

Tab 1 SB 48 by Diaz (CO-INTRODUCERS) Brandes, Garcia, Baxley, Perry; Educational Scholarship Programs						
876706	A	S		ED, Berman	Delete L.275:	02/02 08:42 AM
453090	A	S		ED, Diaz	Delete L.2967 - 2983:	02/02 07:37 AM
854600	A	S		ED, Berman	Delete L.4543 - 4560.	02/02 08:43 AM
904122	A	S	L	ED, Jones	Delete L.1182 - 1184:	02/02 04:52 PM
837324	A	S	L	ED, Jones	Delete L.1204 - 1219:	02/03 07:36 AM
380768	A	S	L	ED, Jones	Delete L.3958 - 3960:	02/03 07:38 AM
782544	A	S	L	ED, Jones	Delete L.339 - 341:	02/03 07:38 AM

Tab 2 SB 146 by Brandes; (Compare to H 00611) Civic Education						
--	--	--	--	--	--	--

Tab 3 SB 282 by Baxley (CO-INTRODUCERS) Albritton; (Identical to H 00529) Moments of Silence in Public Schools						
---	--	--	--	--	--	--

Tab 4 SB 200 by Berman; Student Retention						
794706	D	S		ED, Berman	Delete everything after	02/02 08:41 AM

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

EDUCATION
Senator Gruters, Chair
Senator Jones, Vice Chair

MEETING DATE: Wednesday, February 3, 2021
TIME: 9:00—11:30 a.m.
PLACE: *Pat Thomas Committee Room, 412 Knott Building*

MEMBERS: Senator Gruters, Chair; Senator Jones, Vice Chair; Senators Berman, Bradley, Broxson, Diaz, Hutson, Passidomo, Polsky, and Thurston

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
-----	-------------------------	--	------------------

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

1	SB 48 Diaz	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; providing commissioner authority and obligations relating to suspending or revoking program participation, etc.	
		ED 02/03/2021 AED AP	

2	SB 146 Brandes	Civic Education; Requiring the Commissioner of Education to develop minimum criteria for a nonpartisan civic literacy practicum for high school students, beginning with a specified school year; authorizing students to apply the hours they devote to practicum activities to certain community service requirements; requiring school districts accept nonpartisan civic literacy practicum activities and hours in requirements for certain awards; requiring the State Board of Education to designate certain high schools as Freedom Schools, etc.	
		ED 02/03/2021 AP	

COMMITTEE MEETING EXPANDED AGENDA

Education

Wednesday, February 3, 2021, 9:00—11:30 a.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
3	SB 282 Baxley	Moments of Silence in Public Schools; Providing legislative findings; requiring that public school principals require certain teachers to set aside time for a moment of silence at the beginning of each school day; prohibiting teachers from making suggestions as to the nature of any reflection that a student may engage in during the moment of silence; deleting a provision authorizing district school boards to provide a brief period of silent prayer or meditation; requiring certain teachers to encourage parents or guardians to discuss the moment of silence with their children and to make suggestions as to the best use of this time, etc.	ED 02/03/2021 JU RC
4	SB 200 Berman	Student Retention; Authorizing a parent to request that his or her student be retained in a grade level for a specified school year; requiring school district superintendents to grant such requests if they are timely received; requiring school districts to administer a certain assessment to specified students; clarifying that specified students may qualify for midyear promotion; authorizing a parent to request such promotion or to request that his or her student continue to be retained, etc.	ED 02/03/2021 AED AP

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Education

BILL: SB 48
 INTRODUCER: Senator Diaz and others
 SUBJECT: Educational Scholarship Programs
 DATE: February 2, 2021 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Sagues	Bouck	ED	Pre-meeting
2.	_____	_____	AED	_____
3.	_____	_____	AP	_____

I. Summary:

SB 48 consolidates student scholarship programs in order to reduce confusion in the eligibility for and use of awards, and provide 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 (HSP) into the Family Empowerment Scholarship Program (FES program). In addition, the bill:

- Establishes both scholarship programs as education savings accounts authorizing parents to choose from both public and private options to customize the educational experience to best meet the needs of their child.
- Provides that eligible families may receive an award whether their students are currently attending a public or private school, or a home education program.
- Specifies that prior year scholarship recipients are eligible for a scholarship under the appropriate program.
- Increases the scholarship award to 97.5 percent of the per-student-funding calculation and authorizes up to 2.5 percent as allowable for administrative costs incurred by nonprofit scholarship funding organizations (SFOs).
- Combines specified eligibility requirements from the McKay and Gardiner scholarship programs to establish the McKay-Gardiner program student eligibility requirements and award priorities.
- Modifies FES program student eligibility requirements and award priorities to incorporate FTC program and HSP provisions.
- Establishes the number of McKay-Gardiner program awards at 50,000 full-time equivalent (FTE) students and an annual scholarship growth rate of seven percent.

- Maintains the current FES program annual growth rate of one percent of the public school population, and includes prior year FTC program and HSP recipients outside of the growth cap.
- Establishes common accountability metrics across scholarship programs, maintaining accountability metrics established through the McKay, Gardiner, FTC, and FES programs, and the HSP.
- Requires the Auditor General to conduct an operational audit on nonprofit SFOs at least once every three years.
- Specifies that a private virtual school with at least one administrative office located in Florida meets the physical location requirement for private schools participating in the state school choice scholarship program.

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, the amount of revenue transferred into 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:

Education Choice

Across the United States, an evolving school choice landscape reflects changes in the accessibility and desirability of an array of education options, including traditional and nontraditional public schools, private schools, and homeschooling.¹ Many states are expanding school choice options. All 50 states and the District of Columbia provide parents the ability to send their child to a school outside of their zoned school.² Twenty-seven states and the District of Columbia have enacted policies designed to broaden access to a private education.³ The three primary policies states have adopted that expand private education choices include:⁴

- School vouchers;
- Scholarship tax credits; and

¹ National Center for Education Statistics, *School Choice in the United States 2019* (2019), available at <https://nces.ed.gov/pubs2019/2019106.pdf>.

² National Conference of State Legislatures, *Interactive Guide to School Choice Laws* <https://www.ncsl.org/research/education/interactive-guide-to-school-choice.aspx> (last visited Jan. 28, 2021).

³ National Conference of State Legislatures, *Private School Choice* <https://www.ncsl.org/research/education/private-school-choice635174504.aspx> (last visited Jan. 28, 2021).

⁴ School vouchers are state-funded scholarships that pay for students to attend private school rather than public school. Scholarship tax credits allow individuals and corporations to allocate a portion of their owed state taxes to private nonprofit scholarship organizations that issue public and private school scholarships to K-12 students. Education Savings Accounts are state-funded grants deposited into special savings accounts from which parents can withdraw funds for certain educational expenses. *Id.*

- Education savings accounts.

Education Choice in Florida

Approximately 48 percent of Florida's Pre-Kindergarten through grade 12 students participate in education choice programs in Florida.⁵ Students in all programs must meet school attendance requirements through:⁶

- Enrolling in a public school;
- Enrolling in a private school;⁷
- Participating in a home education program directed by his or her parent;⁸ or
- Enrolling in a private tutoring program.⁹

To help students take advantage of educational choice options, Florida offers multiple student scholarship programs for students who meet the eligibility requirements. Of these:

- Two scholarship programs serve students with disabilities:
 - The John M. McKay Scholarship for Students with Disabilities Program (McKay program),¹⁰ a school voucher program; and
 - The Gardiner Scholarship Program (Gardiner program),¹¹ an education savings account program.
- Two scholarship programs serve students from low-income families:
 - The Florida Tax Credit Scholarship Program (FTC program),¹² a tax-credit scholarship program; and
 - The Family Empowerment Scholarship Program (FES program),¹³ a school voucher program.

Florida also offers a second tax-credit scholarship, the Hope Scholarship Program (HSP), serving students who have reported an incident of battery, harassment, hazing, bullying or other encounter as defined in law.¹⁴

⁵ Step Up For Students, *Helping public education fulfill the promise of equal opportunity*, Presentation to the Committee on Education, The Florida Senate (Jan. 12, 2021), available at https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.

⁶ Section 1003.01(13), F.S.

⁷ A private school is defined as an individual, association, co-partnership, or corporation, or department, division, or section of such organizations, that designates itself as an educational center that includes kindergarten or a higher grade and is below college level. A private school may be a parochial, religious, denominational, for-profit, or nonprofit school. A home education program is not considered a private school. Section 1002.01(2), F.S.

⁸ A home education program is defined as the sequentially progressive instruction of a student directed by his or her parent in order to satisfy attendance requirements. Section 1002.01(1), F.S.

⁹ Section 1002.43, F.S.

¹⁰ Section 1002.39, F.S., and Rule 6A-6.0970, F.A.C.

¹¹ Section 1002.385, F.S., and Rule 6A-6.0961, F.A.C.

¹² Section 1002.395, F.S., and Rule 6A-6.0960, F.A.C.

¹³ Section 1002.395(8)(a), F.S.

¹⁴ Section 1002.40, F.S., and Rule 6A-6.0951, F.A.C.

Selected Scholarship Research

In a 2019 study, the Urban Institute found that students who participated in the FTC program for four or more years were up to 46 percent more likely to attend college than their public-school peers.¹⁵

A 2020 study by the National Bureau of Economic Research found that as the FTC program expanded, public schools most impacted by the competition had higher test scores, fewer suspensions, and reduced absenteeism.¹⁶

The Office of Program Policy Analysis and Government Accountability reported in 2010 that the state saved \$36.2 million, which was \$1.44 for every \$1 lost in tax credits in fiscal year 2008-2009.¹⁷

Additional studies have found that students participating in the FTC program are typically from the lowest performing schools, yet students achieve the same test score gains in reading and math as students of all income levels nationally.¹⁸

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 disability¹⁹ and an Individual Education Plan (IEP)²⁰ or a 504 accommodation plan issued under

¹⁵ Urban Institute, *The Effects of Statewide Private School Choice on College Enrollment and Graduation* (2017), available at <https://www.urban.org/research/publication/effects-statewide-private-school-choice-college-enrollment-and-graduation>. Step Up For Students, *Helping public education fulfill the promise of equal opportunity*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.

¹⁶ NBER Working Papers Series, *Effects of Scaling Up Private School Choice Programs on Public School Students* (2020), available at https://www.nber.org/system/files/working_papers/w26758/w26758.pdf. *Supra* note 15 Step Up For Students.

¹⁷ While the Florida Tax Credit Scholarship Program reduces the amount of tax revenues received by the state, it produces a net fiscal benefit. This occurs because education spending for students receiving scholarships is reduced by more than the amount of revenue lost. Office of Program Policy Analysis and Government Accountability, *Florida Tax Credit Scholarship Program Fiscal Year 2008-2009 Fiscal Impact* (2010), available at <https://32n7ya2og9cc21471x4e0my6-wpengine.netdna-ssl.com/wp-content/uploads/2015/09/2010-oppaga-research-memo.pdf>. *Supra* note 15 Step Up For Students.

