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<th>Tab 1</th>
<th>CS/SB 48 by ED, Diaz (CO-INTRODUCERS) Brandes, Garcia, Baxley, Perry; Educational Scholarship Programs</th>
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**COMMITTEE MEETING EXPANDED AGENDA**

**APPROPRIATIONS SUBCOMMITTEE ON EDUCATION**

**Senator Broxson, Chair**

**Senator Diaz, Vice Chair**

**MEETING DATE:** Wednesday, February 17, 2021  
**TIME:** 3:30—6:00 p.m.  
**PLACE:** *Pat Thomas Committee Room, 412 Knott Building*

**MEMBERS:** Senator Broxson, Chair; Senator Diaz, Vice Chair; Senators Cruz, Gibson, Gruters, Hutson, Passidomo, Polsky, and Wright

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**PUBLIC TESTIMONY WILL BE RECEIVED FROM ROOM A3 AT THE DONALD L. TUCKER CIVIC CENTER, 505 W PENSACOLA STREET, TALLAHASSEE, FL 32301**

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<th>TAB</th>
<th>BILL NO. and INTRODUCER</th>
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<tr>
<td></td>
<td>CS/SB 48</td>
<td>Educational Scholarship Programs: Requiring the Auditor General to conduct certain audits at least every 3 years instead of annually; adding certain students to those whom district school boards must provide preferential treatment in the controlled open enrollment process; establishing the McKay-Gardiner Scholarship Program; prohibiting a student from participating in the program under certain circumstances; providing that program funding for specified children constitutes their full funding under part V of ch. 1002, F.S.; providing commissioner authority and obligations relating to suspending or revoking program participation, etc.</td>
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**ED** 02/03/2021 Fav/CS  
**AED** 02/17/2021 Fav/CS  
**AP**

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**Other Related Meeting Documents**
I. Summary:

PCS/CS/SB 48 consolidates student scholarship programs and provides parents with more flexibility to meet the educational needs of their child. The bill merges the John M. McKay Scholarship Program for Students with Disabilities (McKay program) with the Gardiner Scholarship Program (Gardiner program) and creates a new scholarship program, the McKay-Gardiner Scholarship Program (McKay-Gardiner program). The bill incorporates the Florida Tax Credit Scholarship Program (FTC program) and Hope Scholarship Program (Hope) into the Family Empowerment Scholarship Program (FES program). In addition, the bill:

- Establishes both scholarship programs as education savings accounts.
- Provides that eligible families may receive an award for students enrolled in a public school, a private school, or a home education program.
- Specifies that recipients of a scholarship during the 2020-2021 school year are eligible for a scholarship under the appropriate consolidated program for the 2021-2022 school year.
- Increases the scholarship awards to 97.5 percent of the per-student-funding calculation and authorizes up to 2.5 percent for administrative costs incurred by nonprofit scholarship funding organizations (SFOs).
- Combines eligibility requirements from the McKay and Gardiner scholarship programs to establish the McKay-Gardiner program student eligibility requirements and award priorities.
- Modifies the FES program student eligibility requirements and award priorities to incorporate provisions of the FTC program and Hope program.
• Establishes the maximum number of McKay-Gardiner program awards at 50,000 full-time equivalent (FTE) students with an annual scholarship growth rate of one percent of the total exceptional student education student FTE, not including gifted.
• Establishes the maximum number of FES program awards at 175,000 full-time equivalent (FTE) students to incorporate the FTC program and Hope students and maintains the current FES program annual growth rate of one percent of the state’s total public school student FTE enrollment.
• Establishes common accountability criteria across scholarship programs.
• Requires the Auditor General to conduct an operational audit of each nonprofit SFO at least once every three years.

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student FTE participating in the scholarship programs for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred to the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP during the appropriation process. See Section V.

The bill takes effect on July 1, 2021.

II. Present Situation:

The present situation for the relevant portions of the bill is discussed under the Effect of Proposed Changes of this bill analysis.

III. Effect of Proposed Changes:

Scholarships for Students with Disabilities

Present Situation

*The John M. McKay Scholarship for Students with Disabilities Program*

The McKay program was established in 1999 and provides public school students with a defined disability\(^1\) and an Individual Education Plan (IEP)\(^2\) or a 504 accommodation plan issued under s.

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\(^1\) Students with disabilities include K-12 students who are documented as having an intellectual disability; a speech impairment; a language impairment; a hearing impairment, including deafness; a visual impairment, including blindness; a dual sensory impairment; an orthopedic impairment; another health impairment; an emotional or behavioral disability; a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; a traumatic brain injury; a developmental delay; or autism spectrum disorder. Section 1002.39(1), F.S.

\(^2\) All students who are between the ages of three to 21 and have a disability have the right to a free, appropriate public education. Section 1003.5716, F.S. The IEP is the primary vehicle for communicating the school district’s commitment to addressing the unique educational needs of a student with a disability. Florida Department of Education, *Developing Quality Individual Education Plans* (2015), available at http://www.fldoe.org/core/fileparse.php/7690/urlt/0070122-qualityieps.pdf, at 9.
504 of the Rehabilitation Act of 1973\(^3\) the option to attend a different public school or attend a private school using a state funded school voucher scholarship.\(^4\)

**Student Eligibility**

A student is eligible for an award under the McKay program if:

- The student has an Individual Education Plan (IEP), or a 504 accommodation plan;
- The student has spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and Blind; and
- The parent has obtained acceptance for admission of their child to a private school that is eligible to participate in the McKay Scholarship program.\(^5\)

**Program Prohibitions**

A student is not eligible for an award under the McKay program if the student:

- Is enrolled in a Department of Juvenile Justice (DJJ) program or the Florida School for the Deaf and Blind;
- Participates in a home education or private tutoring program, or a virtual school that receives state funding unless the student is enrolled in no more than two courses per year;
- Does not have regular or direct contact with teachers;
- Is issued a temporary 504 accommodation plan valid for 6 months or less; or
- Receives any other educational scholarship pursuant to law.\(^6\)

**Eligibility Term**

The term of the scholarship continues until the student returns to public school, graduates from high school, or reaches 22 years of age.\(^7\)

**School District Obligations**

School districts are required to comply with multiple obligations, including all of the following:

- Notifying parents of the scholarship.
- Providing IEP evaluation and student assessment services.
- Allowing the parent to enroll their child in a public school other than the one assigned and provide transportation if the school chosen is consistent with the district school board’s choice plan.
- Allowing the parent to enroll their child in a public school in an adjacent school district.\(^8\)

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\(^4\) Section 1002.39(1), F.S.

\(^5\) Section 1002.39(2), F.S.

\(^6\) Section 1002.39(3), F.S.

\(^7\) Section 1002.39(4), F.S.

\(^8\) Section 1002.39(5), F.S.
In addition, the school district is required to report all students to the Department of Education (DOE) who are attending a private school using a McKay Scholarship.9

**Department of Education Obligations**

The DOE is responsible for administering the program, including:

- Cross-checking the list of participating students against the public school enrollment prior to each scholarship payment to avoid duplication; and10
- Making quarterly scholarship payments to the private school of the parent’s choice.11

**Private School Obligations**

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student’s participation, including the student fee schedule.12

**Parent and Student Obligations**

A parent is exercising his or her parental choice to enroll his or her child in a private school, and is responsible for:

- Applying for admission to a private school;
- Remaining in attendance at the private school throughout the school year unless excused for illness or other good cause; and
- Restrictively endorsing the warrant to the private school.13

**Transition-to-work Program**

Students who are between the ages of 17 and 22 may participate in a transition-to-work program offered through their private school. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.14

**Scholarship Funding and Payment**

The McKay program is funded through the Florida Education Finance Program (FEFP) and administered by the DOE.15 The calculation of the awards are based on the base student allocation, the student’s grade level, matrix level of services cost factors, and district cost differential for the school district to which the student was assigned, and funding from selected categorical programs.

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9 Section 1002.39(10)(c), F.S.
10 Section 1002.39(6), F.S.
11 Section 1002.39(10)(e), F.S.
12 Section 1002.39(7), F.S.
13 Section 1002.39(8), F.S.
14 Section 1002.39(9), F.S.
15 The Florida Education Finance Program (FEFP) is the mechanism that allocates the state appropriation to each school district throughout the year based on reported student enrollments.
During the 2019-2020 school year, $221.5 million in scholarship payments were distributed to 1,547 private schools serving 30,185 students. The average scholarship for a student with an IEP was $8,473. The average scholarship for a student with a 504 accommodation plan was $4,676.16

**The Gardiner Scholarship Program**

The Gardiner program was established in 2014 to provide eligible students with a disability17 a scholarship to meet the individual educational needs of the student through an education savings account.

**Student Eligibility**

In order to be eligible for a scholarship a student must:

- Be a Florida resident;
- Be at least three years of age before September 1 or eligible to enroll in kindergarten through grade 12,
- Have a defined disability; and
- Have an IEP written in accordance the rules of the State Board of Education (SBE)18 or the rules of another state; or
- Have the diagnosis of a specified disability from a physician or psychologist who holds an active license.19

**Program Prohibitions**

A student is not eligible for an award under the Gardiner program if the student is:20

- Enrolled in a public school, including the Florida Virtual School;
- Enrolled in a DJJ program or the Florida School for the Deaf and Blind; or
- Receiving any other educational scholarship pursuant to law.21

A parent may not transfer any prepaid college plan or college savings account that contains funds contributed from the Gardiner Scholarship to another beneficiary. In addition, a parent may not receive a payment, refund or rebate from an approved provider of any services under the program.22

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17 Disability means, for a 3- or 4-year-old child or for a student in kindergarten to grade 12, autism spectrum disorder, as defined in the Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition, published by the American Psychiatric Association; cerebral palsy; Down syndrome; an intellectual disability; Phelan-McDermid syndrome; Prader-Willi syndrome; spina bifida; being a high-risk child; muscular dystrophy; Williams syndrome; rare diseases which affect patient populations of fewer than 200,000 individuals in the United States, as defined by the National Organization for Rare Disorders; anaphylaxis; deaf; visually impaired; traumatic brain injured; hospital or homebound; or identification as dual sensory impaired. The term “hospital or homebound” includes a student who has a medically diagnosed physical or psychiatric condition or illness and who is confined to the home or hospital for more than 6 months. Section 1002.385(2), F.S.


20 Section 1002.385(4), F.S.

21 Section 1002.385(4), F.S.

22 Section 1002.385(11), F.S.
Authorized Uses of Funds

Scholarship funds provided through an education savings account must be used to meet the individual needs of an eligible student and may include:23

- Instructional materials;
- Curriculum;
- Specialized services, programs, and courses;24
- Tuition and fees,25
- Transition services provided by job coaches;26 and
- Contributions to a college prepaid account.

Eligibility Term

The term of the scholarship continues until one of the following occurs:

- The parent does not renew scholarship eligibility;
- The nonprofit SFO determines that the student is ineligible;
- The Commissioner of Education (commissioner) suspends or revokes scholarship participation or use of funds;
- The student’s parent fails to comply with parent and student responsibilities for scholarship participation;
- The student enrolls in a public school; or
- The student graduates from high school or attains 22 years of age.27

Any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after three consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.28

School District Obligations

Upon request, school districts are required to develop an IEP and a matrix of services evaluation, and provide student assessment services.29

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23 Section 1002.385(5), F.S.
24 Id. Specialized services may include applied behavior analysis, services provided by speech-language pathologists, occupational therapy services, services provided by physical therapists, and services provided by listening and spoken language specialists. Specialized programs and courses include summer and after-school education programs and music and art therapy.
25 Tuition or fees may include full-time or part-time enrollment in a home education program, an eligible private school, an eligible postsecondary educational institution or a program offered by the postsecondary institution, a private tutoring program, a virtual program, part-time tutoring, assessments, specialized programs including Voluntary Prekindergarten Education programs. Section 1002.385(5), F.S.
26 “Transition services” means a coordinated set of activities for a student, designed within an outcome-oriented process, that promote movement from school to post-school activities, including postsecondary education; vocational training; integrated employment; supported employment; continuing and adult education; adult services; independent living, or community participation. Section 413.20(26), F.S.
27 Section 1002.385(6), F.S.
28 Id.
29 Section 1002.385(7), F.S.
Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.  

Department of Education Obligations

The DOE has multiple obligations, including all of the following:

- Maintaining a list of approved providers on the DOE website.
- Requiring each nonprofit SFO to verify eligible expenditures.
- Investigating any written complaint.
- Requiring quarterly reports by nonprofit SFOs that would include information related to participants, awards, expenditures, and types of providers.
- Compare the list of participating students against the public school enrollment lists, Voluntary Prekindergarten Education (VPK) enrollment lists, and the list of students participating in school choice scholarship programs prior to each scholarship payment to avoid duplication.

Commissioner of Education Obligations

The commissioner may suspend or revoke the participation in the Gardiner program of students, parents, nonprofit SFOs, and approved providers.

Parent and Student Obligations

Parents must meet participation requirements for the Gardiner program, which include annually submitting a notarized, sworn compliance statement affirming:

- The student is enrolled in a program meeting attendance requirements;
- Funds are used as authorized;
- The parent is responsible for the child’s education by meeting specified requirements; and
- The student remains in good standing with the provider or school.

In addition, the parent is responsible for all of the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the Gardiner program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the Gardiner Scholarship.

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30 Section 1002.39(8), F.S.
31 Section 1002.39(9), F.S.
32 Section 1002.39(10), F.S.
33 Section 1002.385(11), F.S.
34 Section 1002.385(11), F.S.
Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit scholarship funding organizations (SFOs), which have multiple obligations, including all of the following:

- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships based on established priorities.
- Maintaining separate accounts for each eligible student.
- Verifying qualifying educational expenditures.
- Returning any remaining program funds to the DOE.
- Notifying parents about the availability of requesting an IEP.
- Documenting each student’s eligibility for a scholarship.  

The nonprofit SFO is required to award scholarship funds in the following priority order:
1. Renewing students from the previous school year.
2. Students retained on the previous school year’s wait list.
3. Newly approved applicants.
4. Late-filed applicant.

Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each nonprofit SFO that participates in the program.  

Scholarship Funding and Payment

The funding amount is based on the student’s matrix level of services. For a student without a matrix of services, the funding is calculated based on the amount to support Level III services. The amount of the scholarship award is equal to 90 percent of the calculated funding amount. Once the scholarship has been verified and approved, the full amount of the award is deposited into the student’s account. The nonprofit SFO may use up to three percent of the total amount of all program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program.

The Gardiner program has grown significantly over the seven years since it was established. For the 2014-2015 school year, scholarships totaling $15 million were awarded to 1,559 students. For the 2020-2021 school year, $184.1 million has been awarded to 17,508 students through scholarships. The average scholarship amount is approximately $10,464 per student.

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35 See s. 1002.385(12), F.S.
36 Section 1002.385(14), F.S.
37 Section 1002.385(13), F.S.
38 Section 1002.395(6)(j), F.S.
40 Id. Data for 2020-2021 is current as of Nov. 16, 2020.
Effect of Proposed Changes

The bill repeals s. 1002.385, F.S., relating to the Gardiner Scholarship Program and s. 1002.39, F.S., relating to the John M. McKay Scholarships for Students with Disabilities Program, and creates a new education savings account scholarship program: s. 1002.381, F.S., relating to the McKay-Gardiner Scholarship Program (McKay-Gardiner).

McKay-Gardiner Scholarship Program

The bill merges the McKay and the Gardiner scholarship programs into a single scholarship program, the McKay-Gardiner Scholarship Program, with a common set of eligibility requirements and scholarship award funding structure.

Student Eligibility

To be eligible for receipt of a scholarship, a student must be a Florida resident, be three or four years of age or eligible to enroll in kindergarten through grade 12, and have a disability as specified in law that is documented through one of the following:

- An IEP\(^{41}\) written in accordance to the rules of the SBE\(^{42}\) or the rules of another state;
- A diagnosis of a defined disability from a physician or psychologist who holds an active license; or
- A 504 accommodation plan issued under s. 504 of the Rehabilitation Act of 1973.\(^{43}\)

The bill specifies the following priority order for awarding scholarships:

- A student who received a McKay or Gardiner program scholarship in the prior year;
- A student retained on the previous school year’s wait list; and
- Other eligible students.

Program Prohibitions

Similar to the Gardiner program,\(^{44}\) the bill specifies that a student is not eligible for an award under the McKay-Gardiner program if he or she is enrolled in a public school or DJJ program, issued a temporary 504 accommodation plan, does not have regular or direct contact with teachers unless enrolled in a transition-to-work program, or is receiving any other educational scholarship pursuant to state law.

Authorized Uses of Funds

The bill maintains that the scholarship is directly administered by state-approved nonprofit SFOs. Similar to the Gardiner program,\(^{45}\) scholarship funds can be used to meet the education needs of students, which in addition to all authorized uses under the Gardiner program, include:

- School equipment and supplies
- Digital devices and internet access.
- Teacher’s manuals.

\(^{41}\) Supra note 20.
\(^{43}\) Supra note 21.
\(^{44}\) See Section 1002.385(4), F.S.
\(^{45}\) See Section 1002.385(5), F.S.
• Tuition and fees for a private virtual school.
• A part-time tutor approved by the DOE.
• Classes related to art, music, or theater.
• Fees for summer and after-school programs.
• Transition services provided by private schools or job coaches.
• Transportation expenses not to exceed $750 per year.

Eligibility Term
The term of the scholarship under the bill remains similar to the conditions for termination under the Gardiner program.\(^{46}\)

School District Obligations
School districts must also continue to notify parents about the scholarship and provide IEP evaluation and assessment services, upon request. In addition, school districts are required to accept the diagnosis from a licensed professional and consider the service plan recommended for a student requesting an IEP evaluation. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

Private School Obligations
Private schools participating in the scholarship program must continue to comply with current law,\(^ {47}\) and under the bill may discount tuition if the private school deems it necessary.

Department of Education Obligations
The bill requires the DOE to distribute scholarship funds on a quarterly basis, and adds requirements from the FES program and the FTC program to maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying assessment requirements, verify nonprofit SFO eligibility, and maintain scholarship information on the DOE website. Additionally, the bill maintains DOE obligations from the Gardiner program, including:
• Maintaining a list of approved providers.
• Requiring nonprofit SFOs to verify eligible educational expenses.
• Requiring quarterly reports of nonprofit SFOs.
• Cross-checking student participation to avoid duplicate payments to nonprofit SFOs.
• Investigating written complaints by a parent, student, private school, public school, school district, nonprofit SFO, provider, or other party.

Commissioner of Education Obligations
The bill maintains that the commissioner may suspend or revoke the participation in the program of students, parents, nonprofit SFOs, and approved providers.

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\(^{46}\) See Section 1002.385(6), F.S.
\(^{47}\) Section 1002.421, F.S.
Parent and Student Obligations

The bill requires parents to meet a number of requirements similar to the Gardiner program, which include annually submitting a sworn compliance statement that affirms:

- The student is enrolled in a program meeting attendance requirements.
- Funds are used as authorized.
- The parent is responsible for the child’s education by meeting specified requirements.
- The student remains in good standing with the provider or school.

In addition, the parent is responsible for the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually by a date set and in a format determined by the SFO.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the scholarship.

Scholarship-funding Organization Obligations

Under the bill, nonprofit SFOs participating in the McKay-Gardiner program may use up to 2.5 percent of the student generated funding for administrative purposes and must comply with a number of requirements to administer the program:

- From the FTC program:
  - Complying with federal antidiscrimination provisions.
  - Complying with background check requirements.
  - Prohibiting an owner or operator from participating in the program or restricting scholarships.
  - Providing an annual financial audit conducted by an independent certified public accountant to the Auditor General.
  - Monitoring compliance of private schools.
  - Notifying the DOE of any violations of law.
  - Having operated for at least three years without any material audit finding in order to use specified funds for administrative purposes.
  - Maintaining a single surety bond.

- From the Gardiner program:
  - Maintaining separate accounts for students.
  - Receiving applications, determining eligibility, and awarding scholarships.
  - Verifying qualifying educational expenditures.
  - Returning program funds as required.
  - Notifying parents of IEP evaluations and reevaluations.
  - Submitting timely reports to the DOE and Auditor General.

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48 See Section 1002.385(11), F.S.
49 42 U.S.C. s. 2000d.
50 Section 1002.395(4), F.S.
51 Section 1002.385(12), F.S.
The bill clarifies that the SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill retains the nonprofit SFO application process from the FTC program,\textsuperscript{52} and allows a child of a private school owner or operator to apply for a scholarship if he or she meets the eligibility requirements.

**Auditor General Obligations**

Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,\textsuperscript{53} rather than annually as currently required under the Gardiner program.

**Transition-to-work Program**

The bill maintains the opportunity from the McKay program for students who are between the ages of 17 and 22 to participate in a transition-to-work program offered through their private school or job coach. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.

**Scholarship Funding and Payment**

The bill establishes the McKay-Gardiner program for up to 50,000 full-time equivalent (FTE) students with an increase equal to one percent of the total public school exceptional student education FTE, not including gifted students. The funding is calculated based on the FEFP grade level, the school district to which the student would have been assigned, and the matrix level of services generated by the students. The scholarship award is 97.5 percent of the calculated amount. However, unlike the Gardiner program where a student’s full scholarship award is distributed at the beginning of the school year or upon program enrollment, scholarship awards under the new McKay-Gardiner program will be disbursed on a quarterly basis. The bill clarifies the responsibilities of both the SFO and the DOE in the eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student’s account in four equal amounts by the established deadlines.

Similar to the Gardiner program, any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

\textsuperscript{52} See Section 1002.395(15), F.S.

\textsuperscript{53} Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, *Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020* (2020) available at [https://flauditor.gov/pages/pdf_files/annual\_20report\_202020.pdf](https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf) at 7. Section 11.45(2)(f), F.S.
Other K-12 Education Scholarship Programs

Present Situation

Florida Tax Credit (FTC) Scholarship Program
The FTC program was established in 2001[^54] to authorize private, voluntary contributions from corporate donors to eligible nonprofit SFOs that award tax credit scholarships to eligible children from low-income families.[^55] State law requires the nonprofit SFOs to use the contributions received to provide scholarships to eligible students for the cost of private school tuition or transportation to a public school that is different from the school to which the student was assigned.

Student Eligibility
To be eligible for an award under the FTC program, a student must meet at least one of the following criteria:

- The student is on the direct certification list[^56] or the student’s household income level does not exceed 260 percent of the federal poverty level; or
- 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 law.[^57]

Priority is given to a student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care.

A sibling of a student who is participating in the scholarship program is eligible for a scholarship if the student resides in the same household as the sibling.

Program Prohibitions
A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.[^58]

[^54]: Section 5, ch. 2001-225, L.O.F.
[^55]: The program allows a corporation to receive a dollar-for-dollar tax credit up to 100% of its state income tax liability. The program also includes credits against the insurance premium tax for contributions to eligible nonprofit SFOs, credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The maximum amount the state may award is $873 million in credits for the 2020-21 fiscal year. Department of Education, Florida Tax Credit Scholarship Program September 2020 Quarterly Report (2020), available at: [http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-Sept-2020-Q-Report.pdf](http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-Sept-2020-Q-Report.pdf)
[^56]: Direct certification list means the certified list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families. Section 1002.395(2)(c), F.S.
[^57]: Section 1002.395(3), F.S.
[^58]: Section 1002.395(4), F.S.
Eligibility Term

A student who initially receives a scholarship remains eligible to participate 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.  

Scholarship Funding Tax Credits

A taxpayer may submit an application for a tax credit toward one or more contributions to an eligible nonprofit SFO that administers an educational scholarship program.

Scholarship-funding Organization Obligations

Nonprofit SFOs must comply with requirements relating to administration of the program, which include federal antidiscrimination laws, background checks, and private school choice. In addition, nonprofit SFOs must:

- Give first priority to eligible students who received an FTC program scholarship during the previous school year;
- Apply all funds available under the FTC program and the Hope program for renewal scholarship awards before awarding any initial scholarships;
- Provide a scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority established in law;
- Refer any student eligible for an FTC program scholarship who did not receive a renewal or initial scholarship based solely on the lack of available funds through the FTC program or Hope program to another eligible nonprofit SFO that may have funds available;
- Not restrict or reserve scholarships for use at a particular private school or provide scholarships to a child of an owner or operator;
- Allow a student in foster care or out-of-home care or a dependent child of a parent who is a member of the United States Armed forces to apply for a scholarship at any time;
- Allow a student to attend any private school and transfer school during the school year;
- Maintain separate accounts for scholarship funds and operating funds;
- Provide the annual financial audit report to the Auditor General and the DOE;
- Submit quarterly reports to the DOE; and
- Maintain a surety bond.

The nonprofit SFO may use up to three percent of the total amount of all scholarships awarded for administrative expenses. No more than 25 percent of the eligible contributions can be carried forward to the following state fiscal year. Prior to granting a scholarship, the nonprofit SFO must document the student’s eligibility each year.

An organization that intends to participate in the program must annually submit an application to the Office of Independent Education and Parental Choice. Within 30 days of receipt of the application, the commissioner shall recommend approval to the State Board of Education. If an

59 Section 1002.395(3), F.S.
60 Section 1002.395(5), F.S.
61 Section 1002.395(6), F.S.
existing nonprofit SFO is disapproved for renewal, all remaining funds held by the SFO must be transferred to other eligible nonprofit SFOs to provide scholarships for eligible students.\textsuperscript{62}

**Parent and Student Obligations**

Parents must meet participation requirements for the FTC program, which include all of the following:\textsuperscript{63}

- Selecting an eligible private school.
- Informing the child’s school district when withdrawing their child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

**Private School Obligations**

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.\textsuperscript{64}

**Department of Education Obligations**

The DOE has multiple obligations, including all of the following:

- Verifying the eligibility of each nonprofit SFO.
- Verifying the eligibility of expenditures.
- Cross-checking the list of participating students against the public school enrollment to avoid duplication.
- Maintaining a list of nationally norm-referenced tests.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the nonprofit SFO of their eligible students and eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.\textsuperscript{65}

**School District Obligations**

School districts are required to comply with multiple obligations, including:

- Notifying households that receive a free or reduced-price meal of the scholarship, upon request of the nonprofit SFO; and
- Implementing test administration of statewide assessments at private schools.\textsuperscript{66}

\textsuperscript{62} Section 1002.395(15), F.S.
\textsuperscript{63} Section 1002.395(7), F.S.
\textsuperscript{64} Section 1002.395(8), F.S.
\textsuperscript{65} Section 1002.395(9), F.S.
\textsuperscript{66} Section 1002.395(10), F.S.
Scholarship Funding and Payment

During the 2019-20 school year, FTC program scholarships in the amount of $670 million were awarded to a total of 111,219 students enrolled in 1,870 participating Florida private schools. The maximum scholarship amount per student in the 2019-2020 school year was $7,408.67 As of January 2021, 100,008 scholarships were awarded to students for the 2020-2021 school year.68

Family Empowerment Scholarship (FES) Program

The FES program was established in 201969 to provide educational options to eligible children of families with limited financial resources through a state funded school voucher scholarship. Similar to the McKay program,70 the FES program is based on the FEFP allocation formula.

Student Eligibility

To be eligible for an award under the FES program, a student must meet the following criteria:71

- The student is:
  - On the direct certification list pursuant to law or the student’s household income level does not exceed 300 percent of the federal poverty level; or
  - Currently placed, or during the previous fiscal year was placed, in foster care or in out-of-home care as defined in law.
- The student is eligible to enroll in kindergarten or has spent the prior school year in attendance at a Florida public school. However, a dependent child of a member of the United States Armed Forces who transfers to a school in this state from out of state or from a foreign country due to a parent’s permanent change of station orders or a foster child is exempt from the prior public school attendance requirement.
- The parent has obtained acceptance for admission of the student to a private school that is eligible for the program and the parent has requested a scholarship from the DOE at least 60 days before the date of the first scholarship payment.

A sibling of a student who is participating in the FES program is eligible for a scholarship if the student resides in the same household as the sibling.

The law specifies the following priority order for awarding FES scholarships:

1. An eligible student who received a FES program scholarship in the prior year.
2. An eligible student who is a renewal student from a different nonprofit SFO.
3. An eligible student who attended a public school the prior year and was on the direct certification list or the student was placed in foster care.
4. An eligible student who is eligible to enroll in kindergarten and was on the direct certification list or the student was placed in foster care.

69 Section 6, ch. 2019-21, L.O.F.
70 See Section 1002.39(10), F.S.
71 Section 1002.394(3), F.S.
5. An eligible student whose household income level does not exceed 300 percent of the federal poverty level and who attended a public school the prior year or is a renewal student from a different nonprofit SFO.72

The qualifying household income level of 300 percent may increase by 25 percent in any fiscal year in which more than five percent of the available scholarships authorized have not been awarded.

Eligibility Term
A student who receives a scholarship remains eligible to participate 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.73

Program Prohibitions
A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, a virtual program that receives state funding pursuant to the student’s participation, or enrolled in the Florida School for the Deaf and the Blind.74

School District Obligations
School districts must provide information on the district’s website and inform all households within the district receiving free or reduced priced meals under the National School Lunch Act75 of their eligibility to apply for the scholarship. School districts must also notify the student and parent about, and provide services for, statewide assessment participation.76

Department of Education Obligations
The DOE is required to:

• Publish information on the DOE website about the FES program, including student eligibility criteria, parental responsibilities, and relevant data;
• Cross-check the list of participating scholarship students with the public school enrollment lists before each scholarship payment is made to avoid duplication;
• Maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying the FES program testing requirement; and
• Establish and notify nonprofit SFO’s of specified deadlines.77

72 Section 1002.394(3), F.S.
73 Section 1002.394(4), F.S.
74 Section 1002.394(5), F.S.
75 42 U.S.C s. 1751, et seq. The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946. USDA Food and Nutrition Service, National School Lunch Program, https://www.fns.usda.gov/nslp (last visited Jan. 29, 2021).
76 Section 1002.394(6), F.S.
77 Section 1002.394(7), F.S.
Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student’s participation, including the student fee schedule. In addition, the private school must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments. A participating private school must report a student’s scores to his or her parent and to a state university for the purpose of annual performance data reporting.78

Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:

- Selecting an eligible private school.
- Requesting a scholarship at least 60 days prior to first scholarship payment.
- Informing the child’s school district when withdrawing child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Reviewing the private school’s policies with the school principal or designee.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.79

Scholarship-funding Organization Obligations

An eligible nonprofit SFO:

- Must verify the household income level of students and submit the verified list of students and related documentation to the DOE;
- Must award scholarships in priority order as specified in law;
- May use up to one percent of the total amount of all FES program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program;80
- Must, in a timely manner, submit any information requested by the DOE relating to the scholarship; and
- Must notify the DOE of any violation by a parent or private school of FES program requirements.81

Scholarship Funding and Payment

The funding amount is based on the student’s grade level and school district in which the student was assigned plus a share of most categorical programs.82 The amount of the scholarship award

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78 Section 1002.394(8), F.S.
79 Section 1002.394(9), F.S.
80 Section 1002.395(6)(j), F.S.
81 Section 1002.394(10), F.S.
82 In addition to the basic amount for current operations for the FEFP specified in law, the Legislature may appropriate categorical funding for specified programs, activities, or purposes. Section 1011.62(6), F.S.
is equal to 95 percent of the calculated amount. The amount of the award is deposited quarterly in the student’s account once the scholarship has been verified and approved.\textsuperscript{83}

The FES program was initially established for up to 18,000 eligible students annually beginning with the 2019-2020 school year, and served 17,823.\textsuperscript{84} Beginning in the 2020-2021 school year, the number of students participating in the FES annually increases by one percent of the state’s total public school student enrollment.\textsuperscript{85} As of January 2021, 36,384 scholarships were awarded to students for the 2020-2021 school year.\textsuperscript{86}

**Hope Scholarship Program (Hope)**

The Hope program was established in 2018\textsuperscript{87} as a tax credit scholarship program to provide the parent of a public school student in kindergarten through grade 12 an opportunity to transfer the student to another public school or to request a scholarship for the student to enroll in and attend an eligible private school if that student has been subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.\textsuperscript{88}

Once a parent or child submits a report of an incident, the school principal must provide a copy of the report to the parent and investigate the incident. Once the investigation is complete, or within 15 days after the incident was reported, whichever occurs first, the principal must notify the parent about the Hope program.\textsuperscript{89}

**Program Prohibitions**

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.\textsuperscript{90}

**Eligibility Term**

The term of the scholarship continues until the student returns to public school or graduates from high school.\textsuperscript{91}

\textsuperscript{83} Section 1002.394(11), F.S.
\textsuperscript{85} Section 1002.394(11)(a), F.S.
\textsuperscript{87} Section 16, ch. 2018-6, L.O.F.
\textsuperscript{88} Section 1002.40(1) and (6), F.S.
\textsuperscript{89} Section 1002.40(6), F.S.
\textsuperscript{90} Section 1002.40(4), F.S.
\textsuperscript{91} Section 1002.40(5), F.S.
School District Obligations

A school district is required to notify parents of the scholarship upon conclusion of the investigation about the opportunity to enroll in a different public school or attend an eligible private school.92

Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S. and must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments.93

Department of Education Obligations

The DOE is required to:
- Cross-check the list of participating scholarship students with the public school enrollment lists to avoid duplication;
- Maintain a list of nationally norm-referenced;
- Require quarterly reports by the nonprofit SFOs regarding the number of students and private schools enrolled; and
- Contract with an independent entity to annually evaluate the program.94

Parent and Student Obligations

Parents must meet participation requirements for the Hope program, which include all of the following:95
- Selecting an eligible private school.
- Informing the child’s school district when withdrawing child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit SFOs, which have multiple obligations, including:
- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships and giving priority to renewing students.
- Preparing quarterly reports to the DOE.
- Notifying the DOE of any violation.96

92 Section 1002.40(6), F.S.
93 Section 1002.40(7), F.S.
94 Section 1002.40(8), F.S.
95 Section 1002.40(9), F.S.
96 Section 1002.40(10), F.S.
Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each organization that participates in the program.\(^97\)

Scholarship Funding Tax Credit

A tax credit\(^98\) is available for use by a person who makes an eligible contribution.\(^99\) Eligible contributions used to fund the Hope program may be used to fund FTC scholarships, with conditions. A nonprofit SFO may carry forward to the next state fiscal year no more than five percent of net eligible contributions to the Hope program.\(^100\)

Scholarship Funding and Payment

The Hope program served 388 students in the 2019-2020 school year. As of January 2021, 476 scholarships were awarded to students for the 2020-2021 school year.\(^101\)

Effect of Proposed Changes

The bill modifies s. 1002.394, F.S., relating to the Family Empowerment Scholarship Program, s. 1002.395, F.S., relating to the Florida Tax Credit Scholarship Program, s. 1002.40, F.S., relating to the Hope Program, and related statutes.

Family Empowerment Scholarship Program

The bill incorporates the FTC program and Hope program into the FES program with a common set of eligibility requirements and scholarship award funding structure, expands the option under which a student may qualify for the FES program, and changes the program from a state funded school voucher program to an education savings account program. In addition, the bill modifies the purpose of the FES program to offer educational options to more families in addition to those with limited financial resources.

Student Eligibility

A student is eligible for an award under the FES program if the student is eligible to enroll in kindergarten through grade 12 and is:

- On the direct certification list or the student’s household income does not exceed 300 percent of poverty; which is a higher maximum income level than the FTC program, which is 260% of the poverty level;
- Currently placed or placed during the previous fiscal year in foster or out-of-home care;

\(^{97}\) Section 1002.40(12), F.S.

\(^{98}\) The purchaser of a motor vehicle is granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization for the Hope Scholarship Program against any tax imposed by the state and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle, except that a credit may not exceed the tax that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Section 212.1832(1), F.S.

\(^{99}\) Section 1002.40(13), F.S.

\(^{100}\) Section 1002.40(11)(i), F.S.

• A sibling of a participating student residing in the same household;
• Enrolled in a public school and reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, threat or intimidation; or fighting at school; or
• A sibling of a McKay-Gardiner scholarship recipient if the student resides in the same household and attends the same school as the qualifying sibling.

The bill removes the requirement that a student must spend the prior year in attendance at a Florida public school. Therefore, under the bill students participating in a home education or private tutoring program may be eligible to apply for a scholarship, which may likely increase the number of families eligible for an award under the FES program.

The bill establishes scholarship award priorities in the following order:
• A student who received an FTC, Hope, or FES program award in the 2020-2021 school year.
• A student who was retained on the previous school year’s wait list.
• A student placed in foster care, a sibling of a participating student, or a student who reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.
• A student who’s household income does not exceed 185 percent of the federal poverty level.
• A student who’s household income does not exceed 300 percent of the federal poverty level.
• A student who is a sibling of a McKay-Gardiner scholarship recipient, who resides in the same household and attends the same school.

Eligibility Term
The bill adds to the FES program similar policies from the Gardiner program relating to scholarship terms.

Commissioner of Education Obligations
The bill adds to the FES program similar policies from the Gardiner program relating to commissioner responsibilities. The bill specifies that any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or two consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

Program Prohibitions
The bill removes the restriction that a student is ineligible if he or she is enrolled in a home education program or participate in a private tutoring program.

Authorized Use of Funds
The bill modifies the FES program from an award which covers tuition only for enrollment in a private school to an education savings account program and authorizes parents to use scholarship funds to meet the educational needs of their children. These authorized uses include all of the following:
• Instructional materials including school equipment and supplies, and digital devices and internet access.
• Curriculum including teacher’s manuals.
• Tuition and fees, including tuition and fees for a private virtual school meeting certain requirements, fees for summer and after-school programs, a part-time tutor approved by DOE, and annual assessments and evaluations.
• Transportation expenses not to exceed $750 per year.

School District Obligations
The bill maintains current FES requirements and adds that the district must notify the parents of the scholarship upon conclusion of the investigation for a student who was a victim of bullying or other qualified incident. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

Department of Education Obligations
The bill maintains the current FES requirements for the DOE and adds the following provisions:
• Contracting with an independent entity to annually evaluate the program.
• Verifying the eligibility of expenditures.
• Distributing scholarship funds to nonprofit SFOs on a quarterly basis.
• Maintaining a list of approved providers.
• Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
• Notifying the SFO of its eligible students and the eligible students associated with other nonprofit SFOs.
• Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
• Providing a process to match the direct-certification list with the scholarship application data.
• Investigating any written complaint of a violation.

Parent and Student Obligations
The bill includes provisions that parents must meet to maintain eligibility, including annually submitting a sworn compliance statement similar to the McKay-Gardiner program. Additionally, parents must renew the scholarship by a date set and in a format determined by the nonprofit SFO. The bill modifies specific parent responsibilities relating to private schools by removing provisions requiring that the student must attend a private school, and modifying assessment provisions for parents who choose to send their child to a private school.

Scholarship-funding Organization Obligations
The bill specifies that nonprofit SFOs must comply with a number of requirements similar to the McKay-Gardiner program to administer the FES program, and allows for nonprofit SFOs to use up to 2.5 percent of the calculated funding for administrative purposes if the nonprofit SFO has operated as a nonprofit SFO for at least the preceding three fiscal years without any findings in its most recent annual financial audit. In addition, the bill maintains that nonprofit SFOs must:
• Verify household income;
• Allow specified eligible students to apply for a scholarship at any time; and
• Have an annual financial audit conducted by an independent certified public accountant.

The bill clarifies that the nonprofit SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill also retains the nonprofit SFO application process from the FTC program.102

Scholarship Funding and Payment
The bill establishes a new enrollment cap for the 2021-2022 school year of 175,000 student FTE which includes the prior year FES, FTC, and Hope program recipients and maintains the current annual growth of one percent of the public school student enrollment. The scholarship funding is calculated based on the FEFP and includes the grade level and the district school to which the student would have been assigned. The bill increases the scholarship award from 95 percent to 97.5 percent of the calculated amount. An eligible student may alternatively choose a transportation award of $750 to attend a public school outside of their assigned school district. Students who receive a transportation awards are not counted against the 175,000 enrollment cap. The bill requires nonprofit SFOs to report student enrollment to the DOE at the time of each student membership survey and specifies that an FTE shall be equal to four quarterly scholarship payments. The bill clarifies the responsibilities of both the SFO and the DOE for the student eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student’s account in four equal amounts by the established deadlines.

Private School Obligations
In addition, the bill:
• Requires private schools participating in the scholarship program to comply with current law,103 and allows a private school to discount tuition if the private school deems it necessary; and

Auditor General Obligations
Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,104 rather than annually as currently required under the Gardiner program.

Florida Tax Credit Scholarship Program
The bill modifies the catchline of s. 1002.395, F.S. from the Florida Tax Credit Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers

102 See Section 1002.395(15), F.S.
103 Section 1002.421, F.S.
104 Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020 (2020) available at https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf at 7. Section 11.45(2)(f), F.S.
to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that contributions be deposited into a designated student fund and used for K-12 education funding.

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Obligations of eligible nonprofit SFO’s;
- Obligations of the DOE; and
- Nonprofit SFO application requirements.

**Hope Scholarship Program**

The bill modifies the catchline of s. 1002.40, F.S., from the Hope Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that eligible contributions be deposited into a designated student fund and used for K-12 education funding.

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Eligibility requirements; and
- Requiring an annual evaluation of public schools with ten or more students transferring to another public school or private school due to bullying or other qualifying incident.

**Other Bill Provisions**

The bill also:

- Modifies other tax credit-related statutes to conform to the bill.
- Requires tax credit contributions held by the SFO to be deposited into the designated fund for K-12 funding.
- Requiring a dealer who claims the tax credit to file returns and pay taxes by electronic means.
- Authorizes any unused tax credits approved before July 1, 2021 to continue in effect, but the remittance must be made to the designated fund for K-12 funding.
- Modifies controlled open enrollment preferential treatment to include McKay-Gardiner program award recipients for students choosing to attend a public school other than the one assigned.
- Allows for a private virtual school with a least one administrative office located in the state to meet the physical location requirement for a private school participating in the state school

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105 Under current law, a taxpayer makes an eligible contribution to a nonprofit SFO and receives a credit against any tax due as a result of buying a motor vehicle. Because the contribution is made directly to the nonprofit SFO, which also distributes scholarship funds, the law prohibits the taxpayer from designating funds to a particular student as a beneficiary of the contribution. However, under the bill contributions are no longer made directly to the nonprofit SFO. The taxpayer may designate a portion of the taxes paid to K-12 education funding, to be deposited into a specified state fund. Because contributions under the bill are not made directly to a nonprofit SFO this prohibition specified in law is no longer necessary.

106 Section 1002.31(2)(c), F.S.
scholarship program and requires specified communication requirements to be posted on the private virtual school’s website.

- Includes the teacher salary allocation in the per student scholarship amount calculation, which is currently excluded under s. 1011.62(18), F.S.
- Creates s. 1011.687, F.S., to provide a funding allocation to implement the McKay-Gardiner Scholarship and the Family Empowerment Scholarship, and defines an FTE for the purpose of the allocation to be equivalent to four quarterly scholarship payments.

IV. Constitutional Issues:
   
   A. Municipality/County Mandates Restrictions:
      
      None.

   B. Public Records/Open Meetings Issues:
      
      None.

   C. Trust Funds Restrictions:
      
      None.

   D. State Tax or Fee Increases:
      
      None.

   E. Other Constitutional Issues:
      
      None.

V. Fiscal Impact Statement:
   
   A. Tax/Fee Issues:
      
      The tax impact for CS/SB 48 is indeterminate. The effect on taxes and tax credits will be determined by an impact conference conducted by the Revenue Estimating Conference.

   B. Private Sector Impact:
      
      Additional eligible families may have the opportunity to use scholarship funds for private school and educational services to meet the educational needs of their children. There may also be increased usage of private educational services as authorized in the bill. In addition, certain taxpayers may designate funding for education through authorized tax credits.

   C. Government Sector Impact:
      
      The impact on state funding is indeterminate. The state funding will depend on an official estimate of student full-time equivalent (FTE) participation in the scholarship programs
for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred into the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP through the General Appropriations Act and implementing legislation.

VI.  **Technical Deficiencies:**

None.

VII. **Related Issues:**

None.

VIII. **Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes:

11.45, 211.0251, 212.099, 212.1831, 212.1832, 213.053, 220.1105, 220.13, 220.186, 220.1875, 561.1211, 624.51055, 1002.20, 1002.23, 1002.31, 1002.394, 1002.395, 1002.40, 1002.411, 1002.421, 1009.971, 1009.98, 1009.981, 1011.61, and 1011.62.

This bill creates the following sections of the Florida Statutes: 1002.381 and 1011.687.

This bill repeals the following sections of the Florida Statutes: 1002.385 and 1002.39.

