

336 (d) Must provide scholarships, from eligible
337 contributions, to eligible students for the cost of:

- 338 1. Tuition and fees for an eligible private school; or
339 2. Transportation to a Florida public school ~~that is~~
340 ~~located outside the district in which the student resides~~ or to
341 a lab school as defined in s. 1002.32.

342 (e) Must award scholarships to students based on the
343 following priority:

344 1. ~~give first priority to~~ Eligible students who received a
345 scholarship from an eligible nonprofit scholarship-funding
346 organization or from the State of Florida during the previous
347 school year.

348 2. ~~New Beginning in the 2016-2017 school year, an eligible~~
349 ~~nonprofit scholarship-funding organization shall give priority~~
350 ~~to new~~ applicants whose household income levels do not exceed

351 185 percent of the federal poverty level or who are in foster
352 care or out-of-home care.

353 3. New applicants whose household income levels are
354 greater than 185 percent of the federal poverty level but do not
355 exceed 260 percent of the federal poverty level.

356
357 Information and documentation provided to the Department of
358 Education and the Auditor General relating to the identity of a
359 taxpayer that provides an eligible contribution under this
360 section shall remain confidential at all times in accordance
361 with s. 213.053.

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

364 (f) Issue a project grant award to a state university, to
365 which ~~participating~~ private schools participating in a
366 scholarship program under this section and ss. 1002.394 and
367 1002.40 must report the scores of participating students on the
368 nationally norm-referenced tests or the statewide assessments
369 administered by the private school in grades 3 through 10. The
370 project term is 2 years, and the amount of the project is up to
371 \$250,000 per year. The project grant award must be reissued in
372 2-year intervals in accordance with this paragraph.

373 1. The state university must annually report to the
374 Department of Education on the student performance of
375 participating students:

376 a. On a statewide basis. The report shall also include, to
377 the extent possible, a comparison of scholarship students'
378 performance to the statewide student performance of public
379 school students with socioeconomic backgrounds similar to those
380 of students participating in the scholarship program. To
381 minimize costs and reduce time required for the state
382 university's analysis and evaluation, the Department of
383 Education shall coordinate with the state university to provide
384 data to the state university in order to conduct analyses of
385 matched students from public school assessment data and
386 calculate control group student performance using an agreed-upon
387 methodology with the state university; and

388 b. On an individual school basis. The annual report must
389 include student performance for each participating private
390 school in which at least 51 percent of the total enrolled
391 students in the private school participated in a scholarship
392 program under this section, s. 1002.394, or s. 1002.40 ~~the~~
393 ~~Florida Tax Credit Scholarship Program~~ in the prior school year.
394 The report shall be according to each participating private
395 school, and for participating students, in which there are at
396 least 30 participating students who have scores for tests
397 administered. If the state university determines that the 30-
398 participating-student cell size may be reduced without
399 disclosing personally identifiable information, as described in
400 34 C.F.R. s. 99.12, of a participating student, the state

401 university may reduce the participating-student cell size, but
402 the cell size must not be reduced to less than 10 participating
403 students. The department shall provide each private school's
404 prior school year's student enrollment information to the state
405 university no later than June 15 of each year, or as requested
406 by the state university.

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

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

421 (11) SCHOLARSHIP AMOUNT AND PAYMENT.—

422 (a) ~~Except as provided in subparagraph 2.,~~ The scholarship
423 amount provided to any student for any single school year by an
424 eligible nonprofit scholarship-funding organization from
425 eligible contributions shall be for total costs authorized under

426 paragraph (6) (d), not to exceed annual limits, which shall be
427 determined as follows:

428 1. Beginning with the 2019-2020 school year, the
429 scholarship amount awarded to an eligible student shall be
430 calculated based upon the grade level and school district in
431 which the student resides as 97 percent of the district average
432 for the basic program identified in s. 1011.62(1)(c)1.

433 ~~1.a. The base amount awarded to a student enrolled in an~~
434 ~~eligible private school shall be determined as a percentage of~~
435 ~~the unweighted FTE funding amount for that state fiscal year and~~
436 ~~thereafter as follows:~~

437 ~~(I) Eighty-eight percent for a student enrolled in~~
438 ~~kindergarten through grade 5.~~

439 ~~(II) Ninety-two percent for a student enrolled in grade 6~~
440 ~~through grade 8.~~

441 ~~(III) Ninety-six percent for a student enrolled in grade 9~~
442 ~~through grade 12.~~

443 2.b. The scholarship amount awarded to a student enrolled
444 in a Florida public school ~~that is located outside the district~~
445 ~~in which the student resides~~ or in a lab school as defined in s.
446 1002.32, is limited to \$750.