¹⁸ Cassandra M.D. Hart, University of California Davis, School of Education, *Selection in Means-tested School Voucher Program* (2011), available at <https://32n7ya2og9cc21471x4e0my6-wpengine.netdna-ssl.com/wp-content/uploads/2015/09/selection-in-means-tested-school-voucher-programs-2012.pdf>.

¹⁹ 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.

²⁰ 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.

s. 504 of the Rehabilitation Act of 1973²¹ the option to attend a different public school or private school.²²

A student is not eligible for an award under the McKay program if the student is:²³

- Enrolled in a Department of Juvenile Justice (DJJ) program or the Florida School for the Deaf and Blind;
- Participating in a home education or private tutoring program, or a virtual school that receives state funding unless the participation is limited to no more than two courses per year;
- Not having regular or direct contact with teachers;
- Issued a temporary 504 accommodation plan valid for 6 months or less; or
- Receiving any other educational scholarship pursuant to law.

The term of the scholarship continues until the student returns to public school, graduates from high school, or reaches 22 years of age. 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.²⁴

School districts are required to comply with multiple obligations, including:²⁵

- Notifying parents of eligible students of the scholarship.
- Maintaining scholarship information on the district website.
- Allowing the parent to enroll their child in a public school other than the one assigned and provide transportation.
- Providing IEP evaluation and student assessment services.

Private schools participating in the scholarship program must comply with laws governing private schools in general, and specific requirements in each scholarship program.²⁶

The McKay program is funded through the Florida Education Finance Program (FEFP), and requires the student to be enrolled and reported for funding by a Florida school district the year prior to applying for a scholarship. During the 2019-2020 school year, \$221.5 million in scholarship payments were distributed to 1,547 private schools serving 30,185 students. The

²¹ U.S. Department of Labor, Section 504, Rehabilitation Act of 1973 *available at* <https://www.dol.gov/agencies/oasam/centers-offices/civil-rights-center/statutes/section-504-rehabilitation-act-of-1973> (last visited Jan. 28, 2021). The Section 504 plan identifies the services and accommodations necessary for a student to access instruction and may include accommodations in the classroom and for local and state assessments. Florida Department of Education, *Accommodations, Assisting Students with Disabilities* (2018), *available at* <http://www.fldoe.org/core/fileparse.php/7567/urlt/0070069-accomm-educator.pdf>. at 3.

²² Section 1002.39(1), F.S.

²³ Section 1002.39(3), F.S.

²⁴ Section 1002.39(9), F.S.

²⁵ Section 1002.39(5), F.S.

²⁶ Section 1002.421(1), F.S.

average scholarship for a student with an IEP was \$8,473. The average scholarship for a student with a 504 accommodation plan was \$4,676.²⁷

The Gardiner Scholarship Program

The Gardiner program was established in 2014 to provide eligible students with a disability²⁸ a scholarship that can be used to meet the individual educational needs of the student. In order to be eligible for receipt of a scholarship, a student with a defined disability must be a Florida resident, at least three years of age before September 1 or eligible to enroll in kindergarten through grade 12, and:

- Have an IEP written in accordance the rules of the State Board of Education (SBE)²⁹ or the rules of another state; or
- Have the diagnosis of a specified disability from a physician or psychologist who holds an active license.³⁰

Students are not eligible while enrolled in a public school or DJJ program, or receiving any other educational scholarship specified in law.³¹

The scholarship is directly administered by state-approved nonprofit scholarship funding organizations (SFOs).³² Moneys through scholarships can be used to meet the education needs of students including, but not limited to:³³

- Instructional materials;
- Curriculum;
- Specialized services, programs, and courses;³⁴
- Tuition and fees,³⁵

²⁷ Florida Department of Education, Office of Independent Education and Parental Choice, *McKay Scholarship Program* (2020), available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/McKay-Aug.pdf>.

²⁸ 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.

²⁹ 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.

³⁰ Florida Department of Education, Office of Independent Education and Parental Choice, *Gardiner Scholarship Program* (2020), available at <http://www.fldoe.org/core/fileparse.php/5606/urlt/Gardiner.pdf>. See s. 1002.385(3), F.S.

³¹ Section 1002.385(4), F.S.

³² See s. 1002.385(12), F.S.

³³ Section 1002.385(5), F.S.

³⁴ *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.

³⁵ 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.

- Transition services provided by job coaches;³⁶ and
- Contributions to a college prepaid account.

The term of the scholarship continues until one of the following occurs:³⁷

- 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;³⁸
- 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.³⁹

Parents must meet a number of requirements for Gardiner program participation, which include annually submitting a notarized, sworn compliance statement affirming:⁴⁰

- 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.

Funding is based on the student's matrix level of services. The funding for a student without a matrix of services is based on the matrix that assigns the student to support Level III of services. If the parent chooses to request and receive a matrix of services⁴¹ from the school district, when the school district completes the matrix, the amount of the payment is adjusted. The amount of the scholarship award is 90 percent of the calculated amount.⁴² The full amount of the award is deposited in the student's account once the scholarship has been verified and approved. The nonprofit SFO may use up to three percent of the total amount of all Gardiner program scholarships awarded for administrative expenses. The funds used for administrative expenses

³⁶ "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.

³⁷ Section 1002.385(6), F.S.

³⁸ Section 1002.385(11), F.S.

³⁹ *Id.*

⁴⁰ Section 1002.385(11), F.S.

⁴¹ The Commissioner of Education must specify a matrix of services and intensity levels to be used by districts in the determination of the two weighted cost factors for exceptional students with the highest levels of need. Section 1011.62(1)(c). *See also* Rule 6A-6.0961, F.A.C.

⁴² Section 1002.385(13), F.S.

must originate from eligible tax credit contributions authorized under the FTC program and HSP.⁴³

The Gardiner program has experienced significant growth over the seven years since it was established. For the 2014-2015 school year, scholarships totaling \$15 million were awarded to 1,559 students.⁴⁴ For the 2020-2021 school year, \$184.1 million has been awarded to 17,508 students through scholarships.⁴⁵ The average scholarship amount is approximately \$10,464 per student.⁴⁶

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. In order to be eligible for receipt of a scholarship, a student must be a resident of this state, three or four years of age or eligible to enroll in kindergarten through grade 12, have a disability as specified in law; and have:

- An IEP⁴⁷ written in accordance the rules of the SBE⁴⁸ 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 1973.⁴⁹

Similar to the Gardiner program,⁵⁰ 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 law.

The bill specifies that eligible students are awarded scholarships using the following priority order:

- 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.

⁴³ Section 1002.395(6)(j), F.S.

⁴⁴ Florida Department of Education, Office of Independent Education and Parental Choice, *Gardiner Scholarship Program* (2020), available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/Gardiner.pdf>.

⁴⁵ *Id.* Data for 2020-2021 is current as of Nov. 16, 2020.

⁴⁶ *Id.*

⁴⁷ *Supra* note 20.

⁴⁸ 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.

⁴⁹ *Supra* note 21.

⁵⁰ *See* Section 1002.385(4), F.S.

The bill maintains that the scholarship is directly administered by state-approved nonprofit SFOs. Similar to the Gardiner program⁵¹, scholarship funds can be used to meet the education needs of students, which include all authorized uses under the Gardiner program, but adds:

- Instructional materials including digital devices and internet access.
- Curriculum including teacher's manuals.
- Specialized services, programs, and courses, including classes related to art, music or theater.
- Tuition and fees, including fees for summer and after-school programs.
- Transition services provided by private schools or job coaches.
- Transportation not to exceed \$750 per year.

The term of the scholarship under the bill remains similar to the conditions for termination under the Gardiner program.⁵² Private schools participating the scholarship program must continue to comply with current law,⁵³ and the bill allows for a private school to discount tuition if the private school deems it necessary. School districts must also continue to notify parents of eligible students about the scholarship and provide IEP evaluation and assessment services.

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 and avoid duplicate payments to nonprofit SFOs.
- Investigating written complaints by a parent, student, private school, public school, school district, SFO, provider, or other party.

The bill requires that parents must meet a number of requirements similar to the Gardiner program,⁵⁴ including to annually submit a 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.
- The student remains in good standing with the provider or school.

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, including:

- Requirements from the FTC program,⁵⁵ which include:
 - Complying with federal antidiscrimination provisions.⁵⁶

⁵¹ See Section 1002.385(5), F.S.

⁵² See Section 1002.385(6), F.S.

⁵³ Section 1002.421, F.S.

⁵⁴ See Section 1002.385(11), F.S.

⁵⁵ Section 1002.395(4), F.S.

⁵⁶ 42 U.S.C. s. 2000d.

- 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.
- Requirements from the Gardiner program,⁵⁷ which include:
 - 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.

The bill also retains the nonprofit SFO application process from the FTC program.⁵⁸

The bill establishes the McKay-Gardiner program for up to 50,000 full-time equivalent (FTE) students with a seven percent annual scholarship growth rate. The funding is generated through the FEFP per student calculation based on the grade level, district school to which the student would have been assigned, and the level of services generated by the students. The scholarship award is 97.5 percent of the calculated amount. However, under the McKay-Gardiner program the funds are disbursed quarterly to the parent, rather than under the Gardiner program where all funds are distributed at the beginning of the school year or upon program enrollment.

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.

Similar to public school districts, the bill requires the Auditor General is required to conduct an operational audit on an approved nonprofit SFO at least once every three years,⁵⁹ rather than annually under the Gardiner program.

⁵⁷ Section 1002.385(12), F.S.

⁵⁸ See Section 1002.395(15), F.S.

⁵⁹ 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.

Scholarship Programs for Lower-Income Families

Present Situation

Florida Tax Credit Scholarship Program

The FTC program was established in 2001⁶⁰ to authorize private, voluntary contributions from corporate donors to eligible SFOs that award scholarships to eligible children from low-income families.⁶¹ 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.

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 list⁶² 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.

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. 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.⁶³

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.⁶⁴

Nonprofit SFOs must comply with requirements relating to administration of the program, which include complying with federal antidiscrimination laws, background checks, and private school choice. In addition, nonprofit SFOs must:⁶⁵

- Give first priority to eligible students who received an FTC program scholarship during the previous school year; and must also prioritize new applicants whose household income levels

⁶⁰ Section 5, ch. 2001-225, L.O.F.

⁶¹ 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>.

⁶² 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.

⁶³ Section 1002.395(3), F.S.

⁶⁴ Section 1002.395(4), F.S.

⁶⁵ Section 1002.395(6), F.S.

do not exceed 185 percent of the federal poverty level or who are in foster care or out-of-home care.

- Provide a scholarship to an eligible student on a first-come, first-served basis unless the student qualifies for priority established in law.
- Apply all funds available under the FTC program and the HSP for renewal scholarship awards before awarding any initial scholarships. The bill also requires each eligible nonprofit SFO to 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 HSP to another eligible nonprofit SFO that may have funds available.