IX. **Additional Information:**

A. **Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**Recommended PCS by the Appropriations Subcommittee on Education on February 17, 2021:**

The proposed committee substitute makes the following changes to the bill:

- Adds that the nonprofit scholarship funding organization (SFO) determines the format for annual scholarship renewal and clarifies that an SFO is only required to secure a single surety bond.
- Incorporates into the Family Empowerment Scholarship SFO qualifying language currently in the Florida Tax Credit Scholarship Program (FTC) requiring the SFO to have operated for at least 3 years and not have any material findings in order for the SFO to use specified funds for administrative purposes.
- Clarifies that an SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year or after.
- Adds teacher-parent and teacher-student communication requirements a private virtual school must post online.
- Establishes the Education Scholarship Program Allocation in statute to provide funds to implement the McKay-Gardiner and Family Empowerment Scholarship (FES) programs and specifies that scholarship amounts may not be revised during the fiscal year.
• Requires eligible tax credit contributions held by an SFO to be deposited into a designated fund for K-12 funding.
• Authorizes that any unused tax credit approved before July 1, 2021, continues in effect, but the remittance must be made to the designated fund for K-12 funding.
• Clarifies that instructional materials include school equipment and supplies.
• Adds that funds may be used to pay for tuition and fees at a private virtual school that meets specified requirements.
• Does not restrict a child of private school owner or operator from applying for a scholarship if he or she meets the eligibility requirements.
• Allows the DOE to approve a private tutor for part-time instruction.
• Removes the prior scholarship growth rate of 7% for McKay-Gardiner and revises it to a 1% increase of the state’s total public school exceptional student education student enrollment, not including gifted students.
• Requires school districts to accept the diagnosis from a licensed professional and consider the service plan recommended for a McKay-Gardiner scholarship recipient requesting an IEP evaluation.
• Establishes a new cap for the 2021-2022 school year of 175,000 student FTE for FES which includes 2020-2021 FES, FTC and Hope scholarship recipients.
• Adds that a sibling of a McKay-Gardiner scholarship may receive an FES scholarship if the student resides in the same household and attends the same school as the sibling. Such students must be considered last in award priorities.
• Modifies the transportation award, limiting the award to only students traveling to a school outside of their zoned school district, and requires that a student who receives the transportation award does not count against the cap.

CS by Education on February 3, 2021:
The committee substitute makes a technical change to redesignate paragraphs in s. 1002.395, F.S.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.
Appropriations Subcommittee on Education (Cruz) recommended the following:

**Senate Amendment (with title amendment)**

1. Delete line 179
2. and insert:
   (1) Annually conduct operational
3. Delete line 1628
4. and insert:
   (b) The Auditor General shall annually
Delete line 2651
and insert:

(a) The Auditor General shall annually

And the title is amended as follows:
Delete lines 3 - 5
and insert:
amending s. 11.45, F.S.; conforming provisions to changes

Delete line 77
and insert:
audits annually; providing that the

Delete line 123
and insert:
certain audits annually; providing
Appropriations Subcommittee on Education (Cruz) recommended the following:

**Senate Amendment**

Delete lines 1664 - 1856 and insert:

established to provide children of families in this state which have limited financial resources with educational options to achieve success in their education.

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

(a) “Approved provider” means a provider approved by the department “Department” means the Department of Education.
11. (b) “Curriculum” means a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers’ manuals, and associated online instruction.

12. (c) “Department” means the Department of Education.

13. (d) “Direct certification list” means the certified list of children who qualify for the food assistance program, the Temporary Assistance for Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families.

14. (e) “Eligible nonprofit scholarship-funding organization” or “organization” means a state university, an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program located and chartered in this state which 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: has the same meaning as provided in s. 1002.395(2)(f).

15. 1. Is exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code;

16. 2. Is a Florida entity formed under chapter 605, chapter 607, or chapter 617 and whose principal office is located in this state; and

17. 3. Complies with subsections (11) and (14).

18. (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; an independent college or university
that is eligible to participate in the William L. Boyd, IV,
effective Access to Student Education Grant Program under s.
1009.89; or an accredited independent postsecondary educational
institution, as defined in s. 1005.02, which is licensed to
operate in this state under part III of chapter 1005.

(g) (e) “Eligible private school” means a private school as
defined in s. 1002.01 located in this state which offers an
education to students in any grade from Kindergarten through
grade 12 and:
1. Meets the requirements of ss. 1002.42 and 1002.421; and
2. Meets the applicable requirements imposed under this
chapter, if the private school participates in a scholarship
program under this chapter has the same meaning as provided in
s. 1002.395(2)(g).

(h) “Household income” has the same meaning as the term
“income” as 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.

(i) “Inactive” means that no eligible expenditures have
been made from a student scholarship account funded pursuant to
this section.

(j) “Incident” means battery; harassment; hazing; bullying;
kidnapping; physical attack; robbery; sexual offenses,
harassment, assault, or battery; threat or intimidation; or
fighting at school, as defined by the department in accordance
with s. 1006.147(4).

(k) “Owner or operator” includes:
1. An owner, president, officer, or director of an eligible nonprofit scholarship-funding organization or a person with equivalent decisionmaking authority over an eligible nonprofit scholarship-funding organization.

2. An owner, operator, superintendent, or principal of an eligible private school or a person with equivalent decisionmaking authority over an eligible private school.

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

   (m)(e) “Program” means the Family Empowerment Scholarship Program.

   (n) “School” means any educational program or activity conducted by a public K-12 educational institution, any school-related or school-sponsored program or activity, and riding on a school bus as defined in s. 1006.25(1), including waiting at a school bus stop.

(3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible for a Family Empowerment Scholarship under this section if the student meets the following criteria:

   (a)1. The student is on the direct certification list pursuant to s. 1002.395(2)(e) or the student’s household income level does not exceed 300 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level established pursuant to paragraph (e); or

   2. The student is:

      a. 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;

      b. A sibling of a student who is participating in the
scholarship program under this subsection, if the student resides in the same household as the sibling;

c. A sibling of a student who is participating in the scholarship program under s. 1002.381, if the student resides in the same household as the sibling and attends the same school; or

d. Enrolled in a Florida public school in kindergarten through grade 12 and reported an incident in accordance with paragraph (7)(b).

3. The student’s household income level does not exceed 300 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level as established pursuant to paragraph (e).

A student who initially receives a scholarship based on eligibility under this paragraph subparagraph 2, remains eligible to participate 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.

(b)1. The student is eligible to enroll in kindergarten through grade 12 in a public school in this state.

2. The student has spent the prior school year in attendance at a Florida public school; or

3. Beginning with the 2020-2021 school year, the student received a scholarship pursuant to s. 1002.395 during the previous school year but did not receive a renewal scholarship.
based solely on the eligible nonprofit scholarship-funding organization’s lack of available funds after the organization fully exhausts its efforts to use funds available for awards under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit scholarship-funding organizations with students who meet the eligibility criterion of this subparagraph must annually notify the department in a format and by a date established by the department.

For purposes of this paragraph, the term “prior school year in attendance” means that the student was enrolled full time and reported by a school district for funding during the preceding October and February Florida Education Finance Program surveys in kindergarten through grade 12, which includes time spent in a Department of Juvenile Justice commitment program if funded under the Florida Education Finance Program. However, a dependent child of a member of the United States Armed Forces who transfers to a school in this state from out of state or from a foreign country due to a parent’s permanent change of station orders or a foster child is exempt from the prior public school attendance requirement under this paragraph, but must meet the other eligibility requirements specified under this section to participate in the program.

(c) The parent has applied to an eligible nonprofit scholarship-funding organization to participate in the program by a date set by the organization obtained acceptance for admission of the student to a private school that is eligible for the program under subsection (8), and the parent has requested a scholarship from the Department of Education by a
date established by the department pursuant to paragraph (7)(e), but no later than at least 60 days before the date of the first scholarship payment. The application request must be communicated directly to the organization department in a manner that creates a written or electronic record of the application request and the date of receipt of the application request. The department must notify the school district of the parent’s intent upon receipt of the parent’s request.

(d) The student is awarded a scholarship in accordance with the following priority order:

1. An eligible student who received a Family Empowerment Scholarship during the previous school year, or a Florida Tax Credit Scholarship or Hope Scholarship during the 2020-2021 school year, and requested a renewal scholarship award.

2. An eligible student who meets the criteria for an initial award under both paragraphs paragraph (a) and (b) and was retained on the previous school year’s wait list subparagraph (b)3.

3. An eligible student who meets the criteria for an initial award under sub-subparagraph (a)2.a., sub-subparagraph (a)2.b., sub-subparagraph (a)2.d., or paragraph (b) subparagraph (b)2. and either subparagraph (a)1. or subparagraph (a)2.

4. An eligible student who meets the criteria for an initial award under subparagraph (a)1. (b)1. and paragraph (b), and the student’s household income level does not exceed 185 percent of the federal poverty level either subparagraph (a)1. or subparagraph (a)2.

5. An eligible student who meets the criteria for an initial award under subparagraph (a)1. (a)3. and, paragraph (b)
in priority order, either subparagraph (b)2. or subparagraph (b)1.

6. An eligible student who meets the criteria for an initial award under sub-subparagraph (a)2.c. and paragraph (b).

An approved student who does not receive a scholarship must be placed on the wait list in the order in which his or her application is approved. An eligible student who does not receive a scholarship within the fiscal year must be retained on the wait list for the subsequent year.

(e) The student’s household income level does not exceed an adjusted maximum percent of the federal poverty level that is increased by 25 percentage points percent in the fiscal year following any fiscal
Proposed Committee Substitute by the Appropriations Subcommittee on Education

A bill to be entitled

An act relating to educational scholarship programs;

amending s. 11.45, F.S.; requiring the Auditor General to conduct certain audits at least every 3 years instead of annually; conforming provisions to changes made by the act; amending s. 211.0251, F.S.; conforming provisions to changes made by the act; deleting a provision limiting a certain tax credit to no more than 50 percent of the tax due on the return the credit is taken; amending s. 212.099, F.S.; revising the definition of the term "eligible contribution"; deleting the definition of the term "eligible nonprofit scholarship-funding organization"; requiring a dealer to identify on the dealer's return the amount of an eligible contribution; requiring the Department of Revenue to ensure that certain receipts are deposited into a specified fund; conforming provisions to changes made by the act; amending s. 212.1831, F.S.; conforming provisions to changes made by the act; requiring dealers claiming certain tax credits to file and pay returns electronically; conforming provisions to changes made by the act; amending s. 213.053, F.S.; deleting authorization for the Department of Revenue to provide specified information to certain entities; deleting definitions; amending ss. 220.1105, 220.13, 220.186, 220.1875, 561.1211, 624.51055, and 1002.20, F.S.; conforming provisions to changes made by the act; amending s. 1002.23, F.S.; correcting a reference to the Florida Virtual School; conforming a provision to changes made by the act; amending s. 1002.31, F.S.; adding certain students to those whom district school boards must provide preferential treatment in the controlled open enrollment process; creating s. 1002.381, F.S.; establishing the McKay-Gardiner Scholarship Program; providing the purpose of the program; defining terms; specifying eligibility requirements; providing criteria for authorized uses of program funds; providing the terms of a program scholarship; requiring certain scholarship accounts to be closed and for specified funds to revert to the state under specified circumstances; providing school district obligations under the program; specifying obligations for eligible private schools; providing Department of Education obligations relating to the program; specifying Commissioner of Education authority and obligations; providing parent and student responsibilities for program participation; providing an application approval and renewal process for charitable organizations seeking to participate or remain in the program; establishing a procedure for when an organization is disapproved; providing that an organization is a renewing organization if it was approved by the state board for a certain fiscal year or after and maintains continuous approval and participation in the program; requiring the state...
board to adopt specified rules; exempting specified
entities from the initial or renewal application
process; providing obligations for organizations
relating to establishing program scholarships;
providing eligibility and obligations for transition-
to-work programs; specifying requirements for
scholarship funding and payment; specifying the
initial maximum number of students; providing for the
annual increase of the maximum number of students;
requiring the department to transfer certain funds to
organizations in a specified manner; clarifying that
accrued interest in student accounts is in addition
to, and not part of, awarded funds; authorizing
organizations to develop systems for payment of
benefits by funds transfer; prohibiting organizations
that develop such systems from reducing scholarship
awards through certain fees; clarifying that
scholarship funds do not constitute taxable income to
the qualified student or to his or her parent;
requiring the Auditor General to conduct certain
audits at least once every 3 years; providing that the
state is not liable for the award or use of program
funds; requiring the State Board of Education to adopt
rules; repealing ss. 1002.385 and 1002.39, F.S.,
relating to the Gardiner Scholarship and the John M.
McKay Scholarships for Students with Disabilities
Program, respectively; amending s. 1002.394, F.S.;
revising the Family Empowerment Scholarship Program;
providing and revising definitions; specifying and
revising eligibility requirements; revising the
priority order for awarding scholarships; providing
and revising terms for scholarship payments to
organizations; providing circumstances under which a
student’s account must be closed and remaining funds
revert to the state; specifying the purposes for which
such funds may be used; providing and revising
department obligations relating to participating
students; requiring the department to verify eligible
expenditures before distributing funds; providing and
revising obligations for eligible private schools;
providing and revising parent and student obligations
for initial and continued participation in the
program; providing and revising nonprofit scholarship-
funding organization obligations relating to
participating in the program; expanding eligibility to
specified students who received certain scholarships
in a specified school year; clarifying that certain
scholarships do not count toward the maximum number of
eligible students; providing the manner in which funds
will be allocated; requiring the department to verify
that a student is not prohibited from receiving a
scholarship upon notification from an organization
that an application has been approved; requiring the
organization to provide the department with the
documentation necessary to verify the student’s
participation; requiring the department to release the
student’s scholarship funds to the organization to be
deposited into the student’s account upon
verification; clarifying that accrued interest is in
determination, and not part of, awarded funds;
authorizing organizations to develop a system for
payment of benefits by funds transfer; prohibiting
scholarship awards from being reduced by certain fees;
clarifying that scholarship funds do not constitute
taxable income to the qualified student or to his or
her parent; requiring the Auditor General to conduct
certain audits at least once every 3 years; providing
an application approval and renewal process for
charitable organizations seeking to participate or
remain in the program; establishing a procedure for
when an organization is disapproved; providing that an
organization is a renewing organization if it was
approved by the state board for a certain fiscal year
or after and maintains continuous approval and
participation in the program; requiring the state
board to adopt rules; exempting specified entities
from the initial or renewal application process;
deleting an obsolete implementation schedule; amending
s. 1002.395, F.S.; repealing the Florida Tax Credit
Scholarship Program; revising and deleting terms;
deleting provisions made obsolete by the act;
retaining the tax credits available under the former
scholarship program; authorizing eligible
contributions to be used for K-12 education funding;
requiring the Department of Revenue to deposit all
receipts of eligible contributions into a specified
fund; requiring the Department of Revenue to adopt
rules; amending s. 1002.411, F.S.; conforming a
provision to changes made by the act; amending s.
1002.421, F.S.; providing that private virtual schools
meet the requirement to maintain a physical location
in this state if such virtual schools maintain at
least one administrative office in a specified manner;
requiring certain private schools to provide reports
from a specified public accountant; providing
requirements for such reports; amending ss. 1009.971,
1009.98, 1009.981, and 1011.61, F.S.; conforming
provisions to changes made by the act; amending s.
1011.62, F.S.; deleting a provision requiring that
certain funds not be included in the calculated amount
for certain scholarship awards; creating s. 1011.687,
F.S.; establishing an allocation within the Florida
Education Finance Program for certain scholarship
programs; providing requirements for certain unused
tax credits; clarifying that certain requirements
apply to taxpayers who received tax credits before a
certain date; providing an effective date.
602-02098B-21

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

Section 1. Paragraph (1) of subsection (2) and subsection (8) of section 11.45, Florida Statutes, are amended to read:

11.45 Definitions; duties; authorities; reports; rules.—
(2) DUTIES.—The Auditor General shall:
(1) At least every 3 years, annually conduct operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations receiving eligible contributions under ss. 1002.381 and 1002.394, including any contracts for services with related entities, to determine compliance with the provisions of those sections that section. Such audits must include, but not be limited to, a determination of the eligible nonprofit scholarship-funding organization’s compliance with ss. 1002.381(13)(f) and 1002.394(11)(k) — 1002.395(6)(g)). 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).

(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, 1002.381, 1002.394, 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 211.0251, Florida Statutes, is amended to read:

211.0251 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—There is allowed a credit of 100 percent of an eligible contribution directed made to K-12 education funding an eligible nonprofit scholarship funding organization under s. 1002.395 for against any tax due under s. 211.02 or s. 211.025. However, a credit allowed under this section may not exceed 50 percent of the tax due on the return the credit is taken. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.395 apply to the credit authorized by this section.

Section 3. Section 212.099, Florida Statutes, is amended to read:
212.099 Credit for contributions to K-12 education funding

eligible nonprofit scholarship funding organizations.

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

(a) "Eligible business" means a tenant or person actually

occupying, using, or entitled to the use of any property from

which the rental or license fee is subject to taxation under s.

212.031.

(b) "Eligible contribution" or "contribution" means the

amount of tax, or portion thereof, paid by a monetary

contribution from an eligible business to a collecting dealer

and designated for K-12 education funding by the eligible

business an eligible nonprofit scholarship funding organization

to be used pursuant to s. 1002.395. The eligible business making

the contribution may not designate a specific student as the

beneficiary of the contribution.

(c) "Eligible nonprofit scholarship funding organization" or "organization" has the same meaning as provided in s.

1002.395(2)(d).

(2) An eligible business shall be granted a credit against

the tax imposed under s. 212.031 and collected from the eligible

business by a dealer. The credit shall be in an amount equal to

100 percent of an eligible contribution made to an organization.

(3) A dealer shall take a credit against the tax imposed

under s. 212.031 in an amount equal to the credit taken by the

eligible business under subsection (2).

(4) An eligible business must apply to the department

for an allocation of tax credits under this section. The

eligible business must specify in the application the state

fiscal year during which the contribution will be made, the

organization that will receive the contribution, the planned

amount of the contribution, the address of the property from

which the rental or license fee is subject to taxation under s.

212.031, and the federal employer identification number of the

dealer who collects the tax imposed under s. 212.031 from the

eligible business and who will reduce collection of taxes from

the eligible business pursuant to this section. The department

shall approve allocations of tax credits on a first-come, first-

served basis and shall provide to the eligible business a

separate approval or denial letter for each dealer for which the

eligible business applied for an allocation of tax credits.

Within 10 days after approving or denying an application, the

department shall provide a copy of its approval or denial letter

to the organization specified by the eligible business in the

application. An approval letter must include the name and

federal employer identification number of the dealer from whom a

credit under this section can be taken and the amount of tax

credits approved for use with that dealer.

(5) Upon receipt of an eligible contribution, the

organization shall provide the eligible business that made the

contribution with a separate certificate of contribution for

each dealer from whom a credit can be taken as approved under

paragraph (a). A certificate of contribution must include the

contributor’s name and, if available, federal employer

identification number, the amount contributed, the date of

contribution, the name of the organization, and the name and

federal employer identification number of the dealer.

(6) Each dealer that receives from an eligible business a

copy of the department’s approval letter and a certificate of
An eligible business 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 eligible business are conveyed, assigned, or transferred in the same transaction and the successor business continues the same lease with the

(e) Within any state fiscal year, an eligible business may rescind all or part of a tax credit approved under this section. The amount rescinded shall become available for that state fiscal year to another eligible business as approved by the department if the business receives notice from the department that the rescindment has been accepted by the department. Any amount rescinded under this subsection shall become available to another eligible business on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(f) Within 10 days after the rescindment of a tax credit under paragraph (e) is accepted by the department, the department shall notify the eligible nonprofit scholarship funding organization specified by the eligible business. The department shall also include the eligible nonprofit scholarship funding organization specified by the eligible business on all letters or correspondence of acknowledgment for tax credits under this section.

(6) An organization shall report to the department, on or before the 20th day of each month, the total amount of contributions received pursuant to subsection (4) in the preceding calendar month on a form provided by the department. Such report shall include the amount of contributions received during that reporting period and the federal employer identification number of each dealer associated with the contribution.

(7) Eligible contributions may be used to fund the purposes program established under s. 1002.395.
Section 212.1831, Florida Statutes, is amended to read:

212.1831 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship funding organization under s. 1002.395 against any tax imposed by the state and due under this chapter from a direct pay permit holder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer’s credit granted for keeping prescribed records,
subsection (1). A dealer that claims a tax credit must file returns and pay taxes by electronic means under s. 213.755.

(3) For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.40 apply to the credit authorized by this section.

Section 6. Paragraph (s) of subsection (8) and subsections (21) and (22) of section 213.053, Florida Statutes, are amended to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

(a) Information relative to ss. 211.0251, 212.1831, 220.1875, 261.1211, 624.1055, and 1002.395 to the Department of Education and the Division of Alcoholic Beverages and Tobacco in the conduct of official business.

Disclosure of information under this subsection shall be pursuant to a written agreement between the executive director and the agency. Such agencies, governmental or nongovernmental, shall be bound by the same requirements of confidentiality as the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

(21) For purposes of this subsection, the term:

1. "Eligible nonprofit scholarship-funding organization" means an eligible nonprofit scholarship-funding organization as defined in s. 1002.395(2) that meets the criteria in s. 1002.395(6) to use up to 3 percent of eligible contributions for administrative expenses.

2. "Taxpayer" has the same meaning as in s. 220.03, unless disclosure of the taxpayer's name and address would violate any term of an information-sharing agreement between the department and an agency of the Federal Government.

(b) The department, upon request, shall provide to an eligible nonprofit scholarship-funding organization that provides scholarships under s. 1002.395 a list of the 200 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer's return filed pursuant to s. 220.22 during the previous calendar year. The list must be in alphabetical order based on the taxpayer's name and shall contain the taxpayer's address. The list may not disclose the amount of tax owed by any taxpayer.

(3) An eligible nonprofit scholarship-funding organization may request the list once each calendar year. The department shall provide the list within 45 days after the request is made.

(4) Any taxpayer information contained in the list may be used by the eligible nonprofit scholarship-funding organization only to notify the taxpayer of the opportunity to make an eligible contribution to the Florida Tax Credit Scholarship Program under s. 1002.395. Any information furnished to an eligible nonprofit scholarship-funding organization under this subsection may not be further disclosed by the organization except as provided in this paragraph.

(e) An eligible nonprofit scholarship-funding organization.
Section 7. Paragraph (a) of subsection (4) of section 220.1105, Florida Statutes, is amended to read:

220.1105 Tax imposed; automatic refunds and downward adjustments to tax rates.—

(4) For fiscal years 2018-2019 through 2020-2021, any amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year shall only be used to provide refunds to corporate income tax payers as

"Taxpayer refund" for a fiscal year means the taxpayer amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year.

"Total eligible tax liability" for a fiscal year means the sum of final tax liabilities of all eligible taxpayers for a fiscal year as such liabilities are shown on the latest return filed with the department as of February 1 immediately following that fiscal year.

"Taxpayer refund share" for a fiscal year means an eligible taxpayer's final tax liability as a percentage of the total eligible tax liability for that fiscal year.
refund share for a fiscal year multiplied by the excess
collections for a fiscal year.

Section 8. Paragraph (a) of subsection (1) of section
220.13, Florida Statutes, is amended to read:
220.13 “Adjusted federal income” defined.—
(1) The term “adjusted federal income” means an amount
equal to the taxpayer’s taxable income as defined in subsection
(2), or such taxable income of more than one taxpayer as
provided in s. 220.131, for the taxable year, adjusted as
follows:
(a) Additions.—There shall be added to such taxable income:
1. The amount of any tax upon or measured by income,
excluding taxes based on gross receipts or revenues, paid or
accrued as a liability to the District of Columbia or any state
of the United States which is deductible from gross income in
the computation of taxable income for the taxable year.
   b. Notwithstanding sub-subparagraph a., if a credit taken
under s. 220.1875 is added to taxable income in a previous
taxable year under subparagraph 11. and is taken as a deduction
for federal tax purposes in the current taxable year, the amount
of the deduction allowed shall not be added to taxable income in
the current year. The exception in this sub-subparagraph is
intended to ensure that the credit under s. 220.1875 is added in
the applicable taxable year and does not result in a duplicate
addition in a subsequent year.
2. The amount of interest which is excluded from taxable
income under s. 103(a) of the Internal Revenue Code or any other
federal law, less the associated expenses disallowed in the
computation of taxable income under s. 265 of the Internal
Revenue Code or any other law, excluding 60 percent of any
amounts included in alternative minimum taxable income, as
deefined in s. 55(b)(2) of the Internal Revenue Code, if the
taxpayer pays tax under s. 220.11(3).
3. In the case of a regulated investment company or real
estate investment trust, an amount equal to the excess of the
net long-term capital gain for the taxable year over the amount
of the capital gain dividends attributable to the taxable year.
4. That portion of the wages or salaries paid or incurred
for the taxable year which is equal to the amount of the credit
allowable for the taxable year under s. 220.181. This
subparagraph shall expire on the date specified in s. 290.016
for the expiration of the Florida Enterprise Zone Act.
5. That portion of the ad valorem school taxes paid or
incurred for the taxable year which is equal to the amount of
the credit allowable for the taxable year under s. 220.182. This
subparagraph shall expire on the date specified in s. 290.016
for the expiration of the Florida Enterprise Zone Act.
6. The amount taken as a credit under s. 220.195 which is
deductible from gross income in the computation of taxable
income for the taxable year.
   7. That portion of assessments to fund a guaranty
association incurred for the taxable year which is equal to the
amount of the credit allowable for the taxable year.
   8. In the case of a nonprofit corporation which holds a
pari-mutuel permit and which is exempt from federal income tax
as a farmers’ cooperative, an amount equal to the excess of the
gross income attributable to the pari-mutuel operations over the
attributable expenses for the taxable year.
9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. The amount taken as a credit for the taxable year under s. 220.1875. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.193.

13. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

14. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

15. The amount taken as a credit for the taxable year pursuant to s. 220.194.

16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

Section 9. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.185 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875.

Section 10. Section 220.1875, Florida Statutes, is amended to read:

220.1875 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—

(1) There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship funding organization under s. 1002.395 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made when the taxpayer makes an estimated payment to an eligible nonprofit scholarship funding organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit granted by this section and the amount of federal corporate income tax without application of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the total credit taken by the affiliated group is subject to the limitation established under subsection (1).
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(3) The provisions of s. 1002.395 apply to the credit
authorized by this section.

(4) If a taxpayer applies and is approved for a credit
under s. 1002.395 after timely requesting an extension to file
under s. 624.509(2).

(a) The credit does not reduce the amount of tax due for
purposes of the department’s determination as to whether the
taxpayer was in compliance with the requirement to pay tentative
taxes under ss. 220.222 and 220.32.

(b) The taxpayer’s noncompliance with the requirement to
pay tentative taxes shall result in the revocation and
rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes,
penalties, or interest due from the taxpayer’s noncompliance
with the requirement to pay tentative taxes.

Section 11. Section 561.1211, Florida Statutes, is amended
to read:

561.1211 Credit for contributions to K-12 education funding
eligible nonprofit scholarship funding organizations.—There is
allowed a credit of 100 percent of an eligible contribution made
to an eligible nonprofit scholarship funding organization under
s. 1002.395 against any tax due for a taxable
year under s. 624.509(1) after deducting from such tax
deductions for assessments made pursuant to s. 440.51; credits
for taxes paid under ss. 175.101 and 185.08; credits for income
taxes paid under chapter 220; and the credit allowed under s.
624.502(5), as such credit is limited by s. 624.502(6). An
eligible contribution must be made to an eligible nonprofit
scholarship funding organization on or before the date the
Taxpayer is required to file a return pursuant to ss. 624.509
and 624.5022. An insurer claiming a credit against premium tax
liability under this section shall not be required to pay any
additional retaliatory tax levied pursuant to s. 624.5091 as a
result of claiming such credit. Section 624.5091 does not limit
such credit in any manner.

(2) The provisions of s. 1002.395 apply to the credit
authorized by this section.

Section 13. Paragraph (a) of subsection (6) of section
1002.20, Florida Statutes, is amended to read:

1002.20 K-12 student and parent rights.—Parents of public

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school students must receive accurate and timely information regarding their child’s academic progress and must be informed of ways they can help their child to succeed in school. K-12 students and their parents are afforded numerous statutory rights including, but not limited to, the following:

(a) **Public educational school choices.**—Parents of public school students may seek any public educational school choice options that are applicable and available to students throughout the state. These options may include controlled open enrollment, single-gender programs, lab schools, virtual instruction programs, charter schools, charter technical career centers, magnet schools, alternative schools, special programs, auditory-oral education programs, advanced placement, dual enrollment, International Baccalaureate, International General Certificate of Secondary Education (pre-AICE), CAPE digital tools, CAPE industry certifications, collegiate high school programs, Advanced International Certificate of Education, early admissions, credit by examination or demonstration of competency, the New World School of the Arts, the Florida School for the Deaf and the Blind, and the Florida Virtual School. These options may also include the public educational choice options of the Opportunity Scholarship Program and the Family Empowerment Scholarship McKay Scholarships for Students with Disabilities Program.

(b) **Section 14. Subsection (2) of section 1002.23, Florida Statutes, is amended to read:**

1002.23 Family and School Partnership for Student Achievement Act.—

(2) To facilitate meaningful parent and family involvement, the Department of Education shall develop guidelines for a parent guide to successful student achievement which describes what parents need to know about their child’s educational progress and how they can help their child to succeed in school. The guidelines shall include, but need not be limited to:

(a) Parental information regarding:
  1. Requirements for their child to be promoted to the next grade, as provided for in s. 1008.25;
  2. Progress of their child toward achieving state and district expectations for academic proficiency;
  3. Assessment results, including report cards and progress reports;
  4. Qualifications of their child’s teachers; and
  5. School entry requirements, including required immunizations and the recommended immunization schedule;

(b) Services available for parents and their children, such as family literacy services; mentoring, tutorial, and other academic reinforcement programs; college planning, academic advisement, and student counseling services; and after-school programs;

(c) Opportunities for parental participation, such as parenting classes, adult education, school advisory councils, and school volunteer programs;

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Certificate of Education, Florida Virtual High School courses, and accelerated access to postsecondary education;  
(e) Educational choices, as provided for in s. 1002.20(6), and Florida tax credit scholarships, as provided for in s. 1002.395;  
(f) Classroom and test accommodations available for students with disabilities;  
(g) School board rules, policies, and procedures for student promotion and retention, academic standards, student assessment, courses of study, instructional materials, and contact information for school and district offices; and  
(h) Resources for information on student health and other available resources for parents.

Section 15. Paragraph (c) of subsection (2) of section 1002.31, Florida Statutes, is amended to read:

1002.31 Controlled open enrollment; Public school parental choice.—  
(2)  
(c) Each district school board must provide preferential treatment in its controlled open enrollment process to all of the following:  
1. Dependent children of active duty military personnel whose move resulted from military orders.  
2. Children who have been relocated due to a foster care placement in a different school zone.  
3. Children who move due to a court-ordered change in custody due to separation or divorce, or the serious illness or death of a custodial parent.  
4. Students with an individual education plan or a 504 accommodation plan under s. 504 of the Rehabilitation Act of 1973 who are eligible for a McKay-Gardiner Scholarship pursuant to s. 1002.381.  
5. Students residing in the school district.

Section 16. Section 1002.381, Florida Statutes, is created to read:

1002.381 The McKay-Gardiner Scholarship Program.—  
(1) ESTABLISHMENT OF PROGRAM.—Beginning with the 2021-2022 school year, the McKay-Gardiner Scholarship Program is established to provide the option for a parent to better meet the individual educational needs of his or her eligible child. All written explanatory materials, including state websites, scholarship organization materials, letters to parents, scholarship agreements, and any other written information describing the program to the public, must refer to a scholarship granted under this program as a “McKay-Gardiner Scholarship.”

(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” has the same meaning as provided in s. 1002.394(2)(b).  
(c) “Department” means the Department of Education.  
(d) “Disability” means:

1. For a 3-year-old or 4-year-old child or for a student in kindergarten through grade 12, that the child has been diagnosed with any of the following: autism spectrum disorder; cerebral...
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... on Colleges of the Southern Association of Colleges and Schools; or is a charitable organization that:

(a) The student:
1. Is a resident of this state;
2. For a student in kindergarten through grade 12, that the child has been diagnosed with any of the following: a speech impairment; a language impairment; a hearing impairment; an orthopedic impairment; an emotional or behavioral disability; a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; or a developmental delay.
(e) "Eligible nonprofit scholarship-funding organization" or "organization" means a state university; or an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program located and chartered in this state which 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 605, chapter 607, or chapter 617 and whose principal office is located in this state; and
3. Complies with subsections (12) and (13).
(f) "Eligible postsecondary educational institution" has the same meaning as s. 1002.394(2)(f).
(g) "Eligible private school" has the same meaning as s. 1002.394(2)(g).
(h) "IEP" means an individual education plan, regardless of whether the plan has been reviewed or revised within the last 12 months.
(i) "Inactive" means that no eligible expenditures have been made from a student scholarship account funded pursuant to this section.
(j) "Job coach" means an individual employed to help people with disabilities learn, accommodate, and perform their work duties.
(k) "Parent" means a resident of this state who is a parent, as defined in s. 1000.21(5).
(l) "Program" means the McKay-Gardiner Scholarship Program established in this section.
(3) PROGRAM ELIGIBILITY.—A parent of a student with a disability may request and receive from the state a McKay-Gardiner Scholarship for the purposes specified in subsection (5) if:
(a) The student:
1. Is a resident of this state;
A student with a disability who meets the requirements of subparagraph (a) and sub-subparagraph (b), but who turns 3 years of age after September 1, may be determined to be eligible on or after his or her third birthday and may be awarded a scholarship if program funds are available.

(b) The parent has applied to an eligible nonprofit scholarship-funding organization to participate in the program by a date as set by the organization for any vacant 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.

(4) PROGRAM PROHIBITIONS.—A student is not eligible for the program if he or she is:

(a) Enrolled in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College-Preparatory Boarding Academy, a developmental research school authorized under s. 1002.32, or a charter school authorized under this chapter. For purposes of this paragraph, a 3- or 4-year-old child who receives services funded through the Florida Education Finance Program is considered to be a student enrolled in a public school.

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

(c) Issued a temporary 504 accommodation plan under s. 504 of the Rehabilitation Act of 1973 which is valid for 6 months or less.

(d) Receiving any other educational scholarship pursuant to this chapter.

(e) Not having regular and direct contact with his or her private school teachers pursuant to s. 1002.421(1)(i), unless he or she is enrolled in the private school’s transition-to-work program pursuant to subsection (14) or a home education program pursuant to s. 1002.41.

(f) Participating in a virtual school, correspondence school, or distance learning program that receives state funding pursuant to the student’s participation.

(5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be used to meet the individual educational needs of an eligible student and may be spent only for the following purposes:

(a) Instructional materials, including school equipment and supplies, and digital devices, digital periphery devices, and
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assessive technology devices that allow a student to access
instruction or instructional content; training on the use of
these devices and related maintenance agreements; and Internet
access to digital instructional materials.

(b) Curriculum.

(c) Specialized services by approved providers or by a
hospital in this state which 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 a speech-language pathologist as
defined in s. 468.1125(8).
3. Occupational therapy services as specified in s.
468.203.
4. Services provided by a physical therapist as defined in
s. 486.021(5).
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) Tuition or fees associated with full-time or part-time
enrollment in any of the following:
1. A home education program, an eligible private school, an
eligible postsecondary educational institution, or a program
offered by the postsecondary institution;
2. 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), or a program offered by the Florida Virtual
School to a private paying student; or
3. An approved online course offered pursuant to s.
1003.499 or s. 1004.0961 or a private virtual school that meets
the requirements of s. 1002.421.
(e) Fees for nationally standardized, norm-referenced
achievement tests, Advanced Placement examinations, industry
certification examinations, assessments related to postsecondary
education, or other such assessments.
(f) Contributions to the Stanley G. Tate Florida Prepaid
College Program pursuant to s. 1009.98 or the Florida College
Savings Program pursuant to s. 1009.983, for the benefit of the
eligible student.
(g) Contracted services provided by a public school or a
school district, including classes. A student who receives
services under this paragraph is not considered enrolled in a
public school for the purpose of eligibility as provided in
subsection (4).
(h) Tuition and fees for part-time tutoring services
provided by a person who holds a valid Florida educator’s
certificate issued pursuant to s. 1012.56; a person who holds an
adjunct teaching certificate issued pursuant to s. 1012.57; a
person who has a bachelor’s degree or a graduate degree in the
subject area in which instruction is given; or a person who has
demonstrated a mastery of subject area knowledge as provided in
s. 1012.56(5) or approved by the department. Any part-time
tutoring undertaken pursuant to this paragraph does not qualify
as regular school attendance as defined in s. 1003.01(13)(e).
(i) Fees for summer education programs.
(j) Fees for after-school education programs.
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(k) Transition services, including a coordinated set of activities focused on improving the academic and functional achievement of the student to facilitate his or her movement from school to post-school activities and based on the individual student’s needs. Transition services may be provided by job coaches or pursuant to subsection (14).

(1) Fees for an annual evaluation of educational progress by a state-certified teacher under s. 1002.41(1)(f), if this option is chosen for a home education student.

(m) Tuition and fees associated with programs offered by Voluntary Prekindergarten Education Program providers approved pursuant to s. 1002.55 and school readiness providers approved pursuant to s. 1002.88.

(n) Fees for services provided at a center that is a member of the Professional Association of Therapeutic Horsemanship International.

(o) Fees for services provided by a therapist who is certified by the Certification Board for Music Therapists or credentialed by the Art Therapy Credentials Board, Inc.

(p) Tuition and fees associated with enrollment in a nationally or internationally recognized research-based training program, for a child with a neurological disorder or brain damage.

(q) Tuition and fees associated with a student’s participation in classes or lessons relating to art, music, or theater. The instructor of the classes or lessons must:

1. Hold a valid or expired Florida educator’s certificate issued under s. 1012.56 in art, music, or drama;

2. Have 3 years of employment experience in art, music, or drama;

3. Hold a baccalaureate degree or higher from a postsecondary educational institution with a major in music, art, theater, or drama or related field;

4. Hold a certification or national accreditation in music, art, theater, or drama.

(r) Transportation expenses that may not exceed $750 annually necessary to meet the student’s educational needs under this section.

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A service provider who receives payments pursuant to this subsection may not share or refund any moneys from the McKay–Gardiner Scholarship with the parent or participating student and may not issue rebates to such persons. A parent, student, or service provider may not bill an insurance company, Medicaid, or any other agency for the same services that are paid for with McKay–Gardiner Scholarship funds. Funding provided pursuant to this subsection for a child eligible for enrollment in the Voluntary Prekindergarten Education Program constitutes funding for the child under part V of this chapter, and no additional funding may be provided for the child under part V.

(6) TERMS OF THE PROGRAM.—For purposes of continuity of educational choice and program integrity:

(a1. Program payments made by the state to an organization for a McKay–Gardiner Scholarship under this section must continue until:

a. A student’s parent does not renew program eligibility;

b. The organization determines that a student is not eligible for program renewal;
c. The Commissioner of Education suspends or revokes program participation or use of funds pursuant to subparagraph (b)(1); 

d. A student’s parent has forfeited participation in the program for failure to comply with subsection (11); 

e. A student enrolls in a public school; or 

f. A student graduates from high school or attains 22 years of age, whichever occurs first.

2. Reimbursements for program expenditures may continue until the account balance is expended or the account is closed pursuant to paragraph (b).

(b1. The commissioner must close a student’s scholarship account and any remaining funds, including, but not limited to, contributions made to the Stanley G. Tate Florida Prepaid College Program or earnings from or contributions made to the Florida College Savings Program using program funds pursuant to subparagraph (5)(f), revert to the state after:

a. Denial or revocation of program eligibility by the commissioner for fraud or abuse, including, but not limited to, the student or student’s parent accepting any payment, refund, or rebate from a provider of services received pursuant to subsection (5); however, a private school may discount tuition if the private school deems it necessary;

b. Any period of 3 consecutive years after high school completion or graduation during which the student has not been enrolled in an eligible postsecondary educational institution or a program offered by such an institution; or 

c. Two consecutive fiscal years in which an account has been inactive.

2. The commissioner must notify the parent and the organization when a McKay-Gardiner Scholarship account is closed and program funds revert to the state.

(7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.

(a) By each April 1 and within 10 days after an individual education plan meeting or a 504 accommodation plan is issued under s. 504 of the Rehabilitation Act of 1973, a school district shall notify the parent of the student of all options available pursuant to this section, and shall inform the parent of the availability of the department’s website for additional information on McKay-Gardiner Scholarships.

(b1. The parent of a student with a disability who does not have an IEP or who seeks a reevaluation of an existing IEP may request an IEP meeting and evaluation from the school district in order to obtain or revise a matrix of services. The district must accept the diagnosis, and consider the service plan of the licensed professional providing the diagnosis pursuant to sub-subparagraph (3)(a)3.a., during the development of the IEP or provide in writing reasons for any changes or disagreement with the licensed professional’s diagnosis and service plan. The school district shall notify a parent who has made a request for an IEP that the district is required to complete the IEP and matrix of services within 30 days after receiving notice of the parent’s request. The school district shall conduct a meeting and develop an IEP and matrix of services within 30 days after receipt of the parent’s request in accordance with State Board of Education rule.

2. a. The school district must provide the student’s parent and the department with the student’s matrix level within 10 days.
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calendar days after its completion.

b. A school district may change a matrix of services only
if the change is a result of an IEP reevaluation or to correct a
technical, typographical, or calculation error.

c. 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 of all
statewide, standardized assessments.

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) Annually administer or make 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
administered pursuant to s. 1008.22. This subparagraph does not
apply to students with disabilities for whom standardized
testing is not appropriate. A participating private school shall
report a student's scores to the parent.

2. Administer the statewide assessments pursuant to s.
1008.22 if a private school chooses to offer the statewide
assessments. 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 and 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.

If a private school fails to meet the requirements of this
subsection or s. 1002.421, the commissioner may determine that
the private school is ineligible to participate in the
scholarship program.

9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
shall:
(a) Comply with s. 1002.394(8)(a)-(g).

(b) Maintain on its website a list of approved providers as
required by s. 1002.66, eligible postsecondary educational
institutions, eligible private schools, and eligible
organizations and may identify or provide links to lists of
other approved providers.

(c) Require each 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 specified in paragraphs
(5)(c)-(e) may be completed after the purchase is made.

(d) Investigate any written complaint of a violation of
this section by a parent, a student, a private school, a public
school, a school district, an organization, a provider, or
another appropriate party in accordance with the process
established under s. 1002.421.

(e) Require quarterly reports by an organization, which
must include, at a minimum, the number of students participating
in the program; the demographics of program participants; the
disability category of program participants; the matrix level of
services, if known; the program award amount per student; the
total expenditures for the purposes specified in subsection (5); the
types of providers of services to students; and any other
information deemed necessary by the department.
(f) Compare the list of students participating in the
program with the public school student enrollment lists,
Voluntary Prekindergarten Education Program enrollment lists,
and the list of students participating in school choice
scholarship programs established pursuant to this chapter before
each scholarship award is provided to the organization, and
subsequently throughout the school year, to avoid duplicate
payments and confirm program eligibility.
(g) Distribute each student’s scholarship funds on a
quarterly basis to the eligible nonprofit scholarship-funding
organization, to be deposited into the student’s account.
(10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—
(a) The Commissioner of Education:
1. May suspend or revoke program participation or use of
program funds by the student or participation or eligibility of
an organization, eligible postsecondary educational institution,
approved provider, or other party for a violation of this
section.
2. May determine the length of, and conditions for lifting,
a suspension or revocation specified in this subsection.
3. May recover unexpended program funds or withhold payment
of an equal amount of program funds to recover program funds
that were not authorized for use.
4. Shall deny or terminate program participation upon a
parent’s forfeiture of a McKay-Gardiner Scholarship pursuant to
subdivision (11).
(b) In determining whether to suspend or revoke
participation or lift a suspension or revocation in accordance
with this subsection, the commissioner may consider factors that
include, but are not limited to, acts or omissions that led to a
previous suspension or revocation of participation in a state or
federal program or an education scholarship program; failure to
reimburse the organization for funds improperly received or
retained; failure to reimburse government funds improperly
received or retained; imposition of a prior criminal sanction
related to the person or 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 a person’s or entity’s
management or operation; or other types of criminal proceedings
in which the person or 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 services that best meet
the needs of his or her child.
(a) To satisfy or maintain program eligibility, including
eligibility to receive and spend program payments, the parent
must sign an agreement with the organization and annually submit
a 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), (c), or (d).