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

449 ~~a. Twelve percent if the student's household income level~~
450 ~~is greater than or equal to 200 percent, but less than 215~~

451 ~~percent, of the federal poverty level.~~

452 ~~b. Twenty six percent if the student's household income~~
 453 ~~level is greater than or equal to 215 percent, but less than 230~~
 454 ~~percent, of the federal poverty level.~~

455 ~~c. Forty percent if the student's household income level~~
 456 ~~is greater than or equal to 230 percent, but less than 245~~
 457 ~~percent, of the federal poverty level.~~

458 ~~d. Fifty percent if the student's household income level~~
 459 ~~is greater than or equal to 245 percent, but less than or equal~~
 460 ~~to 260 percent, of the federal poverty level.~~

461 Section 3. Paragraph (b) of subsection (1) and subsection
 462 (7) of section 212.099, Florida Statutes, are amended to read:

463 212.099 Credit for contributions to eligible nonprofit
 464 scholarship-funding organizations ~~Florida Sales Tax Credit~~
 465 ~~Scholarship Program.~~—

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

467 (b) "Eligible contribution" or "contribution" means a
 468 monetary contribution from an eligible business to an eligible
 469 nonprofit scholarship-funding organization to be used pursuant
 470 to ~~s. 1002.385~~ or s. 1002.395. The eligible business making the
 471 contribution may not designate a specific student as the
 472 beneficiary of the contribution.

473 (7) (a) Eligible contributions may be used to fund the
 474 program established under s. 1002.395 ~~s. 1002.385~~ if funds
 475 ~~appropriated in a state fiscal year for the program are~~

476 ~~insufficient to fund eligible students.~~

477 ~~(b) If the conditions in paragraph (a) are met, the~~
478 ~~organization shall first use eligible contributions received~~
479 ~~during a state fiscal year to fund scholarships for students in~~
480 ~~the priority set forth in s. 1002.385(12) (d). Remaining~~
481 ~~contributions may be used to fund scholarships for students~~
482 ~~eligible pursuant to s. 1002.395(3) (b)1. or 2.~~

483 (b)(e) The organization shall separately account for each
484 scholarship funded pursuant to this section.

485 ~~(d) Notwithstanding s. 1002.385(6) (b), any funds remaining~~
486 ~~from a closed scholarship account funded pursuant to this~~
487 ~~section shall be used to fund other scholarships pursuant to s.~~
488 ~~1002.385.~~

489 (c)(e) The organization may, subject to the limitations of
490 s. 1002.395(6) (j)1., use up to 3 percent of eligible
491 contributions received during the state fiscal year in which
492 such contributions are collected for administrative expenses.

493 Section 4. Paragraph (b) of subsection (6) of section
494 1002.20, Florida Statutes, is amended to read:

495 1002.20 K-12 student and parent rights.—Parents of public
496 school students must receive accurate and timely information
497 regarding their child's academic progress and must be informed
498 of ways they can help their child to succeed in school. K-12
499 students and their parents are afforded numerous statutory
500 rights including, but not limited to, the following:

501 (6) EDUCATIONAL CHOICE.—

502 (b) Private educational choices.—Parents of public school
503 students may seek private educational choice options under
504 certain programs established under chapter 1002.

505 ~~1. Under the McKay Scholarships for Students with~~
506 ~~Disabilities Program, the parent of a public school student with~~
507 ~~a disability may request and receive a McKay Scholarship for the~~
508 ~~student to attend a private school in accordance with s.~~
509 ~~1002.39.~~

510 ~~2. Under the Florida Tax Credit Scholarship Program, the~~
511 ~~parent of a student who qualifies for free or reduced-price~~
512 ~~school lunch or who is currently placed, or during the previous~~
513 ~~state fiscal year was placed, in foster care as defined in s.~~
514 ~~39.01 may seek a scholarship from an eligible nonprofit~~
515 ~~scholarship funding organization in accordance with s. 1002.395.~~

516 ~~3. Under the Florida Personal Learning Scholarship~~
517 ~~Accounts Program, the parent of a student with a qualifying~~
518 ~~disability may apply for a personal learning scholarship to be~~
519 ~~used for individual educational needs in accordance with s.~~
520 ~~1002.385.~~

521 Section 5. Paragraph (a) of subsection (11) and paragraph
522 (a) of subsection (13) of section 1002.40, Florida Statutes are
523 amended, and paragraph (i) is added to subsection (11) of that
524 section, to read:

525 1002.40 The Hope Scholarship Program.—

526 (11) FUNDING AND PAYMENT.—

527 (a) The maximum amount awarded to a student enrolled in an
528 eligible private school shall be calculated based upon the grade
529 level and school district in which the student resides as 97
530 percent of the district average for the basic program identified
531 in s. 1011.62(1)(c)1. ~~determined as a percentage of the~~
532 unweighted FTE funding amount for that state fiscal year and
533 thereafter as follows:

534 1. ~~Eighty-eight percent for a student enrolled in~~
535 ~~kindergarten through grade 5.~~

536 2. ~~Ninety-two percent for a student enrolled in grade 6~~
537 ~~through grade 8.~~

538 3. ~~Ninety-six percent for a student enrolled in grade 9~~
539 ~~through grade 12.~~

540 (i) Notwithstanding s. 1002.395(6)(j)2., no more than 5
541 percent of net eligible contributions may be carried forward to
542 the following state fiscal year by an eligible scholarship-
543 funding organization. All amounts carried forward, for audit
544 purposes, must be specifically identified for particular
545 students by student name and the name of the school to which the
546 student is admitted, subject to the requirements of ss. 1002.21
547 and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and
548 regulations issued pursuant to such requirements. Any amounts
549 carried forward shall be expended for annual scholarships or
550 partial-year scholarships in the following state fiscal year.

551 Net eligible contributions remaining on June 30 of each year
552 which are in excess of the 5 percent that may be carried forward
553 shall be transferred to other eligible nonprofit scholarship-
554 funding organizations participating in the Hope Scholarship
555 Program to provide scholarships for eligible students. All
556 transferred funds must be deposited by each eligible nonprofit
557 scholarship-funding organization receiving such funds into the
558 scholarship account of eligible students. All transferred
559 amounts received by an eligible nonprofit scholarship-funding
560 organization must be separately disclosed in the annual
561 financial audit requirement under s. 1002.395(6) (m). If no other
562 eligible nonprofit scholarship-funding organization participates
563 in the Hope Scholarship Program, net eligible contributions in
564 excess of the 5 percent may be used to fund scholarships for
565 students eligible under s. 1002.395(3).

566 (13) SCHOLARSHIP FUNDING TAX CREDITS.—

567 (a) A tax credit is available under s. 212.1832(1) for use
568 by a person that makes an eligible contribution. Eligible
569 contributions shall be used to fund scholarships under this
570 section and may be used to fund scholarships under s. 1002.395.
571 Each eligible contribution is limited to a single payment of
572 \$105 per motor vehicle purchased at the time of purchase of a
573 motor vehicle or a single payment of \$105 per motor vehicle
574 purchased at the time of registration of a motor vehicle that
575 was not purchased from a dealer, except that a contribution may

576 | not exceed the state tax imposed under chapter 212 that would
577 | otherwise be collected from the purchaser by a dealer,
578 | designated agent, or private tag agent. Payments of
579 | contributions shall be made to a dealer at the time of purchase
580 | of a motor vehicle or to a designated agent or private tag agent
581 | at the time of registration of a motor vehicle that was not
582 | purchased from a dealer. An eligible contribution shall be
583 | accompanied by a contribution election form provided by the
584 | Department of Revenue. The form shall include, at a minimum, the
585 | following brief description of the Hope Scholarship Program and
586 | the Florida Tax Credit Scholarship Program: "THE HOPE
587 | SCHOLARSHIP PROGRAM PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS
588 | SUBJECTED TO AN INCIDENT OF VIOLENCE OR BULLYING AT-SCHOOL THE
589 | OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE
590 | PRIVATE SCHOOL RATHER THAN REMAIN IN AN UNSAFE SCHOOL
591 | ENVIRONMENT. THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES
592 | A LOW-INCOME STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP
593 | TO ATTEND AN ELIGIBLE PRIVATE SCHOOL." The form shall also
594 | include, at a minimum, a section allowing the consumer to
595 | designate, from all participating scholarship funding
596 | organizations, which organization will receive his or her
597 | donation. For purposes of this subsection, the term "purchase"
598 | does not include the lease or rental of a motor vehicle.

599 | Section 6. Subsection (1) of section 49 of chapter 2018-6,
600 | 2018, Laws of Florida, is amended to read:

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601 Section 49. (1) The Department of Revenue is authorized,
602 and all conditions are deemed to be met, to adopt emergency
603 rules pursuant to s. 120.54(4), Florida Statutes, for the
604 purpose of administering the provisions of this act and s.
605 1002.40, Florida Statutes, as amended by this act.

606 Section 7. This act shall take effect upon becoming a law.