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 \$7,408.⁶⁶ As of January 2021, 100,008 scholarships were awarded to students for the 2020-2021 school year.⁶⁷

Family Empowerment Scholarship Program

The FES program was established in 2019⁶⁸ to provide educational options to eligible children of families with limited financial resources. 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.⁶⁹ Similar to the McKay program,⁷⁰ the FES program is funded through the FEFP.

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 DOE at least 60 days before the date of the first scholarship payment.

⁶⁶ Florida Department of Education, *Fact Sheet, Florida Tax Credit Scholarship Program (2020)*, available at <https://www.fldoe.org/core/fileparse.php/5606/urlt/FTC-Sept-2020-line.pdf>.

⁶⁷ Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.

⁶⁸ Section 6, ch. 2019-21, L.O.F.

⁶⁹ Section 1002.394(1), F.S.

⁷⁰ See Section 1002.39(10), F.S.

⁷¹ Section 1002.394(3), F.S.

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.⁷²

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.⁷³

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 Act⁷⁴ of their ability to apply for the scholarship. School districts must also notify the student and parent about, and provide services for, statewide assessment participation.⁷⁵

The DOE is required to:⁷⁶

- Publish and update, as necessary, information on the DOE website about the FES program, including, but not limited to, 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 to avoid duplication.
- Maintain and publish a list of nationally norm-referenced tests identified for purposes of satisfying the FES program testing requirement.
- Establish and notify nonprofit SFO's of specified deadlines.

Among other requirements, to be eligible to participate in the FES program, a 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.⁷⁷

An eligible nonprofit SFO:⁷⁸

- Must verify the household income level of students and submit the verified list of students and related documentation to the DOE.
- 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 HSP.⁷⁹

⁷² Section 1002.394(3), F.S.

⁷³ Section 1002.394(5), F.S.

⁷⁴ 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).

⁷⁵ Section 1002.394(6), F.S.

⁷⁶ Section 1002.394(7), F.S.

⁷⁷ Section 1002.394(8), F.S.

⁷⁸ Section 1002.394(10), F.S.

⁷⁹ Section 1002.395(6)(j), F.S.

- Must, in a timely manner, submit any information requested by the DOE relating to the scholarship.
- Must notify the DOE of any violation by a parent or private school of FES program requirements.

Funding is based on the student's grade level and school district in which the student was assigned plus specified categorical programs.⁸⁰ The amount of the scholarship award is 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.⁸¹

The FES program was initially established for up to 18,000 eligible students annually beginning with the 2019-2020 school year, and served 17,823.⁸² 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.⁸³ As of January 2021, 36,384 scholarships were awarded to students for the 2020-2021 school year.⁸⁴

Hope Scholarship Program

The HSP was established in 2018⁸⁵ to provide the parent of a public school student 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.⁸⁶

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 HSP.⁸⁷

⁸⁰ In addition to the basic amount for current operations for the FEFPS specified in law, the Legislature may appropriate categorical funding for specified programs, activities, or purposes. Section 1011.62(6), F.S.

⁸¹ Section 1002.394(11), F.S.

⁸² Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.

⁸³ Section 1002.394(11)(a), F.S.

⁸⁴ Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.

⁸⁵ Section 16, ch. 2018-6, L.O.F.

⁸⁶ Section 1002.40(1) and (6), F.S.

⁸⁷ Section 1002.40(6), F.S.

A tax credit⁸⁸ is available for use by a person who makes an eligible contribution.⁸⁹ Eligible contributions used to fund the HSP 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 HSP.⁹⁰

The HSP served 388 students in the 2019-2020 school year.⁹¹ As of January 2021, 476 scholarships were awarded to students for the 2020-2021 school year.⁹²

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 Scholarship Program, and related statutes.

Family Empowerment Scholarship Program

The bill incorporates the FTC program and HSP into the FES program with a common set of eligibility requirements and scholarship award funding structure. 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;
- A sibling of a participating student residing in the same household; or
- 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.

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 program or HSP award in the 2020-2021 school year and a student who received an FES program award the previous school year.

⁸⁸ 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.

⁸⁹ Section 1002.40(13), F.S.

⁹⁰ Section 1002.40(11)(i), F.S.

⁹¹ Florida Department of Education, *K-12 Scholarships*, Presentation to the Committee on Education, The Florida Senate (January 12, 2021), available at

https://www.flsenate.gov/Committees/Show/ED/MeetingPacket/4961/8839_MeetingPacket_4961.pdf.

⁹² *Id.*

- 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.

The bill modifies the FES program from a voucher program to an education savings account program and authorizes scholarship funds to be used to meet the education needs of students, including:

- Instructional materials including digital devices and internet access.
- Curriculum including teacher's manuals.
- Tuition and fees, including fees for summer and after-school programs, and annual assessments and evaluations.
- Transportation not to exceed \$750 per year.

The bill includes a number of provisions parents must meet to maintain eligibility, including to annually submit a sworn compliance statement similar to the McKay-Gardiner program. 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 to apply to parents choosing to send their child to a private school.

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 SFOs to use up to 2.5 percent, increasing from one percent, of the student generated funding for administrative purposes. In addition, the bill maintains that nonprofit SFOs must:

- Verify household income.
- Allow specified eligible students to apply for a scholarship at any time.
- Have an annual financial audit conducted by an independent certified public accountant.

The bill also retains the nonprofit SFO application process from the FTC program.⁹³

The bill maintains the current annual growth rate of one percent of the public school student enrollment and adds to the program prior year FTC program and HSP scholarship recipients outside of the enrollment cap. The funding is generated through the FEFP per student calculation based on the grade level and the district school to which the student would have been assigned, and increases the scholarship award from 95 percent to 97.5 percent of the calculated amount. An eligible student may also choose a transportation award limited to \$750 to attend a public school that is different from the student's assigned school. The bill authorizes nonprofit SFOs to report students for funding at the time of each student membership survey in order to receive quarterly scholarship disbursements from the DOE.

The bill adds to the FES program similar policies from the Gardiner program relating to scholarship terms and commissioner responsibilities. The bill specifies that any remaining funds revert to the state after denial or revocation of scholarship eligibility by the commissioner for

⁹³ See Section 1002.395(15), F.S.

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.

In addition, the bill:

- Requires private schools participating the scholarship program to comply with current law,⁹⁴ and allows a private school to discount tuition if the private school deems it necessary.
- Requires school districts to notify parents about the scholarship and removes the requirement for school districts to report scholarship students for funding.
- Similar to public school districts, requires the Auditor General to conduct an operational audit on an approved nonprofit SFO at least once every three years,⁹⁵ rather than annually.

Florida Tax Credit Scholarship Program

The bill modifies the title 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 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 title 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 Department of Revenue and DOE collaboratively develop a contribution election form that includes a brief description of each scholarship program available and the type of student served under each program.

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.

⁹⁴ Section 1002.421, F.S.

⁹⁵ See *supra* note 54. Section 11.45(2)(f), F.S.

Other Bill Provisions

The bill also:

- Modifies other tax credit related statutes to conform to the bill.
- Modifies controlled open enrollment preferential treatment⁹⁶ 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 private school participating in the state school scholarship program.
- Includes the teacher salary allocation in the per student scholarship amount calculation, which is currently excluded under s. 1011.62(18), F.S.

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 revenue estimating conference has not yet reviewed the fiscal impact of this bill.

B. Private Sector Impact:

Eligible families may have the opportunity to save money for private school and educational services to meet the educational needs of their child. There may also be increased usage of private educational services as authorized in the bill. In addition,

⁹⁶ Section 1002.31(2)(c), F.S.

certain tax payers may designate more 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, the amount of revenue transferred into the Florida Education Finance Program (FEFP), and the amount of state funds allocated to the FEFP during the appropriation process.

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 section 1002.381 of the Florida Statutes.

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.)

None.

B. Amendments:

None.



876706

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Berman) recommended the following:

Senate Amendment (with title amendment)

Delete line 275

and insert:

(1) Annually conduct operational

Delete line 1713

and insert:

(b) The Auditor General shall annually

Delete line 2719

and insert:

(a) The Auditor General shall annually



876706

12
13
14
15
16
17
18
19
20
21
22
23
24

===== T I T L E A M E N D M E N T =====

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



453090

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Diaz) recommended the following:

Senate Amendment

Delete lines 2967 - 2983

and insert:

~~(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.~~



453090

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

18 **(b)**~~(d)~~ "Division" means the Division of Alcoholic Beverages
19 and Tobacco of the Department of Business and Professional
20 Regulation.

21 **(c)**~~(e)~~ "Eligible contribution" means the taxes, or a
22 portion



854600

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Berman) recommended the following:

Senate Amendment (with title amendment)

Delete lines 4543 - 4560.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete lines 263 - 266

and insert:

provisions to changes made by the act; providing an
effective



904122

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Jones) recommended the following:

Senate Amendment

Delete lines 1182 - 1184

and insert:

matrix of services within 30 school 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
school days after



837324

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Jones) recommended the following:

Senate Amendment

Delete lines 1204 - 1219

and insert:

(b) Annually administer or make provision for students participating in the program in grades 3 through 10 to take the statewide assessments administered pursuant to s. 1008.22. This paragraph 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 and the department for use in calculating school grades pursuant to s.



837324

12

1008.34.



380768

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Jones) recommended the following:

Senate Amendment

Delete lines 3958 - 3960

and insert:

~~organization~~. The person making the contribution may not designate a specific student as the beneficiary of the contribution.



782544

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Jones) recommended the following:

Senate Amendment

Delete lines 339 - 341

and insert:

~~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.