2. Affirm that the program funds are used only for authorized purposes serving the student’s educational needs, as described in subsection (5).

3. Affirm that the parent is responsible for the education of his or her student by, as applicable:
   a. Requiring the student to take an assessment in accordance with paragraph (8)(b);
   b. Providing an annual evaluation in accordance with s. 1002.41(1)(f); or
   c. Requiring the child to take any preassessments and postassessments selected by the provider if the child is 4 years of age and is enrolled in a program provided by an eligible Voluntary Prekindergarten Education Program provider. This sub-subparagraph does not apply to a student with disabilities for whom a preassessment and postassessment are not appropriate. A participating provider shall report a student’s scores to the parent.

4. Affirm that the student remains in good standing with the provider or school if one of those options is selected by the parent.

   (b) The parent must file an application for initial program participation with an organization by a date established by the organization.

   (c) The parent must enroll his or her child in a program from a Voluntary Prekindergarten Education Program provider authorized under s. 1002.55, a school readiness provider authorized under s. 1002.88, or an eligible private school if either option is selected by the parent.

   (d) The parent must annually renew participation in the program by a date set and format determined by the nonprofit scholarship-funding organization in order for a student to be eligible to receive funding. A student whose participation in the program is not renewed may continue to spend scholarship funds that are in his or her account from prior years unless the account is closed pursuant to paragraph (6)(b). Notwithstanding any changes to the student’s IEP, a student who was previously eligible for participation in the program remains eligible to apply for renewal. However, for a high-risk child to continue to participate in the program in the school year after he or she reaches 6 years of age, the child’s application for renewal of program participation must contain documentation that the child has a disability, other than high-risk status.

   (e) The parent is responsible for procuring the services necessary to educate the student. If a parent does not procure the necessary educational services for the student and the student’s account has been inactive for 2 consecutive fiscal years, the student’s account must be closed pursuant to paragraph (6)(b). When the student receives a McKay-Gardiner Scholarship, 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.
(f) The parent is responsible for all eligible expenses in excess of the amount of the McKay-Gardiner Scholarship.

(g) The parent may not transfer any prepaid college plan or college savings plan funds contributed pursuant to paragraph (5)(f) to another beneficiary while the plan contains funds contributed pursuant to this section.

(h) The parent may not receive a payment, refund, or rebate from an approved provider of any services under this program.

A participant who fails to comply with this subsection forfeits the McKay-Gardiner Scholarship.

(12) 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 which 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 to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section in an amount equal to 25 percent of the scholarship funds anticipated for each school year or $100,000, whichever is greater. The surety bond or letter of credit must specify that any claim against the bond or letter of credit may be made only by an eligible nonprofit scholarship-funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit.

(b) In addition to the information required under paragraph (a), an application for renewal must include:

1. A single surety bond or letter of credit to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with...
this chapter equal to the amount of undisbursed funds held by
the organization based on the annual report submitted pursuant
to paragraph (13)(l). The amount of the surety bond or letter of
credit must be at least $100,000, but not more than $25 million.
The surety bond or letter of credit must specify that any claim
against the bond or letter of credit may be made only by an
eligible nonprofit scholarship-funding organization to provide
scholarships to and on behalf of students who would have had
scholarships funded if it were not for the diversion of funds
giving rise to the claim against the bond or letter of credit.
2. The organization’s completed Internal Revenue Service
Form 990 submitted no later than November 30 of the year before
the school year for which the organization intends to offer the
scholarships, notwithstanding the September 1 application
deadline.
3. A copy of any statutorily required audit which the
organization must provide 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.

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paragraph (13)(e).

(f) All remaining student accounts with funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be transferred to the student’s account established with the eligible nonprofit scholarship-funding organization that accepts the student. All transferred funds must be deposited by the eligible nonprofit scholarship-funding organization receiving such funds into the student’s scholarship account. All other remaining funds must be transferred to the department. All transferred amounts received by any eligible nonprofit scholarship-funding organization must be separately disclosed in the annual financial audit required under subsection (13).

(g) A nonprofit scholarship-funding organization is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year or after and 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 also must 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 nonprofit college chartered in this state or independent nonprofit university chartered in this state that are eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program and are 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 may not exceed the requirements for eligible nonprofit scholarship-funding organizations for charitable organizations.

(13) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING ORGANIZATIONS.—An organization may establish McKay-Gardiner Scholarships for eligible students by:

(a) Complying with the requirements of s. 1002.394(11)(a)-(h).

(b) Receiving applications and determining student eligibility in accordance with the requirements of this section. When an application is approved, the organization must provide the department with information on the student to enable the department to determine student funding in accordance with subsection (15).

(c) Providing scholarships on a first-come, first-served
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basis, based upon the funds provided, and notifying parents of
their respective student’s receipt of a scholarship.
(d) Establishing a date by which a parent must confirm
initial or continuing participation in the program.
(e) Reviewing applications and awarding scholarship funds
to approved applicants using the following order of priority:
1. For the 2021-2022 school year, a student who received
a John M. McKay Scholarship for Students with Disabilities or a
Gardiner Scholarship in the 2020-2021 school year and meets the
eligibility requirements in subsection (3) is eligible for a
McKay-Gardiner Scholarship in the 2021-2022 school year.
2. For the 2022-2023 school year and thereafter, renewing
students from the previous school year under this section.
3. An eligible student who meets the criteria for an
initial award pursuant to subsection (3).
An approved student who does not receive a scholarship must be
placed on the wait list in the order in which his or her
application is approved. An eligible student who does not
receive a scholarship within the fiscal year shall be retained
on the wait list for the subsequent year.
(f) Using an amount not to exceed 2.5 percent of the total
calculated amount of all scholarships awarded under this section
for administrative expenses associated with performing functions
authorized under this section.
(g) Verifying qualifying educational expenditures pursuant
to paragraph (9)(c) and requesting the return of any funds used
for unauthorized purposes.
(h) Returning any remaining program funds to the department
pursuant to paragraph (6)(b).
(i) Notifying the parent about the availability of, and the
requirements associated with requesting, an initial IEP or IEP
reevaluation every 3 years for each student participating in the
program.
(j) Documenting each student’s eligibility for a fiscal
year before granting a scholarship for that fiscal year pursuant
to paragraph (3)(b). A student is ineligible for a scholarship
if the student’s account has been inactive for 2 consecutive
fiscal years and the student’s account has been closed pursuant
to paragraph (6)(b).
(k) Submitting in a timely fashion any information
requested by the department relating to the program.
(l) Preparing and submitting quarterly reports to the
department pursuant to paragraph (9)(e).
(m) Notifying the department of any violation of this
section.
(14) TRANSITION-TO-WORK PROGRAM.—A student participating in
the McKay-Gardiner Scholarship Program who is at least 17 years
of age, but not older than 22 years of age, and who has not
received a high school diploma or certificate of completion is
eligible for enrollment in a transition-to-work program provided
by a private school or job coach. A transition-to-work program
must consist of academic instruction, work skills training, and
a volunteer or paid work experience.
(a) To offer a transition-to-work program, a participating
private school or job coach must:
1. Develop a transition-to-work program plan, which must include a written description of the academic instruction and work skills training students will receive and the goals for students in the program.

2. Submit the transition-to-work program plan to the Office of Independent Education and Parental Choice.

3. Develop a personalized transition-to-work program plan for each student enrolled in the program. The student’s parent, the student, and the school principal or job coach must sign the personalized plan. The personalized plan must be submitted to the Office of Independent Education and Parental Choice upon request by the office.

4. Provide a release of liability form that must be signed by the student’s parent, the student, and a representative of the business offering the volunteer or paid work experience.

5. Assign a case manager or job coach to visit the student’s job site on a weekly basis to observe the student and, if necessary, provide support and guidance to the student.

6. Provide to the parent and student a quarterly report of documents and explains the student’s progress and performance in the program.

7. Maintain accurate attendance and performance records for the student.

(b) A student enrolled in a transition-to-work program must, at a minimum:

1. Receive 15 instructional hours that must include academic instruction and work skills training.

2. Participate in 10 hours of work at the student’s volunteer or paid work experience.

(c) To participate in a transition-to-work program, a business must:

1. Maintain an accurate record of the student’s performance and hours worked and provide the information to the private school.

2. Comply with all state and federal child labor laws.

(15) FUNDING AND PAYMENT.—For the purposes of this subsection, the term “student FTE” refers to how participating students are calculated for the purposes of the scholarship program allocation, which is equal to four quarterly scholarship payments.

(a) The McKay-Gardiner scholarship is established for up to 50,000 student FTE for the 2021-2022 school year. For the 2022-2023 school year, and each year thereafter, the maximum number of student FTE shall increase by 1.0 percent of the state’s total public school exceptional student education student enrollment, not including gifted students.

1. For a student who has a Level I to Level III matrix of services or a doctor’s diagnosis, the calculated scholarship amount for a student participating in the program must be based upon the grade level and school district in which the student would have been enrolled as 97.5 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic exceptional student education program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-full-time equivalent share of funds for all categorical programs, as funded in the General Appropriations Act, except that for the exceptional student education guaranteed allocation as provided in s. 1011.62(1)(e)1.c. and 2., the funds must be...
allocated based on the school district’s average exceptional student education guaranteed allocation funds per exceptional student education full-time equivalent student.

2. For a student with a Level IV or Level V matrix of services, the calculated scholarship amount must be based upon the school district to which the student would have been assigned as 97.5 percent of the funds per full-time equivalent for the Level IV or Level V Exceptional Student Education program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-time equivalent share of funds for all categorical programs, as funded in the General Appropriations Act.

3. For a student with a 504 plan, the calculated scholarship amount must be based upon the grade level and school district to which the student would have been assigned as 97.5 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic education program established pursuant to s. 1011.62(1)(c)1., plus a per-full-time equivalent share of funds for all categorical programs, as funded in the General Appropriations Act.

(b) At the time of each Florida Education Finance Program student membership survey, the scholarship funding organization shall report to the department student enrollment, student FTE, and total award amounts by county, delineated by FEFP program, and grade and matrix level for all students who are participating in the McKay-Gardiner Scholarship Program.

Students with a 504 plan must be separately identified.

(c) Upon notification from an organization on July 1, September 1, December 1, and February 1 that an application has been approved for the program, the department shall verify that the student is not prohibited from receiving a scholarship pursuant to subsection (4). The organization must provide the department with the documentation necessary to verify the student’s participation.

(d) Upon verification, the department shall release the student’s scholarship funds to the organization, to be deposited into the student’s account in four equal amounts no later than September 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force.

(e) Accrued interest in the student’s account is in addition to, and not part of, the awarded funds. Program funds include both the awarded funds and accrued interest.

(f) The organization may develop a system for payment of benefits by funds transfer, including, but not limited to, debit cards, electronic payment cards, or any other means of payment which the department deems to be commercially viable or cost-effective. A student’s scholarship award may not be reduced for debit card or electronic payment fees. Commodities or services related to the development of such a system must be procured by competitive solicitation unless they are purchased from a state term contract pursuant to s. 287.056.

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

(16) OBLIGATIONS OF THE AUDITOR GENERAL.—

(a) The Auditor General shall review all audit reports submitted pursuant to subsection (13). The Auditor General shall request any significant items that were omitted in violation of
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(17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The Department of Health, the Agency for Persons with Disabilities, and the Department of Education shall coordinate with an organization to provide easy or automated access to lists of licensed providers of services specified in paragraph (5)(c) to ensure efficient administration of the program.

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

(19) SCOPE OF AUTHORITY.—This section does not expand the authority of the state, its officers, or any school district to impose additional regulation on participating private schools, independent postsecondary educational institutions, and private

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providers beyond that reasonably necessary to enforce requirements expressly set forth in this section.

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

Section 17. Section 1002.385, Florida Statutes, is repealed.

Section 18. Section 1002.39, Florida Statutes, is repealed.

Section 19. Section 1002.394, Florida Statutes, is amended to read:

1002.394 The Family Empowerment Scholarship Program.—

(1) PURPOSE.—The Family Empowerment Scholarship Program is established to provide children of families in this state, including those with which have limited financial resources, with educational options to achieve success in their education.

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

(a) "Approved provider" means a provider approved by the department.

(b) "Curriculum" means a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers’ manuals, and associated online instruction.

(c) "Department" means the Department of Education.

(d) "Direct certification list" means the certified list of children who qualify for the food assistance program, the Temporary Assistance for Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families.

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2. Meets the applicable requirements imposed under this chapter, if the private school participates in a scholarship program under this chapter, has the same meaning as provided in s. 1002.395(2)(a).

(h) "Household income" has the same meaning as 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.

(i) "Inactive" means that no eligible expenditures have been made from a student scholarship account funded pursuant to this section.

(j) "Incident" means battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault, or battery; threat or intimidation; or fighting at school, as defined by the department in accordance with s. 1006.147(4).

(k) "Owner or operator" includes:

1. An owner, president, officer, or director of an eligible nonprofit scholarship-funding organization or a person with equivalent decisionmaking authority over an eligible nonprofit scholarship-funding organization.

2. An owner, operator, superintendent, or principal of an eligible private school or a person with equivalent decisionmaking authority over an eligible private school.

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

(m) "Program" means the Family Empowerment Scholarship Program.
(n) "School" means any educational program or activity conducted by a public K-12 educational institution, any school-related or school-sponsored program or activity, and riding on a school bus as defined in s. 1006.25(1), including waiting at a school bus stop.

(3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible for a Family Empowerment Scholarship under this section if the student meets the following criteria:

(a)1. The student is on the direct certification list pursuant to s. 1002.395(2)(e) or the student’s household income level does not exceed 300 percent of the federal poverty level or an adjusted maximum level established pursuant to paragraph (e); or

2. The student is:

a. 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;

b. A sibling of a student who is participating in the scholarship program under this subsection, if the student resides in the same household as the sibling;

c. A sibling of a student who is participating in the scholarship program under s. 1002.395, if the student resides in the same household as the sibling and attends the same school;

d. Enrolled in a Florida public school in kindergarten through grade 12 and reported an incident in accordance with paragraph (7)(b).

3. The student’s household income level does not exceed 300 percent of the federal poverty level or an adjusted maximum

For purposes of this paragraph, the term “prior school year in attendance” means that the student was enrolled full time and
exempt from the prior public school attendance requirement under this paragraph, but must meet the other eligibility requirements specified under this section to participate in the program.

(c) The parent has applied to an eligible nonprofit scholarship-funding organization to participate in the program by a date set by the organization, obtained acceptance for admission of the student to a private school that is eligible for the program under subsection (d), and the parent has requested a scholarship from the Department of Education by a date established by the department pursuant to paragraph (7)(a), but no later than at least 60 days before the date of the first scholarship payment. The application request must be communicated directly to the organization in a manner that creates a written or electronic record of the application request and the date of receipt of the application request. The department must notify the school district of the parent’s intent upon receipt of the parent’s request.

(d) The student is awarded a scholarship in accordance with the following priority order:

1. An eligible student who received a Family Empowerment Scholarship during the previous school year, or a Florida Tax Credit Scholarship or Hope Scholarship during the 2020-2021 school year, and requested a renewal scholarship award.

2. An eligible student who meets the criteria for an initial award under both paragraphs (a) and (b) and was retained on the previous school year’s wait list.

3. An eligible student who meets the criteria for an initial award under subparagraph (a)2.a. and either subparagraph (a)2.b., sub-subparagraph (a)2.d., or paragraph (b) sub-subparagraph (b)2. and either subparagraph (a)1. or subparagraph (a)2.

4. An eligible student who meets the criteria for an initial award under subparagraph (a)1. and paragraph (b), and the student’s household income level does not exceed 185 percent of the federal poverty level and the student’s household income level does not exceed an amount determined by the Department of Juvenile Justice commitment program if funded in priority order, either subparagraph (a)1. or subparagraph (a)2.

5. An eligible student who meets the criteria for an initial award under subparagraph (a)1. and paragraph (b), in priority order, either subparagraph (b)1. or subparagraph (b)2.

6. An eligible student who meets the criteria for an initial award under subparagraph (a)2.c. and paragraph (b).

An approved student who does not receive a scholarship must be placed on the wait list in the order in which his or her application is approved. An eligible student who does not receive a scholarship within the fiscal year must be retained on the wait list for the subsequent year.

(e) The student’s household income level does not exceed an
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(4) TERM OF SCHOLARSHIP.-For purposes of continuity of educational choice and program integrity:

(a) Program payments made by the state to an organization for a Family Empowerment Scholarship under this section must continue until:
   a. The parent does not renew program eligibility;
   b. The organization determines that the student is not eligible for program renewal;
   c. The Commissioner of Education suspends or revokes program participation or use of funds pursuant to subparagraph (b)(1);
   d. The student’s parent has forfeited participation in the program for failure to comply with subsection (10);
   e. The student enrolls in a public school; or
   f. The student graduates from high school or attains 21 years of age, whichever occurs first. However, if a student enters a Department of Juvenile Justice detention center for a period of no more than 21 days, the student is not considered to have returned to a public school for that purpose.

2. Reimbursements for program expenditures may continue until the account balance is expended or the account is closed pursuant to paragraph (b) for purposes of continuity of educational choice, a Family Empowerment Scholarship shall remain in force until the student returns to a public school, graduates from high school, or reaches the age of 21, whichever occurs first.

The account balance is expended or the account is closed:

a. At the end of the fiscal year following the calendar year in which the student
   s parent accepts any payment, or
b. Any period of 21 days, the student is not considered to have returned to a public school for that purpose.

c. The Commissioner of Education suspends or revokes program participation or use of funds pursuant to subparagraph (b)(1); or

The Commissioner of Education suspends or revokes program participation or use of funds pursuant to subparagraph (b)(1):"

1. The Commissioner of Education suspends or revokes program participation or use of funds pursuant to subparagraph (b)(1);
2. The commissioner must notify the parent and the organization when a Family Empowerment Scholarship account is closed and program funds revert to the state.

(a) Upon reasonable notice to the department, the student’s parent may move the student from one participating private school to another participating private school.

(5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for a Family Empowerment Scholarship while he or she is:

(a) Enrolled in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College-Preparatory Boarding Academy, a developmental research school authorized under s. 1002.32, or a charter school authorized under this chapter;

(b) Enrolled in a school operating for the purpose of providing educational services to youth in a Department of Juvenile Justice commitment program;

(c) Receiving any other educational scholarship pursuant to this chapter; or

(d) Participating in a home education program as defined in s. 1002.01(1);

(e) Participating in a private tutoring program pursuant to s. 1002.43; or

(f) Participating in a virtual school, correspondence school, or distance learning program that receives state funding pursuant to the student’s participation.

(6) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be used to meet the individual educational needs of an eligible student and may be spent for the following purposes:

(a) Instructional materials, including school equipment and supplies, and digital devices and Internet access to access digital instructional materials.

(b) Curriculum.

(c) Tuition or fees associated with full-time or part-time enrollment in any of the following:

1. A home education program, an eligible private school, an eligible postsecondary educational institution, or a program offered by the postsecondary institution;

2. 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), or a program offered by the Florida Virtual School to a private paying student; or

3. An approved online course offered pursuant to s. 1003.499 or s. 1004.0961 or a private virtual school that meets the requirements of s. 1002.421.

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

(e) Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to s. 1009.98 or the Florida College Savings Program pursuant to s. 1009.981, for the benefit of the eligible student.

(f) 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 (5).
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(g) Tuition and fees for part-time tutoring services provided by a person who holds a valid Florida educator's certificate pursuant to s. 1012.56; a person who holds an adjunct teaching certificate pursuant to s. 1012.57; a person who has a bachelor’s degree or a graduate degree in the subject area in which instruction is given; or a person who has demonstrated a mastery of subject area knowledge pursuant to s. 1012.56(5) or as approved by the department. As used in this paragraph, the term “part-time tutoring services” does not qualify as regular school attendance as defined in s. 1003.01(13)(e).

(h) Fees for summer education programs.

(i) Fees for after-school education programs.

(j) Fees for an annual evaluation of educational progress by a state-certified teacher under s. 1002.41(1)(f), if this option is chosen for a home education student.

(k) Transportation expenses that may not exceed $750 annually necessary to meet the student’s educational needs under this section.

A provider of any services receiving payments pursuant to this subsection may not share, refund, or rebate any moneys from the Family Empowerment Scholarship with the parent or participating student in any manner.

(7) SCHOOL DISTRICT OBLIGATIONS.—

(a) By July 15, 2019, and by April 1 of each year thereafter, a school district shall inform all households within the district receiving free or reduced-priced meals under the National School Lunch Act of their eligibility to apply

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2029 school shall provide locations and times to take all statewide
2030 assessments. A school district is responsible for implementing
2031 test administrations at a participating private school,
2032 including the:
2033 1. Provision of training for private school staff on test
2034 security and assessment administration procedures;
2035 2. Distribution of testing materials to a private school;
2036 3. Retrieval of testing materials from a private school;
2037 4. Provision of the required format for a private school to
2038 submit information to the district for test administration and
2039 enrollment purposes; and
2040 5. Provision of any required assistance, monitoring, or
2041 investigation at a private school.
2042 (d) Each school district must publish information about
2043 the Family Empowerment Scholarship Program on the district’s
2044 website homepage, which, at a minimum, the published
2045 information must include a website link to the Family
2046 Empowerment Scholarship Program published on the Department of
2047 Education website as well as a telephone number and e-mail that
2048 students and parents may use to contact relevant personnel in
2049 the school district to obtain information about the scholarship.
2050 (e) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
2051 shall:
2052 (a) Annually verify the eligibility of nonprofit
2053 scholarship-funding organizations that meet the requirements of
2054 paragraph (2)(e).
2055 (b) Publish and update, as necessary, information on the
2056 department website about the scholarship programs under this
2057 chapter Family Empowerment Scholarship Program, including, but

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602-02098B-21 in grades 3 through 10. The project term is 2 years, and the amount of the project is up to $250,000 per year. The project grant award must be reissued in 2-year intervals in accordance with this paragraph. 1. The state university must annually report to the Department of Education on the student performance of participating students: a. On a statewide basis. The report shall also include, to the extent possible, a comparison of scholarship students’ performance to the statewide student performance 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 state university’s analysis and evaluation, the Department of Education shall coordinate with the state university to provide data in order to conduct analyses of matched students from public school assessment data and calculate control group student performance using an agreed-upon methodology; and b. On an individual school basis. For the 2020-2021 school year, 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 or the Family Empowerment Scholarship Program. Beginning with the 2021-2022 school year, 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 Family Empowerment Scholarship Program. The report shall be according to each participating school students with socioeconomic backgrounds similar to those of participating students, except as required under subparagraph 1.b., or disclose the academic level of individual students.

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

(i) Maintain on its website a list of approved providers, including eligible postsecondary educational institutions, eligible private schools, and organizations. The department may identify or provide links to lists of other approved providers.
(j) Require each organization to verify eligible expenditures before the distribution of funds for any expenditures made pursuant to paragraphs (6)(a) and (b). Review of expenditures made for services specified in paragraphs (6)(c)–(k) may be completed after the purchase is made.

(k) Require quarterly reports by an eligible nonprofit scholarship-funding organization regarding the overall number of students participating in the scholarship program, the number of home education students participating in the scholarship program, the number of students attending a private school participating in the scholarship program, the private schools at which the students are enrolled, and other information the department deems necessary.

(l) 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 2.3 percent administrative allowance under paragraph (l)(l).

(m) Contract with an independent entity to provide an annual evaluation of the program by:

1. Reviewing the school bullying prevention education program, school climate, and code of student conduct of each public school from which 10 or more students transferred to another public school or private school using the Hope Scholarship or Family Empowerment Scholarship to determine areas in the school or school district procedures involving reporting, investigating, and communicating a parent’s and student’s rights which are in need of improvement. At a minimum, the review must include:

   a. An assessment of the investigation time and quality of the response of the school and the school district.
   b. An assessment of the effectiveness of communication procedures with the students involved in an incident, the students’ parents, and the school and school district personnel.
   c. An analysis of school incident and discipline data.
   d. The challenges and obstacles relating to implementing recommendations from the review.

2. Reviewing the school bullying prevention education program, school climate, and code of student conduct of each public school to which a student transferred if the student was from a school identified in subparagraph 1. in order to identify best practices and make recommendations to the public school at which the incidents occurred.

3. Surveying the parents of participating students to determine academic, safety, and school climate satisfaction and to identify any challenges to or obstacles in addressing an incident or relating to the use of the scholarship.

(n) Investigate any written complaint of a violation of this section by a parent, a student, a private school, a public school, a school district, an organization, a provider, or another appropriate party in accordance with the process established under s. 1002.421.

(9) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—To be eligible to participate in the Family Empowerment Scholarship Program, a private school may be sectarian or nonsectarian and must:

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

(b) Provide to the organization department all
documentation required for a student’s participation, including
the private school’s and student’s fee schedules, at least 30
days before any quarterly scholarship payment is made for the
student pursuant to paragraph (12)(f). A student is not
eligible to receive a quarterly scholarship payment if the
private school fails to meet this deadline.

(c)1. Annually administer or make provision for students
participating in the program in grades 3 through 10 to take one
of the nationally norm-referenced tests that are identified by
the department pursuant to paragraph (8)(d) or to take
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 his or her parent. By August
15 of each year, a participating private school must report the
scores of all participating students to a state university as
described in paragraph (8)(h).

2. Administer the statewide assessments pursuant to s.
1008.22 if the private school chooses to offer the statewide
assessments. 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 and must submit
a request in writing to the department by March 1 of each year
in order to administer the statewide assessments in the
subsequent school year.

If a private school fails to meet the requirements of this
paragraph or s. 1002.421, the commissioner may determine that
the private school is ineligible to participate in the
scholarship program.

(10) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
PARTICIPATION. — A parent who applies for a Family Empowerment
Scholarship is exercising his or her parental option to
determine the appropriate placement or the services that best
meets the needs of his or her child. The parent must select the
private school and apply for the admission of his or her student.

(a) To satisfy or maintain program eligibility, including
eligibility to receive and spend program payments, the parent
must sign an agreement with the organization and annually submit
a 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)–(e).

2. Affirm that the program funds are used only for
authorized purposes serving the student’s educational needs, as
described in subsection (6).

3. Affirm that the parent is responsible for the education
of his or her student by, as applicable:

a. Requiring the student to take an assessment in
accordance with paragraph (9)(c); or

b. Providing an annual evaluation in accordance with s.
1002.41(1)(f).

4. Affirm that the student remains in good standing with
the provider or school if those options are selected by the
parent. The parent must select the private school and apply for
the admission of his or her student.
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(b) The parent must request the scholarship at least 60 days before the date of the first scholarship payment.

c) The parent must inform the applicable school district when the parent withdraws his or her student from a public school to attend an eligible private school.

d) Any student participating in the program must remain in attendance throughout the school year unless excused by the school for illness or other good cause.

e) If before enrolling in a private school, a student and his or her parent or guardian must meet with the private school’s principal or the principal’s designee to review the school’s academic programs and policies, customized educational programs, code of student conduct, and attendance policies.

(d) The parent shall ensure that a student participating in the scholarship program and enrolled in a private school takes the norm-referenced assessment offered by the private school. The parent may also choose to have the student participate in the statewide assessments pursuant to paragraph (9)(c).

(e) If the parent requests that the student participating in the program take all statewide assessments required pursuant to s. 1008.22, the parent is responsible for transporting the student to the assessment site designated by the school district.

(f) Upon receipt of a scholarship warrant, the parent to whom the warrant is issued must restrictively endorse the warrant to the private school for deposit into the private school’s account. The parent may not designate any entity or individual associated with the participating private school as the parent’s attorney in fact to endorse a scholarship warrant.

The parent may not receive a payment, refund, or rebate from an approved provider of any services under this program.

The parent must ensure that the student participates in the statewide assessments pursuant to paragraph (7)(a).

(g) The parent is responsible for the necessary educational services for the student. If a parent does not procure the necessary educational services for the student and the student’s account has been inactive for 2 consecutive fiscal years, the student is ineligible and the student’s account must be closed pursuant to paragraph (4)(b).

(h) The parent is responsible for all eligible expenses in excess of the Family Empowerment Scholarship.

(i) The parent may not transfer any prepaid college plan or college savings plan funds contributed pursuant to paragraph (6)(e) to another beneficiary while the plan contains funds contributed pursuant to this section.

(j) The parent may not receive a payment, refund, or rebate from an approved provider of any services under this program.

A participant who fails to comply with this subsection forfeits the Family Empowerment Scholarship.
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 3.

2. (k)1., before employment or engagement to provide services, are subject to a 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 must 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 must be retained by the Department of Law Enforcement under subparagraph 3.

3. Fingerprint 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 continue to 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.
Education for performing these services and establishing the
procedures for the retention of owner or 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 is not
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 is not 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 may 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,
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) May not have an owner or operator who owns or operates
an eligible private school that is participating in the
scholarship program.

(d) Shall establish and maintain separate accounts for each
eligible student. For each account, the organization must
maintain a record of accrued interest that is retained in the
student’s account and available only for authorized program
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must not restrict or reserve scholarships for use at a particular private school.

(f) Must provide to the Auditor General and the Department of Education a report on the results of an annual financial 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 by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. Audit reports 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.

(g) 1.a. Must use agreed-upon procedures that uniformly apply to all private schools and determine, at a minimum, whether the private school has been verified as eligible by the Department of Education under s. 1002.421; 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 expenditures.

b. Must participate in a joint review of the agreed-upon procedures and guidelines under sub-subparagraph a., by February of each biennium, if the scholarship-funding organization provided more than $250,000 in scholarship funds to an eligible private school under this chapter 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 of the year in which the revisions were completed. The revised agreed-upon procedures take effect the subsequent school year.

c. Must monitor the compliance of a private school with s. 1002.421(1)(q) if the scholarship-funding organization provided the majority of the scholarship funding to the school. For each private school subject to s. 1002.421(1)(q), the appropriate school shall annually notify the Commissioner of Education by October 30 of:

(I) A private school’s failure to submit a report required under s. 1002.421(1)(q); or

(II) Any material exceptions set forth in the report required under s. 1002.421(1)(q).

2. Must seek input from the accrediting associations that are members of the Florida Association of Academic Nonpublic Schools and the Department of Education when conducting a joint review of the procedures and guidelines under sub-subparagraph 1.b.

h. Must establish a date by which the parent of a participating student must confirm continuing participation in the program.
(i) Shall verify the household income level of students pursuant to subparagraph (3)(a)1. and submit the verified list of students and related documentation to the department.

(j) Shall award initial and renewal scholarships to eligible students in priority order pursuant to subsection (3) and notify parents of their receipt of a scholarship paragraph (3)(a). The eligible nonprofit scholarship-funding organization shall implement the deadlines established by the department pursuant to paragraphs (7)(d) and (e).

(k) May, from eligible contributions received pursuant to s. 1002.395(4)(j), use an amount not to exceed 2.5 percent of the total amount of all scholarships awarded under this section for administrative expenses associated with performing functions under this section, if the organization has operated as an eligible nonprofit scholarship-funding organization for at least the preceding 3 fiscal years and did not have any findings of material weakness or material noncompliance in its most recent audit performed pursuant to paragraph (f). Such administrative expense amount is considered within the 3 percent limit on the total amount an organization may use to administer scholarships under this chapter.

(l) Must verify qualifying educational expenditures pursuant to the requirement of paragraph (8)(j) and must request the return of any funds used for unauthorized purposes.

(m) Must return any remaining program funds to the department pursuant to paragraph (4)(b).

(n) Must document each scholarship student’s eligibility pursuant to subsection (3) for a fiscal year before granting a scholarship for that fiscal year. A student is ineligible for a scholarship if the student’s account has been inactive for 2 fiscal years and the student’s account has been closed pursuant to paragraph (4)(b).

(o) Must allow a student who meets the requirements of subparagraph (3)(a)2. or a dependent child of a parent who is a member of the United States Armed Forces to apply for a scholarship at any time.

(p) Must, in a timely manner, submit any information requested by the department relating to the scholarship under this section.

(q) Must establish a date by which the parent of a participating student must confirm continuing participation in the program.

(r) Must prepare and submit quarterly reports to the department pursuant to paragraph (8)(k).

(s) Must notify the department about any violation of this section by a parent or a private school.

(12) SCHOLARSHIP FUNDING AND PAYMENT.—For the purposes of this subsection, the term “student FTE” refers to how participating students are calculated for the purposes of the scholarship program allocation, which is equal to four quarterly scholarship payments.

(a) The scholarship is established for up to 175,000 18,000 student FTEs for students annually beginning in the 2021-2022 school year. A student who received a Florida Tax Credit Scholarship or a Hope Scholarship in the 2020-2021 school year and who meets the eligibility requirements in subsection (3) for the 2021-2022 school year is eligible for a Family Empowerment Scholarship in the 2021-2022 school year. Beginning
in the 2022-2023 2020-2021 school year, and each year thereafter, the maximum number of student FTE students participating in the scholarship program under this section shall annually increase by 1.0 percent of the state’s total public school student enrollment.

(b) The scholarship amount provided to a student for any single school year shall be for tuition and fees for an eligible private school, not to exceed annual limits, which shall be determined in accordance with this paragraph. The calculated scholarship amount for a student participating in the program must be an alternative, a Family Empowerment Scholarship is eligible for a transportation award limited to $750 annually necessary to meet the student’s educational needs under this section, if the student enrolls in a Florida public school that is outside the school district in which the student resides or is enrolled in a lab school as defined in s. 1002.32. These students do not count against the 175,000 student FTE cap established in paragraph (a). The amount of the Family Empowerment Scholarship shall be the calculated amount or the amount of the private school’s tuition and fees.

whichever is less. The amount of any assessment fee required by a participating private school may be paid from the total amount of the scholarship.

(d) At the time of each Florida Education Finance Program student membership survey, the scholarship-funding organization shall report to the department student enrollment, student FTE, and total award amounts by county, delineated by the FEFP program, and grade for the school district shall report all students who are participating in attending a private school under this program. The students attending private schools on Family Empowerment Scholarships shall be reported separately from other students reported for purposes of the Florida Education Finance Program.

(e) Upon following notification from the organization on July 1, September 1, December 1, and February 1 that an application has been approved for the program of the number of program participants, the department shall verify that the student is not prohibited from receiving a scholarship pursuant to subsection (5). The organization must provide the department with the documentation necessary to verify the student’s participation transfer, from general revenue funds only, the amount calculated pursuant to paragraph (b) to a separate account for the scholarship program for quarterly disbursement to parents of participating students. For a student exiting a Department of Juvenile Justice commitment program who chooses to participate in the scholarship program, the amount of the Family Empowerment Scholarship calculated pursuant to paragraph (b) must be transferred from the school district in which the student last attended a public school before commitment to the

Upon following notification from the organization on July 1, September 1, December 1, and February 1 that an application has been approved for the program of the number of program participants, the department shall verify that the student is not prohibited from receiving a scholarship pursuant to subsection (5). The organization must provide the department with the documentation necessary to verify the student’s participation transfer, from general revenue funds only, the amount calculated pursuant to paragraph (b) to a separate account for the scholarship program for quarterly disbursement to parents of participating students. For a student exiting a Department of Juvenile Justice commitment program who chooses to participate in the scholarship program, the amount of the Family Empowerment Scholarship calculated pursuant to paragraph (b) must be transferred from the school district in which the student last attended a public school before commitment to the
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2609 Department of Juvenile Justice. When a student enters the
2610 scholarship program, the department must receive all
2611 documentation required for the student’s participation,
2612 including the private school’s and the student’s fee schedules,
2613 at least 30 days before the first quarterly scholarship payment
2614 is made for the student.
2615 (f) Upon verification, the department shall release the
2616 student’s scholarship funds to the organization, to be deposited
2617 into the student’s account notification by the department that
2618 it has received the documentation required under paragraph (e).
2619 The Chief Financial Officer shall make scholarship payments in
2620 four equal amounts no later than September 1, November 1,
2621 February 1, and April 1 of each school year in which the
2622 scholarship is in force. The initial payment shall be made after
2623 department verification of admittance acceptance, and subsequent
2624 payments shall be made upon verification of continued enrollment
2625 and attendance at the private school. Payment must be by
2626 individual warrant made payable to the student’s parent and
2627 mailed by the department to the private school of the parent’s
2628 choice, and the parent shall restrictively endorse the warrant
2629 to the private school for deposit into the account of the
2630 private school.
2631 (g) Accrued interest in the student’s account is in
2632 addition to, and not part of, the awarded funds. Program funds
2633 include both the awarded funds and accrued interest. Subsequent
2634 to each scholarship payment, the department shall request from
2635 the Department of Financial Services a sample of endorsed
2636 warrants to review and confirm compliance with endorsement
2637 requirements.

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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 an 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 to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with paragraphs (a)1.-10., an application for renewal must include:

   1. A copy of a surety bond or letter of credit to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization.

   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.
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 must be given priority in accordance with paragraph (3)(d).

(f) All remaining eligible student accounts with funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be transferred to the student’s account established at the eligible nonprofit scholarship-funding organization accepting the student. All transferred funds must be deposited by each eligible nonprofit scholarship-funding organization receiving such funds into the student’s scholarship account. All other remaining funds must be transferred to the department. All transferred amounts received by any eligible nonprofit scholarship-funding organization must be separately disclosed in the annual financial audit required under subsection (11).

(g) A nonprofit scholarship-funding organization is a renewing organization if it was approved by the State Board of

...
Education for the 2021-2022 fiscal year or after and 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 that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program, is 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 may not exceed the requirements for eligible nonprofit scholarship-funding organizations for charitable organizations.

(15) LIABILITY.—No liability shall arise on the part of the state based on the award or use of a Family Empowerment Scholarship.

(16) SCOPE OF AUTHORITY.—The inclusion of eligible private schools and private providers within the options available to Florida public school students does not expand the regulatory authority of the state, its officers, or any school district to impose any additional regulation of private schools beyond those reasonably necessary to enforce requirements expressly set forth in this section.

(17) RULES.—The State Board of Education shall adopt rules pursuant to ss. 120.536(1) and 120.54 to administer this section. The state board rules must include a requirement that the department work collaboratively with an approved scholarship-funding organization to expedite the process for the verification and reporting obligations specified under subsection (11).

(18) IMPLEMENTATION SCHEDULE FOR THE 2019-2020 SCHOOL YEAR. Notwithstanding the provisions of this section related to notification requirements and eligibility timelines, for the 2019-2020 school year:

(a) A student is eligible for a Family Empowerment Scholarship under this section if the student’s parent has obtained acceptance of the student’s admission to a private school that is eligible for the program under subsection (8) and the parent has requested a scholarship from the Department of Education no later than August 15, 2019. The request must be...
... that the Legislature may promote using its sovereign power to determine subjects of taxation and exemptions... or curriculum for private schools. A private school retains the authority to determine its own standards and...
DEFINITIONS.—As used in this section, the term:

(a) "Annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (b), including tax credits to be taken under s. 220.1875 or s. 624.61055, which are approved for a taxpayer whose taxable year begins on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

(b) "Department" means the Department of Revenue.

(c) "Direct certification list" means the certified list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families.

(b)(1) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(c)(1) "Eligible contribution" means the taxes, or a portion thereof, remitted by the taxpayer to the department or division which the taxpayer elects to designate for K-12 education funding a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible nonprofit scholarship-funding organization. The taxpayer making the contribution may not designate a specific child as the beneficiary of the contribution.

(2) "Eligible nonprofit scholarship-funding organization" means a state university, or an independent college or university that is eligible to participate in the William L.

(j) "Tax credit cap amount" means the maximum annual tax

...
... who is participating in the scholarship program under this subsection is eligible for a scholarship if

the annual tax credit amount for the prior state fiscal year is equal to or greater than 90 percent of the

Priority must be given to a student whose household income level does not exceed 260 percent of the federal poverty level; or

A student is not eligible for a scholarship while he or she is:

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

Receiving a scholarship from another eligible nonprofit scholarship funding organization under this section;

Receiving an educational scholarship pursuant to chapter 1002;

Participating in a home education program as defined in s. 1002.01(3); or Participating in a virtual school, correspondence school, or distance learning program that receives state funding pursuant to the student’s participation unless the participation is limited to no more than two courses per school year; or

Participating in the Florida School for the Deaf and the Blind.

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

(b) 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 260 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.

Priority must be given to a student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care. A student who initially receives a scholarship based on eligibility under this paragraph remains eligible to participate until he or she 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...
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 information identifying the tax credit cap amount when it is increased pursuant to this subparagraph.

(a) A taxpayer may elect to make eligible contributions to the department or the division 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. For elections related to taxes imposed under chapter 211, chapter 212, or chapter 561, the taxpayer shall make the election on a return filed with the department or the division. For elections related to taxes imposed under chapter 220 or chapter 624, the taxpayer shall make the election when making the estimated payment.

(b) The taxpayer shall specify the amount of the eligible contribution, which amount may not exceed:

1. For elections under s. 211.0251, 50 percent of the tax due on the return on which the election is made.
2. For elections under s. 212.1831, 100 percent of the tax due on the return on which the election is made.
3. For elections under s. 220.1875, 25 percent of the final tax liability shown on the taxpayer’s Florida Corporate Income Tax Return for the prior taxable year.
4. For elections under s. 561.1211, 90 percent of the tax due on the return on which the election is made.
5. For elections under s. 624.51055, 33 percent of the tax due for the prior taxable year under s. 624.509(4) after deducting from such tax the prior year’s deductions for

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. For purposes of s. 220.1875, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51055, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to s. 220.222. For purposes of s. 624.51055, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to s. 220.222.

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

3. 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 shall be carried forward

...
for a period not to exceed 10 years. For purposes of s. 624.5092, a tax credit approved under paragraph (d) or the recission of a tax credit under paragraph (e), the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship funding organization specified by the taxpayer. The department shall also include the eligible nonprofit scholarship funding organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 561.1211.

In any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (d). The 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 rescission has been accepted by the department, the department must obtain the division’s approval prior to accepting the rescission of a tax credit under s. 561.1211. Any amount rec

... the division’s approval prior to accepting the rescindment of a tax credit under s. 561.1211. Any amount rescindment has been accepted by the department. The department shall also include the eligible nonprofit scholarship funding organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 561.1211.

For purposes of determining if a penalty under s. 212.1831, s. 220.1875, s. 624.51055 shall be imposed for 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 remain 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.

Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (d). The amount rec
2. Every 5 years following employment or engagement to

The Department of Law Enforcement shall search all fingerprints submitted to the Department of Law Enforcement as required by this paragraph must be retained by the Department of Law Enforcement under subparagraph 3. The fingerprints shall be retained by the Department of Law Enforcement for level 2 screening, and the fingerprints shall be retained by the Department of Law Enforcement under subparagraph 3.

3. Fingerprint 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. 943.051. 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 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 that is identified with an owner’s or operator’s fingerprints...
must not have been sealed or expunged for, any of the following offenses or any similar offense of another:

- Section 831.01, relating to forgery.
- Section 831.02, relating to uttering forged instruments.
- Section 831.07, relating to forging bank bills, checks, drafts, or promissory notes.
- Section 831.09, relating to uttering forged bank bills, checks, drafts, or promissory notes.
- Section 831.30, relating to fraud in obtaining medicinal drugs.
- 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.
- Section 831.32, relating to Medicaid provider fraud.
- Section 831.33, relating to Medicaid provider fraud.
- Section 831.34, relating to fraudulent acts through mail, wire, radio, electromagnetic, photoelectronic, or photooptical systems.
- Section 831.35, relating to false and fraudulent insurance claims.
- Section 831.50, relating to patient brokering.
- Section 831.51, relating to criminal use of personal identification information.
- Section 831.60, relating to obtaining a credit card through fraudulent means.
- Section 831.61, relating to fraudulent use of credit cards, if the offense was a felony.
- Section 831.62, relating to forgery.
- Section 831.63, relating to uttering forged bank bills, checks, drafts, or promissory notes.
- Section 831.64, relating to fraud in obtaining medicinal drugs.
- Section 831.65, 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.

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

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.

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:
(d) Must not have an owner or operator who owns or operates an eligible private school that is participating in the scholarship program.

(e) 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 in which a student is enrolled and that is different from the school to which the student was assigned or to a lab school as defined in s. 1002.32.

(f) Must give first priority to eligible renewal students who received a scholarship from an eligible nonprofit scholarship funding organization or from the State of Florida during the previous school year. The eligible nonprofit scholarship funding organization must fully apply and exhaust all funds available under this section and s. 1002.40(11)(i) for renewal scholarship awards before awarding any initial scholarships.