By Senator Diaz

36-00745D-21

202148__

1 A bill to be entitled
 2 An act relating to educational scholarship programs;
 3 amending s. 11.45, F.S.; requiring the Auditor General
 4 to conduct certain audits at least every 3 years
 5 instead of annually; conforming provisions to changes
 6 made by the act; amending s. 211.0251, F.S.;
 7 conforming provisions to changes made by the act;
 8 deleting a provision limiting a certain tax credit to
 9 no more than 50 percent of the tax due on the return
 10 the credit is taken; amending s. 212.099, F.S.;
 11 revising the definition of the term "eligible
 12 contribution"; deleting the definition of the term
 13 "eligible nonprofit scholarship-funding organization";
 14 conforming provisions to changes made by the act;
 15 requiring a dealer to identify on the dealer's return
 16 the amount of an eligible contribution; requiring the
 17 Department of Revenue to ensure that certain receipts
 18 are deposited in a specified fund; amending ss.
 19 212.1831 and 212.1832, F.S.; conforming provisions to
 20 changes made by the act; amending s. 213.053, F.S.;
 21 deleting authorization for the Department of Revenue
 22 to provide specified information to certain entities;
 23 deleting definitions; amending ss. 220.1105, 220.13,
 24 220.186, 220.1875, 561.1211, 624.51055, and 1002.20,
 25 F.S.; conforming provisions to changes made by the
 26 act; amending s. 1002.23, F.S.; correcting a reference
 27 to the Florida Virtual School; conforming a provision
 28 to changes made by the act; amending s. 1002.31, F.S.;
 29 adding certain students to those whom district school

36-00745D-21

202148__

30 boards must provide preferential treatment in the
 31 controlled open enrollment process; creating s.
 32 1002.381, F.S.; establishing the McKay-Gardiner
 33 Scholarship Program; providing the purpose of the
 34 program; requiring certain written materials to
 35 describe a scholarship under the program as a "McKay-
 36 Gardiner Scholarship"; defining terms; specifying
 37 eligibility requirements; prohibiting a student from
 38 participating in the program under certain
 39 circumstances; providing criteria for authorized uses
 40 of program funds; prohibiting providers of any
 41 services receiving payments pursuant to the program
 42 from sharing, refunding, or rebating any program funds
 43 with parents of program students; prohibiting
 44 specified persons from billing certain entities for
 45 specified services; providing that program funding for
 46 specified children constitutes their full funding
 47 under part V of ch. 1002; providing the terms of a
 48 program scholarship; requiring the Commissioner of
 49 Education to close scholarship accounts and for
 50 specified funds to revert to the state under specified
 51 circumstances; requiring the commissioner to notify
 52 parents and organizations when a program scholarship
 53 account is closed and funds revert to the state;
 54 providing school district obligations relating to
 55 notifying parents, individualized education plans, and
 56 matrices of service; specifying obligations for
 57 eligible private schools; authorizing the commissioner
 58 to determine that a private school is ineligible to

36-00745D-21

202148__

59 participate in the scholarship program if the private
 60 school fails to meet certain requirements; providing
 61 Department of Education obligations relating to the
 62 program; providing commissioner authority and
 63 obligations relating to suspending or revoking program
 64 participation; providing parent and student
 65 responsibilities for program participation; providing
 66 that a participant who fails to comply with program
 67 responsibilities forfeits a program scholarship;
 68 requiring charitable organizations seeking to
 69 participate in the program to submit an application
 70 for initial approval or renewal to the Office of
 71 Independent Education and Parental Choice by a
 72 specified date; providing requirements for such
 73 applications; requiring the office to review
 74 applications in consultation with the Department of
 75 Revenue and the Chief Financial Officer; requiring the
 76 commissioner to recommend approval or disapproval of
 77 applications to the State Board of Education within a
 78 certain timeframe; requiring the state board to
 79 consider applications and recommendations at its next
 80 scheduled meeting; requiring the state board to
 81 provide a written explanation to organizations whose
 82 applications are disapproved; requiring the state
 83 board to provide written notice to affected students
 84 and parents if the state board disapproves an
 85 organization's renewal application; allowing students
 86 affected by such disapproval to remain eligible for
 87 the program for a specified timeframe; requiring such

Page 3 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

88 students to apply to and be accepted by a different
 89 organization for upcoming school years; requiring
 90 remaining funds held by a disapproved organization to
 91 be transferred to other eligible organizations;
 92 requiring the state board to adopt specified rules;
 93 exempting specified entities from the initial or
 94 renewal application process; providing nonprofit
 95 scholarship-funding organization obligations relating
 96 to establishing program scholarships; providing
 97 eligibility for transition-to-work programs; providing
 98 requirements for such programs and for private schools
 99 and job coaches participating in such programs;
 100 providing student obligations relating to
 101 participating in such programs; providing business
 102 obligations relating to participating in such
 103 programs; specifying requirements for scholarship
 104 funding and payment; specifying the initial maximum
 105 number of eligible FTE; providing for the annual
 106 increase of the maximum number of eligible FTE;
 107 requiring nonprofit scholarship-funding organizations
 108 to report specified information to the department at
 109 the time of each Florida Education Finance Program
 110 student membership survey; requiring the department to
 111 transfer certain funds to organizations in a specified
 112 manner; clarifying that accrued interest in student
 113 accounts is in addition to, and not part of, awarded
 114 funds; authorizing organizations to develop systems
 115 for payment of benefits by funds transfer; prohibiting
 116 organizations that develop such systems from reducing

Page 4 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

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

Page 5 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

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

Page 6 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

175 in a specified school year; clarifying that such
 176 scholarships do not count toward the maximum number of
 177 eligible students; requiring nonprofit scholarship-
 178 funding organizations to report specified information
 179 to the department at the time of each Florida
 180 Education Finance Program student membership survey;
 181 providing the manner in which funds will be allocated
 182 by certain dates; requiring the department to release
 183 scholarship funds once an application has been
 184 approved for the program; clarifying that accrued
 185 interest is in addition to, and not part of, awarded
 186 funds; authorizing organizations to develop a system
 187 for payment of benefits by funds transfer; prohibiting
 188 scholarship awards from being reduced by certain fees;
 189 clarifying that scholarship funds do not constitute
 190 taxable income to the qualified student or to his or
 191 her parent; requiring the Auditor General to conduct
 192 certain audits at least once every 3 years; providing
 193 criteria for such audits; requiring the Auditor
 194 General to provide the commissioner with a copy of
 195 such audits within a specified timeframe; requiring
 196 the Auditor General to notify the department of any
 197 organization that fails to comply with a request for
 198 information; providing application requirements for
 199 charitable organizations seeking to participate in the
 200 Family Empowerment Scholarship program; requiring the
 201 office to review applications in consultation with the
 202 Department of Revenue and the Chief Financial Officer;
 203 requiring the commissioner to recommend approval or

Page 7 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

204 disapproval of applications to the State Board of
 205 Education within a certain timeframe; requiring the
 206 state board to consider applications and
 207 recommendations at its next scheduled meeting;
 208 requiring the state board to provide a written
 209 explanation to organizations whose applications are
 210 disapproved; requiring the state board to provide
 211 written notice to affected students and parents if the
 212 state board disapproves an organization's renewal
 213 application; allowing students affected by such
 214 disapproval to remain eligible for the program for a
 215 specified timeframe; requiring such students to apply
 216 to and be accepted by a different organization for
 217 upcoming school years; requiring remaining funds held
 218 by a disapproved organization to be transferred to the
 219 student's account established at the eligible
 220 organization accepting the student; providing that an
 221 organization is a renewing organization if it
 222 maintains continuous approval and participation in the
 223 program; requiring the state board to adopt rules;
 224 exempting specified entities from the initial or
 225 renewal application process; deleting an obsolete
 226 implementation schedule; amending s. 1002.395, F.S.;
 227 renaming the Florida Tax Credit Scholarship Program
 228 the Florida K-12 Education Funding Tax Credit Program;
 229 revising the purpose of the program; revising and
 230 deleting terms; deleting provisions made obsolete by
 231 the act; authorizing a taxpayer to elect to make
 232 eligible contributions to the Department of Revenue or

Page 8 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

233 Division of Alcoholic Beverages and Tobacco;
 234 specifying the manner in which a taxpayer may elect to
 235 make eligible contributions; requiring all eligible
 236 contributions received by the department and the
 237 division to be deposited into a specified fund;
 238 amending s. 1002.40, F.S.; renaming the Hope
 239 Scholarship Program the K-12 Education Funding Tax
 240 Credit Program; deleting provisions made obsolete by
 241 the act; revising and deleting terms; authorizing
 242 eligible contributions to be used for K-12 education
 243 funding; requiring an eligible contribution to be
 244 accompanied by a contribution election form provided
 245 by the Department of Revenue; requiring the Department
 246 of Revenue to develop the form in collaboration with
 247 the Department of Education; providing the information
 248 to be included in the form; requiring the Department
 249 of Revenue to deposit all receipts of eligible
 250 contributions into a specified fund; requiring the
 251 Department of Revenue to adopt rules; amending s.
 252 1002.411, F.S.; conforming a provision to changes made
 253 by the act; amending s. 1002.421, F.S.; providing that
 254 private virtual schools meet the requirement to
 255 maintain a physical location in this state if such
 256 virtual schools maintain at least one administrative
 257 office in a specified manner; requiring certain
 258 private schools to provide reports from a specified
 259 public accountant; providing requirements for such
 260 reports; amending s. 1009.971, F.S.; conforming
 261 provisions to changes made by the act; amending ss.

Page 9 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

262 1009.98, 1009.981, and 1011.61, F.S.; conforming
 263 provisions to changes made by the act; amending s.
 264 1011.62, F.S.; deleting a provision requiring that
 265 certain funds not be included in the calculated amount
 266 for certain scholarship awards; providing an effective
 267 date.
 268

269 Be It Enacted by the Legislature of the State of Florida:
 270

271 Section 1. Paragraph (1) of subsection (2) and subsection
 272 (8) of section 11.45, Florida Statutes, are amended to read:
 273 11.45 Definitions; duties; authorities; reports; rules.—
 274 (2) DUTIES.—The Auditor General shall:
 275 (1) At least every 3 years, ~~Annually~~ conduct operational
 276 audits of the accounts and records of eligible nonprofit
 277 scholarship-funding organizations ~~receiving eligible~~
 278 ~~contributions~~ under ss. 1002.381 and 1002.394 ~~s. 1002.395~~,
 279 including any contracts for services with related entities, to
 280 determine compliance with the provisions of that section. Such
 281 audits must ~~shall~~ include, but not be limited to, a
 282 determination of the eligible nonprofit scholarship-funding
 283 organization's compliance with ss. 1002.381(13)(f) and
 284 1002.394(11)(k) ~~s. 1002.395(6)(j)~~. The Auditor General shall
 285 provide its report on the results of the audits to the Governor,
 286 the President of the Senate, the Speaker of the House of
 287 Representatives, the Chief Financial Officer, and the
 288 Legislative Auditing Committee, within 30 days of completion of
 289 the audit.
 290

Page 10 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

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

297 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in
 298 consultation with the Board of Accountancy, shall adopt rules
 299 for the form and conduct of all financial audits performed by
 300 independent certified public accountants pursuant to ss.
 301 215.981, 218.39, 1001.453, 1002.381, 1002.394 ~~1002.395~~, 1004.28,
 302 and 1004.70. The rules for audits of local governmental
 303 entities, charter schools, charter technical career centers, and
 304 district school boards must include, but are not limited to,
 305 requirements for the reporting of information necessary to carry
 306 out the purposes of the Local Governmental Entity, Charter
 307 School, Charter Technical Career Center, and District School
 308 Board Financial Emergencies Act as stated in s. 218.501.

309 Section 2. Section 211.0251, Florida Statutes, is amended
 310 to read:

311 211.0251 Credit for contributions to K-12 education funding
 312 ~~eligible nonprofit scholarship funding organizations.~~—There is
 313 allowed a credit of 100 percent of an eligible contribution
 314 ~~directed made to K-12 education funding an eligible nonprofit~~
 315 ~~scholarship funding organization~~ under s. 1002.395 for against
 316 any tax due under s. 211.02 or s. 211.025. ~~However, a credit~~
 317 ~~allowed under this section may not exceed 50 percent of the tax~~
 318 ~~due on the return the credit is taken.~~ For purposes of the
 319 distributions of tax revenue under s. 211.06, the department

Page 11 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

320 shall disregard any tax credits allowed under this section to
 321 ensure that any reduction in tax revenue received which is
 322 attributable to the tax credits results only in a reduction in
 323 distributions to the General Revenue Fund. The provisions of s.
 324 1002.395 apply to the credit authorized by this section.

325 Section 3. Section 212.099, Florida Statutes, is amended to
 326 read:

327 212.099 Credit for contributions to K-12 education funding
 328 ~~eligible nonprofit scholarship funding organizations.~~—

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

330 (a) "Eligible business" means a tenant or person actually
 331 occupying, using, or entitled to the use of any property from
 332 which the rental or license fee is subject to taxation under s.
 333 212.031.

334 (b) "Eligible contribution" or "contribution" means the
 335 amount of tax, or portion thereof, paid by a monetary
 336 ~~contribution from~~ an eligible business to a collecting dealer
 337 and designated for K-12 education funding by the eligible
 338 business an eligible nonprofit scholarship funding organization
 339 ~~to be used pursuant to s. 1002.395. The eligible business making~~
 340 ~~the contribution may not designate a specific student as the~~
 341 ~~beneficiary of the contribution.~~

342 ~~(c) "Eligible nonprofit scholarship funding organization"~~
 343 ~~or "organization" has the same meaning as provided in s.~~
 344 ~~1002.395(2)(f).~~

345 (2) An eligible business shall be granted a credit ~~against~~
 346 ~~the tax imposed under s. 212.031 and collected from the eligible~~
 347 ~~business by a dealer. The credit shall be in an amount equal to~~
 348 100 percent of an eligible contribution ~~made to an organization.~~

Page 12 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

349 (3) A dealer shall take a credit ~~against the tax imposed~~
 350 ~~under s. 212.031~~ in an amount equal to the credit taken by the
 351 eligible business under subsection (2).

352 (4)~~(a)~~ An eligible business must apply to the department
 353 for an allocation of tax credits under this section. The
 354 eligible business must specify in the application the state
 355 fiscal year during which the contribution will be made, ~~the~~
 356 ~~organization that will receive the contribution,~~ the planned
 357 amount of the contribution, the address of the property from
 358 which the rental or license fee is subject to taxation under s.
 359 212.031, and the federal employer identification number of the
 360 dealer who collects the tax imposed under s. 212.031 from the
 361 eligible business ~~and who will reduce collection of taxes from~~
 362 ~~the eligible business pursuant to this section.~~ The department
 363 shall approve allocations of tax credits on a first-come, first-
 364 served basis and shall provide to the eligible business a
 365 separate approval or denial letter for each dealer for which the
 366 eligible business applied for an allocation of tax credits.
 367 ~~Within 10 days after approving or denying an application, the~~
 368 ~~department shall provide a copy of its approval or denial letter~~
 369 ~~to the organization specified by the eligible business in the~~
 370 ~~application.~~ An approval letter must include the name and
 371 federal employer identification number of the dealer from whom a
 372 credit under this section can be taken and the amount of tax
 373 credits approved for use with that dealer.

374 ~~(b) Upon receipt of an eligible contribution, the~~
 375 ~~organization shall provide the eligible business that made the~~
 376 ~~contribution with a separate certificate of contribution for~~
 377 ~~each dealer from whom a credit can be taken as approved under~~

Page 13 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

378 ~~paragraph (a). A certificate of contribution must include the~~
 379 ~~contributor's name and, if available, federal employer~~
 380 ~~identification number, the amount contributed, the date of~~
 381 ~~contribution, the name of the organization, and the name and~~
 382 ~~federal employer identification number of the dealer.~~

383 (5) Each dealer that receives from an eligible business a
 384 copy of the department's approval letter ~~and a certificate of~~
 385 ~~contribution, both of which identify the dealer as the dealer~~
 386 ~~who collects the tax imposed under s. 212.031 from the eligible~~
 387 ~~business and who will reduce collection of taxes from the~~
 388 ~~eligible business pursuant to this section,~~ shall identify on
 389 the dealer's return the amount of the eligible contribution by
 390 reduce the tax collected from the eligible business, which
 391 amount under s. 212.031 by the total amount of contributions
 392 indicated in the certificate of contribution. The reduction may
 393 not exceed the amount of credit allocation approved by the
 394 department and may not exceed the amount of tax that would
 395 otherwise be collected from the eligible business by a dealer
 396 when a payment is made under the rental or license fee
 397 arrangement. ~~However, payments by an eligible business to a~~
 398 ~~dealer may not be reduced before October 1, 2018.~~

399 (a) If the total amount of credits an eligible business may
 400 take cannot be fully used within any period that a payment is
 401 due under the rental or license fee arrangement because of an
 402 insufficient amount of tax that the dealer would collect from
 403 the eligible business during that period, the unused amount may
 404 be carried forward for a period not to exceed 10 years.

405 (b) A tax credit may not be claimed on an amended return or
 406 through a refund.

Page 14 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

407 (c) A dealer that claims a tax credit must file returns and
408 pay taxes by electronic means under s. 213.755.

409 (d) An eligible business may not convey, assign, or
410 transfer an approved tax credit or a carryforward tax credit to
411 another entity unless all of the assets of the eligible business
412 are conveyed, assigned, or transferred in the same transaction
413 and the successor business continues the same lease with the
414 dealer.

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

425 ~~(f) Within 10 days after the rescindment of a tax credit~~
426 ~~under paragraph (c) is accepted by the department, the~~
427 ~~department shall notify the eligible nonprofit scholarship-~~
428 ~~funding organization specified by the eligible business. The~~
429 ~~department shall also include the eligible nonprofit~~
430 ~~scholarship-funding organization specified by the eligible~~
431 ~~business on all letters or correspondence of acknowledgment for~~
432 ~~tax credits under this section.~~

433 ~~(6) An organization shall report to the department, on or~~
434 ~~before the 20th day of each month, the total amount of~~
435 ~~contributions received pursuant to subsection (4) in the~~

Page 15 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

436 ~~preceding calendar month on a form provided by the department.~~
437 ~~Such report shall include the amount of contributions received~~
438 ~~during that reporting period and the federal employer~~
439 ~~identification number of each dealer associated with the~~
440 ~~contribution.~~

441 ~~(7)(a)~~ Eligible contributions may be used to fund the
442 program established under s. 1002.395.

443 ~~(b) The organization shall separately account for each~~
444 ~~scholarship funded pursuant to this section.~~

445 ~~(c) The organization may, subject to the limitations of s.~~
446 ~~1002.395(6)(j)1., use eligible contributions received during the~~
447 ~~state fiscal year in which such contributions are collected for~~
448 ~~administrative expenses.~~

449 ~~(7)(8)~~ The sum of tax credits that may be approved by the
450 department in any state fiscal year is \$57.5 million.

451 ~~(8)(9)~~ The department shall ensure that receipts designated
452 by a remitting dealer as eligible contributions under this
453 section are deposited into a designated student fund. For
454 purposes of the distributions of tax revenue under s. 212.20,
455 the department shall disregard any tax credits allowed under
456 this section to ensure that any reduction in tax revenue
457 received that is attributable to the tax credits results only in
458 a reduction in distributions to the General Revenue Fund.

459 ~~(9)(10)~~ The department may adopt rules to administer this
460 section.

461 Section 4. Section 212.1831, Florida Statutes, is amended
462 to read:

463 212.1831 Credit for contributions to K-12 education funding
464 eligible nonprofit scholarship-funding organizations.—There is

Page 16 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

465 allowed a credit of 100 percent of an eligible contribution made
 466 ~~to an eligible nonprofit scholarship funding organization~~ under
 467 s. 1002.395 ~~against any tax imposed by the state and due under~~
 468 ~~this chapter~~ from a direct pay permit holder as a result of the
 469 direct pay permit held pursuant to s. 212.183. For purposes of
 470 the dealer's credit granted for keeping prescribed records,
 471 filing timely tax returns, and properly accounting and remitting
 472 taxes under s. 212.12, the amount of tax due used to calculate
 473 the credit shall include any eligible contribution ~~made to an~~
 474 ~~eligible nonprofit scholarship funding organization~~ from a
 475 direct pay permit holder. For purposes of the distributions of
 476 tax revenue under s. 212.20, the department shall disregard any
 477 tax credits allowed under this section to ensure that any
 478 reduction in tax revenue received that is attributable to the
 479 tax credits results only in a reduction in distributions to the
 480 General Revenue Fund. The provisions of s. 1002.395 apply to the
 481 credit authorized by this section.

482 Section 5. Section 212.1832, Florida Statutes, is amended
 483 to read:

484 212.1832 Credit for contributions to K-12 education funding
 485 ~~eligible nonprofit scholarship funding organizations.-~~

486 (1) The purchaser of a motor vehicle shall be granted a
 487 credit of 100 percent of an eligible contribution ~~made to an~~
 488 ~~eligible nonprofit scholarship funding organization~~ under s.
 489 1002.40 ~~against any tax imposed by the state under this chapter~~
 490 ~~and collected from the purchaser by a dealer, designated agent,~~
 491 ~~or private tag agent~~ as a result of the purchase or acquisition
 492 of a motor vehicle, except that a credit may not exceed the tax
 493 that would otherwise be collected from the purchaser by a

36-00745D-21 202148__

494 dealer, designated agent, or private tag agent. For purposes of
 495 this subsection, the term "purchase" does not include the lease
 496 or rental of a motor vehicle.

497 (2) A dealer shall take a credit against any tax imposed by
 498 the state under this chapter on the purchase of a motor vehicle
 499 in an amount equal to the credit granted to the purchaser under
 500 subsection (1).

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

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

511 213.053 Confidentiality and information sharing.-

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

514 ~~(s) Information relative to ss. 211.0251, 212.1831,~~
 515 ~~220.1875, 561.1211, 624.51055, and 1002.395 to the Department of~~
 516 ~~Education and the Division of Alcoholic Beverages and Tobacco in~~
 517 ~~the conduct of official business.-~~

518
 519 Disclosure of information under this subsection shall be
 520 pursuant to a written agreement between the executive director
 521 and the agency. Such agencies, governmental or nongovernmental,
 522 shall be bound by the same requirements of confidentiality as

36-00745D-21

202148__

523 the Department of Revenue. Breach of confidentiality is a
524 misdemeanor of the first degree, punishable as provided by s.
525 775.082 or s. 775.083.

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

527 1. "Eligible nonprofit scholarship funding organization"
528 means an eligible nonprofit scholarship funding organization as
529 defined in s. 1002.395(2) that meets the criteria in s.
530 1002.395(6) to use up to 3 percent of eligible contributions for
531 administrative expenses.