(g) Must provide a renewal or initial scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority pursuant to paragraph (e). Each eligible nonprofit scholarship funding organization must refer any student eligible for a scholarship pursuant to this section who did not receive a renewal or initial scholarship based solely on the lack of available funds under this section and s. 1002.40(11)(i) to another eligible nonprofit scholarship funding organization that may have funds available.

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

(i) Must allow a student in foster care or out of home care or a dependent child of a parent who is a member of the United States Armed Forces to apply for a scholarship at any time.

(j) 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.

(k) May use eligible contributions received pursuant to this section and ss. 212.098, 212.1832, and 1002.40 during the state fiscal year in which such contributions are collected for administrative expenses if the organization has operated as an eligible nonprofit scholarship funding organization for at least the preceding 3 fiscal years and did not have any findings of material weakness or material noncompliance in its most recent audit under paragraph (m). Administrative expenses from eligible contributions may not exceed 3 percent of the total amount of all scholarships awarded by an eligible scholarship funding organization under this chapter. Such administrative expenses must be reasonable and necessary for the organization’s management and distribution of scholarships awarded under this chapter. No funds authorized under this subparagraph shall be used for lobbying or political activity or expenses related to lobbying or political activity. Up to 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. An eligible nonprofit scholarship funding organization may not charge an application fee.

Transportation to a Florida public school in which a student is enrolled and that is different from the school to which the student was assigned or to a lab school as defined in s. 1002.32.

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(b) Must give first priority to eligible renewal students who received a scholarship from an eligible nonprofit scholarship funding organization or from the State of Florida during the previous school year.

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

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

(f) Must allow a student in foster care or out of home care or a dependent child of a parent who is a member of the United States Armed Forces to apply for a scholarship at any time.

(g) 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.

(h) May use eligible contributions received pursuant to this section and ss. 212.098, 212.1832, and 1002.40 during the state fiscal year in which such contributions are collected for administrative expenses if the organization has operated as an eligible nonprofit scholarship funding organization for at least the preceding 3 fiscal years and did not have any findings of material weakness or material noncompliance in its most recent audit under paragraph (m). Administrative expenses from eligible contributions may not exceed 3 percent of the total amount of all scholarships awarded by an eligible scholarship funding organization under this chapter. Such administrative expenses must be reasonable and necessary for the organization’s management and distribution of scholarships awarded under this chapter. No funds authorized under this subparagraph shall be used for lobbying or political activity or expenses related to lobbying or political activity. Up to 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. An eligible nonprofit scholarship funding organization may not charge an application fee.
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602-02098B-21

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 ss. 1002.25 and 1002.221 and 20 U.S.C. ss. 1333p, 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. No later than September 30 of each 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 used to provide scholarships to eligible students or transferred to other eligible nonprofit scholarship-funding organizations to provide scholarships for eligible students. All transferred funds must be deposited by each eligible nonprofit scholarship-funding organization receiving such funds into its scholarship account. 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.

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.
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.

(a) Must prepare and submit quarterly reports to the Department of Education pursuant to paragraph (9)(i). 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.

(b) Must participate in the joint development of agreed-upon procedures 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 s. 1002.421; 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 subparagraph (a) by February of each biennium, if the scholarship-funding organization provided more than $250,000 in scholarship funds to an eligible private school under this chapter 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 of the year in which the revisions were completed. The revised agreed-upon procedures shall take effect the subsequent school year. For the 2018-2019 school year only, the joint review of the agreed-upon procedures must be completed and the revisions submitted to the commissioner no later than September 15, 2018. The revised procedures are applicable to the 2018-2019 school year.

(c) Must monitor the compliance of a private school subject to s. 1002.421(1)(q) with the agreed-upon procedures and guidelines provided under paragraph (9)(i). In the report required under s. 1002.421(1)(q), the auditor shall:

1. (I) A private school’s failure to submit a report required under s. 1002.421(1)(q), or
2. (II) Any material exceptions set forth in the report required under s. 1002.421(1)(q).

2. Must seek input from the accrediting associations that are members of the Florida Association of Academic Nonpublic Schools and the Department of Education 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 (15). The amount of the surety bond or
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(a) Any student participating in the scholarship program must remain in attendance throughout the school year unless excused by the school for illness or other good cause.

(4) Each parent and each student has an obligation to the private school to comply with the private school’s published policies.

(a) The parent shall ensure that the student participating in the scholarship program takes the norm-referenced assessment offered by the private school. The parent may also choose to have the student participate in the statewide assessments pursuant to s. 1008.22. If the parent requests that the student participating in the scholarship program take statewide assessments pursuant to s. 1008.22 and the private school has not chosen to offer and administer the statewide assessments, the parent is responsible for transporting the student to the assessment site designated by the school district.

(4) Upon receipt of a scholarship warrant from the eligible nonprofit scholarship funding organization, the parent to whom the warrant is made must restrictively endorse the warrant to the private school for deposit into the account of the private school. If payments are made by funds transfer, the parent must approve each payment before the scholarship funds may be deposited. The parent may not designate any entity or individual associated with the participating private school as the parent’s attorney in fact to endorse a scholarship warrant or approve a funds transfer. A participant who fails to comply with this paragraph forfeits the scholarship.
(g) The parent shall authorize the nonprofit scholarship fundraising 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.

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

(a) Comply with all requirements for private schools participating in state school choice scholarship programs pursuant to s. 1008.221.

(b) Annually administer or make 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 a state university described in paragraph (9)(f).

2. Administer the statewide assessments pursuant to s. 1008.22 if a private school chooses to offer the statewide assessments. A participating private school may choose to administer the statewide assessments to all students who attend the private school in grades 3 through 10 and must submit a request in writing to the Department of Education by March 1.

3. Submit a list of eligible nonprofit scholarship organizations that meet the requirements of paragraph (2)(f).

4. Annually verify the eligibility of nonprofit scholarship funding organizations that meet the requirements of paragraph (2)(f).

5. Annually verify the eligibility of expenditures as provided in paragraph (4)(d) using the audit required by paragraph (4)(c) and s. 11.45(2)(b1).

6. Cross-check the list of participating scholarship students with the public school enrollment lists to avoid duplication.

7. Maintain a list of nationally norm-referenced tests identified for purposes of satisfying the testing requirement in subparagraph (8)(b). The tests must meet industry standards of quality in accordance with State Board of Education rules.

8. Issue a project grant award to a state university, to which participating private schools must report the scores of participating students on the nationally norm-referenced tests of the statewide assessments administered by the private school...
The state university must annually report to the Department of Education on the student performance of participating students. On a statewide basis, the report shall also include, to the extent possible, a comparison of scholarship students’ performance to the statewide student performance 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 state university’s analysis and evaluation, the Department of Education shall coordinate with the state university to provide data to the state university in order to conduct analyses of matched students from public school assessment data and calculate control group student performance using an agreed-upon methodology with the state university. 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. If the state university 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 state university 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 state university no later than June 15 of each year, or as requested by the state university.

1. The sharing and reporting of student performance data under this paragraph must be in accordance with requirements of ss. 1002.22 and 1002.221 and 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.

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

3. Notify an eligible nonprofit scholarship funding organization of any of the organization’s identified students who are receiving educational scholarships pursuant to chapter 1002.

4. Notify an eligible nonprofit scholarship funding organization of any of the organization’s identified students who are receiving tax credit scholarships from other eligible nonprofit scholarship funding organizations.

5. Require quarterly reports by an eligible nonprofit scholarship funding organization to the state university.
A school district is responsible for implementing test administrations at a participating private school. The statewide assessments administered under s. 1008.22 and any related materials for administering the assessments. A school district is responsible for implementing test administrations at a participating private school.
any scholarship funds are deposited.
(c) An eligible nonprofit scholarship-funding organization shall ensure that the parent to whom the warrant is made restrictively endorsed the warrant to the private school for deposit into the account of the private school or that the parent has approved a funds transfer before any scholarship funds are deposited.

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A copy of the organization’s Internal Revenue Service registration 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 to secure the faithful performance of the obligations of the eligible nonprofit scholarship funding organization in accordance with this section in an amount equal to 25 percent of the scholarship funds anticipated for each school year or $100,000, whichever is greater. The surety bond or letter of credit must specify that any claim against the bond or letter of credit may be made only by an eligible nonprofit scholarship funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit.
The number of students who received funding for scholarships within each funding category, by county and by grade.

An annual report that includes:
1. A copy of the statutorily required audit to the Department of Education and Auditor General.
2. 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.

The number of students who were approved for scholarships, by county and by grade.

The number of students who completed applications, by county and by grade.

An annual report that includes:
1. A copy of the statutorily required audit to the Department of Education and Auditor General.
2. 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.

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.

Within 30 days after receipt of the application and recommendation at the next scheduled meeting, the Department of Revenue shall notify the organization in writing of any deficiencies. The organization has 30 days to correct any deficiencies. The surety bond or letter of credit must specify that any claim against the bond or letter of credit may be made only by an eligible nonprofit scholarship funding organization to provide scholarships to and on behalf of students who would have had giving rise to the claim against the bond or letter of credit.

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.

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

An annual report that includes:
1. The number of students who completed applications, by county and by grade.
2. The number of students who were approved for scholarships, by county and by grade.
3. The number of students who received funding for scholarships within each funding category, by county and by grade.
4. A detailed accounting of how the organization spent the administrative funds allowable under paragraph (6)(c).
5. 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 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.
6. 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.
that the nonprofit scholarship-funding organization make a brief presentation to assist the State Board.

DEFINITIONS.—As used in this section, the term:

(a) "Dealer" has the same meaning as provided in s. 212.06.

(b) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(c) "Eligible student" means a student who meets all of the following requirements:

1. Is a resident of Florida.
2. Is a dependent or unrelated child of a member of the armed forces of the United States stationed outside the United States or a dependent child of a member of the armed forces of the United States stationed within the United States.
3. Is between the ages of 6 and 21 years.
4. Is a student who has been identified as an eligible student by the local school district.

(d) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(e) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(f) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(g) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(h) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(i) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(j) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(k) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(l) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(m) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

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(p) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(q) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(r) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(s) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(t) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(u) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(v) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(w) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(x) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(y) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

(z) "Eligible nonprofit scholarship funding organization" means any public or private nonprofit organization chartered under the laws of this state, the District of Columbia, or the Commonwealth of Puerto Rico, that provides scholarships for eligible students.

Section 21. Section 1002.40, Florida Statutes, is amended to read:

1002.40 The Hope Scholarship Florida K-12 Education Funding Tax Credit Program.—

(1) PURPOSE. The Hope Scholarship Program is established to provide the parent of a public school student who was subjected to an incident listed in subsection (3) an opportunity to transfer the student to another public school or to request a scholarship for the student to enroll in and attend an eligible private school.

(2) DEFINITIONS. As used in this section, the term:

(a) "Dealer" has the same meaning as provided in s. 212.06.
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(b) "Department" means the Department of Education.

(c) "Designated agent" has the same meaning as provided in s. 212.06(10).

(c) "Eligible contribution" or "contribution" means the amount of tax paid by a monetary contribution from a person purchasing a motor vehicle, subject to the restrictions provided in this section, and designated by the purchaser to be used for K-12 education funding an eligible nonprofit scholarship funding organization. The person making the contribution may not designate a specific student as the beneficiary of the contribution.

(a) "Eligible nonprofit scholarship funding organization" or "organization" has the same meaning as provided in s. 1002.395(2)(g).

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

(d) "Motor vehicle" has the same meaning as provided in s. 320.01(1)(a), but does not include a heavy truck, truck tractor, trailer, or motorcycle.

(h) "Parent" means a resident of this state who is a parent, as defined in s. 1000.21, and whose student reported an incident in accordance with subsection (6).

(i) "Program" means the Hope Scholarship Program.

(j) "School" means any educational program or activity conducted by a public K-12 educational institution, any school-related or school-sponsored program or activity, and riding on a school bus, as defined in s. 1006.25(1), including waiting at a school bus stop.

(k) "Unweighted FTE funding amount" means the statewide average total funds per unweighted full-time equivalent funding organization.

(l) "Eligible contribution" or "contribution" means the amount that is incorporated by reference in the General Appropriations Act, or by a subsequent special appropriations act, for the applicable state fiscal year.

(1) PROGRAM ELIGIBILITY. Beginning with the 2018-2019 school year, contingent upon available funds, and on a first-come, first-served basis, a student enrolled in a Florida public school in kindergarten through grade 12 is eligible for a scholarship under this program if the student reported an incident in accordance with subsection (6). For purposes of this section, the term "incident" means battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; harassment, assault, or battery; threat or intimidation; or fighting at school, as defined by the department in accordance with s. 1006.09(6).

(2) PROGRAM PROHIBITIONS. Payment of a scholarship to a student enrolled in a private school may not be made if a student is:

(a) Enrolled in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College Preparatory Boarding Academy, a developmental research school authorized under s. 1002.33; or a charter school authorized under s. 1002.33, s. 1002.331, or s. 1002.332.

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

(c) Participating in a virtual school, correspondence school, or distance learning program that receives state funding pursuant to the student’s participation unless the participation...
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(4) Receiving any other educational scholarship pursuant to this chapter.

(11) TERM OF HOPE SCHOLARSHIP. For purposes of continuity of educational choice, a Hope scholarship shall remain in force until the student returns to public school or graduates from high school, whichever occurs first. A scholarship 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 scholarship’s term.

(12) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.

(a) Upon receipt of a report of an incident, the school principal, or his or her designee, shall provide a copy of the report to the parent and investigate the incident to determine if the incident must be reported as required by s. 1006.09(6).

(b) Within 24 hours after receipt of the report, the principal or his or her designee shall provide a copy of the report to the parent of the alleged offender and to the superintendent. Upon conclusion of the investigation or within 15 days after the incident was reported, whichever occurs first, the school district shall notify the parent of the program and offer the parent an opportunity to enroll his or her student in another public school that has capacity or to request and receive a scholarship to attend an eligible private school, subject to available funding. A parent who chooses to enroll his or her student in a public school located outside the district in which the student resides pursuant to s. 1002.31 shall be eligible for a scholarship to transport the student as provided in paragraph (11)(b).

...
subsection or s. 1003.421, the commissioner may determine that
the private school is ineligible to participate in the program.

(4) DEPARTMENT OF EDUCATION OBLIGATIONS. The department
shall:

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

(b) Maintain a list of nationally norm-referenced tests
identified for purposes of satisfying the testing requirement in
paragraph (2)(d). The tests must meet industry standards of
quality in accordance with State Board of Education rule.

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

(d) Contract with an independent entity to provide an
annual evaluation of the program by:

1. Reviewing the school bullying prevention education
program, climate, and code of student conduct of each public
school from which 10 or more students transferred to another
public school or private school using the Hope scholarship to
determine areas in the school or school district procedures
and student’s rights that are in need of improvement. At a
minimum, the review must include:

   a. An assessment of the investigation time and quality of
      the response of the school and the school district.

   b. An assessment of the effectiveness of communication

When the parent withdraws his or her student to attend an
eligible private school:

b. An assessment of the effectiveness of communication

The parent must inform the student’s school district
and student’s parents, and the school and school district personnel
when the parent withdraws his or her student to attend an
eligible private school. The parent must select an eligible private school and
apply for the admission of his or her student.

The parent must inform the student’s school district
when the parent withdraws his or her student to attend an
eligible private school.

The parent must inform the student’s school district
when the parent withdraws his or her student to attend an
eligible private school.
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(6) Any student participating in the program must remain in attendance throughout the school year unless excused by the school for illness or other good cause.

(4) Each parent and each student has an obligation to the private school to comply with such school's published policies.

(a) Upon reasonable notice to the department and the school district, the parent may remove the student from the private school and place the student in a public school in accordance with this section.

(b) The parent must ensure that the student participating in the program takes the non-referenced assessment offered by the private school. The parent may also choose to have the student participate in the statewide assessments pursuant to s. 1008.22. If the parent requests that the student take the statewide assessments pursuant to s. 1008.22 and the private school has not chosen to offer and administer the statewide assessments, the parent is responsible for transporting the student to the assessment site designated by the school district.

(c) Upon receipt of a scholarship warrant, the parent to whom the warrant is made must restrictively endorse the warrant to the private school for deposit into the account of each school. If payment is made by funds transfer in accordance with paragraph (11)(d), the parent must approve each payment before the scholarship funds may be deposited. The parent may not designate any entity or individual associated with the participating private school as the parent’s attorney in fact to endorse a scholarship warrant or approve a funds transfer. A parent who fails to comply with this paragraph forfeits the

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

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

(b) Notifying parents of their receipt of a scholarship on a first-come, first-served basis, based upon available funds.

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

(d) Awarding scholarship funds to eligible students, giving priority to renewing students from the previous year.

(e) Preparing and submitting quarterly reports to the department pursuant to paragraph (f)(1). In addition, an eligible nonprofit scholarship-funding organization must submit in a timely manner any information requested by the department relating to the program.

(f) Notifying the department of any violation of this section.

(11) FUNDING AND PAYMENT.

(a) For students initially eligible in the 2019-2020 school year or thereafter, the calculated amount for a student to attend an eligible private school shall be based upon the grade level and school district in which the student was assigned an 95 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic program established pursuant to s. 1011.62(1)(c)1., plus a par-
full-time equivalent share of funds for all categorical programs, except for the Exceptional Student Education Guaranteed Allocation. (b) The maximum amount awarded to a student enrolled in a public school located outside of the district in which the student resides shall be $750.

(c) When a student enters the program, the eligible nonprofit scholarship funding organization must receive all documentation required for the student’s participation, including a copy of the report of the incident received pursuant to subsection (d) and the private school’s and student’s fee schedules. The initial payment shall be made after verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the private school.

(d) Payment of the scholarship by the eligible nonprofit scholarship funding organization may be by individual warrant made payable to the student’s parent or by funds transfer, including but not limited to, debit cards, electronic payment cards, or any other means of payment that the department deems to be commercially viable or cost effective. If payment is made by warrant, the warrant must be delivered by the eligible nonprofit scholarship funding organization to the private school of the parent’s choice, and the parent shall restrictively endorse the warrant to the private school. If payments are made by funds transfer, the parent must approve each payment before the scholarship funds may be deposited. The parent may not designate any entity or individual associated with the participating private school as the parent’s attorney in fact to

endorse a scholarship warrant or approve a funds transfer. (e) An eligible nonprofit scholarship funding organization shall obtain verification from the private school of a student’s continued attendance at the school for each period covered by a scholarship payment.

(f) Payment of the scholarship shall be made by the eligible nonprofit scholarship funding organization no less frequently than on a quarterly basis.

(g) An eligible nonprofit scholarship funding organization, subject to the limitations of ss. 1002.395(6)(j)1., may use eligible contributions received during the state fiscal year in which such contributions are collected for administrative expenses.

(h) Monies received pursuant to this section do not constitute taxable income to the qualified student or his or her parent.

(i) Notwithstanding ss. 1002.395(6)(j)1., no more than 5 percent of net eligible contributions may be carried forward to the following state fiscal year by an eligible scholarship funding organization. For audit purposes, all amounts carried forward must be specifically identified for individual students by student name and by the name of the school to which the student resides, subject to the requirements of ss. 1002.21 and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and regulations issued pursuant to such requirements. Any amounts carried forward shall be expended for annual scholarships or partial-year scholarships in the following state fiscal year. Net eligible contributions remaining on June 30 of each year which are in excess of the 5 percent that may be carried forward...
shall be transferred to other eligible nonprofit scholarship
funding organizations participating in the Hope Scholarship
Program to provide scholarships for eligible students. All
transferred funds must be deposited by each eligible nonprofit
scholarship funding organization receiving such funds into the
scholarship account of eligible students. All transferred
amounts received by an eligible nonprofit scholarship funding
organization must be separately disclosed in the annual
financial audit requirement under s. 1002.395(6)(m). If no other
eligible nonprofit scholarship funding organization participates
in the Hope Scholarship Program, net eligible contributions in
excess of the 5 percent may be used to fund scholarships for
students eligible under s. 1002.395 only after fully exhausting
all contributions made in support of scholarships under that
section in accordance with the priority established in s.
1002.395(6)(a) prior to awarding any initial scholarships.

(2) OBLIGATIONS OF THE AUDITOR GENERAL.

(a) The Auditor General shall conduct an annual operational
audit of accounts and records of each organization that
participates in the program. As part of this audit, the Auditor
General shall verify, at a minimum, the total number of students
certified and transmit that information to the department. The
Auditor General shall provide the commissioner with a copy of
each annual operational audit performed pursuant to this
paragraph within 10 days after the audit is finalized.

(b) The Auditor General shall notify the department of any
organization that fails to comply with a request for
information.

(2)(13) SCHOLARSHIP FUNDING TAX CREDITS.—

(a) A tax credit is available under s. 212.1832(1) for use
by a person that makes an eligible contribution. Eligible
contributions shall be used for K-12 education funding to fund
scholarships under this section and may be used to fund
scholarships under s. 1002.395. Each eligible contribution is
limited to a single designation payment of $105 per motor
vehicle purchased at the time of purchase of a motor vehicle or
a single designation payment of $105 per motor vehicle purchased
at the time of registration of a motor vehicle that was not
purchased from a dealer, except that a contribution may not
exceed the state tax imposed under chapter 212 that would
otherwise be collected from the purchaser by a dealer,
designated agent, or private tag agent. Payments of
contributions shall be made to a dealer at the time of purchase
of a motor vehicle or to a designated agent or private tag agent
at the time of registration of a motor vehicle that was not
purchased from a dealer. An eligible contribution shall be
accompanied by a contribution election form provided by the
Department of Revenue. The form shall include, at a minimum, the
following brief description of the Hope Scholarship Program and
the Florida Tax Credit Scholarship Program: "THE HOPE
SCHOLARSHIP PROGRAM PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS
SUBJECTED TO AN INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE
OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE
PRIVATE SCHOOL RATHER THAN REMAIN IN AN UNSAFE SCHOOL
ENVIRONMENT. THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES
A LOW INCOME STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP
TO ATTEND AN ELIGIBLE PRIVATE SCHOOL." The form shall also
include, at a minimum, a section allowing the consumer to
designate, from all participating scholarship funding organizations, which organization will receive his or her donation. For purposes of this subsection, the term "purchase" does not include the lease or rental of a motor vehicle.

(b) A dealer, designated agent, or private tag agent shall:

1. Provide the purchaser the contribution election form, as provided by the Department of Revenue, at the time of purchase of a motor vehicle or at the time of registration of a motor vehicle that was not purchased from a dealer.

2. Collect eligible contributions.

3. Using a form provided by the Department of Revenue, which shall include the dealer’s or agent’s federal employer identification number, report to an organization no later than the date the return filed pursuant to s. 212.11 is due the total amount of contributions made to that organization and collected during the preceding reporting period. Using the same form, the dealer or agent shall also report this information to the Department of Revenue no later than the date the return filed pursuant to s. 212.11 is due.

4. Report to the Department of Revenue on each return filed pursuant to s. 212.11 the total amount of credits granted under s. 212.1832 for the preceding reporting period.

(c) An organization shall report to and the Department of Revenue shall deposit all receipts held or designated as eligible contributions into a designated student fund, on or before the 20th day of each month, the total amount of contributions received pursuant to paragraph (b) in the preceding calendar month as a form provided by the Department of Revenue. Such report shall include:

- The federal employer identification number of each designated agent, private tag agent, or dealer who remitted contributions to the organization during that reporting period.

- The amount of contributions received from each designated agent, private tag agent, or dealer during that reporting period.

(d) A person who, with the intent to unlawfully deprive or defraud the program of its moneys or the use or benefit thereof, fails to remit a contribution collected under this section is guilty of theft, punishable as follows:

1. If the total amount stolen is less than $300, the offense is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. Upon a second conviction, the offender is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Upon a third or subsequent conviction, the offender is guilty of a felony of the third degree, punishable as provided in s. 775.083, s. 775.084, or s. 775.084.

2. If the total amount stolen is $300 or more, but less than $20,000, the offense is a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083, or s. 775.084. Upon a second conviction, the offender is guilty of a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

3. If the total amount stolen is $20,000 or more, but less than $100,000, the offense is a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4. If the total amount stolen is $100,000 or more, the offense is a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(e) A person convicted of an offense under paragraph (d) shall be ordered by the sentencing judge to make restitution to
the organization in the amount that was stolen from the program.

4292 (44) Upon a finding that a dealer failed to remit a contribution under subparagraph (b)(3), for which the dealer claimed a credit pursuant to s. 212.1832(2), the Department of Revenue shall notify the affected organizations of the dealer’s name, address, federal employer identification number, and information related to differences between credits taken by the dealer pursuant to s. 212.1832(2) and amounts remitted to the eligible nonprofit scholarship-funding organization under subparagraph (b)(3).

4293 (45) Any dealer, designated agent, private tag agent, or organization that fails to timely submit reports to the Department of Revenue as required in paragraphs (4) and (5) is subject to a penalty of $1,000 for every month, or part thereof, this report is not provided, up to a maximum amount of $10,000.

4294 Such penalty shall be collected by the Department of Revenue and shall be transferred into the General Revenue Fund. Such penalty must be settled or compromised if it is determined by the Department of Revenue that the noncompliance is due to reasonable cause and not due to willful negligence, willful neglect, or fraud.

4295 (46) LIABILITY. The state is not liable for the award of or any use of awarded funds under this section.

4296 (47) 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 beyond those reasonably necessary to enforce requirements expressly set forth in this section.

4297 (48) RULES. The State Board of Education shall adopt rules to administer this section, except the Department of Revenue shall adopt rules to administer this section subsection (44).

4298 Section 22. Subsection (4) of section 1002.411, Florida Statutes, is amended to read:

4299 1002.411 Reading scholarship accounts.—

4300 (4) ADMINISTRATION.—An eligible nonprofit scholarship-funding organization participating in a scholarship program established by s. 1002.395 may establish reading scholarship accounts for eligible students in accordance with the requirements of eligible nonprofit scholarship-funding organizations under this chapter.

4301 Section 23. Paragraphs (i) and (q) of subsection (1) of section 1002.421, Florida Statutes, are amended, and paragraph (r) is added to that subsection, to read:

4302 1002.421 State school choice scholarship program accountability and oversight.—

4303 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private school participating in an educational scholarship program established pursuant to this chapter must be a private school as defined in s. 1002.01(2) in this state, be registered, and be in compliance with all requirements of this section in addition to private school requirements outlined in s. 1002.42, specific requirements identified within respective scholarship program laws, and other provisions of Florida law that apply to private schools, and must:

4304 (i) Maintain a physical location in the state at which each student has regular and direct contact with teachers; or
2. If the private school is a private virtual school, have at least one administrative office located in this state at which all of its administrative staff are Florida residents.

(q) Provide a report from an independent certified public accountant who performs the agreed-upon procedures developed pursuant to s. 1002.394(11)(q), s. 1002.395(6)(a) if the private school receives more than $250,000 in funds from scholarships awarded under this chapter in a state fiscal year. A private school subject to this subsection must annually submit the report by September 15 to the scholarship-funding organization that awarded the majority of the school’s scholarship funds. However, for the 2020-2021 school year only, a school that receives more than $250,000 in scholarship funds only through the John M. McKay Scholarship for Students with Disabilities Program pursuant to s. 1002.39 must submit the annual report by September 15 to the department. The agreed-upon procedures must be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

(r) Provide to parents and students enrolled in a private virtual school specific information posted and accessible online which includes, but is not limited to, all of the following teacher-parent and teacher-student contact information for each course:
1. How to contact the instructor, technical support staff, and the administration office by phone, e-mail, or online messaging tools.
2. Requirements for regular contact with the instructor for the course and clear expectations for meeting such requirements.

3. Requirements that the instructor of each course must, at a minimum, conduct one contact with the parent and student each month.

The department shall suspend the payment of funds to a private school that knowingly fails to comply with this subsection, and shall prohibit the school from enrolling new scholarship students, for 1 fiscal year and until the school complies. If a private school fails to meet the requirements of this subsection or has consecutive years of material exceptions listed in the report required under paragraph (q), the commissioner may determine that the private school is ineligible to participate in a scholarship program.

Section 24. Paragraph (as) of subsection (4) of section 1009.971, Florida Statutes, is amended to read:
1009.971 Florida Prepaid College Board.—
(4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The board shall have the powers and duties necessary or proper to carry out the provisions of ss. 1009.97-1009.988, including, but not limited to, the power and duty to:

(aa) Adopt rules relating to the purchase and use of a prepaid college plan authorized under s. 1009.98 or a college savings plan authorized under s. 1009.981 for the McKay-Gardiner Scholarship Program pursuant to s. 1002.381 or the Family Empowerment Scholarship Program pursuant to s. 1002.394, which may include, but need not be limited to:
1. The use of such funds for postsecondary education programs for students with disabilities;
2. Effective procedures that allow program funds to be used...
in conjunction with other funds used by a parent in the purchase of a prepaid college plan or a college savings plan;

3. The tracking and accounting of program funds separately from other funds contributed to a prepaid college plan or a college savings plan;

4. The reversion of program funds, including, but not limited to, earnings from contributions to the Florida College Savings Plan;

5. The use of program funds only after private payments have been used for prepaid college plan or college savings plan expenditures;

6. Contracting with each eligible nonprofit scholarship-funding organization to establish mechanisms to implement ss. 1002.381 and 1002.394, including, but not limited to, identifying the source of funds being deposited in the plans; and

7. The development of a written agreement that defines the owner and beneficiary of an account and outlines responsibilities for the use of the advance payment contract funds or savings program funds.

Section 25. Subsection (11) of section 1009.98, Florida Statutes, is amended to read:

1009.98 Stanley G. Tate Florida Prepaid College Program.—

(11) IMPLEMENTATION PROCEDURES.—

(a) A prepaid college plan may be purchased, accounted for, used, and terminated as provided in ss. 1002.381 and 1002.394.

(b) A designated beneficiary may apply the benefits of an advance payment contract toward the program fees of a program designed for students with disabilities conducted by a state postsecondary institution. A designated beneficiary may not be limited to, earnings from contributions to the Florida College Savings Plan;

Section 26. Subsection (10) of section 1009.981, Florida Statutes, is amended to read:

1009.981 Florida College Savings Program.—

(10) IMPLEMENTATION PROCEDURES.—

(a) A college savings plan may be purchased, accounted for, used, and terminated as provided in ss. 1002.381 and 1002.394.

(b) A designated beneficiary may apply the benefits of a participation agreement toward the program fees of a program designed for students with disabilities conducted by a state postsecondary institution. A designated beneficiary may not be changed while a college savings plan contains funds contributed under ss. 1002.381 and 1002.394.

Section 27. Subsection (4) of section 1011.61, Florida Statutes, is amended to read:

1011.61 Definitions.—Notwithstanding the provisions of s. 1000.21, the following terms are defined as follows for the purposes of the Florida Education Finance Program:

(4) The maximum value for funding a student in kindergarten through grade 12 or in a prekindergarten program for exceptional children as provided in s. 1003.21(2)(e) shall be the sum of the...
The amount of the allocation shall be calculated as provided in s. 1002.381 and the Family Empowerment Scholarship Program provided in 1002.394. A student FTE is equivalent to four quarterly time equivalent student enrollment value in subsection (2). If the sum is greater than 1.0, the full-time equivalent student membership value for each program or course shall be reduced by an equal proportion so that the student’s total full-time equivalent student membership value is equal to 1.0.

(b) If the result in paragraph (a) is less than 1.0 full-time equivalent student and the student has full-time equivalent student enrollment pursuant to sub-sub-subparagraph (1)(c)1.b.(VIII), calculate an amount that is the lesser of the value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of 1.0 less the value in paragraph (a).

(c) The full-time equivalent student enrollment value in sub-subparagraph (1)(c)2.a.

A scholarship award provided to a student enrolled in the John K. McKay Scholarships for Students with Disabilities Program pursuant to s. 1002.38 is not subject to the maximum value for funding a student under this subsection.

Section 28. Paragraph (f) of subsection (18) of section 1011.62, Florida Statutes, is amended to read:

1011.62 Funds for operation of schools.—If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

(18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature may annually provide in the Florida Education Finance Program a teacher salary increase allocation to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. The amount of the allocation shall be specified in the General Appropriations Act.

(4) Notwithstanding any other provision of law, funds allocated under this subsection shall not be included in the calculated amount for any scholarship awarded under chapter 1002.

Section 29. Section 1011.687, Florida Statutes, is created to read:

1011.687 K-12 Education Scholarship Program Allocation.—The K-12 Education Scholarship Program Allocation is established to provide funds to implement the McKay-Gardiner Scholarship Program provided in s. 1002.381 and the Family Empowerment Scholarship Program provided in 1002.394. A student FTE scholarship amount shall be calculated as provided in ss. 1002.381(15) and 1002.394(12)(b), based on funds calculated for a similarly situated public school student full-time equivalent in the Florida Education Finance Program. For purposes of this allocation, one student FTE is equivalent to four quarterly scholarship payments. A student who receives funding for the program for less than four quarters shall be a fraction of an FTE. Funds for the scholarship allocation shall be provided for student FTE in each county in the amount prescribed in the
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General Appropriations Act. The calculated student scholarship amounts provided may not be revised during the fiscal year.

Section 30. (1) Any unused tax credit that was approved under former s. 212.099, Florida Statutes 2020, before July 1, 2021, continues in effect, subject to the carryforward, conveyance, assignment, transfer, and rescindment provisions of former s. 212.099(5), Florida Statutes 2020.

(2) Any unused tax credit under former s. 1002.395, Florida Statutes 2020, which was approved before July 1, 2021, continues in effect, subject to the carryforward, conveyance, assignment, transfer, rescindment, estimated corporate income tax payment, and insurance premium tax installment payment provisions of former s. 1002.395(5), Florida Statutes 2020.

(3) This section is repealed June 30, 2031.

Section 31. Former s. 1002.395(5)(g), Florida Statutes 2020, relating to deduction of contributions for purposes of calculating underpayments, applies to a taxpayer who, before July 1, 2021, was approved to receive a credit allocation by the department and reduced or made no estimated corporate income tax payments or insurance premium or assessment installment payments in reliance of former s. 1002.395(5)(g), Florida Statutes 2020, except that the taxpayer shall remit amounts intended for contributions to an eligible nonprofit scholarship organization to the department. The department shall deposit such amounts into the designated student fund in accordance with s. 1002.395(4), Florida Statutes. This section expires June 30, 2024.

Section 32. This act shall take effect July 1, 2021.
I. Summary:

PCS/CS/SB 48 consolidates student scholarship programs and provides parents with more flexibility to meet the educational needs of their child. The bill merges the John M. McKay Scholarship Program for Students with Disabilities (McKay program) with the Gardiner Scholarship Program (Gardiner program) and creates a new scholarship program, the McKay-Gardiner Scholarship Program (McKay-Gardiner program). The bill incorporates the Florida Tax Credit Scholarship Program (FTC program) and Hope Scholarship Program (Hope) into the Family Empowerment Scholarship Program (FES program). In addition, the bill:

- Establishes both scholarship programs as education savings accounts.
- Provides that eligible families may receive an award for students enrolled in a public school, a private school, or a home education program.
- Specifies that recipients of a scholarship during the 2020-2021 school year are eligible for a scholarship under the appropriate consolidated program for the 2021-2022 school year.
- Increases the scholarship awards to 97.5 percent of the per-student-funding calculation and authorizes up to 2.5 percent for administrative costs incurred by nonprofit scholarship funding organizations (SFOs).
- Combines eligibility requirements from the McKay and Gardiner scholarship programs to establish the McKay-Gardiner program student eligibility requirements and award priorities.
- Modifies the FES program student eligibility requirements and award priorities to incorporate provisions of the FTC program and Hope program.
• Establishes the maximum number of McKay-Gardiner program awards at 50,000 full-time equivalent (FTE) students with an annual scholarship growth rate of one percent of the total exceptional student education student FTE, not including gifted.
• Establishes the maximum number of FES program awards at 175,000 full-time equivalent (FTE) students to incorporate the FTC program and Hope students and maintains the current FES program annual growth rate of one percent of the state’s total public school student FTE enrollment.
• Establishes common accountability criteria across scholarship programs.
• Requires the Auditor General to conduct an operational audit of each nonprofit SFO at least once every three years.

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student FTE participating in the scholarship programs for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred to the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP during the appropriation process. See Section V.

The bill takes effect on July 1, 2021.

II. Present Situation:

The present situation for the relevant portions of the bill is discussed under the Effect of Proposed Changes of this bill analysis.

III. Effect of Proposed Changes:

Scholarships for Students with Disabilities

Present Situation

The John M. McKay Scholarship for Students with Disabilities Program

The McKay program was established in 1999 and provides public school students with a defined disability\(^1\) and an Individual Education Plan (IEP)\(^2\) or a 504 accommodation plan issued under s.

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\(^1\) Students with disabilities include K-12 students who are documented as having an intellectual disability; a speech impairment; a language impairment; a hearing impairment, including deafness; a visual impairment, including blindness; a dual sensory impairment; an orthopedic impairment; another health impairment; an emotional or behavioral disability; a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; a traumatic brain injury; a developmental delay; or autism spectrum disorder. Section 1002.39(1), F.S.

\(^2\) All students who are between the ages of three to 21 and have a disability have the right to a free, appropriate public education. Section 1003.5716, F.S. The IEP is the primary vehicle for communicating the school district’s commitment to addressing the unique educational needs of a student with a disability. Florida Department of Education, Developing Quality Individual Education Plans (2015), available at [http://www.fldoe.org/core/fileparse.php/7690/urlt/0070122-qualityieps.pdf](http://www.fldoe.org/core/fileparse.php/7690/urlt/0070122-qualityieps.pdf), at 9.
504 of the Rehabilitation Act of 1973 the option to attend a different public school or attend a private school using a state funded school voucher scholarship.

Student Eligibility
A student is eligible for an award under the McKay program if:

- The student has an Individual Education Plan (IEP), or a 504 accommodation plan;
- The student has spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and Blind; and
- The parent has obtained acceptance for admission of their child to a private school that is eligible to participate in the McKay Scholarship program.

Program Prohibitions
A student is not eligible for an award under the McKay program if the student:

- Is enrolled in a Department of Juvenile Justice (DJJ) program or the Florida School for the Deaf and Blind;
- Participates in a home education or private tutoring program, or a virtual school that receives state funding unless the student is enrolled in no more than two courses per year;
- Does not have regular or direct contact with teachers;
- Is issued a temporary 504 accommodation plan valid for 6 months or less; or
- Receives any other educational scholarship pursuant to law.

Eligibility Term
The term of the scholarship continues until the student returns to public school, graduates from high school, or reaches 22 years of age.

School District Obligations
School districts are required to comply with multiple obligations, including all of the following:

- Notifying parents of the scholarship.
- Providing IEP evaluation and student assessment services.
- Allowing the parent to enroll their child in a public school other than the one assigned and provide transportation if the school chosen is consistent with the district school board’s choice plan.
- Allowing the parent to enroll their child in a public school in an adjacent school district.

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4 Section 1002.39(1), F.S.
5 Section 1002.39(2), F.S.
6 Section 1002.39(3), F.S.
7 Section 1002.39(4), F.S.
8 Section 1002.39(5), F.S.
In addition, the school district is required to report all students to the Department of Education (DOE) who are attending a private school using a McKay Scholarship.\textsuperscript{9}

**Department of Education Obligations**

The DOE is responsible for administering the program, including:

- Cross-checking the list of participating students against the public school enrollment prior to each scholarship payment to avoid duplication; and\textsuperscript{10}
- Making quarterly scholarship payments to the private school of the parent’s choice.\textsuperscript{11}

**Private School Obligations**

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student’s participation, including the student fee schedule.\textsuperscript{12}

**Parent and Student Obligations**

A parent is exercising his or her parental choice to enroll his or her child in a private school, and is responsible for:

- Applying for admission to a private school;
- Remaining in attendance at the private school throughout the school year unless excused for illness or other good cause; and
- Restrictively endorsing the warrant to the private school.\textsuperscript{13}

**Transition-to-work Program**

Students who are between the ages of 17 and 22 may participate in a transition-to-work program offered through their private school. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.\textsuperscript{14}

**Scholarship Funding and Payment**

The McKay program is funded through the Florida Education Finance Program (FEFP) and administered by the DOE.\textsuperscript{15} The calculation of the awards are based on the base student allocation, the student’s grade level, matrix level of services cost factors, and district cost differential for the school district to which the student was assigned, and funding from selected categorical programs.

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\textsuperscript{9} Section 1002.39(10)(c), F.S.
\textsuperscript{10} Section 1002.39(6), F.S.
\textsuperscript{11} Section 1002.39(10)(e), F.S.
\textsuperscript{12} Section 1002.39(7), F.S.
\textsuperscript{13} Section 1002.39(8), F.S.
\textsuperscript{14} Section 1002.39(9), F.S.
\textsuperscript{15} The Florida Education Finance Program (FEFP) is the mechanism that allocates the state appropriation to each school district throughout the year based on reported student enrollments.
During the 2019-2020 school year, $221.5 million in scholarship payments were distributed to 1,547 private schools serving 30,185 students. The average scholarship for a student with an IEP was $8,473. The average scholarship for a student with a 504 accommodation plan was $4,676.16

**The Gardiner Scholarship Program**

The Gardiner program was established in 2014 to provide eligible students with a disability17 a scholarship to meet the individual educational needs of the student through an education savings account.

**Student Eligibility**

In order to be eligible for a scholarship a student must:

- Be a Florida resident;
- Be at least three years of age before September 1 or eligible to enroll in kindergarten through grade 12,
- Have a defined disability; and
- Have an IEP written in accordance the rules of the State Board of Education (SBE)18 or the rules of another state; or
- Have the diagnosis of a specified disability from a physician or psychologist who holds an active license.19

**Program Prohibitions**

A student is not eligible for an award under the Gardiner program if the student is:20

- Enrolled in a public school, including the Florida Virtual School;
- Enrolled in a DJJ program or the Florida School for the Deaf and Blind; or
- Receiving any other educational scholarship pursuant to law. 21

A parent may not transfer any prepaid college plan or college savings account that contains funds contributed from the Gardiner Scholarship to another beneficiary. In addition, a parent may not receive a payment, refund or rebate from an approved provider of any services under the program.22

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17 Disability means, for a 3- or 4-year-old child or for a student in kindergarten to grade 12, autism spectrum disorder, as defined in the Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition, published by the American Psychiatric Association; cerebral palsy; Down syndrome; an intellectual disability; Phelan-McDermid syndrome; Prader-Willi syndrome; spina bifida; being a high-risk child; muscular dystrophy; Williams syndrome; rare diseases which affect patient populations of fewer than 200,000 individuals in the United States, as defined by the National Organization for Rare Disorders; anaphylaxis; deaf; visually impaired; traumatic brain injured; hospital or homebound; or identification as dual sensory impaired. The term “hospital or homebound” includes a student who has a medically diagnosed physical or psychiatric condition or illness and who is confined to the home or hospital for more than 6 months. Section 1002.385(2), F.S.


20 Section 1002.385(4), F.S.

21 Section 1002.385(4), F.S.

22 Section 1002.385(11), F.S.
Authorized Uses of Funds

Scholarship funds provided through an education savings account must be used to meet the individual needs of an eligible student and may include:

- Instructional materials;
- Curriculum;
- Specialized services, programs, and courses;
- Tuition and fees;
- Transition services provided by job coaches; and
- Contributions to a college prepaid account.

Eligibility Term

The term of the scholarship continues until one of the following occurs:

- The parent does not renew scholarship eligibility;
- The nonprofit SFO determines that the student is ineligible;
- The Commissioner of Education (commissioner) suspends or revokes scholarship participation or use of funds;
- The student’s parent fails to comply with parent and student responsibilities for scholarship participation;
- The student enrolls in a public school; or
- The student graduates from high school or attains 22 years of age.

Any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after three consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

School District Obligations

Upon request, school districts are required to develop an IEP and a matrix of services evaluation, and provide student assessment services.

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23 Section 1002.385(5), F.S.
24 Id. Specialized services may include applied behavior analysis, services provided by speech-language pathologists, occupational therapy services, services provided by physical therapists, and services provided by listening and spoken language specialists. Specialized programs and courses include summer and after-school education programs and music and art therapy.
25 Tuition or fees may include full-time or part-time enrollment in a home education program, an eligible private school, an eligible postsecondary educational institution or a program offered by the postsecondary institution, a private tutoring program, a virtual program, part-time tutoring, assessments, specialized programs including Voluntary Prekindergarten Education programs. Section 1002.385(5), F.S.
26 “Transition services” means a coordinated set of activities for a student, designed within an outcome-oriented process, that promote movement from school to post-school activities, including postsecondary education; vocational training; integrated employment; supported employment; continuing and adult education; adult services; independent living, or community participation. Section 413.20(26), F.S.
27 Section 1002.385(6), F.S.
28 Id.
29 Section 1002.385(7), F.S.
Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.\(^\text{30}\)

Department of Education Obligations

The DOE has multiple obligations, including all of the following:
- Maintaining a list of approved providers on the DOE website.
- Requiring each nonprofit SFO to verify eligible expenditures.
- Investigating any written complaint.
- Requiring quarterly reports by nonprofit SFOs that would include information related to participants, awards, expenditures, and types of providers.
- Compare the list of participating students against the public school enrollment lists, Voluntary Prekindergarten Education (VPK) enrollment lists, and the list of students participating in school choice scholarship programs prior to each scholarship payment to avoid duplication.\(^\text{31}\)

Commissioner of Education Obligations

The commissioner may suspend or revoke the participation in the Gardiner program of students, parents, nonprofit SFOs, and approved providers.\(^\text{32}\)

Parent and Student Obligations

Parents must meet participation requirements for the Gardiner program, which include annually submitting a notarized, sworn compliance statement affirming:
- The student is enrolled in a program meeting attendance requirements;
- Funds are used as authorized;
- The parent is responsible for the child’s education by meeting specified requirements; and
- The student remains in good standing with the provider or school.\(^\text{33}\)

In addition, the parent is responsible for all of the following:
- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the Gardiner program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the Gardiner Scholarship.\(^\text{34}\)

\(^{30}\) Section 1002.39(8), F.S.
\(^{31}\) Section 1002.39(9), F.S.
\(^{32}\) Section 1002.39(10), F.S.
\(^{33}\) Section 1002.385(11), F.S.
\(^{34}\) Section 1002.385(11), F.S.
Scholarship-funding Organization Obligations

The scholarship is directly administered by state-approved nonprofit scholarship funding organizations (SFOs), which have multiple obligations, including all of the following:

- Reviewing applications to determine student eligibility.
- Notifying parents of their receipt of a scholarship.
- Establishing deadlines for parents to confirm participation.
- Awarding scholarships based on established priorities.
- Maintaining separate accounts for each eligible student.
- Verifying qualifying educational expenditures.
- Returning any remaining program funds to the DOE.
- Notifying parents about the availability of requesting an IEP.
- Documenting each student’s eligibility for a scholarship.\(^{35}\)

The nonprofit SFO is required to award scholarship funds in the following priority order:
1. Renewing students from the previous school year.
2. Students retained on the previous school year’s wait list.
3. Newly approved applicants.
4. Late-filed applicant.

Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each nonprofit SFO that participates in the program.\(^{36}\)

Scholarship Funding and Payment

The funding amount is based on the student’s matrix level of services. For a student without a matrix of services, the funding is calculated based on the amount to support Level III services. The amount of the scholarship award is equal to 90 percent of the calculated funding amount.\(^{37}\)

Once the scholarship has been verified and approved, the full amount of the award is deposited into the student’s account. The nonprofit SFO may use up to three percent of the total amount of all program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program.\(^{38}\)

The Gardiner program has grown significantly over the seven years since it was established. For the 2014-2015 school year, scholarships totaling $15 million were awarded to 1,559 students.\(^{39}\) For the 2020-2021 school year, $184.1 million has been awarded to 17,508 students through scholarships. The average scholarship amount is approximately $10,464 per student.\(^{40}\)

\(^{35}\) See s. 1002.385(12), F.S.
\(^{36}\) Section 1002.385(14), F.S.
\(^{37}\) Section 1002.385(13), F.S.
\(^{38}\) Section 1002.395(6)(j), F.S.
\(^{40}\) Id. Data for 2020-2021 is current as of Nov. 16, 2020.
Effect of Proposed Changes

The bill repeals s. 1002.385, F.S., relating to the Gardiner Scholarship Program and s. 1002.39, F.S., relating to the John M. McKay Scholarships for Students with Disabilities Program, and creates a new education savings account scholarship program: s. 1002.381, F.S., relating to the McKay-Gardiner Scholarship Program (McKay-Gardiner).

McKay-Gardiner Scholarship Program

The bill merges the McKay and the Gardiner scholarship programs into a single scholarship program, the McKay-Gardiner Scholarship Program, with a common set of eligibility requirements and scholarship award funding structure.

Student Eligibility

To be eligible for receipt of a scholarship, a student must be a Florida resident, be three or four years of age or eligible to enroll in kindergarten through grade 12, and have a disability as specified in law that is documented through one of the following:

- An IEP\textsuperscript{41} written in accordance to the rules of the SBE\textsuperscript{42} or the rules of another state;
- A diagnosis of a defined disability from a physician or psychologist who holds an active license; or
- A 504 accommodation plan issued under s. 504 of the Rehabilitation Act of 1973.\textsuperscript{43}

The bill specifies the following priority order for awarding scholarships:

- A student who received a McKay or Gardiner program scholarship in the prior year;
- A student retained on the previous school year’s wait list; and
- Other eligible students.

Program Prohibitions

Similar to the Gardiner program,\textsuperscript{44} the bill specifies that a student is not eligible for an award under the McKay-Gardiner program if he or she is enrolled in a public school or DJJ program, issued a temporary 504 accommodation plan, does not have regular or direct contact with teachers unless enrolled in a transition-to-work program, or is receiving any other educational scholarship pursuant to state law.

Authorized Uses of Funds

The bill maintains that the scholarship is directly administered by state-approved nonprofit SFOs. Similar to the Gardiner program,\textsuperscript{45} scholarship funds can be used to meet the education needs of students, which in addition to all authorized uses under the Gardiner program, include:

- School equipment and supplies
- Digital devices and internet access.
- Teacher’s manuals.

\textsuperscript{41} Supra note 20.
\textsuperscript{42} Rule 6A-6.0961, F.A.C. See also Rules 6A-6.03028, 6A-6.030281, 6A-6.03029, and 6A-6.03311, F.A.C.
\textsuperscript{43} Supra note 21.
\textsuperscript{44} See Section 1002.385(4), F.S.
\textsuperscript{45} See Section 1002.385(5), F.S.
• Tuition and fees for a private virtual school.
• A part-time tutor approved by the DOE.
• Classes related to art, music, or theater.
• Fees for summer and after-school programs.
• Transition services provided by private schools or job coaches.
• Transportation expenses not to exceed $750 per year.

**Eligibility Term**

The term of the scholarship under the bill remains similar to the conditions for termination under the Gardiner program.\(^{46}\)

**School District Obligations**

School districts must also continue to notify parents about the scholarship and provide IEP evaluation and assessment services, upon request. In addition, school districts are required to accept the diagnosis from a licensed professional and consider the service plan recommended for a student requesting an IEP evaluation. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

**Private School Obligations**

Private schools participating in the scholarship program must continue to comply with current law,\(^ {47} \) and under the bill may discount tuition if the private school deems it necessary.

**Department of Education Obligations**

The bill requires the DOE to distribute scholarship funds on a quarterly basis, and adds requirements from the FES program and the FTC program to maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying assessment requirements, verify nonprofit SFO eligibility, and maintain scholarship information on the DOE website. Additionally, the bill maintains DOE obligations from the Gardiner program, including:

• Maintaining a list of approved providers.
• Requiring nonprofit SFOs to verify eligible educational expenses.
• Requiring quarterly reports of nonprofit SFOs.
• Cross-checking student participation to avoid duplicate payments to nonprofit SFOs.
• Investigating written complaints by a parent, student, private school, public school, school district, nonprofit SFO, provider, or other party.

**Commissioner of Education Obligations**

The bill maintains that the commissioner may suspend or revoke the participation in the program of students, parents, nonprofit SFOs, and approved providers.

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\(^{46}\) See Section 1002.385(6), F.S.

\(^{47}\) Section 1002.421, F.S.
Parent and Student Obligations

The bill requires parents to meet a number of requirements similar to the Gardiner program, which include annually submitting a sworn compliance statement that affirms:

- The student is enrolled in a program meeting attendance requirements.
- Funds are used as authorized.
- The parent is responsible for the child’s education by meeting specified requirements.
- The student remains in good standing with the provider or school.

In addition, the parent is responsible for the following:

- Filing an application for initial program participation.
- Notifying the school district that the student is participating in the program.
- Enrolling his or her child in an eligible VPK program or private school, if choosing this option.
- Renewing participation in the program annually by a date set and in a format determined by the SFO.
- Procuring the services necessary to educate the student.
- Paying expenses in excess of the amount of the scholarship.

Scholarship-funding Organization Obligations

Under the bill, nonprofit SFOs participating in the McKay-Gardiner program may use up to 2.5 percent of the student generated funding for administrative purposes and must comply with a number of requirements to administer the program:

- From the FTC program:
  - Complying with federal antidiscrimination provisions.\(^{49}\)
  - Complying with background check requirements.
  - Prohibiting an owner or operator from participating in the program or restricting scholarships.
  - Providing an annual financial audit conducted by an independent certified public accountant to the Auditor General.
  - Monitoring compliance of private schools.
  - Notifying the DOE of any violations of law.
  - Having operated for at least three years without any material audit finding in order to use specified funds for administrative purposes.
  - Maintaining a single surety bond.\(^{50}\)

- From the Gardiner program:
  - Maintaining separate accounts for students.
  - Receiving applications, determining eligibility, and awarding scholarships.
  - Verifying qualifying educational expenditures.
  - Returning program funds as required.
  - Notifying parents of IEP evaluations and reevaluations.
  - Submitting timely reports to the DOE and Auditor General.\(^{51}\)

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\(^{48}\) See Section 1002.385(11), F.S.
\(^{49}\) 42 U.S.C. s. 2000d.
\(^{50}\) Section 1002.395(4), F.S.
\(^{51}\) Section 1002.385(12), F.S.
The bill clarifies that the SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill retains the nonprofit SFO application process from the FTC program, and allows a child of a private school owner or operator to apply for a scholarship if he or she meets the eligibility requirements.

**Auditor General Obligations**

Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years, rather than annually as currently required under the Gardiner program.

**Transition-to-work Program**

The bill maintains the opportunity from the McKay program for students who are between the ages of 17 and 22 to participate in a transition-to-work program offered through their private school or job coach. The transition-to-work program includes academic instruction, work skills training, and a volunteer or paid work experience.

**Scholarship Funding and Payment**

The bill establishes the McKay-Gardiner program for up to 50,000 full-time equivalent (FTE) students with an increase equal to one percent of the total public school exceptional student education FTE, not including gifted students. The funding is calculated based on the FEFP grade level, the school district to which the student would have been assigned, and the matrix level of services generated by the students. The scholarship award is 97.5 percent of the calculated amount. However, unlike the Gardiner program where a student’s full scholarship award is distributed at the beginning of the school year or upon program enrollment, scholarship awards under the new McKay-Gardiner program will be disbursed on a quarterly basis. The bill clarifies the responsibilities of both the SFO and the DOE in the eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student’s account in four equal amounts by the established deadlines.

Similar to the Gardiner program, any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or three consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

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52 See Section 1002.395(15), F.S.
53 Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, *Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020* (2020) available at [https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf](https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf) at 7. Section 11.45(2)(f), F.S.
Other K-12 Education Scholarship Programs

Present Situation

Florida Tax Credit (FTC) Scholarship Program
The FTC program was established in 2001 to authorize private, voluntary contributions from corporate donors to eligible nonprofit SFOs that award tax credit scholarships to eligible children from low-income families. State law requires the nonprofit SFOs to use the contributions received to provide scholarships to eligible students for the cost of private school tuition or transportation to a public school that is different from the school to which the student was assigned.

Student Eligibility
To be eligible for an award under the FTC program, a student must meet at least one of the following criteria:
- The student is on the direct certification list or the student’s household income level does not exceed 260 percent of the federal poverty level; or
- 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 law.

Priority is given to a student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care.

A sibling of a student who is participating in the scholarship program is eligible for a scholarship if the student resides in the same household as the sibling.

Program Prohibitions
A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.

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54 Section 5, ch. 2001-225, L.O.F.
55 The program allows a corporation to receive a dollar-for-dollar tax credit up to 100% of its state income tax liability. The program also includes credits against the insurance premium tax for contributions to eligible nonprofit SFOs, credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The maximum amount the state may award is $873 million in credits for the 2020-21 fiscal year. Department of Education, Florida Tax Credit Scholarship Program September 2020 Quarterly Report (2020), available at: http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-Sept-2020-Q-Report.pdf.
56 Direct certification list means the certified list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families. Section 1002.395(2)(c), F.S.
57 Section 1002.395(3), F.S.
58 Section 1002.395(4), F.S.
Eligibility Term
A student who initially receives a scholarship remains eligible to participate 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.59

Scholarship Funding Tax Credits
A taxpayer may submit an application for a tax credit toward one or more contributions to an eligible nonprofit SFO that administers an educational scholarship program.60

Scholarship-funding Organization Obligations
Nonprofit SFOs must comply with requirements relating to administration of the program, which include federal antidiscrimination laws, background checks, and private school choice. In addition, nonprofit SFOs must:
• Give first priority to eligible students who received an FTC program scholarship during the previous school year;
• Apply all funds available under the FTC program and the Hope program for renewal scholarship awards before awarding any initial scholarships;
• Provide a scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority established in law;
• Refer any student eligible for an FTC program scholarship who did not receive a renewal or initial scholarship based solely on the lack of available funds through the FTC program or Hope program to another eligible nonprofit SFO that may have funds available;
• Not restrict or reserve scholarships for use at a particular private school or provide scholarships to a child of an owner or operator;
• Allow a student in foster care or out-of-home care or a dependent child of a parent who is a member of the United States Armed forces to apply for a scholarship at any time;
• Allow a student to attend any private school and transfer school during the school year;
• Maintain separate accounts for scholarship funds and operating funds;
• Provide the annual financial audit report to the Auditor General and the DOE;
• Submit quarterly reports to the DOE; and
• Maintain a surety bond.61

The nonprofit SFO may use up to three percent of the total amount of all scholarships awarded for administrative expenses. No more than 25 percent of the eligible contributions can be carried forward to the following state fiscal year. Prior to granting a scholarship, the nonprofit SFO must document the student’s eligibility each year.

An organization that intends to participate in the program must annually submit an application to the Office of Independent Education and Parental Choice. Within 30 days of receipt of the application, the commissioner shall recommend approval to the State Board of Education. If an

59 Section 1002.395(3), F.S.
60 Section 1002.395(5), F.S.
61 Section 1002.395(6), F.S.
existing nonprofit SFO is disapproved for renewal, all remaining funds held by the SFO must be transferred to other eligible nonprofit SFOs to provide scholarships for eligible students.\textsuperscript{62}

Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:\textsuperscript{63}

- Selecting an eligible private school.
- Informing the child’s school district when withdrawing their child to attend a private school.
- Remaining in attendance at the private school throughout the school year.
- Ensuring the student takes the norm-referenced assessment.
- Restrictively endorsing the warrant to the private school.

Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must make provisions for students to take a nationally norm-referenced test and report the scores to the parent.\textsuperscript{64}

Department of Education Obligations

The DOE has multiple obligations, including all of the following:

- Verifying the eligibility of each nonprofit SFO.
- Verifying the eligibility of expenditures.
- Cross-checking the list of participating students against the public school enrollment to avoid duplication.
- Maintaining a list of nationally norm-referenced tests.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the nonprofit SFO of their eligible students and eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.\textsuperscript{65}

School District Obligations

School districts are required to comply with multiple obligations, including:

- Notifying households that receive a free or reduced-price meal of the scholarship, upon request of the nonprofit SFO; and
- Implementing test administration of statewide assessments at private schools.\textsuperscript{66}

\textsuperscript{62} Section 1002.395(15), F.S.
\textsuperscript{63} Section 1002.395(7), F.S.
\textsuperscript{64} Section 1002.395(8), F.S.
\textsuperscript{65} Section 1002.395(9), F.S.
\textsuperscript{66} Section 1002.395(10), F.S.
Scholarship Funding and Payment

During the 2019-20 school year, FTC program scholarships in the amount of $670 million were awarded to a total of 111,219 students enrolled in 1,870 participating Florida private schools. The maximum scholarship amount per student in the 2019-2020 school year was $7,408.67 As of January 2021, 100,008 scholarships were awarded to students for the 2020-2021 school year.68

Family Empowerment Scholarship (FES) Program

The FES program was established in 201969 to provide educational options to eligible children of families with limited financial resources through a state funded school voucher scholarship. Similar to the McKay program,70 the FES program is based on the FEFP allocation formula.

Student Eligibility

To be eligible for an award under the FES program, a student must meet the following criteria:71

- The student is:
  - On the direct certification list pursuant to law or the student’s household income level does not exceed 300 percent of the federal poverty level; or
  - Currently placed, or during the previous fiscal year was placed, in foster care or in out-of-home care as defined in law.
- The student is eligible to enroll in kindergarten or has spent the prior school year in attendance at a Florida public school. However, a dependent child of a member of the United States Armed Forces who transfers to a school in this state from out of state or from a foreign country due to a parent’s permanent change of station orders or a foster child is exempt from the prior public school attendance requirement.
- The parent has obtained acceptance for admission of the student to a private school that is eligible for the program and the parent has requested a scholarship from the DOE at least 60 days before the date of the first scholarship payment.

A sibling of a student who is participating in the FES program is eligible for a scholarship if the student resides in the same household as the sibling.

The law specifies the following priority order for awarding FES scholarships:
1. An eligible student who received a FES program scholarship in the prior year.
2. An eligible student who is a renewal student from a different nonprofit SFO.
3. An eligible student who attended a public school the prior year and was on the direct certification list or the student was placed in foster care.
4. An eligible student who is eligible to enroll in kindergarten and was on the direct certification list or the student was placed in foster care.

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69 Section 6, ch. 2019-21, L.O.F.
70 See Section 1002.39(10), F.S.
71 Section 1002.394(3), F.S.
5. An eligible student whose household income level does not exceed 300 percent of the federal poverty level and who attended a public school the prior year or is a renewal student from a different nonprofit SFO.\footnote{Section 1002.394(3), F.S.}

The qualifying household income level of 300 percent may increase by 25 percent in any fiscal year in which more than five percent of the available scholarships authorized have not been awarded.

**Eligibility Term**

A student who receives a scholarship remains eligible to participate 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.\footnote{Section 1002.394(4), F.S.}

**Program Prohibitions**

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, a virtual program that receives state funding pursuant to the student’s participation, or enrolled in the Florida School for the Deaf and the Blind.\footnote{Section 1002.394(5), F.S.}

**School District Obligations**

School districts must provide information on the district’s website and inform all households within the district receiving free or reduced priced meals under the National School Lunch Act\footnote{42 U.S.C s. 1751, et seq. The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946. USDA Food and Nutrition Service, National School Lunch Program, \url{https://www.fns.usda.gov/nslp} (last visited Jan. 29, 2021).} of their eligibility to apply for the scholarship. School districts must also notify the student and parent about, and provide services for, statewide assessment participation.\footnote{Section 1002.394(6), F.S.}

**Department of Education Obligations**

The DOE is required to:

- Publish information on the DOE website about the FES program, including student eligibility criteria, parental responsibilities, and relevant data;
- Cross-check the list of participating scholarship students with the public school enrollment lists before each scholarship payment is made to avoid duplication;
- Maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying the FES program testing requirement; and
- Establish and notify nonprofit SFO’s of specified deadlines.\footnote{Section 1002.394(7), F.S.}
Private School Obligations

Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S., and must provide all documentation required for a student’s participation, including the student fee schedule. In addition, the private school must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments. A participating private school must report a student’s scores to his or her parent and to a state university for the purpose of annual performance data reporting.78

Parent and Student Obligations

Parents must meet participation requirements for the FTC program, which include all of the following:
• Selecting an eligible private school.
• Requesting a scholarship at least 60 days prior to first scholarship payment.
• Informing the child’s school district when withdrawing child to attend a private school.
• Remaining in attendance at the private school throughout the school year.
• Reviewing the private school’s policies with the school principal or designee.
• Ensuring the student takes the norm-referenced assessment.
• Restrictively endorsing the warrant to the private school.79

Scholarship-funding Organization Obligations

An eligible nonprofit SFO:
• Must verify the household income level of students and submit the verified list of students and related documentation to the DOE;
• Must award scholarships in priority order as specified in law;
• May use up to one percent of the total amount of all FES program scholarships awarded for administrative expenses. The funds used for administrative expenses must originate from eligible tax credit contributions authorized under the FTC program and Hope program;80
• Must, in a timely manner, submit any information requested by the DOE relating to the scholarship; and
• Must notify the DOE of any violation by a parent or private school of FES program requirements.81

Scholarship Funding and Payment

The funding amount is based on the student’s grade level and school district in which the student was assigned plus a share of most categorical programs.82 The amount of the scholarship award

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78 Section 1002.394(8), F.S.
79 Section 1002.394(9), F.S.
80 Section 1002.395(6)(j), F.S.
81 Section 1002.394(10), F.S.
82 In addition to the basic amount for current operations for the FEFP specified in law, the Legislature may appropriate categorical funding for specified programs, activities, or purposes. Section 1011.62(6), F.S.
is equal to 95 percent of the calculated amount. The amount of the award is deposited quarterly in the student’s account once the scholarship has been verified and approved.\textsuperscript{83}

The FES program was initially established for up to 18,000 eligible students annually beginning with the 2019-2020 school year, and served 17,823.\textsuperscript{84} Beginning in the 2020-2021 school year, the number of students participating in the FES annually increases by one percent of the state’s total public school student enrollment.\textsuperscript{85} As of January 2021, 36,384 scholarships were awarded to students for the 2020-2021 school year.\textsuperscript{86}

\textbf{Hope Scholarship Program (Hope)}

The Hope program was established in 2018\textsuperscript{87} as a tax credit scholarship program to provide the parent of a public school student in kindergarten through grade 12 an opportunity to transfer the student to another public school or to request a scholarship for the student to enroll in and attend an eligible private school if that student has been subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.\textsuperscript{88}

Once a parent or child submits a report of an incident, the school principal must provide a copy of the report to the parent and investigate the incident. Once the investigation is complete, or within 15 days after the incident was reported, whichever occurs first, the principal must notify the parent about the Hope program.\textsuperscript{89}

\textbf{Program Prohibitions}

A student is not eligible for a scholarship while he or she is enrolled in a public school or DJJ program; receiving another state educational scholarship pursuant to Florida law; enrolled in a home education or private tutoring program, or enrolled in the Florida School for the Deaf and the Blind. The student is also limited to participating in no more than two state-funded virtual courses per year.\textsuperscript{90}

\textbf{Eligibility Term}

The term of the scholarship continues until the student returns to public school or graduates from high school.\textsuperscript{91}

\begin{itemize}
  \item \textsuperscript{83} Section 1002.394(11), F.S.
  \item \textsuperscript{84} Florida Department of Education, \textit{K-12 Scholarships}, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), \textit{available at} https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.
  \item \textsuperscript{85} Section 1002.394(11)(a), F.S.
  \item \textsuperscript{87} Section 16, ch. 2018-6, L.O.F.
  \item \textsuperscript{88} Section 1002.40(1) and (6), F.S.
  \item \textsuperscript{89} Section 1002.40(6), F.S.
  \item \textsuperscript{90} Section 1002.40(4), F.S.
  \item \textsuperscript{91} Section 1002.40(5), F.S.
\end{itemize}
School District Obligations
A school district is required to notify parents of the scholarship upon conclusion of the investigation about the opportunity to enroll in a different public school or attend an eligible private school.92

Private School Obligations
Private schools participating in the scholarship program must comply with the general laws governing private schools, pursuant to s. 1002.421, F.S. and must annually administer or make provision for participating students in grades three through ten to take one of the nationally norm-referenced tests identified by the DOE or take the statewide standardized assessments.93

Department of Education Obligations
The DOE is required to:
• Cross-check the list of participating scholarship students with the public school enrollment lists to avoid duplication;
• Maintain a list of nationally norm-referenced;
• Require quarterly reports by the nonprofit SFOs regarding the number of students and private schools enrolled; and
• Contract with an independent entity to annually evaluate the program.94

Parent and Student Obligations
Parents must meet participation requirements for the Hope program, which include all of the following:95
• Selecting an eligible private school.
• Informing the child’s school district when withdrawing child to attend a private school.
• Remaining in attendance at the private school throughout the school year.
• Ensuring the student takes the norm-referenced assessment.
• Restrictively endorsing the warrant to the private school.

Scholarship-funding Organization Obligations
The scholarship is directly administered by state-approved nonprofit SFOs, which have multiple obligations, including:
• Reviewing applications to determine student eligibility.
• Notifying parents of their receipt of a scholarship.
• Establishing deadlines for parents to confirm participation.
• Awarding scholarships and giving priority to renewing students.
• Preparing quarterly reports to the DOE.
• Notifying the DOE of any violation.96

92 Section 1002.40(6), F.S.
93 Section 1002.40(7), F.S.
94 Section 1002.40(8), F.S.
95 Section 1002.40(9), F.S.
96 Section 1002.40(10), F.S.
Auditor General Obligations

The Auditor General is required to conduct an annual operational audit of accounts and records of each organization that participates in the program.\(^{97}\)

Scholarship Funding Tax Credit

A tax credit\(^{98}\) is available for use by a person who makes an eligible contribution.\(^{99}\) Eligible contributions used to fund the Hope program may be used to fund FTC scholarships, with conditions. A nonprofit SFO may carry forward to the next state fiscal year no more than five percent of net eligible contributions to the Hope program.\(^{100}\)

Scholarship Funding and Payment

The Hope program served 388 students in the 2019-2020 school year. As of January 2021, 476 scholarships were awarded to students for the 2020-2021 school year.\(^{101}\)

Effect of Proposed Changes

The bill modifies s. 1002.394, F.S., relating to the Family Empowerment Scholarship Program, s. 1002.395, F.S., relating to the Florida Tax Credit Scholarship Program, s. 1002.40, F.S., relating to the Hope Program, and related statutes.

**Family Empowerment Scholarship Program**

The bill incorporates the FTC program and Hope program into the FES program with a common set of eligibility requirements and scholarship award funding structure, expands the option under which a student may qualify for the FES program, and changes the program from a state funded school voucher program to an education savings account program. In addition, the bill modifies the purpose of the FES program to offer educational options to more families in addition to those with limited financial resources.

**Student Eligibility**

A student is eligible for an award under the FES program if the student is eligible to enroll in kindergarten through grade 12 and is:

- On the direct certification list or the student’s household income does not exceed 300 percent of poverty; which is a higher maximum income level than the FTC program, which is 260% of the poverty level;
- Currently placed or placed during the previous fiscal year in foster or out-of-home care;

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\(^{97}\) Section 1002.40(12), F.S.

\(^{98}\) The purchaser of a motor vehicle is granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization for the Hope Scholarship Program against any tax imposed by the state and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle, except that a credit may not exceed the tax that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Section 212.1832(1), F.S.

\(^{99}\) Section 1002.40(13), F.S.

\(^{100}\) Section 1002.40(11)(i), F.S.

• A sibling of a participating student residing in the same household;
• Enrolled in a public school and reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, threat or intimidation; or fighting at school; or
• A sibling of a McKay-Gardiner scholarship recipient if the student resides in the same household and attends the same school as the qualifying sibling.

The bill removes the requirement that a student must spend the prior year in attendance at a Florida public school. Therefore, under the bill students participating in a home education or private tutoring program may be eligible to apply for a scholarship, which may likely increase the number of families eligible for an award under the FES program.

The bill establishes scholarship award priorities in the following order:
• A student who received an FTC, Hope, or FES program award in the 2020-2021 school year.
• A student who was retained on the previous school year’s wait list.
• A student placed in foster care, a sibling of a participating student, or a student who reported an incident of being subjected to battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses; threat or intimidation; or fighting at school.
• A student who’s household income does not exceed 185 percent of the federal poverty level.
• A student who’s household income does not exceed 300 percent of the federal poverty level.
• A student who is a sibling of a McKay-Gardiner scholarship recipient, who resides in the same household and attends the same school.

Eligibility Term
The bill adds to the FES program similar policies from the Gardiner program relating to scholarship terms.

Commissioner of Education Obligations
The bill adds to the FES program similar policies from the Gardiner program relating to commissioner responsibilities. The bill specifies that any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for fraud or abuse, or after two consecutive fiscal years in which an account has been inactive or two consecutive years after high school completion or graduation during which the student is not enrolled in an eligible postsecondary educational institution or a program offered by the institution.

Program Prohibitions
The bill removes the restriction that a student is ineligible if he or she is enrolled in a home education program or participate in a private tutoring program.

Authorized Use of Funds
The bill modifies the FES program from an award which covers tuition only for enrollment in a private school to an education savings account program and authorizes parents to use scholarship funds to meet the educational needs of their children. These authorized uses include all of the following:
Instructional materials including school equipment and supplies, and digital devices and internet access.

Curriculum including teacher’s manuals.

Tuition and fees, including tuition and fees for a private virtual school meeting certain requirements, fees for summer and after-school programs, a part-time tutor approved by DOE, and annual assessments and evaluations.

Transportation expenses not to exceed $750 per year.

School District Obligations

The bill maintains current FES requirements and adds that the district must notify the parents of the scholarship upon conclusion of the investigation for a student who was a victim of bullying or other qualified incident. The bill requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.

Department of Education Obligations

The bill maintains the current FES requirements for the DOE and adds the following provisions:

- Contracting with an independent entity to annually evaluate the program.
- Verifying the eligibility of expenditures.
- Distributing scholarship funds to nonprofit SFOs on a quarterly basis.
- Maintaining a list of approved providers.
- Issuing a project grant award every two years to a state university to which private schools must report the scores from the nationally norm-referenced tests.
- Notifying the SFO of its eligible students and the eligible students associated with other nonprofit SFOs.
- Requiring quarterly reports by nonprofit SFOs that would include information related to the scholarship participants and the private schools they attend.
- Providing a process to match the direct-certification list with the scholarship application data.
- Investigating any written complaint of a violation.

Parent and Student Obligations

The bill includes provisions that parents must meet to maintain eligibility, including annually submitting a sworn compliance statement similar to the McKay-Gardiner program. Additionally, parents must renew the scholarship by a date set and in a format determined by the nonprofit SFO. The bill modifies specific parent responsibilities relating to private schools by removing provisions requiring that the student must attend a private school, and modifying assessment provisions for parents who choose to send their child to a private school.

Scholarship-funding Organization Obligations

The bill specifies that nonprofit SFOs must comply with a number of requirements similar to the McKay-Gardiner program to administer the FES program, and allows for nonprofit SFOs to use up to 2.5 percent of the calculated funding for administrative purposes if the nonprofit SFO has operated as an nonprofit SFO for at least the preceding three fiscal years without any findings in its most recent annual financial audit. In addition, the bill maintains that nonprofit SFOs must:
• Verify household income;
• Allow specified eligible students to apply for a scholarship at any time; and
• Have an annual financial audit conducted by an independent certified public accountant.

The bill clarifies that the nonprofit SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year. In addition, the bill also retains the nonprofit SFO application process from the FTC program.  

Scholarship Funding and Payment
The bill establishes a new enrollment cap for the 2021-2022 school year of 175,000 student FTE which includes the prior year FES, FTC, and Hope program recipients and maintains the current annual growth of one percent of the public school student enrollment. The scholarship funding is calculated based on the FEFP and includes the grade level and the district school to which the student would have been assigned. The bill increases the scholarship award from 95 percent to 97.5 percent of the calculated amount. An eligible student may alternatively choose a transportation award of $750 to attend a public school outside of their assigned school district. Students who receive a transportation awards are not counted against the 175,000 enrollment cap. The bill requires nonprofit SFOs to report student enrollment to the DOE at the time of each student membership survey and specifies that an FTE shall be equal to four quarterly scholarship payments. The bill clarifies the responsibilities of both the SFO and the DOE for the student eligibility verification process prior to the DOE releasing the scholarship funds to the SFO to be deposited in the student’s account in four equal amounts by the established deadlines.

Private School Obligations
In addition, the bill:
• Requires private schools participating in the scholarship program to comply with current law, \(^{103}\) and allows a private school to discount tuition if the private school deems it necessary; and

Auditor General Obligations
Similar to public school districts, the bill requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years, \(^{104}\) rather than annually as currently required under the Gardiner program.

Florida Tax Credit Scholarship Program
The bill modifies the catchline of s. 1002.395, F.S. from the Florida Tax Credit Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers

\(^{102}\) See Section 1002.395(15), F.S.
\(^{103}\) Section 1002.421, F.S.
\(^{104}\) Since 2015, the Auditor General has conducted annual operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations. As recent audits have not disclosed significant control deficiencies or noncompliance, the Legislature should consider amending ss. 11.45(2)(l), 1002.385(14)(a), and 1002.40(12)(a), F.S., to require the Auditor General to conduct operational audits at least once every 3 years of the accounts and records of eligible nonprofit scholarship-funding organizations. Auditor General, Auditor General Annual Report 2020 November 1, 2019, Through October 31, 2020 (2020) available at https://flauditor.gov/pages/pdf_files/annual%20report%202020.pdf at 7.. Section 11.45(2)(f), F.S.
to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that contributions be deposited into a designated student fund and used for K-12 education funding.

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Obligations of eligible nonprofit SFO’s;
- Obligations of the DOE; and
- Nonprofit SFO application requirements.

**Hope Scholarship Program**

The bill modifies the catchline of s. 1002.40, F.S., from the Hope Scholarship Program to the Florida K-12 Education Funding Tax Credit Program. The bill enables taxpayers to designate portions of certain tax payments as contributions to K-12 education funding. The bill also requires that eligible contributions be deposited into a designated student fund and used for K-12 education funding.\(^{105}\)

The bill removes other substantive provisions and incorporates certain provisions into the FES program, including:

- Eligibility requirements; and
- Requiring an annual evaluation of public schools with ten or more students transferring to another public school or private school due to bullying or other qualifying incident.

**Other Bill Provisions**

The bill also:

- Modifies other tax credit-related statutes to conform to the bill.
- Requires tax credit contributions held by the SFO to be deposited into the designated fund for K-12 funding.
- Requires a dealer who claims the tax credit to file returns and pay taxes by electronic means.
- Authorizes any unused tax credits approved before July 1, 2021 to continue in effect, but the remittance must be made to the designated fund for K-12 funding.
- Modifies controlled open enrollment preferential treatment\(^{106}\) to include McKay-Gardiner program award recipients for students choosing to attend a public school other than the one assigned.
- Allows for a private virtual school with a least one administrative office located in the state to meet the physical location requirement for a private school participating in the state school...

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\(^{105}\) Under current law, a taxpayer makes an eligible contribution to an nonprofit SFO and receives a credit against any tax due as a result of buying a motor vehicle. Because the contribution is made directly to the nonprofit SFO, which also distributes scholarship funds, the law prohibits the taxpayer from designating funds to a particular student as a beneficiary of the contribution. However, under the bill contributions are no longer made directly to the nonprofit SFO. The taxpayer may designate a portion of the taxes paid to K-12 education funding, to be deposited into a specified state fund. Because contributions under the bill are not made directly to an nonprofit SFO this prohibition specified in law is no longer necessary.

\(^{106}\) Section 1002.31(2)(c), F.S.
scholarship program and requires specified communication requirements to be posted on the private virtual school’s website.

- Includes the teacher salary allocation in the per student scholarship amount calculation, which is currently excluded under s. 1011.62(18), F.S.
- Creates s. 1011.687, F.S., to provide a funding allocation to implement the McKay-Gardiner Scholarship and the Family Empowerment Scholarship, and defines an FTE for the purpose of the allocation to be equivalent to four quarterly scholarship payments.

IV. **Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. **Fiscal Impact Statement:**

A. Tax/Fee Issues:

The tax impact for CS/SB 48 is indeterminate. The effect on taxes and tax credits will be determined by an impact conference conducted by the Revenue Estimating Conference.

B. Private Sector Impact:

Additional eligible families may have the opportunity to use scholarship funds for private school and educational services to meet the educational needs of their children. There may also be increased usage of private educational services as authorized in the bill. In addition, certain taxpayers may designate funding for education through authorized tax credits.

C. Government Sector Impact:

The impact on state funding is indeterminate. The state funding will depend on an official estimate of student full-time equivalent (FTE) participation in the scholarship programs.
for the 2021-2022 school year, an official estimate of the amount of revenue that will be transferred into the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP through the General Appropriations Act and implementing legislation.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes:
11.45, 211.0251, 212.099, 212.1831, 212.1832, 213.053, 220.1105, 220.13, 220.186, 220.1875, 561.1211, 624.51055, 1002.20, 1002.23, 1002.31, 1002.394, 1002.395, 1002.40, 1002.411, 1002.421, 1009.971, 1009.98, 1009.981, 1011.61, and 1011.62.

This bill creates the following sections of the Florida Statutes: 1002.381 and 1011.687.

This bill repeals the following sections of the Florida Statutes: 1002.385 and 1002.39.

IX. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

( Summarizing differences between the Committee Substitute and the prior version of the bill.)

Recommended CS/CS by the Appropriations Subcommittee on Education on February 17, 2021:

The CS/CS makes the following changes to the bill:

- Adds that the nonprofit scholarship funding organization (SFO) determines the format for annual scholarship renewal and clarifies that an SFO is only required to secure a single surety bond.
- Incorporates into the Family Empowerment Scholarship SFO qualifying language currently in the Florida Tax Credit Scholarship Program (FTC) requiring the SFO to have operated for at least 3 years and not have any material findings in order for the SFO to use specified funds for administrative purposes.
- Clarifies that an SFO is a renewing organization if it was approved by the State Board of Education for the 2021-2022 fiscal year or after.
- Adds teacher-parent and teacher-student communication requirements a private virtual school must post online.
- Establishes the Education Scholarship Program Allocation in statute to provide funds to implement the McKay-Gardiner and Family Empowerment Scholarship (FES) programs and specifies that scholarship amounts may not be revised during the fiscal year.
• Requires eligible tax credit contributions held by an SFO to be deposited into a designated fund for K-12 funding.
• Authorizes that any unused tax credit approved before July 1, 2021, continues in effect, but the remittance must be made to the designated fund for K-12 funding.
• Clarifies that instructional materials include school equipment and supplies.
• Adds that funds may be used to pay for tuition and fees at a private virtual school that meets specified requirements.
• Does not restrict a child of private school owner or operator from applying for a scholarship if he or she meets the eligibility requirements.
• Allows the DOE to approve a private tutor for part-time instruction.
• Removes the prior scholarship growth rate of 7% for McKay-Gardiner and revises it to a 1% increase of the state’s total public school exceptional student education student enrollment, not including gifted students.
• Requires school districts to accept the diagnosis from a licensed professional and consider the service plan recommended for a McKay-Gardiner scholarship recipient requesting an IEP evaluation.
• Establishes a new cap for the 2021-2022 school year of 175,000 student FTE for FES which includes 2020-2021 FES, FTC and Hope scholarship recipients.
• Adds that a sibling of a McKay-Gardiner scholarship may receive an FES scholarship if the student resides in the same household and attends the same school as the sibling. Such students must be considered last in award priorities.
• Modifies the transportation award, limiting the award to only students traveling to a school outside of their zoned school district, and requires that a student who receives the transportation award does not count against the cap.

CS by Education on February 3, 2021:
The committee substitute makes a technical change to redesignate paragraphs in s. 1002.395, F.S.

B. Amendments:
None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.
Appropriations Subcommittee on Education (Cruz) recommended the following:

 Senate Amendment (with title amendment)

 1 Delete line 275
 2 and insert:
 3 (1) Annually conduct operational
 4 Delete line 1713
 5 and insert:
 6 (b) The Auditor General shall annually
 7 Delete line 2719
 8 and insert:
(a) The Auditor General shall annually 

And the title is amended as follows:

Delete lines 3 - 5 

and insert:

amending s. 11.45, F.S.; conforming provisions to 
changes 

Delete line 121 

and insert:

certain audits annually; providing 

Delete line 192 

and insert:

certain audits annually; providing
Appropriations Subcommittee on Education (Cruz) recommended the following:

1. **Senate Amendment**

   Delete line 1936 and insert:
   increased by 25 percentage points percent in the fiscal year following any fiscal
By the Committee on Education; and Senators Diaz, Brandes, Garcia, Baxley, and Perry

A bill to be entitled
An act relating to educational scholarship programs;
amending s. 11.45, F.S.; requiring the Auditor General
to conduct certain audits at least every 3 years
instead of annually; conforming provisions to changes
made by the act; amending s. 211.0251, F.S.;
conforming provisions to changes made by the act;
deleting a provision limiting a certain tax credit to
no more than 50 percent of the tax due on the return
the credit is taken; amending s. 212.099, F.S.;
revising the definition of the term "eligible
contribution"; deleting the definition of the term
"eligible nonprofit scholarship-funding organization";
conforming provisions to changes made by the act;
requiring a dealer to identify on the dealer’s return
the amount of an eligible contribution; requiring the
Department of Revenue to ensure that certain receipts
are deposited in a specified fund; amending ss.
212.1831 and 212.1832, F.S.; conforming provisions to
changes made by the act; amending s. 213.053, F.S.;
deleting authorization for the Department of Revenue
to provide specified information to certain entities;
deleting definitions; amending ss. 220.1105, 220.13,
220.186, 220.1875, 561.1211, 624.51055, and 1002.20,
F.S.; conforming provisions to changes made by the
act; amending s. 1002.23, F.S.; correcting a reference
to the Florida Virtual School; conforming a provision
to changes made by the act; amending s. 1002.31, F.S.;
adding certain students to those whom district school
boards must provide preferential treatment in the
controlled open enrollment process; creating s.
1002.381, F.S.; establishing the McKay-Gardiner
Scholarship Program; providing the purpose of the
program; requiring certain written materials to
describe a scholarship under the program as a "McKay-
Gardiner Scholarship"; defining terms; specifying
eligibility requirements; prohibiting a student from
participating in the program under certain
circumstances; providing criteria for authorized uses
of program funds; prohibiting providers of any
services receiving payments pursuant to the program
from sharing, refunding, or rebating any program funds
with parents of program students; prohibiting
specified persons from billing certain entities for
specified services; providing that program funding for
specified children constitutes their full funding
under part V of ch. 1002, F.S.; providing the terms of
a program scholarship; requiring the Commissioner of
Education to close scholarship accounts and for
specified funds to revert to the state under specified
circumstances; requiring the commissioner to notify
parents and organizations when a program scholarship
account is closed and funds revert to the state;
providing school district obligations relating to
notifying parents, individualized education plans, and
matrices of service; specifying obligations for
eligible private schools; authorizing the commissioner
to determine that a private school is ineligible to
...
participate in the scholarship program if the private
school fails to meet certain requirements; providing
Department of Education obligations relating to the
program; providing commissioner authority and
obligations relating to suspending or revoking program
participation; providing parent and student
responsibilities for program participation; providing
that a participant who fails to comply with program
responsibilities forfeits a program scholarship;
requiring charitable organizations seeking to
participate in the program to submit an application
for initial approval or renewal to the Office of
Independent Education and Parental Choice by a
specified date; providing requirements for such
applications; requiring the office to review
applications in consultation with the Department of
Revenue and the Chief Financial Officer; requiring the
commissioner to recommend approval or disapproval of
applications to the State Board of Education within a
certain timeframe; requiring the state board to
consider applications and recommendations at its next
scheduled meeting; requiring the state board to
provide a written explanation to organizations whose
applications are disapproved; requiring the state
board to provide written notice to affected students
and parents if the state board disapproves an
organization’s renewal application; allowing students
affected by such disapproval to remain eligible for
the program for a specified timeframe; requiring such
students to apply to and be accepted by a different
organization for upcoming school years; requiring
remaining funds held by a disapproved organization to
be transferred to other eligible organizations;
requiring the state board to adopt specified rules;
exempting specified entities from the initial or
renewal application process; providing nonprofit
scholarship-funding organization obligations relating
to establishing program scholarships; providing
eligibility for transition-to-work programs; providing
requirements for such programs and for private schools
and job coaches participating in such programs;
providing student obligations relating to
participating in such programs; providing business
obligations relating to participating in such
programs; specifying requirements for scholarship
funding and payment; specifying the initial maximum
number of eligible FTE; providing for the annual
increase of the maximum number of eligible FTE;
requiring nonprofit scholarship-funding organizations
to report specified information to the department at
the time of each Florida Education Finance Program
student membership survey; requiring the department to
transfer certain funds to organizations in a specified
manner; clarifying that accrued interest in student
accounts is in addition to, and not part of, awarded
funds; authorizing organizations to develop systems
for payment of benefits by funds transfer; prohibiting
organizations that develop such systems from reducing
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117 scholarship awards through certain fees; clarifying
118 that scholarship funds do not constitute taxable
119 income to the qualified student or to his or her
120 parent; requiring the Auditor General to conduct
121 certain audits at least once every 3 years; providing
122 criteria for such audits; requiring the Auditor
123 General to provide the commissioner with a copy of
124 such audits within a specified timeframe; requiring
125 the Auditor General to notify the department of any
126 organization that fails to comply with a request for
127 information; requiring certain departments and
128 agencies to work with organizations to provide access
129 to specified lists; providing that the state is not
130 liable for the award or use of program funds;
131 clarifying that the act does not expand regulatory
132 authority of the state over specified entities;
133 requiring the State Board of Education to adopt rules;
134 repealing ss. 1002.385 and 1002.39, F.S., relating to
135 the Gardiner Scholarship and the John M. McKay
136 Scholarships for Students with Disabilities Program,
137 respectively; amending s. 1002.394, F.S.; providing
138 and revising definitions; conforming provisions to
139 changes made by the act; specifying and revising
140 eligibility requirements; deleting a provision
141 requiring the department to notify the school district
142 of the parent’s intent upon receipt of the parent’s
143 request; revising the priority order for awarding the
144 scholarships to eligible students; providing and
145 revising terms for state Family Empowerment

CODING: Words **stricken** are deletions; words **underlined** are additions.