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

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

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

548 (d) Any taxpayer information contained in the list may be
549 used by the eligible nonprofit scholarship funding organization
550 only to notify the taxpayer of the opportunity to make an
551 eligible contribution to the Florida Tax Credit Scholarship

Page 19 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

552 ~~Program under s. 1002.395. Any information furnished to an~~
553 ~~eligible nonprofit scholarship funding organization under this~~
554 ~~subsection may not be further disclosed by the organization~~
555 ~~except as provided in this paragraph.~~

556 ~~(c) An eligible nonprofit scholarship funding organization,~~
557 ~~its officers, and employees are subject to the same requirements~~
558 ~~of confidentiality and the same penalties for violating~~
559 ~~confidentiality as the department and its employees. Breach of~~
560 ~~confidentiality is a misdemeanor of the first degree, punishable~~
561 ~~as provided by s. 775.082 or s. 775.083.~~

562 (22) (a) The department may provide to an eligible nonprofit
563 scholarship funding organization, as defined in s. 1002.40, a
564 dealer's name, address, federal employer identification number,
565 and information related to differences between credits taken by
566 the dealer pursuant to s. 212.1832(2) and amounts remitted to
567 the eligible nonprofit scholarship funding organization under s.
568 1002.40(13)(b)3. The eligible nonprofit scholarship funding
569 organization may use the information for purposes of recovering
570 eligible contributions designated for that organization that
571 were collected by the dealer but never remitted to the
572 organization.

573 (b) Nothing in this subsection authorizes the disclosure of
574 information if such disclosure is prohibited by federal law. An
575 eligible nonprofit scholarship funding organization is bound by
576 the same requirements of confidentiality and the same penalties
577 for a violation of the requirements as the department.

578 Section 7. Paragraph (a) of subsection (4) of section
579 220.1105, Florida Statutes, is amended to read:

580 220.1105 Tax imposed; automatic refunds and downward

Page 20 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

581 adjustments to tax rates.-

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

587 (a) For purposes of this subsection, the term:

588 1. "Eligible taxpayer" means:

589 a. For fiscal year 2018-2019, a taxpayer whose taxable year
590 begins between April 1, 2017, and March 31, 2018, and whose
591 final tax liability for such taxable year is greater than zero;

592 b. For fiscal year 2019-2020, a taxpayer whose taxable year
593 begins between April 1, 2018, and March 31, 2019, and whose
594 final tax liability for such taxable year is greater than zero;
595 or

596 c. For fiscal year 2020-2021, a taxpayer whose taxable year
597 begins between April 1, 2019, and March 31, 2020, and whose
598 final tax liability for such taxable year is greater than zero.

599 2. "Excess collections" for a fiscal year means the amount
600 by which net collections for a fiscal year exceeds adjusted
601 forecasted collections for that fiscal year.

602 3. "Final tax liability" means the taxpayer's amount of tax
603 due under this chapter for a taxable year, reported on a return
604 filed with the department, ~~plus the amount of any credit taken~~
605 ~~on such return under s. 220.1875.~~

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

36-00745D-21

202148__

610 that fiscal year.

611 5. "Taxpayer refund share" for a fiscal year means an
612 eligible taxpayer's final tax liability as a percentage of the
613 total eligible tax liability for that fiscal year.

614 6. "Taxpayer refund" for a fiscal year means the taxpayer
615 refund share for a fiscal year multiplied by the excess
616 collections for a fiscal year.

617 Section 8. Paragraph (a) of subsection (1) of section
618 220.13, Florida Statutes, is amended to read:

619 220.13 "Adjusted federal income" defined.-

620 (1) The term "adjusted federal income" means an amount
621 equal to the taxpayer's taxable income as defined in subsection
622 (2), or such taxable income of more than one taxpayer as
623 provided in s. 220.131, for the taxable year, adjusted as
624 follows:

625 (a) *Additions*.-There shall be added to such taxable income:

626 1. ~~a.~~ The amount of any tax upon or measured by income,
627 excluding taxes based on gross receipts or revenues, paid or
628 accrued as a liability to the District of Columbia or any state
629 of the United States which is deductible from gross income in
630 the computation of taxable income for the taxable year.

631 ~~b. Notwithstanding sub-subparagraph a., if a credit taken~~
632 ~~under s. 220.1875 is added to taxable income in a previous~~
633 ~~taxable year under subparagraph 11. and is taken as a deduction~~
634 ~~for federal tax purposes in the current taxable year, the amount~~
635 ~~of the deduction allowed shall not be added to taxable income in~~
636 ~~the current year. The exception in this sub-subparagraph is~~
637 ~~intended to ensure that the credit under s. 220.1875 is added in~~
638 ~~the applicable taxable year and does not result in a duplicate~~

36-00745D-21

202148__

639 ~~addition in a subsequent year.~~

640 2. The amount of interest which is excluded from taxable
641 income under s. 103(a) of the Internal Revenue Code or any other
642 federal law, less the associated expenses disallowed in the
643 computation of taxable income under s. 265 of the Internal
644 Revenue Code or any other law, excluding 60 percent of any
645 amounts included in alternative minimum taxable income, as
646 defined in s. 55(b)(2) of the Internal Revenue Code, if the
647 taxpayer pays tax under s. 220.11(3).

648 3. In the case of a regulated investment company or real
649 estate investment trust, an amount equal to the excess of the
650 net long-term capital gain for the taxable year over the amount
651 of the capital gain dividends attributable to the taxable year.

652 4. That portion of the wages or salaries paid or incurred
653 for the taxable year which is equal to the amount of the credit
654 allowable for the taxable year under s. 220.181. This
655 subparagraph shall expire on the date specified in s. 290.016
656 for the expiration of the Florida Enterprise Zone Act.

657 5. That portion of the ad valorem school taxes paid or
658 incurred for the taxable year which is equal to the amount of
659 the credit allowable for the taxable year under s. 220.182. This
660 subparagraph shall expire on the date specified in s. 290.016
661 for the expiration of the Florida Enterprise Zone Act.

662 6. The amount taken as a credit under s. 220.195 which is
663 deductible from gross income in the computation of taxable
664 income for the taxable year.

665 7. That portion of assessments to fund a guaranty
666 association incurred for the taxable year which is equal to the
667 amount of the credit allowable for the taxable year.

Page 23 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

668 8. In the case of a nonprofit corporation which holds a
669 pari-mutuel permit and which is exempt from federal income tax
670 as a farmers' cooperative, an amount equal to the excess of the
671 gross income attributable to the pari-mutuel operations over the
672 attributable expenses for the taxable year.

673 9. The amount taken as a credit for the taxable year under
674 s. 220.1895.

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

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

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

686 ~~12.13.~~ Any portion of a qualified investment, as defined in
687 s. 288.9913, which is claimed as a deduction by the taxpayer and
688 taken as a credit against income tax pursuant to s. 288.9916.

689 ~~13.14.~~ The costs to acquire a tax credit pursuant to s.
690 288.1254(5) that are deducted from or otherwise reduce federal
691 taxable income for the taxable year.

692 ~~14.15.~~ The amount taken as a credit for the taxable year
693 pursuant to s. 220.194.

694 ~~15.16.~~ The amount taken as a credit for the taxable year
695 under s. 220.196. The addition in this subparagraph is intended
696 to ensure that the same amount is not allowed for the tax

Page 24 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

697 purposes of this state as both a deduction from income and a
698 credit against the tax. The addition is not intended to result
699 in adding the same expense back to income more than once.

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

702 220.186 Credit for Florida alternative minimum tax.—

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

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

711 220.1875 Credit for contributions to K-12 education funding
712 ~~eligible nonprofit scholarship funding organizations.—~~

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

36-00745D-21 202148__

726 (2) A taxpayer who files a Florida consolidated return as a
727 member of an affiliated group pursuant to s. 220.131(1) may be
728 allowed the credit on a consolidated return basis; however, the
729 total credit taken by the affiliated group is subject to the
730 limitation established under subsection (1).

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

733 ~~(4) If a taxpayer applies and is approved for a credit~~
734 ~~under s. 1002.395 after timely requesting an extension to file~~
735 ~~under s. 220.222(2):~~

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

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

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

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

748 561.1211 Credit for contributions to K-12 education funding
749 ~~eligible nonprofit scholarship funding organizations.—~~There is
750 allowed a credit of 100 percent of an eligible contribution made
751 ~~to an eligible nonprofit scholarship funding organization~~ under
752 s. 1002.395 against any tax due under s. 563.05, s. 564.06, or
753 s. 565.12, except excise taxes imposed on wine produced by
754 manufacturers in this state from products grown in this state.

36-00745D-21

202148__

755 ~~However, a credit allowed under this section may not exceed 90~~
 756 ~~percent of the tax due on the return the credit is taken. For~~
 757 ~~purposes of the distributions of tax revenue under ss. 561.121~~
 758 ~~and 564.06(10), the division shall disregard any tax credits~~
 759 ~~allowed under this section to ensure that any reduction in tax~~
 760 ~~revenue received that is attributable to the tax credits results~~
 761 ~~only in a reduction in distributions to the General Revenue~~
 762 ~~Fund. The provisions of s. 1002.395 apply to the credit~~
 763 ~~authorized by this section.~~

764 Section 12. Section 624.51055, Florida Statutes, is amended
 765 to read:

766 624.51055 Credit for contributions to K-12 education
 767 funding eligible nonprofit scholarship funding organizations.-

768 (1) There is allowed a credit of 100 percent of an eligible
 769 contribution made ~~to an eligible nonprofit scholarship funding~~
 770 ~~organization under s. 1002.395 against any tax due for a taxable~~
 771 ~~year under s. 624.509(1) after deducting from such tax~~
 772 ~~deductions for assessments made pursuant to s. 440.51; credits~~
 773 ~~for taxes paid under ss. 175.101 and 185.08; credits for income~~
 774 ~~taxes paid under chapter 220; and the credit allowed under s.~~
 775 ~~624.509(5), as such credit is limited by s. 624.509(6). An~~
 776 ~~eligible contribution must be made to an eligible nonprofit~~
 777 ~~scholarship funding organization on or before the date the~~
 778 ~~taxpayer is required to file a return pursuant to ss. 624.509~~
 779 ~~and 624.5092. An insurer claiming a credit against premium tax~~
 780 ~~liability under this section shall not be required to pay any~~
 781 ~~additional retaliatory tax levied pursuant to s. 624.5091 as a~~
 782 ~~result of claiming such credit. Section 624.5091 does not limit~~
 783 ~~such credit in any manner.~~

Page 27 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

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

786 Section 13. Paragraph (a) of subsection (6) of section
 787 1002.20, Florida Statutes, is amended to read:

788 1002.20 K-12 student and parent rights.-Parents of public
 789 school students must receive accurate and timely information
 790 regarding their child's academic progress and must be informed
 791 of ways they can help their child to succeed in school. K-12
 792 students and their parents are afforded numerous statutory
 793 rights including, but not limited to, the following:

794 (6) EDUCATIONAL CHOICE.-

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

Page 28 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

813 ~~Disabilities~~ Program.814 Section 14. Subsection (2) of section 1002.23, Florida
815 Statutes, is amended to read:816 1002.23 Family and School Partnership for Student
817 Achievement Act.—818 (2) To facilitate meaningful parent and family involvement,
819 the Department of Education shall develop guidelines for a
820 parent guide to successful student achievement which describes
821 what parents need to know about their child's educational
822 progress and how they can help their child to succeed in school.
823 The guidelines shall include, but need not be limited to:

824 (a) Parental information regarding:

825 1. Requirements for their child to be promoted to the next
826 grade, as provided for in s. 1008.25;827 2. Progress of their child toward achieving state and
828 district expectations for academic proficiency;829 3. Assessment results, including report cards and progress
830 reports;

831 4. Qualifications of their child's teachers; and

832 5. School entry requirements, including required
833 immunizations and the recommended immunization schedule;834 (b) Services available for parents and their children, such
835 as family literacy services; mentoring, tutorial, and other
836 academic reinforcement programs; college planning, academic
837 advisement, and student counseling services; and after-school
838 programs;839 (c) Opportunities for parental participation, such as
840 parenting classes, adult education, school advisory councils,
841 and school volunteer programs;

Page 29 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

842 (d) Opportunities for parents to learn about rigorous
843 academic programs that may be available for their child, such as
844 honors programs, dual enrollment, advanced placement,
845 International Baccalaureate, International General Certificate
846 of Secondary Education (pre-AICE), Advanced International
847 Certificate of Education, Florida Virtual ~~High~~ School courses,
848 and accelerated access to postsecondary education;849 (e) Educational choices, as provided for in s. 1002.20(6),
850 ~~and Florida tax credit scholarships, as provided for in s.~~
851 ~~1002.395;~~852 (f) Classroom and test accommodations available for
853 students with disabilities;854 (g) School board rules, policies, and procedures for
855 student promotion and retention, academic standards, student
856 assessment, courses of study, instructional materials, and
857 contact information for school and district offices; and858 (h) Resources for information on student health and other
859 available resources for parents.860 Section 15. Paragraph (c) of subsection (2) of section
861 1002.31, Florida Statutes, is amended to read:862 1002.31 Controlled open enrollment; Public school parental
863 choice.—

864 (2)

865 (c) Each district school board must provide preferential
866 treatment in its controlled open enrollment process to all of
867 the following:868 1. Dependent children of active duty military personnel
869 whose move resulted from military orders;
870

2. Children who have been relocated due to a foster care

Page 30 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

871 placement in a different school zone; -

872 3. Children who move due to a court-ordered change in
873 custody due to separation or divorce, or the serious illness or
874 death of a custodial parent; -

875 4. Students with an individual education plan or a 504
876 accommodation plan under s. 504 of the Rehabilitation Act of
877 1973 who are eligible for a McKay-Gardiner Scholarship pursuant
878 to s. 1002.381; and

879 5. Students residing in the school district.

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

882 1002.381 The McKay-Gardiner Scholarship.-

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

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

894 (a) "Approved provider" means a provider approved by the
895 Agency for Persons with Disabilities, a health care practitioner
896 as defined in s. 456.001(4), or a provider approved by the
897 department pursuant to s. 1002.66.

898 (b) "Curriculum" has the same meaning as provided in s.
899 1002.394(2)(b).

36-00745D-21

202148__

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

901 (d) "Disability" means:

902 1. For a 3-year-old or 4-year-old child or for a student in
903 kindergarten through grade 12, that the child has been diagnosed
904 with any of the following: autism spectrum disorder; cerebral
905 palsy; Down syndrome; an intellectual disability; Phelan-
906 McDermid syndrome; Prader-Willi syndrome; spina bifida; being a
907 high-risk child, as defined in s. 393.063(23)(a); muscular
908 dystrophy; Williams syndrome; rare diseases which affect patient
909 populations of fewer than 200,000 individuals in the United
910 States, as defined by the National Organization for Rare
911 Disorders; anaphylaxis; deaf; visually impaired; traumatic
912 brain-injured; hospital or homebound; or dual sensory impaired,
913 as defined by rules of the State Board of Education and
914 evidenced by reports from local school districts. As used in
915 this subparagraph, the term "hospital or homebound" includes a
916 student who has a medically diagnosed physical or psychiatric
917 condition or illness, as defined by state board rule, and who is
918 confined to the home or hospital for more than 6 months.

919 2. For a student in kindergarten through grade 12, that the
920 child has been diagnosed with any of the following: a speech
921 impairment; a language impairment; a hearing impairment; an
922 orthopedic impairment; an emotional or behavioral disability; a
923 specific learning disability, including, but not limited to,
924 dyslexia, dyscalculia, or developmental aphasia; or a
925 developmental delay.

926 (e) "Eligible nonprofit scholarship-funding organization"
927 or "organization" means a state university; or an independent
928 college or university that is eligible to participate in the

36-00745D-21 202148__

939 William L. Boyd, IV, Effective Access to Student Education Grant
 940 Program located and chartered in this state which is not for
 941 profit and is accredited by the Commission on Colleges of the
 942 Southern Association of Colleges and Schools; or is a charitable
 943 organization that:

944 1. Is exempt from federal income tax pursuant to s.
 945 501(c)(3) of the Internal Revenue Code;

946 2. Is a Florida entity formed under chapter 605, chapter
 947 607, or chapter 617 and whose principal office is located in
 948 this state; and

949 3. Complies with subsections (12) and (13).

950 (f) "Eligible postsecondary educational institution" has
 951 the same meaning as s. 1002.394(2)(f).

952 (g) "Eligible private school" has the same meaning as s.
 953 1002.394(2)(g).

954 (h) "IEP" means an individual education plan, regardless of
 955 whether the plan has been reviewed or revised within the last 12
 956 months.

957 (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

36-00745D-21 202148__

958 ~~disability may request and receive from the state a McKay-~~
 959 ~~Gardiner Scholarship for the purposes specified in subsection~~
 960 ~~(5) if:~~

961 (a) The student:

962 1. Is a resident of this state;

963 2. Is 3 or 4 years of age on or before September 1 of the
 964 year in which the student applies for program participation, or
 965 is eligible to enroll in kindergarten through grade 12 in a
 966 public school in this state; and

967 3. Meets at least one of the following criteria:

968 a. Has a diagnosis of a disability from a physician who is
 969 licensed under chapter 458 or chapter 459, a psychologist who is
 970 licensed under chapter 490, or a physician who holds an active
 971 license issued by another state or territory of the United
 972 States, the District of Columbia, or the Commonwealth of Puerto
 973 Rico;

974 b. Has an individual education plan that has been written
 975 in accordance with the rules of the State Board of Education; or

976 c. Has a 504 accommodation plan issued under s. 504 of the
 977 Rehabilitation Act of 1973.

978

979 A student with a disability who meets the requirements of
 980 subparagraph 1. and sub-subparagraph 3.a., but who turns 3 years
 981 of age after September 1, may be determined to be eligible on or
 982 after his or her third birthday and may be awarded a scholarship
 983 if program funds are available.

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

36-00745D-21 202148__

987 request must be communicated directly to the organization in a
 988 manner that creates a written or electronic record of the
 989 request and the date of receipt of the request.
 990 (4) PROGRAM PROHIBITIONS.—A student is not eligible for the
 991 program if he or she is:
 992 (a) Enrolled in a public school, including, but not limited
 993 to, the Florida School for the Deaf and the Blind, the College-
 994 Preparatory Boarding Academy, a developmental research school
 995 authorized under s. 1002.32, or a charter school authorized
 996 under this chapter. For purposes of this paragraph, a 3- or 4-
 997 year-old child who receives services funded through the Florida
 998 Education Finance Program is considered to be a student enrolled
 999 in a public school.
 1000 (b) Enrolled in a school operating for the purpose of
 1001 providing educational services to youth in Department of
 1002 Juvenile Justice commitment programs.
 1003 (c) Issued a temporary 504 accommodation plan under s. 504
 1004 of the Rehabilitation Act of 1973 which is valid for 6 months or
 1005 less.
 1006 (d) Receiving any other educational scholarship pursuant to
 1007 this chapter.
 1008 (e) Not having regular and direct contact with his or her
 1009 private school teachers pursuant to s. 1002.421(1)(i), unless he
 1010 or she is enrolled in the private school's transition-to-work
 1011 program pursuant to subsection (14) or a home education program
 1012 pursuant to s. 1002.41.
 1013 (f) Participating in a virtual school, correspondence
 1014 school, or distance learning program that receives state funding
 1015 pursuant to the student's participation.

36-00745D-21 202148__

1016 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be
 1017 used to meet the individual educational needs of an eligible
 1018 student and may be spent only for the following purposes:
 1019 (a) Instructional materials, including digital devices,
 1020 digital periphery devices, and assistive technology devices that
 1021 allow a student to access instruction or instructional content;
 1022 training on the use of these devices and related maintenance
 1023 agreements; and Internet access to digital instructional
 1024 materials.
 1025 (b) Curriculum as defined in paragraph (2)(b).
 1026 (c) Specialized services by approved providers or by a
 1027 hospital in this state which are selected by the parent. These
 1028 specialized services may include, but are not limited to:
 1029 1. Applied behavior analysis services as provided in ss.
 1030 627.6686 and 641.31098.
 1031 2. Services provided by a speech-language pathologist as
 1032 defined in s. 468.1125(8).
 1033 3. Occupational therapy services as specified in s.
 1034 468.203.
 1035 4. Services provided by a physical therapist as defined in
 1036 s. 486.021(5).
 1037 5. Services provided by listening and spoken language
 1038 specialists and an appropriate acoustical environment for a
 1039 child who is deaf or hard of hearing and who has received an
 1040 implant or assistive hearing device.
 1041 (d) Tuition or fees associated with full-time or part-time
 1042 enrollment in any of the following: a home education program, an
 1043 eligible private school, or an eligible postsecondary
 1044 educational institution; a program offered by the postsecondary

36-00745D-21 202148__

1045 institution, a private tutoring program authorized under s.
 1046 1002.43, a virtual program offered by a department-approved
 1047 private online provider that meets the provider qualifications
 1048 specified in s. 1002.45(2) (a), or a program offered by the
 1049 Florida Virtual School to a private paying student; or an
 1050 approved online course offered pursuant to s. 1003.499 or s.
 1051 1004.0961.

1052 (e) Fees for nationally standardized, norm-referenced
 1053 achievement tests, Advanced Placement examinations, industry
 1054 certification examinations, assessments related to postsecondary
 1055 education, or other such assessments.

1056 (f) Contributions to the Stanley G. Tate Florida Prepaid
 1057 College Program pursuant to s. 1009.98 or the Florida College
 1058 Savings Program pursuant to s. 1009.981, for the benefit of the
 1059 eligible student.

1060 (g) Contracted services provided by a public school or a
 1061 school district, including classes. A student who receives
 1062 services under this paragraph is not considered enrolled in a
 1063 public school for the purpose of eligibility as provided in
 1064 subsection (4).

1065 (h) Tuition and fees for part-time tutoring services
 1066 provided by a person who holds a valid Florida educator's
 1067 certificate issued pursuant to s. 1012.56; a person who holds an
 1068 adjunct teaching certificate issued pursuant to s. 1012.57; a
 1069 person who has a bachelor's degree or a graduate degree in the
 1070 subject area in which instruction is given; or a person who has
 1071 demonstrated a mastery of subject area knowledge as provided in
 1072 s. 1012.56(5). Any part-time tutoring undertaken pursuant to
 1073 this paragraph does not qualify as regular school attendance as

36-00745D-21 202148__

1074 defined in s. 1003.01(13)(e).