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146 Scholarship payments to organizations; providing
147 circumstances under which a student’s account must be
148 closed and remaining funds reverted to the state;
149 requiring the commissioner to notify parents when an
150 account is closed and funds revert to the state;
151 requiring funds to be used to meet individual
152 educational needs of eligible students; specifying the
153 purposes for which such funds may be used; prohibiting
154 a provider receiving such funds from sharing,
155 refunding, or rebating the funds with a participating
156 parent or student; providing eligibility for a
157 scholarship to transport a student; requiring a
158 principal or his or her designee to provide copies of
159 certain reports to a parent; requiring a principal or
160 his or her designee to investigate incidents in a
161 specified manner; providing and revising department
162 obligations relating to participating students;
163 requiring the department to issue a project grant
164 award to a state university, to which certain private
165 schools must report student scores on certain tests;
166 requiring the department to verify eligible
167 expenditures before distributing funds; providing and
168 revising obligations for eligible private schools;
169 providing and revising parent and student obligations
170 for initial and continued participation in the
171 program; providing and revising nonprofit scholarship-
172 funding organization obligations relating to
173 participating in the program; expanding eligibility to
174 specified students who received certain scholarships

CODING: Words **stricken** are deletions; words **underlined** are additions.
in a specified school year; clarifying that such
scholarships do not count toward the maximum number of
eligible students; requiring nonprofit scholarship-
funding organizations to report specified information
to the department at the time of each Florida
Education Finance Program student membership survey;
providing the manner in which funds will be allocated
by certain dates; requiring the department to release
scholarship funds once an application has been
approved for the program; clarifying that accrued
interest is in addition to, and not part of, awarded
funds; authorizing organizations to develop a system
for payment of benefits by funds transfer; prohibiting
scholarship awards from being reduced by certain fees;
clarifying that scholarship funds do not constitute
taxable income to the qualified student or to his or
her parent; requiring the Auditor General to conduct
certain audits at least once every 3 years; providing
criteria for such audits; requiring the Auditor
General to provide the commissioner with a copy of
such audits within a specified timeframe; requiring
the Auditor General to notify the department of any
organization that fails to comply with a request for
information; providing application requirements for
charitable organizations seeking to participate in the
Family Empowerment Scholarship program; requiring the
office to review applications in consultation with the
Department of Revenue and the Chief Financial Officer;
requiring the commissioner to recommend approval or

disapproval of applications to the State Board of
Education within a certain timeframe; requiring the
state board to consider applications and
recommendations at its next scheduled meeting;
requiring the state board to provide a written
explanation to organizations whose applications are
disapproved; requiring the state board to provide
written notice to affected students and parents if the
state board disapproves an organization’s renewal
application; allowing students affected by such
disapproval to remain eligible for the program for a
specified timeframe; requiring such students to apply
to and be accepted by a different organization for
upcoming school years; requiring remaining funds held
by a disapproved organization to be transferred to the
student’s account established at the eligible
organization accepting the student; providing that an
organization is a renewing organization if it
maintains continuous approval and participation in the
program; requiring the state board to adopt rules;
exempting specified entities from the initial or
renewal application process; deleting an obsolete
implementation schedule; amending s. 1002.395, F.S.;
renaming the Florida Tax Credit Scholarship Program
the Florida K-12 Education Funding Tax Credit Program;
revising the purpose of the program; revising and
deleting terms; deleting provisions made obsolete by
the act; authorizing a taxpayer to elect to make
eligible contributions to the Department of Revenue or
Division of Alcoholic Beverages and Tobacco;

specifying the manner in which a taxpayer may elect to
make eligible contributions; requiring all eligible
contributions received by the department and the
division to be deposited into a specified fund;
amending s. 1002.40, F.S.; renaming the Hope
Scholarship Program the K-12 Education Funding Tax
Credit Program; deleting provisions made obsolete by
the act; revising and deleting terms; authorizing
eligible contributions to be used for K-12 education
funding; requiring an eligible contribution to be
accompanied by a contribution election form provided
by the Department of Revenue; requiring the Department
of Revenue to develop the form in collaboration with
the Department of Education; providing the information
to be included in the form; requiring the Department
of Revenue to deposit all receipts of eligible
contributions into a specified fund; requiring the
Department of Revenue to adopt rules; amending s.
1002.411, F.S.; conforming a provision to changes made
by the act; amending s. 1002.421, F.S.; providing that
private virtual schools meet the requirement to
maintain a physical location in this state if such
virtual schools maintain at least one administrative
office in a specified manner; requiring certain
private schools to provide reports from a specified
public accountant; providing requirements for such
reports; amending s. 1009.971, F.S.; conforming
provisions to changes made by the act; amending ss.
1009.98, 1009.981, and 1011.61, F.S.; conforming
provisions to changes made by the act; amending s.
1011.62, F.S.; deleting a provision requiring that
certain funds not be included in the calculated amount
for certain scholarship awards; providing an effective
date.

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

Section 1. Paragraph (1) of subsection (2) and subsection
(8) of section 11.45, Florida Statutes, are amended to read:

(2) DUTIES.—The Auditor General shall:

(1) At least every 3 years, annually conduct operational
audits of the accounts and records of eligible nonprofit
scholarship-funding organizations receiving eligible
contributions under ss. 1002.381 and 1002.394. An
audits, including any contracts for services with related entities, to
determine compliance with the provisions of that section. Such
audits must include, but not be limited to, a
determination of the eligible nonprofit scholarship-funding
organization’s compliance with ss. 1002.381(3)(f) and
1002.394(1)(k) and 1002.395(4). 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.
(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, 1002.381, 1002.394, 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 211.0251, Florida Statutes, is amended to read:

211.0251 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—There is allowed a credit of 100 percent of an eligible contribution directed made to K-12 education funding an eligible nonprofit scholarship funding organization under s. 1002.395 for against any tax due under s. 211.02 or s. 211.025. However, a credit allowed under this section may not exceed 50 percent of the tax due on the return the credit is taken. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.395 apply to the credit authorized by this section.

Section 3. Section 212.099, Florida Statutes, is amended to read:

212.099 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—

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

(a) “Eligible business” means a tenant or person actually occupying, using, or entitled to the use of any property from which the rental or license fee is subject to taxation under s. 212.031.

(b) “Eligible contribution” or “contribution” means the amount of tax, or portion thereof, paid by a monetary contribution from an eligible business to a collecting dealer and designated for K-12 education funding by the eligible business an eligible nonprofit scholarship funding organization to be used pursuant to s. 1002.395. The eligible business making the contribution may not designate a specific student as the beneficiary of the contribution.

(2) An eligible business shall be granted a credit against the tax imposed under s. 212.031 and collected from the eligible business by a dealer. The credit shall be in an amount equal to 100 percent of an eligible contribution made to an organization.
(3) A dealer shall take a credit against the tax imposed under s. 212.031 in an amount equal to the credit taken by the eligible business under subsection (2).

(4) An eligible business must apply to the department for an allocation of tax credits under this section. The eligible business must specify in the application the state fiscal year during which the contribution will be made, the organization that will receive the contribution, the planned amount of the contribution, the address of the property from which the rental or license fee is subject to taxation under s. 212.031, and the federal employer identification number of the dealer who collects the tax imposed under s. 212.031 from the eligible business and who will reduce collection of taxes from the eligible business pursuant to this section. The department shall approve allocations of tax credits on a first-come, first-served basis and shall provide to the eligible business a separate approval or denial letter for each dealer for which the eligible business applied for an allocation of tax credits. Within 10 days after approving or denying an application, the department shall provide a copy of its approval or denial letter to the organization specified by the eligible business in the application. An approval letter must include the name and federal employer identification number of the dealer from whom a credit under this section can be taken and the amount of tax credits approved for use with that dealer.

(5) Upon receipt of an eligible contribution, the organization shall provide the eligible business that made the contribution with a separate certificate of contribution for each dealer from whom a credit can be taken as approved under this section. A certificate of contribution must include the contributor’s name and, if available, federal employer identification number, the amount contributed, the date of contribution, the name of the organization, and the name and federal employer identification number of the dealer.

Each dealer that receives from an eligible business a copy of the department’s approval letter and a certificate of contribution, both of which identify the dealer as the dealer who collects the tax imposed under s. 212.031 from the eligible business and who will reduce collection of taxes from the eligible business pursuant to this section, shall identify on the dealer’s return the amount of the eligible contribution by reducing the tax collected from the eligible business, which amount under s. 212.031 by the total amount of contributions indicated in the certificate of contribution. The reduction may not exceed the amount of credit allocation approved by the department and may not exceed the amount of tax that would otherwise be collected from the eligible business by a dealer when a payment is made under the rental or license fee arrangement. However, payments by an eligible business to a dealer may not be reduced before October 1, 2018.

(a) If the total amount of credits an eligible business may take cannot be fully used within any period that a payment is due under the rental or license fee arrangement because of an insufficient amount of tax that the dealer would collect from the eligible business during that period, the unused amount may be carried forward for a period not to exceed 10 years.

(b) A tax credit may not be claimed on an amended return or through a refund.
(c) A dealer that claims a tax credit must file returns and pay taxes by electronic means under s. 213.755.

(d) An eligible business 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 eligible business are conveyed, assigned, or transferred in the same transaction and the successor business continues the same lease with the dealer.

(e) Within any state fiscal year, an eligible business may rescind all or part of a tax credit approved under this section.

The amount rescinded shall become available for that state fiscal year to another eligible business as approved by the department if the business receives notice from the department that the rescindment has been accepted by the department. Any amount rescinded under this subsection shall become available to an eligible business on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the department.

(f) Within 10 days after the rescindment of a tax credit under paragraph (e) is accepted by the department, the department shall notify the eligible nonprofit scholarship-funding organization specified by the eligible business. The department shall also include the eligible nonprofit scholarship-funding organization specified by the eligible business on all letters or correspondence of acknowledgment for tax credits under this section.

(g) An organization shall report to the department, on or before the 20th day of each month, the total amount of contributions received pursuant to subsection (4) in the preceding calendar month on a form provided by the department. Such report shall include the amount of contributions received during that reporting period and the federal employer identification number of each dealer associated with the contribution.

(7) Eligible contributions may be used to fund the program established under s. 1002.395.

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

(c) The organization may, subject to the limitations of s. 1002.395(3)(c), use eligible contributions received during the state fiscal year in which such contributions are collected for administrative expenses.

(8) The sum of tax credits that may be approved by the department in any state fiscal year is $57.5 million.

(9) The department shall ensure that receipts designated by a remitting dealer as eligible contributions under this section are deposited into a designated student fund. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund.

(10) The department may adopt rules to administer this section.

Section 4. Section 212.1831, Florida Statutes, is amended to read:

212.1831 Credit for contributions to K-12 education funding eligible nonprofit scholarship-funding organizations.—There is...
allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship funding organization under s. 1002.395 against any tax imposed by the state and due under this chapter from a direct pay permit holder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer’s credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit shall include any eligible contribution made to an eligible nonprofit scholarship funding organization from a direct pay permit holder. For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.395 apply to the credit authorized by this section.

Section 5. Section 212.1832, Florida Statutes, is amended to read:

212.1832 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—

(1) The purchaser of a motor vehicle shall be granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship funding organization under s. 1002.40 against any tax imposed by the state under this chapter and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle, except that a credit may not exceed the tax that would otherwise be collected from the purchaser by a

dealer, designated agent, or private tag agent. For purposes of this subsection, the term “purchase” does not include the lease or rental of a motor vehicle.

(2) A dealer shall take a credit against any tax imposed by the state under this chapter on the purchase of a motor vehicle in an amount equal to the credit granted to the purchaser under subsection (1).

(3) For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.40 apply to the credit authorized by this section.

Section 6. Paragraph (s) of subsection (8) and subsections (21) and (22) of section 213.053, Florida Statutes, are amended to read:

213.053 Confidentiality and information sharing.—

(8) Notwithstanding any other provision of this section, the department may provide:

(a) Information relative to ss. 211.0251, 212.1831, 220.1875, 561.1213, 624.51055, and 1002.395 to the Department of Education and the Division of Alcoholic Beverages and Tobacco in the conduct of official business.

Disclosure of information under this subsection shall be pursuant to a written agreement between the executive director and the agency. Such agencies, governmental or nongovernmental, shall be bound by the same requirements of confidentiality as
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Section 7. (a) For purposes of this subsection, the term "eligible nonprofit scholarship funding organization" means an eligible nonprofit scholarship funding organization as defined in s. 1002.395(2) that meets the criteria in s. 1002.395(6) to use up to 3 percent of eligible contributions for administrative expenses.

(b) The department, upon request, shall provide to an eligible nonprofit scholarship funding organization that provides scholarships under s. 1002.395 a list of the 200 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer’s return filed pursuant to ss. 220.22 and 220.22 during the previous calendar year. The list must be in alphabetical order based on the taxpayer’s name and shall contain the taxpayer’s address. The list may not disclose the amount of tax owed by any taxpayer.

(c) An eligible nonprofit scholarship funding organization may request the list once each calendar year. The department shall provide the list within 45 days after the request is made.

(d) Any taxpayer information contained in the list may be used by the eligible nonprofit scholarship funding organization only to notify the taxpayer of the opportunity to make an eligible contribution to the Florida Tax Credit Scholarship Program under s. 1002.395. Any information furnished to an eligible nonprofit scholarship funding organization under this subsection may not be further disclosed by the organization except as provided in this paragraph.

(1) An eligible nonprofit scholarship funding organization, its officers, and employees are subject to the same requirements of confidentiality and the same penalties for violating confidentiality as the department and its employees. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

(2) The department may provide to an eligible nonprofit scholarship funding organization, as defined in s. 1002.40, a list of the 200 dealers that were collected by the dealer pursuant to s. 212.1832(2) and amounts remitted to the eligible nonprofit scholarship funding organization under s. 1002.395(6). The eligible nonprofit scholarship funding organization may use the information for purposes of recovering eligible contributions designated for that organization that were collected by the dealer but never remitted to the organization.

(3) Nothing in this subsection authorizes the disclosure of information if such disclosure is prohibited by federal law. An eligible nonprofit scholarship funding organization is bound by the same requirements of confidentiality and the same penalties for a violation of the requirements of the department.

Program under s. 1002.395. Any information furnished to an eligible nonprofit scholarship funding organization under this subsection may not be further disclosed by the organization except as provided in this paragraph.

(1) An eligible nonprofit scholarship funding organization, its officers, and employees are subject to the same requirements of confidentiality and the same penalties for violating confidentiality as the department and its employees. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

(2) The department may provide to an eligible nonprofit scholarship funding organization, as defined in s. 1002.40, a list of the 200 dealers that were collected by the dealer pursuant to s. 212.1832(2) and amounts remitted to the eligible nonprofit scholarship funding organization under s. 1002.395(6). The eligible nonprofit scholarship funding organization may use the information for purposes of recovering eligible contributions designated for that organization that were collected by the dealer but never remitted to the organization.

(3) Nothing in this subsection authorizes the disclosure of information if such disclosure is prohibited by federal law. An eligible nonprofit scholarship funding organization is bound by the same requirements of confidentiality and the same penalties for a violation of the requirements of the department.
(4) For fiscal years 2018-2019 through 2020-2021, any amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year shall only be used to provide refunds to corporate income taxpayers as follows:

(a) For purposes of this subsection, the term:

1. “Eligible taxpayer” means:
   a. For fiscal year 2018-2019, a taxpayer whose taxable year begins between April 1, 2017, and March 31, 2018, and whose final tax liability for such taxable year is greater than zero;
   b. For fiscal year 2019-2020, a taxpayer whose taxable year begins between April 1, 2018, and March 31, 2019, and whose final tax liability for such taxable year is greater than zero; or
   c. For fiscal year 2020-2021, a taxpayer whose taxable year begins between April 1, 2019, and March 31, 2020, and whose final tax liability for such taxable year is greater than zero.

2. “Excess collections” for a fiscal year means the amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year.

3. “Final tax liability” means the taxpayer’s amount of tax due under this chapter for a taxable year, reported on a return filed with the department, plus the amount of any credit taken on such return under s. 220.1875.

4. “Total eligible tax liability” for a fiscal year means the sum of final tax liabilities of all eligible taxpayers for a fiscal year as such liabilities are shown on the latest return filed with the department as of February 1 immediately following that fiscal year.

5. “Taxpayer refund share” for a fiscal year means an eligible taxpayer’s final tax liability as a percentage of the total eligible tax liability for that fiscal year.

6. “Taxpayer refund” for a fiscal year means the taxpayer refund share for a fiscal year multiplied by the excess collections for a fiscal year.

Section 8. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 “Adjusted federal income” defined.—

(1) The term “adjusted federal income” means an amount equal to the taxpayer’s taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) Additions.—There shall be added to such taxable income:

1. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or incurred as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 is added in the applicable taxable year and does not result in a duplicate...
2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers’ cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. The amount taken as a credit for the taxable year under s. 220.1875. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

13. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

14. The amount taken as a credit for the taxable year pursuant to s. 220.194.

15. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax.
purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

Section 9. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875.

Section 10. Section 220.1875, Florida Statutes, is amended to read:

220.1875 Credit for contributions to K-12 education funding eligible nonprofit scholarship-funding organizations.—

(1) There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under s. 1002.395 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made when the taxpayer makes an estimated payment to an eligible nonprofit scholarship-funding organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit granted by this section and the amount of federal corporate income tax without application of the credit granted by this section.
However, a credit allowed under this section may not exceed 90 percent of the tax due on the return the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 1002.395 apply to the credit authorized by this section.

Section 12. Section 624.51055, Florida Statutes, is amended to read:

624.51055 Credit for contributions to K-12 education funding eligible nonprofit scholarship funding organizations.—

(1) There is allowed a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship funding organization under s. 1002.395 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible nonprofit scholarship funding organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section shall not be required to pay any additional retaliatory tax levied pursuant to s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

The provisions of s. 1002.395 apply to the credit authorized by this section.

Section 13. Paragraph (a) of subsection (6) of section 1002.20, Florida Statutes, is amended to read:

(2) The provisions of s. 1002.395 apply to the credit authorized by this section.

(a) Public educational school choices.—Parents of public school students may seek any public educational school choice options that are applicable and available to students throughout the state. These options may include controlled open enrollment, magnet schools, alternative schools, special programs, auditory-oral education programs, advanced placement, dual enrollment, charter schools, charter technical career centers, Internationa Baccalaureate, International General Certificate of Secondary Education (pre-AICE), CAPE digital tools, CAPE industry certifications, collegiate high school programs, Advanced International Certificate of Education, early admissions, credit by examination or demonstration of competency, the New World School of the Arts, the Florida School for the Deaf and the Blind, and the Florida Virtual School. These options may also include the public educational choice options of the Opportunity Scholarship Program and the Family Empowerment Scholarship McKay Scholarships for Students with...
Section 14. Subsection (2) of section 1002.23, Florida Statutes, is amended to read:

(2) To facilitate meaningful parent and family involvement, the Department of Education shall develop guidelines for a parent guide to successful student achievement which describes what parents need to know about their child’s educational progress and how they can help their child to succeed in school. The guidelines shall include, but need not be limited to:

(a) Parental information regarding:

1. Requirements for their child to be promoted to the next grade, as provided for in s. 1008.25;
2. Progress of their child toward achieving state and district expectations for academic proficiency;
3. Assessment results, including report cards and progress reports;
4. Qualifications of their child’s teachers; and
5. School entry requirements, including required immunizations and the recommended immunization schedule;
(b) Services available for parents and their children, such as family literacy services; mentoring, tutorial, and other academic reinforcement programs; college planning, academic advisement, and student counseling services; and after-school programs;
(c) Opportunities for parental participation, such as parenting classes, adult education, school advisory councils, and school volunteer programs;

(d) Opportunities for parents to learn about rigorous academic programs that may be available for their child, such as honors programs, dual enrollment, advanced placement, International Baccalaureate, International General Certificate of Secondary Education (pre-AICE), Advanced International Certificate of Education, Florida Virtual High School courses, and accelerated access to postsecondary education;
(e) Educational choices, as provided for in s. 1002.20(6), and Florida tax credit scholarships, as provided for in s. 1002.32;
(f) Classroom and test accommodations available for students with disabilities;
(g) School board rules, policies, and procedures for student promotion and retention, academic standards, student assessment, courses of study, instructional materials, and contact information for school and district offices; and
(h) Resources for information on student health and other available resources for parents.

Section 15. Paragraph (c) of subsection (2) of section 1002.31, Florida Statutes, is amended to read:

(2)

(c) Each district school board must provide preferential treatment in its controlled open enrollment process to all of the following:

1. Dependent children of active duty military personnel whose move resulted from military orders;
2. Children who have been relocated due to a foster care placement.
3. Children who move due to a court-ordered change in custody due to separation or divorce, or the serious illness or death of a custodial parent;

4. Students with an individual education plan or a 504 accommodation plan under s. 504 of the Rehabilitation Act of 1973 who are eligible for a McKay-Gardiner Scholarship pursuant to s. 1002.381; and

5. Students residing in the school district.

Section 16. Section 1002.381, Florida Statutes, is created to read:

1002.381 The McKay-Gardiner Scholarship.—

(1) ESTABLISHMENT OF PROGRAM.—Beginning with the 2021-2022 school year, the McKay-Gardiner Scholarship Program is established to provide the option for a parent to better meet the individual educational needs of his or her eligible child. All written explanatory materials, including state websites, scholarship organization materials, letters to parents, scholarship agreements, and any other written information describing the program to the public, must refer to a scholarship granted under this program as a “McKay-Gardiner Scholarship.”

(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” has the same meaning as provided in s. 1002.394(2)(b).

(c) “Department” means the Department of Education.

(d) “Disability” means:

1. For a 3-year-old or 4-year-old child or for a student in kindergarten through grade 12, that the child has been diagnosed with any of the following: autism spectrum disorder; cerebral palsy; Down syndrome; an intellectual disability; Phelan-McDermid syndrome; Prader-Willi syndrome; spina bifida; being a high-risk child, as defined in s. 393.063(23)(a); muscular dystrophy; Williams syndrome; rare diseases which affect patient populations of fewer than 200,000 individuals in the United States, as defined by the National Organization for Rare Disorders; anaphylaxis; deaf; visually impaired; traumatic brain-injured; hospital or homebound; or dual sensory impaired, as defined by rules of the State Board of Education and evidenced by reports from local school districts. As used in this subparagraph, the term “hospital or homebound” includes a student who has a medically diagnosed physical or psychiatric condition or illness, as defined by state board rule, and who is confined to the home or hospital for more than 6 months.

2. For a student in kindergarten through grade 12, that the child has been diagnosed with any of the following: a speech impairment; a language impairment; a hearing impairment; an orthopedic impairment; an emotional or behavioral disability; a specific learning disability, including, but not limited to, dyslexia, dyscalculia, or developmental aphasia; or a developmental delay.

(e) “Eligible nonprofit scholarship-funding organization” or “organization” means a state university; or an independent college or university that is eligible to participate in the...
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William L. Boyd, IV, Effective Access to Student Education Grant Program located and chartered in this state which 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 605, chapter 607, or chapter 617 and whose principal office is located in this state; and
3. Complies with subsections (12) and (13).

(f) "Eligible postsecondary educational institution" has the same meaning as s. 1002.394(2)(f).
(g) "Eligible private school" has the same meaning as s. 1002.394(2)(g).
(h) "IEP" means an individual education plan, regardless of whether the plan has been reviewed or revised within the last 12 months.
(i) "Inactive" means that no eligible expenditures have been made from a student scholarship account funded pursuant to this section.
(j) "Job coach" means an individual employed to help people with disabilities learn, accommodate, and perform their work duties.
(k) "Parent" means a resident of this state who is a parent, as defined in s. 1000.21(5).
(l) "Program" means the McKay-Gardiner Scholarship Program established in this section.

(3) PROGRAM ELIGIBILITY.—A parent of a student with a disability may request and receive from the state a McKay-Gardiner Scholarship for the purposes specified in subsection (5) if:

(a) The student:
1. Is a resident of this state;
2. Is 3 or 4 years of age on or before September 1 of the year in which the student applies for program participation, or is eligible to enroll in kindergarten through grade 12 in a public school in this state; and
3. Meets at least one of the following criteria:
   a. Has a diagnosis of a disability from a physician who is licensed under chapter 458 or chapter 459, a psychologist who is licensed under chapter 490, or a physician who holds an active license issued by another state or territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico;
   b. Has an individual education plan that has been written in accordance with the rules of the State Board of Education; or

A student with a disability who meets the requirements of subparagraph 1. and sub-subparagraph 3.a., but who turns 3 years of age after September 1, may be determined to be eligible on or after his or her third birthday and may be awarded a scholarship if program funds are available.

(b) The parent has applied to an eligible nonprofit scholarship-funding organization to participate in the program by a date as set by the organization for any vacant slots. The...
(4) PROGRAM PROHIBITIONS.—A student is not eligible for the program if he or she is:

(a) Enrolled in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College-Preparatory Boarding Academy, a developmental research school authorized under s. 1002.32, or a charter school authorized under this chapter. For purposes of this paragraph, a 3- or 4-year-old child who receives services funded through the Florida Education Finance Program is considered to be a student enrolled in a public school.

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

(c) Issued a temporary 504 accommodation plan under s. 504 of the Rehabilitation Act of 1973 which is valid for 6 months or less.

(d) Receiving any other educational scholarship pursuant to this chapter.

(e) Not having regular and direct contact with his or her private school teachers pursuant to s. 1002.421(1)(i), unless he or she is enrolled in the private school’s transition-to-work program pursuant to subsection (14) or a home education program pursuant to s. 1002.41.

(f) Participating in a virtual school, correspondence school, or distance learning program that receives state funding pursuant to the student’s participation.
Any part-time tutoring undertaken pursuant to this paragraph does not qualify as regular school attendance as defined in s. 1003.01(13)(e).

(i) Fees for summer education programs.

(j) Fees for after-school education programs.

(k) Transition services, including a coordinated set of activities focused on improving the academic and functional achievement of the student to facilitate his or her movement from school to post-school activities and based on the individual student’s needs. Transition services may be provided by job coaches or pursuant to subsection (14).

(1) Fees for an annual evaluation of educational progress by a state-certified teacher under s. 1002.41(1)(f), if this option is chosen for a home education student.

(m) Tuition and fees associated with programs offered by Voluntary Prekindergarten Education Program providers approved pursuant to s. 1002.55 and school readiness providers approved pursuant to s. 1002.88.

(n) Fees for services provided at a center that is a member of the Professional Association of Therapeutic Horsemanship International.

(o) Fees for services provided by a therapist who is certified by the Certification Board for Music Therapists or credentialed by the Art Therapy Credentials Board, Inc.

(p) Tuition and fees associated with enrollment in a nationally or internationally recognized research-based training program, for a child with a neurological disorder or brain damage.

(q) Tuition and fees associated with a student’s participation in classes or lessons relating to art, music, or theater. The instructor of the classes or lessons must;
1. Hold a valid or expired Florida educator’s certificate issued under s. 1012.56 in art, music, or drama;
2. Have 3 years of employment experience in art, music, or theater, as demonstrated by employment records;
3. Hold a baccalaureate degree or higher from a postsecondary educational institution with a major in music, art, theater, or drama or related field; or
4. Hold a certification or national accreditation in music, art, theater, or drama.

(r) Transportation expenses, which may not exceed $750 annually, in connection with meeting the student’s educational needs under this section.

A service provider who receives payments pursuant to this subsection may not share or refund any moneys from the McKay-Gardiner Scholarship with the parent or participating student and may not issue rebates to such persons. A parent, student, or service provider may not bill an insurance company, Medicaid, or any other agency for the same services that are paid for with McKay-Gardiner Scholarship funds. Funding provided pursuant to this subsection for a child eligible for enrollment in the Voluntary Prekindergarten Education Program constitutes funding for the child under part V of this chapter, and no additional funding may be provided for the child under part V.

(6) TERMS OF THE PROGRAM.—For purposes of continuity of educational choice and program integrity:
(a) Program payments made by the state to an organization for a McKay-Gardiner Scholarship under this section must continue until:

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1161 enrolled in an eligible postsecondary educational institution or
1162 a program offered by such an institution; or
1163 c. Two consecutive fiscal years in which an account has
1164 been inactive.
1165 2. The commissioner must notify the parent and the
1166 organization when a McKay-Gardiner Scholarship account is closed
1167 and program funds revert to the state.
1168 (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—
1169 (a) By each April 1 and within 10 days after an individual
1170 education plan meeting or a 504 accommodation plan is issued
1171 under s. 504 of the Rehabilitation Act of 1973, a school
1172 district shall notify the parent of the student of all options
1173 and develop an IEP and matrix of services within 30 days after
1174 receipt of the parent’s request in accordance with State Board
1175 of Education rule.
1176 (b)1. The parent of a student with a disability who does
1177 not have an IEP or who seeks a reevaluation of an existing IEP
1178 may request an IEP meeting and evaluation from the school
1179 district in order to obtain or revise a matrix of services. The
1180 school district shall notify the parent who has made a request for
1181 an IEP that the district is required to complete the IEP and
1182 matrix of services within 30 days after receiving notice of the
1183 parent’s request. The school district shall conduct a meeting
1184 and develop an IEP and matrix of services within 30 days after
1185 receipt of the parent’s request in accordance with State Board
1186 of Education rule.
1187 2.a. The school district must provide the student’s parent
1188 and the department with the student’s matrix level within 10
1189 calendar days after its completion.

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b. A school district may change a matrix of services only
1190 if the change is a result of an IEP reevaluation or to correct a
1191 technical, typographical, or calculation error.
1192 (c) For each student participating in the program who
1193 chooses to participate in statewide, standardized assessments
1194 under s. 1008.22 or the Florida Alternate Assessment, the school
1195 district in which the student resides must notify the student
1196 and his or her parent about the locations and times of all
1197 statewide, standardized assessments.
1198 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible
1199 private school may be sectarian or nonsectarian and shall:
1200 (a) Comply with all requirements for private schools
1201 participating in state school choice scholarship programs
1202 pursuant to s. 1002.421.
1203 (b)1. Annually administer or make provision for students
1204 participating in the program in grades 3 through 10 to take one
1205 of the nationally norm-referenced tests identified by the
1206 Department of Education or the statewide assessments
1207 administered pursuant to s. 1008.22. This subparagraph does not
1208 apply to students with disabilities for whom standardized
1209 testing is not appropriate. A participating private school shall
1210 report a student’s scores to the parent.
1211 2. Administer the statewide assessments pursuant to s.
1212 1008.22 if a private school chooses to offer the statewide
1213 assessments. A participating private school may choose to offer
1214 and administer the statewide assessments to all students who
1215 attend the private school in grades 3 through 10 and must submit
1216 a request in writing to the Department of Education by March 1
1217 of each year in order to administer the statewide assessments in

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If a private school fails to meet the requirements of this subsection or s. 1002.421, the commissioner may determine that the private school is ineligible to participate in the scholarship program.

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

(a) Comply with s. 1002.394(8)(a)-(g).

(b) Maintain on its website a list of approved providers and institutions, eligible postsecondary educational institutions, eligible private schools, and eligible organizations and may identify or provide links to lists of other approved providers.

(c) Require each 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 specified in paragraphs (5)(c)-(f) may be completed after the purchase is made.

(d) Investigate any written complaint of a violation of this section by a parent, a student, a private school, a public school, a school district, an organization, a provider, or another appropriate party in accordance with the process established under s. 1002.421.

(e) Require quarterly reports by an organization, which must include, at a minimum, the number of students participating in the program; the demographics of program participants; the disability category of program participants; the matrix level of services, if known; the program award amount per student; the total expenditures for the purposes specified in subsection (5); the types of providers of services to students; and any other information deemed necessary by the department.

(f) Compare the list of students participating in the program with the public school student enrollment lists, Voluntary Prekindergarten Education Program enrollment lists, and the list of students participating in school choice scholarship programs established pursuant to this chapter before each scholarship award is provided to the organization, and subsequently throughout the school year, to avoid duplicate payments and confirm program eligibility.

(10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

(a) The Commissioner of Education shall:

1. May suspend or revoke program participation or use of program funds by the student or participation or eligibility of an organization, eligible postsecondary educational institution, approved provider, or other party for a violation of this section.

2. May determine the length of, and conditions for lifting, a suspension or revocation specified in this subsection.

3. May recover unexpended program funds or withhold payment of an equal amount of program funds to recover program funds that were not authorized for use.

4. Shall deny or terminate program participation upon a parent’s forfeiture of a McKay-Gardiner Scholarship pursuant to subsection (11).

(b) In determining whether to suspend or revoke participation or lift a suspension or revocation in accordance with this subsection, the commissioner may consider factors that
(II) 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 services that best meet the needs of his or her child.

(a) To satisfy or maintain program eligibility, including eligibility to receive and spend program payments, the parent must sign an agreement with the organization and annually submit a 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), (c), or (d),

2. Affirm that the program funds are used only for authorized purposes serving the student’s educational needs, as described in subsection (5),

3. Affirm that the parent is responsible for the education of his or her student by, as applicable:
   a. Requiring the student to take an assessment in accordance with paragraph (8)(b);
   b. Providing an annual evaluation in accordance with s. 1002.41(1)(f); or
   c. Requiring the child to take any preassessments and postassessments selected by the provider if the child is 4 years of age and is enrolled in a program provided by an eligible Voluntary Prekindergarten Education Program provider. This subparagraph does not apply to a student with disabilities for whom a preassessment and postassessment are not appropriate. A participating provider shall report a student’s scores to the parent.

4. Affirm that the student remains in good standing with the provider or school if one of those options is selected by the parent.

(b) The parent must file an application for initial program participation with an organization by a date established by the organization.

(c) The parent must enroll his or her child in a program from a Voluntary Prekindergarten Education Program provider authorized under s. 1002.55, a school readiness provider authorized under s. 1002.88, or an eligible private school if either option is selected by the parent.

(d) The parent must renew participation in the program by a date set by the nonprofit scholarship-funding organization in order for a student to be eligible to receive funding. A student...
The parent is responsible for procuring the services necessary to educate the student. If a parent does not procure the necessary educational services for the student and the student's account has been inactive for 2 consecutive fiscal years, the student’s account must be closed pursuant to paragraph (6)(b). When the student receives a McKay-Gardiner Scholarship, 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.

The parent is responsible for all eligible expenses in excess of the amount of the McKay-Gardiner Scholarship.

The parent may not transfer any prepaid college plan or college savings plan funds contributed pursuant to paragraph (6)(b). Notwithstanding any changes to the student’s IEP, a student who was previously eligible for participation in the program remains eligible to apply for renewal. However, for a high-risk child to continue to participate in the program in the school year after he or she reaches 6 years of age, the child’s application for renewal of program participation must contain documentation that the child has a disability as defined in paragraph (2)(d), other than high-risk status.

A participant who fails to comply with this subsection forfeits the McKay-Gardiner Scholarship.

(12) 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 which 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 to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section in an amount equal to 25 percent of the scholarship funds anticipated for each school year or $100,000, whichever is greater. The surety bond or letter of credit must specify that any claim against the bond or letter of credit may be made only by an eligible nonprofit scholarship-funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit.
   (b) In addition to the information required under paragraph (a), an application for renewal must include:
   1. A surety bond or letter of credit to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section equal to the amount of undisbursed funds held by the organization based on the annual report submitted pursuant to paragraph (13)(l). The amount of the surety bond or letter of credit must be at least $100,000, but not more than $25 million.

The surety bond or letter of credit must specify that any claim against the bond or letter of credit may be made only by an eligible nonprofit scholarship-funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit.

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

3. A copy of any statutorily required audit which the organization must provide to the Department of Education and the 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 (13)(f).

(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 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 must 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 must be given priority under paragraph (13)(e).

(f) All remaining student accounts with funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be transferred to the student’s account.

(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 also must 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 nonprofit college chartered in this state or independent nonprofit university chartered in this state that are eligible to participate in the Parental 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 must 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 must be given priority under paragraph (13)(e).

(f) All remaining student accounts with funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be transferred to the student’s account.
Revising applications and awarding scholarship funds to approved applicants using the following order of priority:

1. An eligible student who meets the criteria for an initial award pursuant to subsection (3).

2. Students retained on the previous school year’s waiting list.

3. An eligible student who meets the criteria for an 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 procedures 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 may not exceed the requirements for eligible nonprofit scholarship-funding organizations for charitable organizations.

(13) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING ORGANIZATIONS.—An organization may establish McKay-Gardiner Scholarships for eligible students by:

(a) Complying with the requirements of s. 1002.394(11)(a)–(h).

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

When an application is approved, the organization must provide the department with information on the student to enable the department to determine student funding in accordance with subsection (15).

(c) Providing scholarships on a first-come, first-served basis, based upon the funds provided, and notifying parents of their respective student’s receipt of a scholarship.

(d) Establishing a date by which a parent must confirm initial or continuing participation in the program.

(e) Reviewing applications and awarding scholarship funds to approved applicants using the following order of priority:

(i) A John M. McKay Scholarship for Students with Disabilities or a Gardiner Scholarship in the 2020-2021 school year and meets the eligibility requirements in subsection (3) is eligible for a McKay-Gardiner Scholarship in the 2021-2022 school year.

(ii) For the 2022-2023 school year and thereafter, renewing students from the previous school year under this section.

(iii) 2. Students retained on the previous school year’s waiting list.

(iv) 3. An eligible student who meets the criteria for an initial award pursuant to subsection (3).

(v) An approved student who does not receive a scholarship must be placed on the waiting list in the order in which his or her application is approved. An eligible student who does not receive a scholarship within the fiscal year shall be retained on the waiting list for the subsequent year.

(f) Using an amount not to exceed 2.5 percent of the total calculated amount of all scholarships awarded under this section for administrative expenses associated with performing functions authorized under this section.

(g) Verifying qualifying educational expenditures pursuant to paragraph (9)(c) and requesting the return of any funds used for unauthorized purposes.

(h) Returning any remaining program funds to the department pursuant to paragraph (6)(b).

(i) Notifying the parent about the availability of, and the requirements associated with requesting, an initial IEP or IEP reevaluation every 3 years for each student participating in the Southern Association of Colleges and Schools is exempt from the requirements associated with requesting, an initial IEP or IEP reevaluation every 3 years for each student participating in the McKay-Gardiner Scholarship program.
(1) Documenting each scholarship student’s eligibility for a fiscal year before granting a scholarship for that fiscal year pursuant to paragraph (3)(b). A student is ineligible for a scholarship if the student’s account has been inactive for 2 consecutive fiscal years and the student’s account has been closed pursuant to paragraph (6)(b).

(k) Submitting in a timely fashion any information requested by the department relating to the program.

(1) Preparing and submitting quarterly reports to the department pursuant to paragraph (9)(e).

(m) Notifying the department of any violation of this section.

(14) TRANSITION-TO-WORK PROGRAM.—A student participating in the McKay-Gardner Scholarship Program who is at least 17 years of age, but not older than 22 years of age, and who has not received a high school diploma or certificate of completion is eligible for enrollment in a transition-to-work program provided by a private school or job coach. A transition-to-work program must consist of academic instruction, work skills training, and a volunteer or paid work experience.

(a) To offer a transition-to-work program, a participating private school or job coach must:

1. Develop a transition-to-work program plan, which must include a written description of the academic instruction and work skills training students will receive and the goals for students in the program.

2. Submit the transition-to-work program plan to the Office of Independent Education and Parental Choice.

3. Develop a personalized transition-to-work program plan for each student enrolled in the program. The student’s parent, the student, and the school principal or job coach must sign the personalized plan. The personalized plan must be submitted to the Office of Independent Education and Parental Choice upon request by the office.

4. Provide a release of liability form that must be signed by the student’s parent, the student, and a representative of the business offering the volunteer or paid work experience.

5. Assign a case manager or job coach to visit the student’s job site on a weekly basis to observe the student and, if necessary, provide support and guidance to the student.

6. Provide to the parent and student a quarterly report that documents and explains the student’s progress and performance in the program.

7. Maintain accurate attendance and performance records for the student.

(b) A student enrolled in a transition-to-work program must, at a minimum:

1. Receive 15 instructional hours that must include academic instruction and work skills training.

2. Participate in 10 hours of work at the student’s volunteer or paid work experience.

(c) To participate in a transition-to-work program, a business must:

1. Maintain an accurate record of the student’s performance and hours worked and provide the information to the private school.

2. Comply with all state and federal child labor laws.
581-01976-21

(a) The scholarship is established for up to 50,000 student FTE annually beginning with the 2021-2022 school year. For the 2022-2023 school year and each year thereafter, the maximum number of student FTE in the scholarship program under this section must increase by 7 percent of the total student FTE for the prior year.

1. For a student who has a Level I to Level III matrix of services or a doctor's diagnosis, the calculated scholarship amount for a student participating in the program must be based upon the grade level and district school to which the student would have been assigned as 97.5 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-full-time equivalent share of funds for all categorical programs, as funded in the General Appropriations Act, except that for the exceptional student education guaranteed allocation as provided in s. 1011.62(1)(e)1.a. and 2., the funds must be allocated based on the school district's average funds per Exceptional Student Education student.

2. For a student with a Level IV or Level V matrix of services, the calculated scholarship amount must be based upon the district school to which the student would have been assigned as 97.5 percent of the funds per full-time equivalent for the Level IV or Level V Exceptional Student Education program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-time equivalent share of funds for all categorical programs, as funded in the General Appropriations Act.

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CODING: Words **stricken** are deletions; words **underlined** are additions.
The Auditor General shall review all audit reports submitted pursuant to subsection (13). The Auditor General shall request any significant items that were omitted in violation of a rule adopted by the Auditor General. The organization shall provide such items 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 must notify the organization of the omission. The organization shall provide any significant items within 45 days after the date of the request. If the organization fails to comply with the request, the Auditor General shall notify the organization of the omission. The organization shall provide any significant items within 45 days after the date of the request. If the organization fails to comply with the request, the Auditor General must notify the organization of the omission. The organization shall provide any significant items within 45 days after the date of the request. If the organization fails to comply with the request, the Auditor General shall notify the department of any organization that fails to comply with the request for information. The department shall impose additional regulation on participating private schools if the organization fails to comply with the request for information.

(b) At least once every 3 years, the Auditor General shall conduct an operational audit of accounts and records of each organization that participates in the program. As part of this audit, the Auditor General, at a minimum, shall verify the total number of students served and the eligibility of reimbursements made by the organization and transmit that information to the department. The Auditor General shall provide the commissioner with a copy of each annual operational audit performed pursuant to this subsection within 10 days after the audit is finalized.

(c) The Auditor General shall notify the department of any organization that fails to comply with a request for information.

(17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The Department of Health, the Agency for Persons with Disabilities, and the Department of Education shall coordinate with an organization to provide easy or automated access to lists of licensed providers of services specified in paragraph (5)(c) to ensure efficient administration of the program.

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

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

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

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CODING: Words are deletions; words are additions.
Section 17. Section 1002.385, Florida Statutes, is repealed.

Section 18. Section 1002.39, Florida Statutes, is repealed.

Section 19. Section 1002.394, Florida Statutes, is amended to read:

1002.394 The Family Empowerment Scholarship Program.—

(1) PURPOSE.—The Family Empowerment Scholarship Program is established to provide children of families in this state which have limited financial resources with educational options to achieve success in their education.

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

(a) “Approved provider” means a provider approved by the Department:

(1) “Department” means the Department of Education.

(b) “Curriculum” means a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers’ manuals, and associated online instruction.

(c) “Department” means the Department of Education.

(d) “Direct certification list” means the certified list of children who qualify for the food assistance program, the Temporary Assistance for Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families.

(e) “Eligible nonprofit scholarship-funding organization” or “organization” means a state university, an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program located and chartered in this state which is not for profit and is accredited by the Southern Association of Colleges and Schools, or is a charitable organization that has the same meaning as provided in s. 1002.395(2)(f).

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 605, chapter 607, or chapter 617 and whose principal office is located in this state; and

3. Complies with subsections (11) and (14).

(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; an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program under s. 1009.89; or an accredited independent postsecondary educational institution, as defined in s. 1005.02, which is licensed to operate in this state under part III of chapter 1005.

(g) “Eligible private school” means a private school as defined in s. 1002.01 located in this state which offers an education to students in any grade from Kindergarten through grade 12 and:

1. Meets the requirements of ss. 1002.42 and 1002.421; and

2. Meets the applicable requirements imposed under this chapter, if the private school participates in a scholarship program under this chapter.

As used in this section, the term:

DEFINITIONS.

Approved provider

Approved postsecondary educational institution

Eligible nonprofit scholarship-funding organization

Eligible private school

Eligible postsecondary educational institution

Program located and chartered in this state which is not for profit and is accredited by the Southern Association of Colleges and Schools, or is a charitable organization that has the same meaning as provided in s. 1002.395(2)(f).

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 605, chapter 607, or chapter 617 and whose principal office is located in this state; and

3. Complies with subsections (11) and (14).

(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; an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program under s. 1009.89; or an accredited independent postsecondary educational institution, as defined in s. 1005.02, which is licensed to operate in this state under part III of chapter 1005.

(g) “Eligible private school” means a private school as defined in s. 1002.01 located in this state which offers an education to students in any grade from Kindergarten through grade 12 and:

1. Meets the requirements of ss. 1002.42 and 1002.421; and

2. Meets the applicable requirements imposed under this chapter, if the private school participates in a scholarship program under this chapter.

As used in this section, the term:

Approved provider

Approved postsecondary educational institution

Eligible nonprofit scholarship-funding organization

Eligible private school

Eligible postsecondary educational institution

Program located and chartered in this state which is not for profit and is accredited by the Southern Association of Colleges and Schools, or is a charitable organization that has the same meaning as provided in s. 1002.395(2)(f).

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 605, chapter 607, or chapter 617 and whose principal office is located in this state; and

3. Complies with subsections (11) and (14).

(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; an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program under s. 1009.89; or an accredited independent postsecondary educational institution, as defined in s. 1005.02, which is licensed to operate in this state under part III of chapter 1005.

(g) “Eligible private school” means a private school as defined in s. 1002.01 located in this state which offers an education to students in any grade from Kindergarten through grade 12 and:

1. Meets the requirements of ss. 1002.42 and 1002.421; and

2. Meets the applicable requirements imposed under this chapter, if the private school participates in a scholarship program under this chapter.

As used in this section, the term:

Approved provider

Approved postsecondary educational institution

Eligible nonprofit scholarship-funding organization

Eligible private school

Eligible postsecondary educational institution

Program located and chartered in this state which is not for profit and is accredited by the Southern Association of Colleges and Schools, or is a charitable organization that has the same meaning as provided in s. 1002.395(2)(f).

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 605, chapter 607, or chapter 617 and whose principal office is located in this state; and

3. Complies with subsections (11) and (14).

(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; an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program under s. 1009.89; or an accredited independent postsecondary educational institution, as defined in s. 1005.02, which is licensed to operate in this state under part III of chapter 1005.

(g) “Eligible private school” means a private school as defined in s. 1002.01 located in this state which offers an education to students in any grade from Kindergarten through grade 12 and:

1. Meets the requirements of ss. 1002.42 and 1002.421; and

2. Meets the applicable requirements imposed under this chapter, if the private school participates in a scholarship program under this chapter.
(h) "Household income" has the same meaning as the term "income" as 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.

(i) "Inactive" means that no eligible expenditures have been made from a student scholarship account funded pursuant to this section.

(j) "Incident" means battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault, or battery; threat or intimidation; or fighting at school, as defined by the department in accordance with s. 1006.147(4).

(k) "Owner or operator" includes:

1. An owner, president, officer, or director of an eligible nonprofit scholarship-funding organization or a person with equivalent decisionmaking authority over an eligible nonprofit scholarship-funding organization.

2. An owner, operator, superintendent, or principal of an eligible private school or a person with equivalent decisionmaking authority over an eligible private school.

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

(m) "Program" means the Family Empowerment Scholarship Program.

(n) "School" means any educational program or activity conducted by a public K-12 educational institution, any school-related or school-sponsored program or activity, and riding on a school bus as defined in s. 1006.25(1), including waiting at a school bus stop.

3. INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible for a Family Empowerment Scholarship under this section if the student meets the following criteria:

(a)1. The student is on the direct certification list as defined in paragraph (2)(d) pursuant to s. 1002.395(2)(c) or the student’s household income level does not exceed 300 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level established pursuant to paragraph (e); or

2. The student is:

a. 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;

b. A sibling of a student who is participating in the scholarship program under this subsection, if the student resides in the same household as the sibling; or

c. Enrolled in a Florida public school in kindergarten through grade 12 and reported an incident in accordance with paragraph (7)(b).

1. The student’s household income level does not exceed 300 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level as established pursuant to paragraph (e).

A student who initially receives a scholarship based on eligibility under this subsection subparagraph 2. remains eligible to participate 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. The 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.

(b) The student is eligible to enroll in kindergarten through grade 12 in a public school in this state.

2. The student has spent the prior school year in attendance at a Florida public school as

1. Beginning with the 2020-2021 school year, the student received a scholarship pursuant to s. 1002.335 during the previous school year but did not receive a renewal scholarship based solely on the eligible nonprofit scholarship-funding organization’s lack of available funds after the organization fully exhausts its efforts to use funds available for awards under ss. 1002.335 and 1002.40(1)(i). Eligible nonprofit scholarship-funding organizations with students who meet the eligibility criterion of this subparagraph must annually notify the department in a format and by a date established by the department.

For purposes of this paragraph, the term “prior school year in attendance” means that the student was enrolled full-time and reported by a school district for funding during the preceding October and February Florida Education Finance Program surveys in kindergarten through grade 12, which includes time spent in a Department of Juvenile Justice commitment program if funded under the Florida Education Finance Program. However, a dependent child of a member of the United States Armed Forces who transfers to a school in this state from out of state or from a foreign country due to a parent’s permanent change of station orders or a foster child is exempt from the prior school attendance requirement under this paragraph, but must meet the other eligibility requirements specified under this section to participate in the program.

(c) The parent has applied to an eligible nonprofit scholarship-funding organization to participate in the program by a date set by the organization obtained acceptance for admission of the student to a private school that is eligible for the program under subsection (3), and the parent has requested a scholarship from the Department of Education by a date established by the department pursuant to paragraph (7)(e), but no later than at least 60 days before the date of the first scholarship payment. The application request must be communicated directly to the organization department in a manner that creates a written or electronic record of the application request and the date of receipt of the application request. The department must notify the school district of the parent’s intent upon receipt of the parent’s request.

(d) The student is awarded a scholarship in accordance with the following priority order:

1. An eligible student who received a Family Empowerment Scholarship during the previous school year, or a Florida Tax Credit Scholarship, or Hope Scholarship during the 2020-2021 school year, and requested a renewal scholarship award.

2. An eligible student who meets the criteria for an initial award under both paragraphs paragraph (a) and (b) and was retained on the previous school year’s wait list.
An approved student who does not receive a scholarship must be placed on the wait list in the order in which his or her application is approved. An eligible student who does not receive a scholarship within the fiscal year must be retained on the wait list for the subsequent year.

(e) The student’s household income level does not exceed an adjusted maximum percent of the federal poverty level that is increased by 25 percent in the fiscal year following any fiscal year in which more than 5 percent of the available scholarships authorized under subsection (1)(1) have not been awarded.

(4) TERM OF SCHOLARSHIP.—For purposes of continuity of educational choice and program integrity:

(a) Program payments made by the state to an organization for a Family Empowerment Scholarship under this section must continue until:

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crowns made to the Stanley G. Tate Florida Prepaid 
College Program or earnings from or contributions made to the 
Florida College Savings Program using program funds pursuant to 
paragraph (6)(e), revert to the state after:

a. Denial or revocation of program eligibility by the 
commissioner for fraud or abuse, including, but not limited to, 
the student or the student’s parent accepting any payment, 
refund, or rebate in any manner from a provider of any services 
received pursuant to subsection (6); however, a private school 
may discount tuition if the private school deems it necessary;

b. Any period of 2 consecutive years after high school 
completion or graduation during which the student has not been 
enrolled in an eligible postsecondary educational institution or 
a program offered by the institution; or

c. The account has been inactive for 2 consecutive fiscal 
years prior to high school completion or graduation. Upon 
reasonable notice to the department and the school district, the 
student’s parent may remove the student from the private school 
and place the student in a public school in accordance with this 
section.

2. The commissioner must notify the parent and the 
organization when a Family Empowerment Scholarship account is 
closed and program funds revert to the state.

3. Upon reasonable notice to the department, the student’s 
parent may move the student from one participating private 
school to another participating private school.

(5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for 
a Family Empowerment Scholarship while he or she is:

(a) Enrolled in a public school, including, but not limited 

CODING: Words struck through are deletions; words underlined are additions.
(d) Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.

(e) Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to s. 1009.98 or the Florida College Savings Program pursuant to s. 1009.983, for the benefit of the eligible student.

(f) 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 (5).

(g) Tuition and fees for part-time tutoring services provided by a person who holds a valid Florida educator’s certificate pursuant to s. 1012.56; a person who holds an adjunct teaching certificate pursuant to s. 1012.57; a person who has a bachelor’s degree or a graduate degree in the subject area in which instruction is given; or a person who has demonstrated a mastery of subject area knowledge pursuant to s. 1012.56(5). As used in this paragraph, the term “part-time tutoring services” does not qualify as regular school attendance as defined in s. 1003.01(13)(e).

(h) Fees for summer education programs.

(i) Fees for after-school education programs.

(j) Fees for an annual evaluation of educational progress.
Within 24 hours after receipt of the report, the principal or his or her designee shall provide a copy of the report to the parent of the alleged offender and to the superintendent. Upon conclusion of the investigation or within 15 days after the incident was reported, whichever occurs first, the school district shall notify the parent of the program and offer the parent an opportunity to request and receive a Family Empowerment Scholarship.

(c) The school district in which a participating student resides must notify the student and his or her parent about the locations and times to take all statewide assessments under s. 1008.22 if the student chooses to participate in such assessments. Upon the request of the department, a school district shall coordinate with the department to provide to a participating private school the statewide assessments administered under s. 1008.22 and any related materials for administering the assessments. For a student who participates in the Family Empowerment Scholarship Program whose parent requests that the student take the statewide assessments under s. 1008.22, the district in which the student attends a private school shall provide locations and times to take all statewide assessments. A school district is responsible for implementing test administrations at a participating private school, including the:

1. Provision of training for private school staff on test security and assessment administration procedures;
2. Distribution of testing materials to a private school;
3. Retrieval of testing materials from a private school;
4. Provision of the required format for a private school to

submit information to the district for test administration and enrollment purposes; and

5. Provision of any required assistance, monitoring, or investigation at a private school.

(d) Each school district must publish information about the Family Empowerment Scholarship Program on the district’s website homepage, which, at a minimum, the published information must include a website link to the Family Empowerment Scholarship Program published on the Department of Education website as well as a telephone number and e-mail that students and parents may use to contact relevant personnel in the school district to obtain information about the scholarship.

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

(a) Annually verify the eligibility of nonprofit scholarship-funding organizations that meet the requirements of paragraph (2)(e).

(b) Publish and update, as necessary, information on the department website about the scholarship programs under this chapter Family Empowerment Scholarship Program, including, but not limited to, student eligibility criteria, parental responsibilities, and relevant data.

(c) Cross-check prior to each distribution of funds the list of participating scholarship students with the public school enrollment lists before each scholarship payment to avoid duplication.

(d) Maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying the testing requirement in subparagraph (9)(c)1. (8)(c)1. The tests
must meet industry standards of quality in accordance with state board rule.

(e) Notify eligible nonprofit scholarship-funding organizations of the deadlines for submitting the verified list of students determined to be eligible for an initial or renewal scholarship.

(f) Distribute each student’s scholarship funds on a quarterly basis to the eligible nonprofit scholarship-funding organization, to be deposited into the student’s account established for the receipt of initial applications and renewal notifications in order to implement the priority order for scholarship awards pursuant to paragraph (3)(d).

(g) Notify an eligible nonprofit scholarship-funding organization of any of the organization’s or other eligible nonprofit scholarship-funding organization’s identified students who are receiving educational scholarships pursuant to chapter 1002.

(h) Issue a project grant award to a state 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 $250,000 per year. The project grant award must be reissued in 2-year intervals in accordance with this paragraph.

1. The state university must annually report to the Department of Education on the student performance of participating students:
   a. On a statewide basis. The report shall also include, to the extent possible, a comparison of scholarship students’ performance to the statewide student performance of public school students with socioeconomic backgrounds similar to those of participating students participating in the scholarship program. To minimize costs and reduce time required for the state university’s analysis and evaluation, the Department of Education shall coordinate with the state university to provide data in order to conduct analyses of matched students from public school assessment data and calculate control group student performance using an agreed-upon methodology; and

b. On an individual school basis. For the 2020-2021 school year, 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 Family Empowerment Scholarship Program or the Family Empowerment Scholarship Program. Beginning with the 2021-2022 school year, 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 Family Empowerment Scholarship Program. 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. If the state university determines that the 30-participating-student cell size may be reduced without disclosing personally identifiable information, as described in 34 C.F.R. s. 99.12, of a participating student, the state university may reduce the participating-student cell size, but the cell size may not be reduced to less than 10 participating students.
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students. The department shall provide each private school’s
prior year student enrollment information to the state
university no later than June 15 of each year, or as requested
by the state university.

2. The sharing and reporting of student performance data
under this paragraph must be in accordance with the requirements
of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family
Educational Rights and Privacy Act, and the applicable rules and
regulations issued pursuant thereto, and must 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 may 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. must be
published by the Department of Education on its website.
   (i) Maintain on its website a list of approved providers,
       including eligible postsecondary educational institutions,
       eligible private schools, and organizations. The Department may
       identify or provide links to lists of other approved providers.
       (j) Require each organization to verify eligible
           expenditures before the distribution of funds for any
           expenditures made pursuant to paragraphs (6)(a) and (b). Review
           of expenditures made for services specified in paragraphs
           (6)(c)-(k) may be completed after the purchase is made.
           (k) Require quarterly reports by an eligible nonprofit
           scholarship-funding organization regarding the overall number of
           students participating in the scholarship program, the number of

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2. Reviewing the school bullying prevention education program, school climate, and code of student conduct of each public school to which a student transferred if the student was from a school identified in subparagraph 1. in order to identify best practices and make recommendations to the public school at which the incidents occurred.

3. Surveying the parents of participating students to determine academic, safety, and school climate satisfaction and to identify any challenges to or obstacles in addressing an incident or relating to the use of the scholarship.

(a) Investigate any written complaint of a violation of this section by a parent, a student, a private school, a public school, a school district, an organization, a provider, or another appropriate party in accordance with the process established under s. 1002.421.

(9) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—To be eligible to participate in the Family Empowerment Scholarship Program, a private school may be sectarian or nonsectarian and must:

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

(b) Provide to the organization department all documentation required for a student’s participation, including the private school’s and student’s fee schedules, at least 30 days before any quarterly scholarship payment is made for the student pursuant to paragraph (12)(f). A student is not eligible to receive a quarterly scholarship payment if the private school fails to meet this deadline.

(c)1. Annually administer or make provision for students participating in the program in grades 3 through 10 to take one of the nationally norm-referenced tests that are identified by the department pursuant to paragraph (8)(d) or to take 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 his or her parent. By August 15 of each year, a participating private school must report the scores of all participating students to a state university as described in paragraph (8)(h) or to take the statewide assessments pursuant to s. 1008.22 if the private school chooses to offer the statewide assessments. 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 and must submit a request in writing to the department by March 1 of each year in order to administer the statewide assessments in the subsequent school year.

2. Administer the statewide assessments pursuant to s. 1008.22 if the private school chooses to offer the statewide assessments. 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 and must submit a request in writing to the department by March 1 of each year in order to administer the statewide assessments in the subsequent school year.

If a private school fails to meet the requirements of this subsection or s. 1002.421, the commissioner may determine that the private school is ineligible to participate in the scholarship program.

(10) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM PARTICIPATION.—A parent who applies for a Family Empowerment Scholarship is exercising his or her parental option to determine the appropriate placement or the services that best meets the needs of his or her child place his or her child in a...
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...in 2347 attendance throughout the school year unless excused by the 2348 school for illness or other good cause.

...renewed may continue to spend scholarship funds that are in his or her account from prior years unless the 2378 parent withdraws his or her student from a public school's account. The parent may not designate any entity or individual associated with the participating private school as the warrant's attorney in fact to endorse a scholarship warrant.

...parent must select the private school and apply for the admission of his or her student by, as applicable:
   a. Requiring the student to take an assessment in accordance with paragraph (9)(c); or
   b. Providing an annual evaluation in accordance with s. 1002.41(1)(f).

4. Affirm that the student remains in good standing with the provider or school if those options are selected by the parent. If the parent withdraws his or her student from a public school to attend an eligible private school, any student participating in the program must remain in attendance throughout the school year unless excused by the school for illness or other good cause.

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account must be closed pursuant to paragraph (4)(b).

(g) The parent is responsible for procuring the services necessary to educate the student. If a parent does not procure the necessary educational services for the student and the student’s account has been inactive for 2 consecutive fiscal years, the student is ineligible and the student’s account must be closed pursuant to paragraph (4)(b).

(h) The parent is responsible for all eligible expenses in excess of the Family Empowerment Scholarship.

(i) The parent may not transfer any prepaid college plan or college savings plan funds contributed pursuant to paragraph (6)(e) to another beneficiary while the plan contains funds contributed pursuant to this section.

(j) The parent may not receive a payment, refund, or rebate from an approved provider of any services under this program.

A participant who fails to comply with this subsection forfeits the Family Empowerment Scholarship.

(11) OBLIGATIONS OF ELIGIBLE 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)(h)(1), before employment or engagement to provide services, are subject to a 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 must 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 must be retained by the Department of Law Enforcement under subparagraph 3.

3. Fingerprints submitted to the Department of Law Enforcement under subparagraph 3.
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1. A nonprofit scholarship-funding organization whose owner or operator fails the level 2 background screening is not eligible to provide scholarships under this section.

2. A nonprofit scholarship-funding organization whose owner or operator has engaged in 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 card.

3. Any arrest record of the record must not have been sealed or expunged for, any of the offenses listed in s. 435.04, a person required to undergo background screening pursuant to this paragraph may have been disclosed.

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 or 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 has engaged in 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 card.

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 is not 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 paragraph may have been disclosed.

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 or operator fingerprints and the dissemination of search results. The fee may be borne by the owner or operator of the nonprofit scholarship-funding organization.

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1. 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) May not have an owner or operator who owns or operates
an eligible private school that is participating in the
scholarship program.

(d) Shall establish and maintain separate accounts for each
eligible student. For each account, the organization must
maintain a record of accrued interest that is retained in the
student's account and available only for authorized program
expenditures.

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

(f) Must provide to the Auditor General and the Department
of Education a report on the results of an annual financial
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 by the Auditor
General. The audit report must include a report on financial
statements presented in accordance with generally accepted
accounting principles. Audit reports 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.

(g)1.a. Must use agreed-upon procedures that uniformly
apply to all private schools and determine, at a minimum,
whether the private school has been verified as eligible by the
Department of Education under s. 1002.421; 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.

   b. Must participate in a joint review of the agreed-upon
   procedures and guidelines under sub-subparagraph a., by February
   of each biennium, if the scholarship-funding organization
   provided more than $250,000 in scholarship funds to an eligible
private school under this chapter during the state fiscal year
preceding the biennial review. If the procedures and guidelines
are revised, the revisions must be provided to private schools.
the Commissioner of Education by March 15 of the year in which the revisions were completed. The revised agreed-upon procedures take effect the subsequent school year.

2. Must seek input from the accrediting associations that are members of the Florida Association of Academic Nonpublic Schools and the Department of Education when conducting a joint review of the procedures and guidelines under sub-subparagraph 1.b.

(h) Must establish a date by which the parent of a participating student must confirm continuing participation in the program.

(i) Must verify the household income level of students pursuant to subparagraph (3)(a)1. and submit the verified list of students and related documentation to the department.

(j) Must award initial and renewal scholarships to eligible students in priority order pursuant to subsection (3) and notify parents of their receipt of a scholarship

(k) Must notify the eligible nonprofit scholarship-funding organization of the return of any remaining program funds to the department pursuant to paragraph (4)(b).

(l) Must return any remaining program funds to the department pursuant to paragraph (4)(b).

(m) Must document each scholarship student’s eligibility pursuant to subsection (3) for a fiscal year before granting a scholarship for that fiscal year. A student is ineligible for a scholarship if the student’s account has been inactive for 2 fiscal years and the student’s account has been closed pursuant to paragraph (4)(b).

(n) Must document each scholarship student’s eligibility pursuant to subsection (3) for a fiscal year before granting a scholarship for that fiscal year. A student is ineligible for a scholarship if the student’s account has been inactive for 2 fiscal years and the student’s account has been closed pursuant to paragraph (4)(b).

(o) Must allow a student who meets the requirements of subparagraph (3)(a)2. or a dependent child of a parent who is a member of the United States Armed Forces to apply for a scholarship at any time.

(p) Must, in a timely manner, submit any information requested by the department relating to the scholarship under this section.

(q) Must establish a date by which the parent of a participating student must confirm continuing participation in the program.
The program.

(r) Must prepare and submit quarterly reports to the department pursuant to paragraph (8) (k).

(a) Must notify the department about any violation of this section by a parent or a private school.

(12) SCHOLARSHIP FUNDING AND PAYMENT.—

(a) The scholarship is established for up to 18,000 students annually beginning in the 2019-2020 school year. Beginning in the 2020-2021 school year, the maximum number of student FTE students participating in the scholarship program under this section shall annually increase by 1.0 percent of the state’s total public school student FTE student enrollment. A student who received a Florida Tax Credit Scholarship or a Hope Scholarship in the 2020-2021 school year and who meets the eligibility requirements in subsection (3) in the 2021-2022 school year is eligible for a Family Empowerment Scholarship in the 2022-2023 school year. The scholarship may not be included in the maximum number of student FTE authorized to participate in the program under this paragraph.

(b) The scholarship amount provided to a student for any single school year shall be for tuition and fees for an eligible private school, not to exceed annual limits, which shall be determined in accordance with this paragraph. The calculated scholarship amount for a student participating in the program must be an eligible private school shall be based upon the grade level and school district in which the student was assigned as 97.5 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic program established pursuant to s. 1011.62(1)(c)1., plus a per-full-time equivalent share of funds for all categorical programs, as provided in the General Appropriations Act except for the Exceptional Student Education Guaranteed Allocation.

(c) A student who is eligible for a Family Empowerment Scholarship is eligible for a transportation award limited to $750, if the student is enrolled in a Florida public school that is different from the school to which the student was assigned pursuant to s. 1002.31 or is enrolled in a lab school as defined in s. 1002.32. The amount of the Family Empowerment Scholarship shall be the calculated amount or the amount of the private school’s tuition and fees, whichever is less. The amount of any assessment fee required by the participating private school may be paid from the total amount of the scholarship.

(d) At the time of each Florida Education Finance Program student membership survey, the scholarship-funding organization shall report to the Department of Education student enrollment, FTE, and total award amounts by county, delineated by FEFP program, and grade for the school district shall report all students who are participating in a private school under this program. The students attending private schools on Family Empowerment Scholarships shall be reported separately from other students reported. For the purposes of this paragraph, an FTE shall be equal to four quarterly scholarship payments. The Florida Education Finance Program.

(e) Following notification on July 1, September 1, December 1, and February 1 of the number of program participants, the department shall transfer, from general revenue funds only, the amount calculated pursuant to paragraph (b) to a separate
account for the scholarship program for quarterly disbursement
to parents of participating students. For a student exiting a
Department of Juvenile Justice commitment program who chooses to
participate in the scholarship program, the amount of the Family
Empowerment Scholarship calculated pursuant to paragraph (b)
must be transferred from the school district in which the
student last attended a public school before commitment to the
Department of Juvenile Justice. When a student enters the
scholarship program, the department must receive all
documentation required for the student’s participation,
including the private school’s and the student’s fee schedules,
at least 30 days before the first quarterly scholarship payment
is made for the student.

(f) Upon notification from the organization that an
application has been approved for the program, the department
shall release the student’s scholarship funds to the
organization, to be deposited into the student’s account by the
department that it has received the documentation required under
paragraph (a), the Chief Financial Officer shall make
scholarship payments in four equal amounts no later than
September 1, November 1, February 1, and April 1 of each school
year in which the scholarship is in force. The initial payment
shall be made after department verification of admission
acceptance, and subsequent payments shall be made upon
verification of continued enrollment and attendance at the
private school. Payment must be by individual warrant made
payable to the student’s parent and mailed by the department to
the private school of the parent’s choice, and the parent shall
restrictively endorse the warrant to the private school for

(g) Accrued interest in the student’s account is in
addition to, and not part of, the awarded funds. Program funds
include both the awarded funds and accrued interest. Subsequent
to each scholarship payment, the department shall request from the
Department of Financial Services a sample of endorsed
warrants to review and confirm compliance with endorsement
requirements.

(h) The organization may develop a system for payment of
benefits by funds transfer, including, but not limited to, debit
cards, electronic payment cards, or any other means of payment
that the department deems to be commercially viable or cost-
effective. A student’s scholarship award may not be reduced for
debit card or electronic payment fees. Commodities or services
related to the development of such a system must be procured by
competitive solicitation unless they are purchased from a state
term contract pursuant to s. 287.056.

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

(13) OBLIGATIONS OF THE AUDITOR GENERAL.—
(a) At least once every 3 years, the Auditor General shall
conduct an operational audit of accounts and records of each
organization that participates in the program. As part of this
audit, the Auditor General shall verify, at a minimum, the total
number of students served and the eligibility of reimbursements
made by the organization and transmit that information to the
department. The Auditor General shall provide the commissioner
with a copy of each annual operational audit performed pursuant

A description of the application process, including:

1. A description of the organization's financial plan that demonstrates sufficient funds to operate throughout the school year.
2. A copy of the organization's Internal Revenue Service determination letter as an s. 501(c)(3) not-for-profit organization.
3. A description of the organization's organizational chart.
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:
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 to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section in an amount equal to 25 percent of the scholarship funds anticipated for each school year or $100,000, whichever is greater. The surety bond or letter of credit must specify that any claim against the bond or letter of credit may be made only by an eligible nonprofit scholarship-funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit.

(b) In addition to the information required by subparagraphs (a)1.-10., an application for renewal must include:
1. A surety bond or letter of credit to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section and any associated fees.

deadlines and any associated fees.
eligible nonprofit scholarship-funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit.

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 (1)(k).
   f. 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 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 must be given priority in accordance with paragraph (3)(d).

(f) All remaining eligible student accounts with funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be transferred to the student’s account established at the eligible nonprofit scholarship-funding organization accepting the student. All transferred funds must be deposited by each eligible nonprofit.
scholarship-funding organization receiving such funds into the student’s scholarship account. All other remaining funds must be transferred to the department. All transferred amounts received by any eligible nonprofit scholarship-funding organization must be separately disclosed in the annual financial audit required under subsection (11).

(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 that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program, is 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.

CODING: Words are deletions; words are additions.
(a) A student is eligible for a Family Empowerment Scholarship under this section if the student’s parent has obtained acceptance of the student’s admission to a private school that is eligible for the program under subsection (b), and the parent has requested a scholarship from the Department of Education no later than August 15, 2019. The request must be communicated directly to the department in a manner that creates a written or electronic record of the request and the date of receipt of the request.

(b) The department shall expedite the publication of information relevant to the Family Empowerment Scholarship Program on the department’s website, including, but not limited to, the eligibility criteria for students to qualify for the scholarship under this section and how parents may request the scholarship. The department must immediately notify the school district of the parent’s intent upon receipt of the parent’s request.

(c) Upon notification by the department that it has received the documentation required under paragraph (10)(a), the Chief Financial Officer shall make the first quarter payment of scholarships no later than October 1, 2019.

This subsection shall expire June 30, 2020.

Section 20. Section 1002.395, Florida Statutes, is amended to read:

1002.395 Florida K-12 Education Funding Tax Credit Scholarship Program.—

(1) FINDINGS AND PURPOSE.—

(a) The Legislature finds that:

1. It has the inherent power to determine subjects of taxation for general or particular public purposes.
2. Expanding educational opportunities and improving the quality of educational services within the state are valid public purposes that the Legislature may promote using its sovereign power to determine subjects of taxation and exemptions from taxation.
3. Ensuring that all parents, regardless of means, may exercise and enjoy their basic right to educate their children as they see fit is a valid public purpose that the Legislature may promote using its sovereign power to determine subjects of taxation and exemptions from taxation.
4. Expanding educational opportunities and the healthy competition they promote are critical to improving the quality of education in the state and to ensuring that all children receive the high-quality education to which they are entitled.

(b) The purpose of this section is to:

1. Enable taxpayers to designate portions of certain tax payments as make private, voluntary contributions to K-12 education funding nonprofit scholarship funding organizations in order to promote the general welfare.
2. Provide taxpayers who wish to help parents with limited resources exercise their basic right to educate their children as they see fit with a means to do so.
3. Promote the general welfare by expanding educational opportunities for children of families that have limited financial resources.
4. Enable children in this state to achieve a greater level of excellence in their education.
5. Improve the quality of education in this state, both by expanding educational opportunities for children and by creating incentives for schools to achieve excellence.

   (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:

   (a) “Annual tax credit amount” means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (5)(b), including tax credits to be taken under s. 220.1875 or s. 624.51055, which are approved for a taxpayer whose taxable year begins on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

   (b) “Department” means the Department of Revenue.

   (c) “Direct certification list” means the certified list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families Program, or the Food Distribution Program on Indian Reservations provided to the Department of Education by the Department of Children and Families.

   (d) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

   (e) “Eligible contribution” means the taxes, or a portion thereof, remitted by the taxpayer to the department or the division which the taxpayer elects to designate for K-12 education funding, a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible nonprofit scholarship-funding organization or a person with the authority to determine its own standards and curriculum.

   (f) “Eligible private school” means a private school, as defined in s. 1002.01(2), located and chartered in this state, both by expanding educational opportunities for children and by creating incentives for schools to achieve excellence.

   (g) “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, Effective Access to Student Education 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. 581-01976-21(c)(3) of the Internal Revenue Code;

   2. Is a Florida entity formed under chapter 605, chapter 607, or chapter 617 and whose principal office is located in the state; and

   3. Complies with subsections (4) and (15).

   (h) “Eligible private school” means a private school, as defined in s. 1002.01(2), located in Florida which offers an education to students in any grade K-12 and that meets the requirements in subsection (9).

   (i) “Household income” has the same meaning as the term “income” as 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.

   (j) “Owner or operator” includes:

   1. An owner, president, officer, or director of an eligible nonprofit scholarship-funding organization or a person with the authority to determine its own standards and curriculum.

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A student who initially is in foster care or out-of-home care.

A student who initially does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care. A student who initially is placed, in foster care or in out-of-home care as defined in s. 39.01.

Priority must be given to a student whose household income level does not exceed 260 percent of the federal poverty level; or

State fiscal year was placed, in foster care or in out-of-home care. A student who initially is limited to no more than two courses per school year; or

Pursuant to the student’s participation unless the p... makes a scholarship while he or she is:

An owner, operator, superintendent, or principal of an eligible private school or a person with equivalent decisionmaking authority over an eligible private school.

The tax credit cap amount means the maximum annual tax credit amount that the department may approve for a state fiscal year.

“Unweighted FTE funding amount” means the statewide average total funds per unweighted full-time equivalent funding amount that is incorporated by reference in the General Appropriations Act, or any subsequent special appropriations act, for the applicable state fiscal year.

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

(b) 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 260 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.

Priority must be given to a student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care. A student who initially...
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2012-2013 state fiscal year

2. In the 2012-2013 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 20 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 information identifying the tax credit cap amount when it is increased pursuant to this subparagraph.

(a) A taxpayer may elect to make eligible contributions submit an application to the department or the division 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. For elections related to taxes imposed under chapter 211, chapter 212, or chapter 561, the taxpayer shall make the election on a return filed with the department or the division. For elections related to taxes imposed under chapter 200 or chapter 624, the taxpayer shall make the election when making the estimated payment.

(b) The taxpayer shall specify the amount of the eligible contribution, which amount may not exceed:

1. For elections under s. 211.0251, 50 percent of the tax due on the return on which the election is made.

2. For elections under s. 212.1831, 100 percent of the tax due on the return on which the election is made.

3. For elections under s. 220.1875, 25 percent of the final tax liability shown on the taxpayer’s Florida Corporate Income Tax Return for the prior taxable year.

4. For elections under s. 561.1211, 90 percent of the tax due on the return on which the election is made.

5. For elections under s. 624.51055, 33 percent of the tax due for the prior taxable year under s. 624.509(1) after deducting from such tax the prior year’s deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6).

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. For purposes of s. 220.1875, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51055, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to s. 624.509 and s. 624.5092. The department shall approve tax credits on a first-come, first-served basis and must obtain the division’s approval before approving a tax credit under s. 561.1211.

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

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61. As provided in section 212.1831, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in section 220.02(8).

62. 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 sections 211.0251, 212.1831, 220.1875, or 624.51055 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under sections 211.0251, 212.1831, 220.1875, or 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 section 561.1211.

63. Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b). The 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 section 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.

64. Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship-funding organization specified by the taxpayer. The department shall also include the eligible nonprofit scholarship-funding organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under sections 211.0251, 212.1831, 220.1875, 561.1211, or 624.51055 because of insufficient tax liability on the part of the taxpayer, the unused amount shall be carried forward for a period not to exceed 10 years. For purposes of section 220.1875, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in section 220.02(8).

65. In calculating the underpayment of estimated corporate income taxes pursuant to section 220.34 and tax installment payments for taxes on insurance premiums under sections 624.5092, the final amount due is the amount after credits earned under sections 220.1875 or 624.51055 for contributions to eligible nonprofit scholarship-funding organizations are deducted.

66. For purposes of determining if a penalty or interest shall be imposed for underpayment of estimated corporate income taxes pursuant to section 220.34 and tax installment payments for taxes on insurance premiums under sections 624.5092, the final amount due is the amount after credits earned under sections 220.1875 or 624.51055 for contributions to eligible nonprofit scholarship-funding organizations are deducted.
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concerns, are deletions; words underlined are additions.

The Department of Law Enforcement shall search all arrest fingerprints received under s. 943.051 against the identification system maintained by the Department of Law Enforcement.

Any arrest record that is identified by the arrest fingerprints received under s. 943.051 or the fingerprints maintained by the Department of Law Enforcement shall 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 owner or operator whose fingerprints are retained under subparagraph 3.

The Department of Law Enforcement shall adopt a rule setting 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 is not 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 741.09, relating to domestic violence.

f. Section 817.505, relating to patient brokering.

g. Section 817.505, relating to criminal use of personal identification information.

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

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

j. Section 817.81, relating to forgery.

k. Section 831.09, relating to uttering forged instruments.

l. Section 831.07, relating to uttering forged bank bills, checks, drafts, or promissory notes.

m. Section 831.07, relating to uttering forged bank bills, checks, drafts, or promissory notes.
eligible nonprofit scholarship-funding organization must refer for priority pursuant to paragraph (e). Each eligible nonprofit scholarship-funding organization must refer eligible student on a first come, first served basis unless the student qualifies for priority pursuant to paragraph (e). Each eligible nonprofit scholarship-funding organization must refer to eligible students for the cost of:

1. Tuition and fees for an eligible private school;
2. Transportation to a Florida public school in which a student is enrolled and that is different from the school to which the student was assigned or to a lab school as defined in s. 1002.31;

Provided, however, that the eligible nonprofit scholarship-funding organization may use eligible contributions received pursuant to this section and ss. 212.099, 212.1832, and 1002.40 during the state fiscal year in which such contributions are collected for administrative expenses if the organization has operated as an eligible nonprofit scholarship-funding organization for at least the preceding 3 fiscal years and did not have any findings of material weakness or material noncompliance in its most recent audit under paragraph (m). Administrative expenses from eligible contributions may not exceed 3 percent of the total amount of all scholarships awarded by an eligible scholarship-funding organization under this chapter. Such administrative expenses must be reasonable and necessary for the organization’s management and distribution of scholarships awarded under this chapter. No funds authorized under this subparagraph shall be

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used for lobbying or political activity or expenses related to lobbying or political activity. Up to 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. An eligible nonprofit scholarship-funding organization may not charge an application fee.

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 ss. 1002.33 and 1002.221 and 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. No later than September 30 of each 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 used to provide scholarships to eligible students or transferred to other eligible nonprofit scholarship-funding organizations to provide scholarships for eligible students. All transferred funds must be deposited by the nonprofit scholarship-funding organization transferring such funds into the scholarship account. All transferred amounts received by any eligible nonprofit scholarship-funding organization must be separately disclosed in the annual financial audit required under paragraph (m).

3. Must provide to the Auditor General and the Department of Education a report on the results of an annual financial 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 by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted auditing standards, and rules promulgated by the Auditor General.
accounting principles. Audit reports 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.

(a) Must prepare and submit quarterly reports to the Department of Education pursuant to paragraph (3)(d). 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.

(b) Must participate in the joint development of agreed upon procedures 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 s. 1002.421; 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 any material exceptions set forth in the report required under s. 1002.421(1)(g), (h), or (i).

(II) Any material exceptions set forth in the report required under s. 1002.421(1)(g), (h), or (i).
Schools and the Department of Education when jointly developing the agreed-upon procedures and guidelines under sub-subparagraph (a) and conducting a review of those procedures and guidelines under sub-subparagraph (b).

(4) Must maintain the surety bond or letter of credit required by subsection (15). 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 J. Boyd, Jr. Effective Access to Student Education 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.

(4) 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.

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.

After the child is determined to be eligible for the scholarship program, the parent shall ensure that the student participating in this scholarship program takes the norm-referenced assessment offered by the private school. The parent may also choose to have the student participate in the statewide assessments pursuant to s. 1008.22. If the parent requests that the student participating in the scholarship program take statewide assessments pursuant to s. 1008.22 and the private school has not chosen to offer and administer the statewide assessments, the parent is responsible for transporting the student to the assessment site designated by the school district.

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.
administer the statewide assessments pursuant to s. 1008.32 if a private school chooses to offer the statewide assessments. 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 and 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.

If a private school fails to meet the requirements of this subsection or s. 1002.421, the commissioner may determine that the private school is ineligible to participate in the scholarship program.

(4) DEPARTMENT OF EDUCATION OBLIGATIONS. The Department of Education shall:
   (a) Annually submit to the department and division, by March 15, a list of eligible nonprofit scholarship funding organizations that meet the requirements of paragraph (2)(f).
   (b) Annually verify the eligibility of nonprofit scholarship funding organizations that meet the requirements of paragraph (2)(f).
   (c) Annually verify the eligibility of expenditures as provided in paragraph (4)(d) using the audit required by paragraph (4)(c) and s. 11.45(2)(l).
   (d) Cross-check the list of participating scholarship students with the public school enrollment lists to avoid duplication.
   (e) Maintain a list of nationally norm-referenced tests identified for purposes of satisfying the testing requirement in paragraph (9)(f).
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subparagraph (8)(h)1. The tests must meet industry standards of quality in accordance with State Board of Education rules.

(f) Issue a project grant award to a state 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 $250,000 per year. The project grant award must be renewed in 2-year intervals in accordance with this paragraph.

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

   a. On a statewide basis. The report shall also include, to the extent possible, a comparison of scholarship students' performance to the statewide student performance 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 state university's analysis and evaluation, the Department of Education shall coordinate with the state university to provide data to the state university in order to conduct analyses of matched students from public school assessment data and calculate control group student performance using an agreed-upon methodology with the state university, 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.

2. If the state university determines that the 30-participating student cell size may be reduced without disclosing personally identifiable information, as described in 31 C.F.R. s. 30.12, of a participating student, the state university 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 state university no later than June 15 of each year, or as requested by the state university.

   a. The sharing and reporting of student performance data under this paragraph must be in accordance with requirements of ss. 1002.22 and 1002.221 and 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 subparagraph 1. or disclose the academic level of individual students.

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

(g) Notify an eligible nonprofit scholarship fund organization of any of the organization's identified students who are receiving educational scholarships pursuant to chapter 321, or disclose the academic level of individual students.
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1. An eligible nonprofit scholarship funding organization of any of the organization's identified students who are receiving tax credit scholarships from other eligible nonprofit scholarship funding organizations.

2. Require quarterly reports by an eligible nonprofit scholarship funding organization regarding the number of students participating in the scholarship program, the private schools at which the students are enrolled, and other information deemed necessary by the Department of Education.

3. 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).

4. **SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS**

   a. **Upon the request of any eligible nonprofit scholarship funding organization**, a school district shall inform all households within the district receiving free or reduced-priced meals under the National School Lunch Act of their eligibility to apply for a tax credit scholarship. The form of such notice shall be provided by the eligible nonprofit scholarship funding organization, and the district shall include the provided form.

   b. **If requested by the organization**, in any normal correspondence with eligible households, if an eligible nonprofit scholarship funding organization requests a special communication to be issued to households within the district receiving free or reduced-priced meals under the National School Lunch Act, the organization shall reimburse the district for the cost of postage. Such notice is limited to once a year.

   c. **Upon the request of the Department of Education**, a school district shall coordinate with the department to provide to a participating private school the statewide assessments administered under s. 1008.22 and any related materials for administering the assessments. A school district is responsible for implementing test administrations at a participating private school, including that:

   1. Provision of training for private school staff on test security and assessment administration procedures;
   2. Distribution of testing materials to a private school;
   3. Retrieval of testing materials from a private school;
   4. Provision of the required format for a private school to submit information to the district for test administration and enrollment purposes; and
   5. Provision of any required assistance, monitoring, or investigation at a private school.

   d. **SCHOLARSHIP AMOUNT AND PAYMENT**

   i. The scholarship amount 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 costs limits, which shall be determined as follows:

   1. Eighty-eight percent for a student enrolled in a single school year by an eligible nonprofit scholarship funding organization eligible to receive funding organization eligible to receive

   2. Eighty-eight percent for a student enrolled in...
Kindergarten through grade 5.

b. Ninety-two percent for a student enrolled in grade 6 through grade 8.

c. Ninety-six percent for a student enrolled in grade 9 through grade 12.

2. For students initially eligible in the 2019-2020 school year or thereafter, the calculated amount for a student to attend an eligible private school shall be based upon the grade level and school district in which the student resides as 25 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic program established pursuant to s. 1011.6241(1)(a), plus a per full-time equivalent share of funds for all categorical programs, except for the Exceptional Student Education Guaranteed Allocation.

3. The scholarship amount awarded to a student enrolled in a Florida public school in which a student is enrolled and that is different from the school to which the student was assigned or in a lab school as defined in s. 1002.32, is limited to $750.

4. Payment of the scholarship by the eligible nonprofit scholarship funding organization shall be by individual warrant, the warrant must be made payable to the student’s parent or by funds transfer, including but not limited to, debit cards, electronic payment cards, or any other means of payment that the department deems to be commercially viable or cost-effective. If the payment is made by warrant, the warrant must be delivered by the eligible nonprofit scholarship funding organization to the private school of the parent’s choice, and the parent shall restrictively endorse the warrant to the private school. An eligible nonprofit scholarship funding organization shall ensure that the parent to whom the warrant is made restrictively endorsed the warrant to the private school for deposit into the account of the private school or that the parent has approved a funds transfer before any scholarship funds are deposited.

a. An eligible nonprofit scholarship funding organization shall obtain verification from the private school of a student’s continued attendance at the school for each period covered by a scholarship payment.

b. Payment of the scholarship shall be made by the eligible nonprofit scholarship funding organization on at least a quarterly basis.

b. ADMINISTRATION: RULES.

1. The department, the division, and the Department of Education shall develop a cooperative agreement to assist in the administration of this section.

2. The department shall adopt rules necessary to administer this section and ss. 211.0251, 212.1831, 220.1875, 561.1211, and 624.51055, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (5), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

a. The division shall adopt rules necessary to administer its responsibilities under this section and s. 561.1211.

b. The State Board of Education shall adopt rules to administer the responsibilities of the Department of Education and the Commissioner of Education under this section.

b. DEPOSITS OF ELIGIBLE CONTRIBUTIONS.

All eligible contributions received by an eligible nonprofit scholarship funding organization under this section shall be paid into an account and used to fund scholarships in accordance with the provisions of this section. The division shall adopt rules necessary to ensure the continued availability of scholarships funded under this section.
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(14) PRESERVATION OF CREDIT. If any provision or portion of this section, s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity shall not affect any credit earned under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any taxpayer with respect to any contribution paid to an eligible nonprofit scholarship funding organization before the date of a determination of unconstitutionality or invalidity. Such credit shall be allowed at such time and in such manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law shall result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible nonprofit scholarship funding organization.

(15) 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.

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An annual report that includes:

a. The number of students who completed applications, by
b. The number of students who received funding 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).

If the State Board of Education disapproves the renewal of an eligible nonprofit scholarship-funding organization to provide scholarships to and on behalf of students who would have had scholarships funded if it were not for the diversion of funds giving rise to the claim against the bond or letter of credit,

(4) In addition to the information required by subparagraphs (a1)- (a5), an application for renewal must include:

1. A surety bond or letter of credit to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section 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. A copy of 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 detailed accounting of how the organization spent the administrative funds allowable under paragraph (6)(j).

4. Within 30 days after receipt of the finalized application by the Office of Independent Education and Parental 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.
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 (f)(1).

(f) All remaining funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be transferred to other eligible nonprofit scholarship-funding organizations to provide scholarships for eligible students. All transferred funds must be deposited by each eligible nonprofit scholarship-funding organization receiving such funds into its scholarship account. All transferred amounts received by any eligible nonprofit scholarship-funding organization must be separately disclosed in the annual financial audit required under subsection (c).

(4) 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.

(4) 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 Effective Access to Student Education 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.

Section 21. Section 1002.40, Florida Statutes, is amended to read:

1002.40 The Hope Scholarship Florida K-12 Education Funding Tax Credit Program.—

(1) PURPOSE. The Hope Scholarship Program is established to provide the parent of a public school student who was subjected to an incident listed in subsection (3) an opportunity to...
(i) "Program" means the Hope Scholarship Program.

(j) "School" means any educational program or activity under s. 1002.33, s. 1002.331, or s. 1002.332; enrolled in a school operating for the purpose of

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

d) "Motor vehicle" has the same meaning as provided in s. 320.01(1)(a), but does not include a heavy truck, truck tractor, trailer, or motorcycle.

4. "Parent" means a resident of this state who is a parent, as defined in s. 1000.21, and whose student reported an incident in accordance with subsection (6).

(i) "Program" means the Hope Scholarship Program.

(j) "School" means any educational program or activity...
that has capacity or to request and receive a scholarship to attend an eligible private school, subject to

(3) TERM OF HOPE SCHOLARSHIP. For purposes of continuity of educational choice, a Hope scholarship shall remain in force until the student returns to public school or graduates from high school, whichever occurs first. A scholarship 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 scholarship’s term.

(4) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.

(a) Upon receipt of a report of an incident, the school principal, or his or her designee, shall provide a copy of the report to the parent and investigate the incident to determine if the incident must be reported as required by s. 1006.09(6). Within 24 hours after receipt of the report, the principal or his or her designee shall provide a copy of the report to the parent of the alleged offender and to the superintendent. Upon conclusion of the investigation or within 75 days after the incident was reported, whichever occurs first, the school district shall notify the parent of the program and offer the parent an opportunity to enroll his or her student in another public school that has capacity or to request and receive a scholarship to attend an eligible private school, subject to

available funding. A parent who chooses to enroll his or her student in a public school located outside the district in which the student resides pursuant to s. 1002.31 shall be eligible for a scholarship to transport the student as provided in paragraph

(3)(b).

(b) For each student participating in the program in an eligible private school who chooses to participate in the statewide 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 assessments.

(2) 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 this section and s. 1002.21;

(b) Annually administer or make 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 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 his or her parent.

2. Administer the statewide assessments pursuant to s. 1008.22 if a private school chooses to offer the statewide assessments. 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 and must submit
A request is in writing to the department by March 1 of each year in order to administer the statewide assessments in the subsequent school year.

If a private school fails to meet the requirements of this subsection or s. 1002.421, the commissioner may determine that the private school is ineligible to participate in the program.

(4) DEPARTMENT OF EDUCATION OBLIGATIONS. The department shall:

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

(b) Maintain a list of nationally-norm-referenced tests identified for purposes of satisfying the testing requirements in paragraph (9)(c). The tests must meet industry standards of quality in accordance with State Board of Education rules.

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

(d) Contract with an independent entity to provide an annual evaluation of the program by:

1. Reviewing the school bullying prevention education program, climate, and code of student conduct of each public school from which 10 or more students transferred to another public school or private school using the Hope scholarship to determine areas in the school or school district procedures involving reporting, investigating, and communicating a parent's concerns.

2. Reviewing the performance of participating students enrolled in a private school in which at least 51 percent of the total enrolled students in the prior school year participated in the program and in which there are at least 10 participating students who have scores for tests administered.

3. Surveying the parents of participating students to determine academic, safety, and school climate satisfaction and to identify any challenges to or obstacles in addressing the incident or relating to the use of the scholarship.

4. A parent who applies for a Hope scholarship is exercising his or her parental option to place his or her student in an eligible private school.
(a) The parent must select an eligible private school and apply for the admission of his or her student.

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

(c) Any student participating in the program must remain in attendance throughout the school year unless excused by the school for illness or other good cause.

(d) Each parent and each student has an obligation to the private school to comply with such school’s published policies.

(e) Upon reasonable notice to the department and the school district, the parent may remove the student from the private school and place the student in a public school in accordance with this section.

(f) The parent must ensure that the student participating in the program takes the norm-referenced assessment offered by the private school. The parent may also choose to have the student participate in the statewide assessments pursuant to s. 1008.22. If the parent requests that the student take the statewide assessments pursuant to s. 1008.22 and the private school has not chosen to offer and administer the statewide assessments, the parent is responsible for transporting the student to the assessment site designated by the school district.

(g) Upon receipt of a scholarship warrant, the parent shall return a copy of the warrant to the private school for deposit into the account of such school. If payment is made by funds transfer in accordance with paragraph (11)(d), the parent must approve each payment before it is made by funds transfer in accordance with paragraph (11)(d).

[Funding and Payment]

The scholarship funds may be deposited. The parent may not designate any entity or individual associated with the participating private school as the parent’s attorney in fact to endorse a scholarship warrant or approve a funds transfer. A parent who fails to comply with this paragraph forfeits the scholarship.

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

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

(b) Notifying parents of their receipt of a scholarship on a first-come, first-served basis, based upon available funds.

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

(d) Awarding scholarship funds to eligible students, giving priority to renewing students from the previous year.

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

(f) Notifying the department of any violation of this section.

(11) FUNDING AND PAYMENT.

(a) For students initially eligible in the 2019-2020 school year or thereafter, the calculated amount for a student to participate in the program and any additional amount is made by funds transfer in accordance with paragraph (11)(d), the parent must approve each payment before it is made by funds transfer in accordance with paragraph (11)(d).
attend an eligible private school shall be based upon the grade
level and school district in which the student was assigned as
25 percent of the funds per unweighted full-time equivalent in
the Florida Education Finance Program for a student in the basic
program established pursuant to s. 1011.62(1)(c), plus a per-
full-time equivalent share of funds for all categorical
programs, except for the Exceptional Student Education
Guaranteed Allocation.

(b) The maximum amount awarded to a student enrolled in a
public school located outside of the district in which the
student resides shall be $750.

(a) When a student enters the program, the eligible
nonprofit scholarship funding organization must receive all
documentation required for the student's participation,
including a copy of the report of the incident received pursuant
to subsection (f) and the private school's and student's fee
schedules. The initial payment shall be made after verification
of admission acceptance, and subsequent payments shall be made
upon verification of continued enrollment and attendance at the
private school.

(b) Payment of the scholarship by the eligible nonprofit
scholarship funding organization may be by individual warrant
made payable to the student's parent or by funds transfer,
including, but not limited to, debit cards, electronic payment
cards, or any other means of payment that the department deems
to be commercially viable or cost-effective. If payment is made
by warrant, the warrant must be delivered by the eligible
nonprofit scholarship funding organization to the private school
of the parent's choice, and the parent shall restrictively
endorse the warrant to the private school. If payments are made
by funds transfer, the parent must approve each payment before
the scholarship funds may be deposited. The parent may not
designate any entity or individual associated with the
participating private school as the parent's attorney in fact to
endorse a scholarship warrant or approve a funds transfer.

(a) An eligible nonprofit scholarship funding organization
shall obtain verification from the private school of a student's
continued attendance at the school for each period covered by a
scholarship payment.

(b) Payment of the scholarship shall be made by the
eligible nonprofit scholarship funding organization no less
frequently than on a quarterly basis.

(a) An eligible nonprofit scholarship funding organization,
subject to the limitations of ss. 1002.395(6)(j)1., may use
eligible contributions received during the state fiscal year in
which such contributions are collected for administrative
expenses.

(b) Moneys received pursuant to this section do not
constitute taxable income to the qualified student or his or her
parent.

(a) Notwithstanding s. 1002.395(6)(j)2., no more than 5
percent of net eligible contributions may be carried forward to
the following state fiscal year by an eligible scholarship
funding organization. For audit purposes, all amounts carried
forward must be specifically identified for individual students
by student name and by the name of the school to which the
student is admitted, subject to the requirements of ss. 1002.21
and 1002.22 and 39 U.S.C. s. 1232g, and the applicable rules and
carry forward shall be expended for annual scholarships or partial-year scholarships in the following state fiscal year. Net eligible contributions remaining on June 30 of each year which are in excess of the 5 percent that may be carried forward shall be transferred to other eligible nonprofit scholarship-funding organizations participating in the Hope Scholarship Program to provide scholarships for eligible students. All transferred funds must be deposited by each eligible nonprofit scholarship funding organization receiving such funds into the scholarship account of eligible students. All transferred amounts received by an eligible nonprofit scholarship funding organization must be separately disclosed in the annual financial audit required under s. 1002.395(e)(a). If no other eligible nonprofit scholarship funding organization participates in the Hope Scholarship Program, net eligible contributions in excess of the 5 percent may be used to fund scholarships for eligible students under s. 1002.395 only after fully exhausting all contributions made in support of scholarships under that section in accordance with the priority established in s. 1002.395(e)(d) prior to awarding any initial scholarships.

(12) OBLIGATIONS OF THE AUDITOR GENERAL.

(a) The Auditor General shall conduct an annual operational audit of accounts and records of each organization that participates in the program. As part of this audit, the Auditor General shall verify, at a minimum, the total number of students served and transmit that information to the department. The Auditor General shall provide the commissioner with a copy of each annual operational audit performed pursuant to this paragraph within 10 days after the audit is finalized.

(b) The Auditor General shall notify the department of any organization that fails to comply with a request for information.

(2) SCHOLARSHIP FUNDING TAX CREDITS.—

(a) A tax credit is available under s. 212.1832(1) for use by a person that makes an eligible contribution. Eligible contributions shall be used for K-12 education funding under fund scholarships under this section and may be used to fund scholarships under s. 1002.395. Each eligible contribution is limited to a single designation payment of $105 per motor vehicle purchased at the time of purchase of a motor vehicle or a single designation payment of $105 per motor vehicle purchased at the time of registration of a motor vehicle that was not purchased from a dealer, except that a contribution may not exceed the state tax imposed under chapter 212 that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Payments of contributions shall be made to a dealer at the time of purchase of a motor vehicle or to a designated agent or private tag agent at the time of registration of a motor vehicle that was not purchased from a dealer. An eligible contribution shall be accompanied by a contribution election form provided by the Department of Revenue, developed in collaboration with the Department of Education. The form shall include, at a minimum, a brief description of each scholarship program available under this chapter and the type of student served in each program the Hope Scholarship Program and the Florida Tax Credit Scholarship Program: THE HOPE SCHOLARSHIP PROGRAM...
providing a public school student who was subjected to an incident of violence or bullying at school the opportunity to apply for a scholarship to attend an eligible private school rather than remain in an unsafe school environment. The Florida Tax Credit Scholarship Program provides a low-income student the opportunity to apply for a scholarship to attend an eligible private school. The form shall also include, at a minimum, a section allowing the consumer to designate, from all participating scholarship funding organizations, which organization will receive his or her donation. For purposes of this subsection, the term "purchase" does not include the lease or rental of a motor vehicle.

(b) A dealer, designated agent, or private tag agent shall:
1. Provide the purchaser the contribution election form as provided by the Department of Revenue, at the time of purchase of a motor vehicle or at the time of registration of a motor vehicle that was not purchased from a dealer.
2. Collect eligible contributions.
3. Using a form provided by the Department of Revenue, which shall include the dealer's or agent's federal employer identification number, remit to an organization no later than the date the return filed pursuant to s. 212.11 is due the total amount of credits granted under this section allowing the consumer to designate, from all participating scholarship funding organizations, which organization will receive his or her donation. For purposes of this subsection, the term "purchase" does not include the lease or rental of a motor vehicle.

4. report to the Department of Revenue on each return filed pursuant to s. 212.11 the total amount of credits granted under this subsection, the term "purchase" does not include the lease or rental of a motor vehicle.

3. An organization shall report to the Department of Revenue no later than the date the return filed pursuant to paragraph (b) in the preceding calendar month on a form provided by the Department of Revenue. Such report shall include:
1. The federal employer identification number of each designated agent, private tag agent, or dealer who remitted contributions to the organization during that reporting period.
2. The amount of contributions received from each designated agent, private tag agent, or dealer during that reporting period.
3. A person who, with the intent to unlawfully deprive or defraud the program of its moneys or the use or benefit thereof, fails to remit a contribution collected under this section is guilty of theft, punishable as follows:
   1. If the total amount stolen is less than $300, the offense is a misdemeanor of the third degree, punishable as provided in s. 775.082 or s. 775.083. Upon a first conviction, the offender is guilty of theft, punishable as provided in s. 775.082 or s. 775.083. Upon a second conviction, the offender is guilty of theft, punishable as provided in s. 775.082 or s. 775.083. For a third or subsequent conviction, the offender is guilty of a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.
   2. If the total amount stolen is $300 or more, but less than $20,000, the offense is a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
3. If the total amount stolen is $20,000 or more, but less
than $100,000, the offense is a felony of the second degree,
punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
4. If the total amount stolen is $100,000 or more, the
offense is a felony of the first degree, punishable as provided
in s. 775.082, s. 775.083, or s. 775.084.
(a) A person convicted of an offense under paragraph (d)
shall be ordered by the sentencing judge to make restitution to
the organization in the amount that was stolen from the program.
(b) Upon a finding that a dealer failed to remit a
contribution under subparagraph (b)(1), for which the dealer
claimed a credit pursuant to s. 212.183(2), the Department of
Revenue shall notify the affected organization of the dealer’s
name, address, federal employer identification number, and
information related to differences between credits taken by the
dealer pursuant to s. 212.183(2) and amounts remitted to the
eligible nonprofit scholarship funding organization under
paragraph (b).
(g) Any dealer, designated agent, private tag agent, or
organization that fails to timely submit reports to the
Department of Revenue as required in paragraphs (b) and (c) is
subject to a penalty of $1,000 for every month, or part thereof,
the report is not provided, up to a maximum amount of $10,000.
Such penalty shall be collected by the Department of Revenue and
shall be transferred into the General Revenue Fund. Such penalty
must be settled or compromised if it is determined by the
Department of Revenue that the noncompliance is due to
reasonable cause and not due to willful negligence, willful
neglect, or fraud.

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compliance with all requirements of this section in addition to private school requirements outlined in s. 1002.42, specific requirements identified within respective scholarship program laws, and other provisions of Florida law that apply to private schools, and must:

(i) Maintain a physical location in the state at which each student has regular and direct contact with teachers. A private virtual school with at least one administrative office located in this state which requires all of its administrative staff to be Florida residents meets this requirement.

(q) Provide a report from an independent certified public accountant who performs the agreed-upon procedures developed pursuant to s. 1002.394(11)(q) if the private school receives more than $250,000 in funds from scholarships awarded under this chapter in a state fiscal year. A private school subject to this subsection must annually submit the report by September 15 to the scholarship-funding organization that awarded the majority of the school’s scholarship funds.

However, for the 2020-2021 school year only, a school that receives more than $250,000 in scholarship funds only through the John M. McKay Scholarship for Students with Disabilities Program pursuant to s. 1002.39 must submit the annual report by September 15 to the department. The agreed-upon procedures must be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The department shall suspend the payment of funds to a private school that knowingly fails to comply with this subsection, and shall prohibit the school from enrolling new scholarship students, for 1 fiscal year and until the school complies. If a private school fails to meet the requirements of this subsection or has consecutive years of material exceptions listed in the report required under paragraph (q), the commissioner may determine that the private school is ineligible to participate in a scholarship program.

Section 24. Paragraph (aa) of subsection (4) of section 1009.971, Florida Statutes, is amended to read:

(4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The board shall have the powers and duties necessary or proper to carry out the provisions of ss. 1009.97-1009.988, including, but not limited to, the power and duty to:

(aa) Adopt rules relating to the purchase and use of a prepaid college plan authorized under s. 1009.98 or a college savings plan authorized under s. 1009.981 for the McKay-Gardiner Scholarship Program pursuant to s. 1002.381 or the Family Empowerment Scholarship Program pursuant to s. 1002.394, which may include, but need not be limited to:

1. The use of such funds for postsecondary education programs for students with disabilities;

2. Effective procedures that allow program funds to be used in conjunction with other funds used by a parent in the purchase of a prepaid college plan or a college savings plan;

3. The tracking and accounting of program funds separately from other funds contributed to a prepaid college plan or a college savings plan;

4. The reversion of program funds, including, but not
section (1)(a) and (b), subparagraph (1)(c)1., subparagraphs (1)(c)2.b. and c., subparagraph (1)(c)3., and

subsection may not exceed the redemption value of the advance payment contract at a state postsecondary institution or the number of semester credit hours contracted on behalf of a qualified beneficiary. A qualified beneficiary may not be limited to, earnings from contributions to the Florida College Savings Program;

5. The use of program funds only after private payments have been used for prepaid college plan or college savings plan expenditures;

6. Contracting with each eligible nonprofit scholarship-funding organization to establish mechanisms to implement ss. 1002.381 and 1002.394, including, but not limited to, identifying the source of funds being deposited in the plans; and

7. The development of a written agreement that defines the owner and beneficiary of an account and outlines responsibilities for the use of the advance payment contract funds or savings program funds.

Section 25. Subsection (11) of section 1009.98, Florida Statutes, is amended to read:

1009.98 Stanley G. Tate Florida Prepaid College Program.—

(11) IMPLEMENTATION PROCEDURES.—

(a) A prepaid college plan may be purchased, accounted for, used, and terminated as provided in ss. 1002.381 and 1002.394.

(b) A designated beneficiary may apply the benefits of a participation agreement toward the program fees of a program designed for students with disabilities conducted by a state postsecondary institution. A designated beneficiary may not be changed while a college savings plan contains funds contributed under ss. 1002.381 and 1002.394.

Section 26. Subsection (10) of section 1009.981, Florida Statutes, is amended to read:

1009.981 Florida College Savings Program.—

(10) IMPLEMENTATION PROCEDURES.—

(a) A college savings plan may be purchased, accounted for, used, and terminated as provided in ss. 1002.381 and 1002.394.

(b) A designated beneficiary may apply the benefits of a participation agreement toward the program fees of a program designed for students with disabilities conducted by a state postsecondary institution. A designated beneficiary may not be changed while a college savings plan contains funds contributed under ss. 1002.381 and 1002.394.

Section 27. Subsection (4) of section 1011.61, Florida Statutes, is amended to read:

1011.61 Definitions.—Notwithstanding the provisions of s. 1000.21, the following terms are defined as follows for the purposes of the Florida Education Finance Program:

(4) The maximum value for funding a student in kindergarten through grade 12 or in a prekindergarten program for exceptional children as provided in s. 1003.21(1)(e) shall be the sum of the calculations in paragraphs (a), (b), and (c) as calculated by the department.

(a) The sum of the student's full-time equivalent student membership value for the school year or the equivalent derived from paragraphs (1)(a) and (b), subparagraph (1)(c)1., sub-

paragraphs (1)(c)2.b. and c., subparagraph (1)(c)3., and


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subsection (2). If the sum is greater than 1.0, the full-time equivalent student membership value for each program or course shall be reduced by an equal proportion so that the student’s total full-time equivalent student membership value is equal to 1.0.

(b) If the result in paragraph (a) is less than 1.0 full-time equivalent student and the student has full-time equivalent student enrollment pursuant to sub-sub-subparagraph (1)(c)1.b.(VIII), calculate an amount that is the lesser of the value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of 1.0 less the value in paragraph (a).

(c) The full-time equivalent student enrollment value in sub-subparagraph (1)(c)2.a.

A scholarship award provided to a student enrolled in the John M. McKay Scholarships for Students with Disabilities Program pursuant to s. 1002.39 is not subject to the maximum value for funding a student under this subsection.

Section 28. Paragraph (f) of subsection (18) of section 1011.62, Florida Statutes, is amended to read:

1011.62 Funds for operation of schools.—If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

(18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature may annually provide in the Florida Education Finance Program a teacher salary increase allocation to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. The amount of the allocation shall be specified in the General Appropriations Act.

(f) Notwithstanding any other provision of law, funds allocated under this subsection shall not be included in the calculated amount for any scholarship awarded under chapter 1002.

Section 29. This act shall take effect July 1, 2021.
February 17 2021

Meeting Date

Topic Education Scholarship Programs

Name Marie-Claire Leman

Job Title Parent

Address 1911 Wahalaw Court

Street Tallahassee FL 32301

City State Zip

Phone 850-728-7514

Email marieclaireleman@gmail.com

Speaking:  Yes  No

Against Information

Waive Speaking:  Yes  No

(The Chair will read this information into the record.)

Representing Fund Education Now

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE
APPEARANCE RECORD

2/17/21
Meeting Date

Topic Scholarship Expansion / Consolidation

Name Rev. Rachel Gunter Shapard

Job Title Co-founder / Regional VP

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City State Zip

Phone 904-562-5158
Email rguntershapard@cbf.net

Speaking: ☒ Against ☐ Information

Representing Pastors for FL Children / Together for Hope, Rural Development Coalition

Waive Speaking: ☐ In Support ☒ Against
(The Chair will read this information into the record.)

Appearing at request of Chair: ☐ Yes ☐ No
Lobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)
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2/17/21
Meeting Date

Topic Florida Tax Credit Scholarships

Name Ron Gilley

Job Title Head of School

Address 30 Meharg Road
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City FL
State 32577
Zip

Phone (850)384-2137
Email w.ron.gilley@gmail.com

Speaking: ☐ For ☑ Against ☐ Information
Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing self

Appearing at request of Chair: ☐ Yes ☑ No
Lobbyist registered with Legislature: ☐ Yes ☑ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/14/14)
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2/17/21
Meeting Date

THE FLORIDA SENATE
APPEARANCE RECORD

SB 48
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic
Educational Scholarship Programs

Name
Vittorio Nastasi

Job Title
Policy Analyst

Address
901 Riggins Road

Phone 407-618-6168
Email vittorio.nastasi@reason.org

State

City
Tallahassee

State
FL

Zip
32308

Speaking:

☑ For
☐ Against
☐ Information

Waive Speaking:
☐ In Support
☐ Against
(The Chair will read this information into the record.)

Representing
Reason Foundation

Appearing at request of Chair:
☐ Yes ☑ No

Lobbyist registered with Legislature:
☐ Yes ☑ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

2-17-21
Meeting Date

The Florida Senate
APPEARANCE RECORD

Topic Senate Bill 48

Name Angel Pittman

Job Title Educational Advocate

Address 1622 NW 1st Avenue #10
Street
Miami FL 33136
City State Zip

Phone 786-261-5488

Email apittman@cbf.net

Speaking: [✓] For [ ] Against [ ] Information
Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing Cooperative Baptist Fellowship

Appearing at request of Chair: [✓] Yes [ ] No
Lobbyist registered with Legislature: [ ] Yes [✓] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)
YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

THE FLORIDA SENATE

APPEARANCE RECORD

2/17/21
Meeting Date

Topic Education

Name Franklin Salas

Job Title Parent

Address 2901 N Dale Mabry Hwy
Street
City Tampa
State FL
Zip 33607

Phone 813-481-1914
Email Jessica-3723@hotmail.com

Speaking: ☒ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing Parent

Appearing at request of Chair: ☐ Yes ☒ No
Lobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.
YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

February 17 2021

Meeting Date

The Florida Senate

APPAREANCE RECORD

Topic

Education Scholarship Programs

Name

Marie-Claire Leman

Job Title

Parent

Address

1911 Wahalaw Court

Street

Tallahassee

City

FL

State

32301

Zip

Phone

850-728-7514

Email

marieclaireleman@gmail.com

Speaking:

For ✔ Against ☐ Information

Waive Speaking:

In Support ☐ Against ☐
(The Chair will read this information into the record.)

Representing

Fund Education Now

 Appearing at request of Chair:

Yes ☑ No ☐ Lobbyist registered with Legislature:

Yes ☑ No ☐

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

Meeting Date: 2/17/21

The Florida Senate
APPEARANCE RECORD

Bill Number: SB 48

Amendment Barcode: (if applicable)

Topic: Education

Name: Ja'net Burge

Job Title: Parent

Address: 6619 Elwood Ave

Street: Jacksonville

City: FL

State: 32209

Zip: Phone: 904-405-9895

Email: Janet burge@rocketmail.com

Speaking: ☒ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☐ Against
(The Chair will read this information into the record.)

Representing: Parent

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☐ Yes ☒ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.
The Florida Senate
APPEARANCE RECORD

Meeting Date: 2/17/2021

Topic: Educational Scholarship Programs

Name: Nancy Lawther

Job Title: Legislative Committee Member

Address: 1747 Orlando Central Parkway
           Orlando, FL 32807

Phone: 407-855-7604

Email: Legislative@flordapta.org

Speaking: √ Against

Representing: Florida PTA

Appearing at request of Chair: No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.
THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

7/17/21
Meeting Date

48
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic
Educational Scholarship Programs

Name
Phillip Suderman

Job Title
Policy Director

Address

Phone

Email

Street
City
State
Zip

Speaking: ☑ For ☐ Against ☐ Information

Waive Speaking: ☐ In Support ☑ Against
(The Chair will read this information into the record.)

Representing
Americans for Prosperity

Appearing at request of Chair: ☑ Yes ☐ No
Lobbyist registered with Legislature: ☑ Yes ☐ No

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This form is part of the public record for this meeting.

S-001 (10/14/14)
THE FLORIDA SENATE

APPEARANCE RECORD

( Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting )

Meeting Date 2/17/21

Bill Number (if applicable) 48

Amendment Barcode (if applicable)

Topic Speak on bill

Name Natalie Wallace

Job Title HR Admin - Quest Diagnostics

Address 9411 W. Persio Pl

Phone 813-766-0521

Email

Address 9411 W. Persio Pl

City Tampa

State FL

Zip 33612

Speaking: □ For □ Against □ Information

Waive Speaking: □ In Support □ Against

(The Chair will read this information into the record.)

Representing Step up for students

Appearing at request of Chair: □ Yes □ No

Lobbyist registered with Legislature: □ Yes □ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.
The Florida Senate

Appearance Record

2/17/21

Meeting Date

SB 48

Bill Number (if applicable)

Educational Scholarship program

Topic

Lauren Gallo

Name

106 E college Ave

Address

Tallahassee FL 32301

City State Zip

(407) 797-7796

Phone

Representing League of Women Voters

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.
YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

2-17-2021

Meeting Date

Topic  Education

Name  Cathy Boehme (Pronounced to rhyme with fame  Say: Bame)

Job Title  Legislative Specialist and retired educator

Address  213 S Adams Street

          Tallahassee  FL  32301

          Street

          City  State  Zip

Phone  850-224-2078

Email  cathy.boehme@floridaea.org

Speaking:  □ For  ✔ Against  □ Information

Waive Speaking:  □ In Support  □ Against
(The Chair will read this information into the record.)

Representing  Florida Education Association

Appearing at request of Chair:  □ Yes  ✔ No

Lobbyist registered with Legislature:  ✔ Yes  □ No

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THE FLORIDA SENATE
APPEARANCE RECORD

Meeting Date: 2-17

Topic: EDUCATION SCHOLARSHIPS

Name: WILLIAM MATTOX

Job Title: JAMES MADISON INSTITUTE

Address: 100 N. DUVAL
Street: FL
City: 32303

Phone: 850-386-3131
Email: bmattox@jamesmadison.com

Speaking: [X] For
Against
Information

Representing: JAMES MADISON INSTITUTE

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Appearing at request of Chair: [ ] Yes [ ] No

Lobbyist registered with Legislature: [ ] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

SB 48
Bill Number (if applicable)

Amendment Barcode (if applicable)
YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

2/17/21
Meeting Date

The Florida Senate
APPEARANCE RECORD
SB 48
Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic __________ Educational __________

Name _______ Samantha King _______

Job Title _______ Parent _______

Address _______ 5710 Lenox Ave _______

Phone _______ 904-452-3175 _______

Email _______ ladyking1983@gmail.com _______

Street _______ Jacksonville _______

City _______ FL _______

State _______ 32205 _______

Zip _______

Speaking: [X] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing _______ Parent _______

Appearing at request of Chair: [ ] Yes [X] No
Lobbyist registered with Legislature: [ ] Yes [X] No

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2/17/21
Meeting Date

THE FLORIDA SENATE

APPEARANCE RECORD

Topic Education

Name Natalie Wiley

Job Title Parent

Address 4065 Silver Ridge Dr.

Phone 904-866-9734

Email wileynatalie@yahoo.com

Speaking: [x] For [ ] Against [ ] Information

Representing Parent

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [ ] Yes [x] No

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S-001 (10/14/14)
YOU MUST PRINT AND DELIVER THIS FORM TO THE ASSIGNED TESTIMONY ROOM

2/17/2021
Meeting Date

The Florida Senate
APPEARANCE RECORD

Topic: Educational Scholarship Programs

Name: Daniel Aqua

Job Title: Executive Director, Teach Florida

Address: 450 N Park Road, Suite 710
Hollywood, FL 33021

Phone: 954-342-1159
Email: danielaqua@teachcoalition.org

Speaking: [ ] For [ ] Against [ ] Information
Waive Speaking: [✓] In Support [ ] Against
(The Chair will read this information into the record.)

Representing: Teach Florida

Appearing at request of Chair: [ ] Yes [✓] No
Lobbyist registered with Legislature: [ ] Yes [✓] No

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The Florida Senate

APPEARANCE RECORD

2/17/21
Meeting Date

SB 48
Bill Number (if applicable)

Topic Education

Name Alexis Laroe

Job Title Legislative Affairs

Address 4655 Salisbury Rd

City Jacksonville

State FL

Zip 32256

Phone 802-363-1011

Email glaroe@SuFS.org

Speaking: [ ] For [ ] Against [ ] Information

Waive Speaking: [x] In Support [ ] Against

(The Chair will read this information into the record.)

Representing Step Up For Students

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [x] Yes [ ] No

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2/17/2021
Meeting Date

Topic Educational Scholarship Programs

Name Matthew Choy

Job Title Policy Director

Address 136 S Bronough St
Street
Tallahassee FL 32301
City State Zip

Phone 5613863451
Email mchoy@flchamber.com

Speaking: ☐ For ☐ Against ☐ Information
Waive Speaking: ☑ In Support ☐ Against
(The Chair will read this information into the record.)

Representing The Florida Chamber of Commerce

Appearing at request of Chair: ☐ Yes ☑ No
Lobbyist registered with Legislature: ☑ Yes ☐ No

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THE FLORIDA SENATE
APPEARANCE RECORD
(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

Meeting Date 2/17/21

Bill Number (if applicable) 48

Amendment Barcode (if applicable)

Topic Educational Scholarship Programs

Name Cesar Granados

Job Title Policy Affairs Director

Address Street

City State Zip

Phone

Email

Speaking: [ ] For [ ] Against [ ] Information

Waive Speaking: [✓] In Support [ ] Against
(The Chair will read this information into the record.)

Representing LIBRE Initiative

Appearing at request of Chair: [ ] Yes [✓] No

Lobbyist registered with Legislature: [✓] Yes [ ] No

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2/17/2021

Meeting Date

THE FLORIDA SENATE

APPEARANCE RECORD

SB 48

Bill Number (if applicable)

Amendment Barcode (if applicable)

Topic K-12 Scholarship Programs

Name Michael Barrett

Job Title FCCB - Associate for Education

Address 201 W. Park Avenue

Phone (850) 205-6823

Email mbarrett@flacathconf.org

Speak: For □ Against □ Information □

Waive Speaking: □ In Support □ Against □
(The Chair will read this information into the record.)

Representing Florida Conference of Catholic Bishops

Appearing at request of Chair: □ Yes □ No

Lobbyist registered with Legislature: □ Yes □ No

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17 Feb 21
Meeting Date

Topic Education Scholarships Programs

Name James Mosteller

Job Title Advocacy Associate

Address 215 South Monroe Street, Suite 420
Street
Tallahassee FL 32301
City State Zip

Phone 850-727-3712
Email JamesM@afloridapromise.org

Speaking: □ For □ Against □ Information
Waive Speaking: □ In Support □ Against
(The Chair will read this information into the record.)

Representing The Foundation for Florida's Future

 Appearing at request of Chair: □ Yes ☑ No
Lobbyist registered with Legislature: □ Yes □ No

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S-001 (10/14/14)
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THE FLORIDA SENATE

APPEARANCE RECORD

2/17/21
Meeting Date

Topic Educational Scholarship Programs

Name Carrie Boyd

Job Title Policy Counsel

Address P.O. Box 10788
Street
Tallahassee FL 32309

City State Zip

Phone 8505709560
Email carrie.boyd@splicenter.org

Speaking: □ For □ Against □ Information
Waive Speaking: □ In Support ✓ Against
(The Chair will read this information into the record.)

Representing SPLC Action Fund

Appearing at request of Chair: □ Yes □ No
Lobbyist registered with Legislature: ✓ Yes □ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.
February 17, 2021

Meeting Date

Topic Educational Scholarship Programs

Name Pamela Burch Fort

Job Title

Address 104 S. Monroe Street

Street

Tallahassee

City FL

State

32301 Zip

Phone 850-425-1344

Email TcgLobby@aol.com

Speaking: [ ] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing NAACP Florida State Conference

Appearing at request of Chair: [ ] Yes [x] No

Lobbyist registered with Legislature: [x] Yes [ ] No

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This form is part of the public record for this meeting.
Meeting Date: 2-17-21

Bill Number: 48

Topic: Voucher Expansion

Against

Name: Barbara DeVane

Amendment Barcode: (if applicable)

Job Title: __________________________

Address: 425 E. Brevard ST

Phone: 257-4280

Email: barbadevaneyahoo.com

State: FL

Zip: 32308

Speaking: [ ] For [ ] Against [ ] Information

Waive Speaking: [ ] In Support [ ] Against

(The Chair will read this information into the record.)

Representing: FL NOW and FL Alliance for Retired Americans

Appearing at request of Chair: [ ] Yes [ ] No

Lobbyist registered with Legislature: [ ] Yes [ ] No

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2/17/21
Meeting Date

The Florida Senate
APPEARANCE RECORD

SB 48
Bill Number (if applicable)

Against
Amendment Barcode (if applicable)

Topic Vouchers-Public Funding for Private Religious Schools
Name Kara Gross

Job Title Legislative Director & Senior Policy Counsel
Address 4343 W. Flagler St.
Miami FL 33134
City State Zip

Speaking: For [ ] Against [ ] Information [ ]
Waive Speaking: [ ] In Support [ ] Against
(The Chair will read this information into the record.)

Representing ACLU of Florida

Appearing at request of Chair: [ ] Yes [ ] No
Lobbyist registered with Legislature: [ ] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.
February 1, 2021

Honorable Senator Doug Broxson
Chair
Committee on Appropriations Subcommittee on Education

Honorable Chair Broxon,

I respectfully request Senate Bill Number 48 Educational Scholarship Programs be placed on the next committee agenda.

Sincerely appreciate your support.

___________________________
Senator Manny Diaz, Jr.
Florida Senate, District 36

CC:  Tim Elwell, Staff Director  
     JoAnne Bennett, Committee Administrative Assistant  
     Kevin Brown, Legislative Assistant to Senator Rodrigues
Honorable Senator Doug Broxson  
Chair  
Appropriations Subcommittee on Education

Honorable Chair Broxson,

I respectfully request Senate Bill Number 48 Educational Scholarship Programs be placed on the next committee agenda.

Sincerely appreciate your support.

Senator Manny Diaz, Jr.  
Florida Senate, District 36

CC: Tim Elwell, Staff Director  
JoAnne Bennett, Committee Administrative Assistant  
Kevin Brown, Legislative Assistant to Jason Broxson
CourtSmart Tag Report

Room: KN 412  
Case No.:  
Type:  
Caption: Senate Appropriations Subcommittee on Education  
Judge:  

Started: 2/17/2021 3:30:12 PM  
Ends: 2/17/2021 5:12:50 PM  
Length: 01:42:39  

3:30:17 PM Sen. Broxson (Chair)  
3:31:38 PM TAB 1 - CS/SB 48 on Educational Scholarship Programs  
3:32:02 PM Sen. Diaz  
3:32:04 PM Sen. Broxson  
3:32:36 PM Am. 308678  
3:32:50 PM Sen. Diaz  
3:45:05 PM Sen. Broxson  
3:46:13 PM Sen. Cruz  
3:46:40 PM Sen. Broxson  
3:46:44 PM Sen. Diaz  
3:47:37 PM Sen. Cruz  
3:47:54 PM Sen. Diaz  
3:48:32 PM Sen. Cruz  
3:49:06 PM Sen. Diaz  
3:49:48 PM Sen. Cruz  
3:50:02 PM Sen. Diaz  
3:50:38 PM Sen. Cruz  
3:50:40 PM Sen. Broxson  
3:50:43 PM Sen. Polsky  
3:51:28 PM Sen. Diaz  
3:52:35 PM Sen. Polsky  
3:52:51 PM Sen. Diaz  
3:53:17 PM Sen. Polsky  
3:53:43 PM Sen. Diaz  
3:54:02 PM Sen. Polsky  
3:54:49 PM Sen. Diaz  
3:55:58 PM Sen. Polsky  
3:56:31 PM Sen. Diaz  
3:57:56 PM Sen. Broxson  
3:58:02 PM Sen. Gibson  
3:58:33 PM Sen. Broxson  
3:58:45 PM Sen. Gibson  
3:59:05 PM Sen. Diaz  
4:00:22 PM Sen. Gibson  
4:00:46 PM Sen. Diaz  
4:02:34 PM Sen. Gibson  
4:02:46 PM Sen. Diaz  
4:02:49 PM Sen. Gibson  
4:03:08 PM Sen. Diaz  
4:05:52 PM Sen. Gibson  
4:06:45 PM Sen. Diaz  
4:07:50 PM Sen. Gibson  
4:08:04 PM Sen. Diaz  
4:08:19 PM Sen. Gibson  
4:08:37 PM Sen. Diaz  
4:09:27 PM Sen. Gibson  
4:09:57 PM Sen. Diaz  
4:10:55 PM Sen. Gibson  
4:11:23 PM Sen. Diaz  
4:11:31 PM Sen. Gibson  
4:11:33 PM Sen. Diaz  
4:11:40 PM Sen. Gibson
4:11:45 PM Sen. Diaz
4:12:02 PM Sen. Broxson
4:12:23 PM Am. 140650
4:12:32 PM Sen. Cruz
4:13:10 PM Sen. Broxson
4:13:38 PM Marie-Claire Leman, Parent, Fund Education Now
4:14:35 PM Sen. Broxson
4:14:43 PM Sen. Diaz
4:15:45 PM Sen. Broxson
4:15:47 PM Sen. Cruz
4:16:44 PM Sen. Broxson
4:17:11 PM Am. 441606
4:17:20 PM Sen. Cruz
4:19:46 PM Sen. Broxson
4:20:16 PM Sen. Diaz
4:21:31 PM Sen. Broxson
4:21:36 PM Sen. Cruz
4:22:40 PM Sen. Broxson
4:26:23 PM Sen. Polsky
4:26:51 PM Sen. Diaz
4:27:31 PM Sen. Polsky
4:27:55 PM Sen. Diaz
4:28:00 PM Sen. Polsky
4:28:03 PM Sen. Diaz
4:28:11 PM Sen. Polsky
4:28:14 PM Sen. Diaz
4:28:23 PM Sen. Polsky
4:28:31 PM Sen. Diaz
4:28:36 PM Sen. Broxson
4:30:21 PM Rev. Rachel Gunter Shapard, Co-Founder and Regional Vice President, Pastors For Children and Together for Hope Rural Development Coalition
4:32:44 PM Sen. Broxson
4:32:57 PM Ron Gilley, Head of School, Self
4:35:00 PM Sen. Broxson
4:35:15 PM Vittorio Nastasi, Policy Analyst, Reason Foundation
4:36:04 PM Sen. Broxson
4:36:20 PM Angel Pittman, Educational Advocate, Cooperative Baptist Fellowship
4:38:26 PM Sen. Broxson
4:38:41 PM Franklin Salas, Parent
4:40:54 PM Sen. Broxson
4:41:17 PM Marie-Claire Lehman, Parent, Fund Education Now
4:43:14 PM Sen. Broxson
4:43:47 PM Ja'net Burge, Parent
4:44:52 PM Sen. Broxson
4:45:09 PM Nancy Lawther, Legislative Committee Member, Florida PTA
4:47:25 PM Sen. Broxson
4:48:03 PM Phillip Suderman, Policy Director, Americans for Prosperity
4:49:27 PM Sen. Broxson
4:49:43 PM Natalie Wallace, HR Admin - Quest Diagnostics, Step Up For Students
4:50:49 PM Sen. Broxson
4:51:09 PM Lauren Gallo, HR Admin - Quest Diagnostics, Step Up For Students (waives in opposition)
4:51:14 PM Sen. Broxson
4:51:31 PM Cathy Boehme, Legislative Specialist and retired educator, Florida Education Association
4:53:56 PM Sen. Broxson
4:54:11 PM William Matt, James Madison Institute
4:55:36 PM Sen. Broxson
4:55:42 PM W. Mattox
4:55:50 PM Sen. Broxson
4:56:10 PM Samantha King, Parent
4:57:22 PM Sen. Broxson
4:57:47 PM Natalie Wiley, Parent
4:58:52 PM Sen. Broxson
4:59:15 PM Daniel Aqua, Executive Director, Teach Florida (waives in support)
4:59:24 PM Alexis Laroe, Legislative Affairs, Step Up For Students (waives in support)
4:59:30 PM Matthew Choy, Policy Director, The Florida Chamber of Commerce (waives in support)
4:59:38 PM Cesar Grajales, Policy Affairs Director, LIBRE Initiative (waives in support)
4:59:52 PM Michael Barrett, FCCB - Associate for Education, Florida Conference of Catholic Bishops (waives in support)
4:59:59 PM James Mosteller, Advocacy Associate, The Foundation for Florida's Future (waives in support)
5:00:08 PM Carrie Boyd, Policy Counsel, SPLC Action Fund (waives in opposition)
5:00:14 PM Pamela Burch Fort, NAACP Florida State Conference (waives in opposition)
5:00:24 PM Barbara DeVane, FL NOW and FL Alliance for Retired Americans (waives in opposition)
5:00:31 PM Kara Gross, Legislative Director & Senior Policy Counsel, ACLU of Florida (waives in opposition)
5:01:13 PM Sen. Cruz
5:03:26 PM Sen. Broxson
5:03:34 PM Sen. Gibson
5:07:36 PM Sen. Broxson
5:07:48 PM Sen. Diaz
5:11:48 PM Sen. Broxson
5:12:49 PM