1075 (i) Fees for summer education programs.

1076 (j) Fees for after-school education programs.

1077 (k) Transition services, including a coordinated set of
 1078 activities focused on improving the academic and functional
 1079 achievement of the student to facilitate his or her movement
 1080 from school to post-school activities and based on the
 1081 individual student's needs. Transition services may be provided
 1082 by job coaches or pursuant to subsection (14).

1083 (l) Fees for an annual evaluation of educational progress
 1084 by a state-certified teacher under s. 1002.41(1)(f), if this
 1085 option is chosen for a home education student.

1086 (m) Tuition and fees associated with programs offered by
 1087 Voluntary Prekindergarten Education Program providers approved
 1088 pursuant to s. 1002.55 and school readiness providers approved
 1089 pursuant to s. 1002.88.

1090 (n) Fees for services provided at a center that is a member
 1091 of the Professional Association of Therapeutic Horsemanship
 1092 International.

1093 (o) Fees for services provided by a therapist who is
 1094 certified by the Certification Board for Music Therapists or
 1095 credentialed by the Art Therapy Credentials Board, Inc.

1096 (p) Tuition and fees associated with enrollment in a
 1097 nationally or internationally recognized research-based training
 1098 program, for a child with a neurological disorder or brain
 1099 damage.

1100 (q) Tuition and fees associated with a student's
 1101 participation in classes or lessons relating to art, music, or
 1102 theater. The instructor of the classes or lessons must:

36-00745D-21

202148__

1103 1. Hold a valid or expired Florida educator's certificate
 1104 issued under s. 1012.56 in art, music, or drama;
 1105 2. Have 3 years of employment experience in art, music, or
 1106 theater, as demonstrated by employment records;
 1107 3. Hold a baccalaureate degree or higher from a
 1108 postsecondary educational institution with a major in music,
 1109 art, theater, or drama or related field; or
 1110 4. Hold a certification or national accreditation in music,
 1111 art, theater, or drama.
 1112 (r) Transportation expenses, which may not exceed \$750
 1113 annually, in connection with meeting the student's educational
 1114 needs under this section.
 1115
 1116 A service provider who receives payments pursuant to this
 1117 subsection may not share or refund any moneys from the McKay-
 1118 Gardiner Scholarship with the parent or participating student
 1119 and may not issue rebates to such persons. A parent, student, or
 1120 service provider may not bill an insurance company, Medicaid, or
 1121 any other agency for the same services that are paid for with
 1122 McKay-Gardiner Scholarship funds. Funding provided pursuant to
 1123 this subsection for a child eligible for enrollment in the
 1124 Voluntary Prekindergarten Education Program constitutes funding
 1125 for the child under part V of this chapter, and no additional
 1126 funding may be provided for the child under part V.
 1127 (6) TERMS OF THE PROGRAM.—For purposes of continuity of
 1128 educational choice and program integrity:
 1129 (a)1. Program payments made by the state to an organization
 1130 for a McKay-Gardiner Scholarship under this section must
 1131 continue until:

Page 39 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1132 a. A program student's parent does not renew program
 1133 eligibility;
 1134 b. The organization determines that a program student is
 1135 not eligible for program renewal;
 1136 c. The Commissioner of Education suspends or revokes
 1137 program participation or use of funds pursuant to subparagraph
 1138 (b) (1);
 1139 d. A program student's parent has forfeited participation
 1140 in the program for failure to comply with subsection (11);
 1141 e. A program student enrolls in a public school; or
 1142 f. A program student graduates from high school or attains
 1143 22 years of age, whichever occurs first.
 1144 2. Reimbursements for program expenditures may continue
 1145 until the account balance is expended or the account is closed
 1146 pursuant to paragraph (b).
 1147 (b)1. The commissioner must close a student's scholarship
 1148 account, and any remaining funds, including, but not limited to,
 1149 contributions made to the Stanley G. Tate Florida Prepaid
 1150 College Program or earnings from or contributions made to the
 1151 Florida College Savings Program using program funds pursuant to
 1152 paragraph (5) (f), revert to the state after:
 1153 a. Denial or revocation of program eligibility by the
 1154 commissioner for fraud or abuse, including, but not limited to,
 1155 the student or student's parent accepting any payment, refund,
 1156 or rebate from a provider of services received pursuant to
 1157 subsection (5); however, a private school may discount tuition
 1158 if the private school deems it necessary;
 1159 b. Any period of 3 consecutive years after high school
 1160 completion or graduation during which the student has not been

Page 40 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

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 available pursuant to this section, and shall inform the parent
 1174 of the availability of the department's website for additional
 1175 information on McKay-Gardiner Scholarships.
 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 a 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.

36-00745D-21 202148__

1190 b. A school district may change a matrix of services only
 1191 if the change is a result of an IEP reevaluation or to correct a
 1192 technical, typographical, or calculation error.
 1193 (c) For each student participating in the program who
 1194 chooses to participate in statewide, standardized assessments
 1195 under s. 1008.22 or the Florida Alternate Assessment, the school
 1196 district in which the student resides must notify the student
 1197 and his or her parent about the locations and times of all
 1198 statewide, standardized assessments.
 1199 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.-An eligible
 1200 private school may be sectarian or nonsectarian and shall:
 1201 (a) Comply with all requirements for private schools
 1202 participating in state school choice scholarship programs
 1203 pursuant to s. 1002.421.
 1204 (b)1. Annually administer or make provision for students
 1205 participating in the program in grades 3 through 10 to take one
 1206 of the nationally norm-referenced tests identified by the
 1207 Department of Education or the statewide assessments
 1208 administered pursuant to s. 1008.22. This subparagraph does not
 1209 apply to students with disabilities for whom standardized
 1210 testing is not appropriate. A participating private school shall
 1211 report a student's scores to the parent.
 1212 2. Administer the statewide assessments pursuant to s.
 1213 1008.22 if a private school chooses to offer the statewide
 1214 assessments. A participating private school may choose to offer
 1215 and administer the statewide assessments to all students who
 1216 attend the private school in grades 3 through 10 and must submit
 1217 a request in writing to the Department of Education by March 1
 1218 of each year in order to administer the statewide assessments in

36-00745D-21

202148__

1219 the subsequent school year.

1220

1221 If a private school fails to meet the requirements of this
 1222 subsection or s. 1002.421, the commissioner may determine that
 1223 the private school is ineligible to participate in the
 1224 scholarship program.

1225 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
 1226 shall:

1227 (a) Comply with s. 1002.394(8)(a)-(g).

1228 (b) Maintain on its website a list of approved providers as
 1229 required by s. 1002.66, eligible postsecondary educational
 1230 institutions, eligible private schools, and eligible
 1231 organizations and may identify or provide links to lists of
 1232 other approved providers.

1233 (c) Require each organization to verify eligible
 1234 expenditures before the distribution of funds for any
 1235 expenditures made pursuant to paragraphs (5)(a) and (b). Review
 1236 of expenditures made for services specified in paragraphs
 1237 (5)(c)-(r) may be completed after the purchase is made.

1238 (d) Investigate any written complaint of a violation of
 1239 this section by a parent, a student, a private school, a public
 1240 school, a school district, an organization, a provider, or
 1241 another appropriate party in accordance with the process
 1242 established under s. 1002.421.

1243 (e) Require quarterly reports by an organization, which
 1244 must include, at a minimum, the number of students participating
 1245 in the program; the demographics of program participants; the
 1246 disability category of program participants; the matrix level of
 1247 services, if known; the program award amount per student; the

Page 43 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1248 total expenditures for the purposes specified in subsection (5);
 1249 the types of providers of services to students; and any other
 1250 information deemed necessary by the department.

1251 (f) Compare the list of students participating in the
 1252 program with the public school student enrollment lists,
 1253 Voluntary Prekindergarten Education Program enrollment lists,
 1254 and the list of students participating in school choice
 1255 scholarship programs established pursuant to this chapter before
 1256 each scholarship award is provided to the organization, and
 1257 subsequently throughout the school year, to avoid duplicate
 1258 payments and confirm program eligibility.

1259 (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

1260 (a) The Commissioner of Education:

1261 1. May suspend or revoke program participation or use of
 1262 program funds by the student or participation or eligibility of
 1263 an organization, eligible postsecondary educational institution,
 1264 approved provider, or other party for a violation of this
 1265 section.

1266 2. May determine the length of, and conditions for lifting,
 1267 a suspension or revocation specified in this subsection.

1268 3. May recover unexpended program funds or withhold payment
 1269 of an equal amount of program funds to recover program funds
 1270 that were not authorized for use.

1271 4. Shall deny or terminate program participation upon a
 1272 parent's forfeiture of a McKay-Gardiner Scholarship pursuant to
 1273 subsection (11).

1274 (b) In determining whether to suspend or revoke
 1275 participation or lift a suspension or revocation in accordance
 1276 with this subsection, the commissioner may consider factors that

Page 44 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

1277 include, but are not limited to, acts or omissions that led to a
 1278 previous suspension or revocation of participation in a state or
 1279 federal program or an education scholarship program; failure to
 1280 reimburse the organization for funds improperly received or
 1281 retained; failure to reimburse government funds improperly
 1282 received or retained; imposition of a prior criminal sanction
 1283 related to the person or entity or its officers or employees;
 1284 imposition of a civil fine or administrative fine, license
 1285 revocation or suspension, or program eligibility suspension,
 1286 termination, or revocation related to a person's or entity's
 1287 management or operation; or other types of criminal proceedings
 1288 in which the person or entity or its officers or employees were
 1289 found guilty of, regardless of adjudication, or entered a plea
 1290 of nolo contendere or guilty to, any offense involving fraud,
 1291 deceit, dishonesty, or moral turpitude.

1292 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 1293 PARTICIPATION.—A parent who applies for program participation
 1294 under this section is exercising his or her parental option to
 1295 determine the appropriate placement or services that best meet
 1296 the needs of his or her child.

1297 (a) To satisfy or maintain program eligibility, including
 1298 eligibility to receive and spend program payments, the parent
 1299 must sign an agreement with the organization and annually submit
 1300 a sworn compliance statement to the organization to:

1301 1. Affirm that the student is enrolled in a program that
 1302 meets regular school attendance requirements as provided in s.
 1303 1003.01(13)(b), (c), or (d).

1304 2. Affirm that the program funds are used only for
 1305 authorized purposes serving the student's educational needs, as

36-00745D-21 202148__

1306 described in subsection (5).

1307 3. Affirm that the parent is responsible for the education
 1308 of his or her student by, as applicable:

1309 a. Requiring the student to take an assessment in
 1310 accordance with paragraph (8)(b);

1311 b. Providing an annual evaluation in accordance with s.
 1312 1002.41(1)(f); or

1313 c. Requiring the child to take any preassessments and
 1314 postassessments selected by the provider if the child is 4 years
 1315 of age and is enrolled in a program provided by an eligible
 1316 Voluntary Prekindergarten Education Program provider. This sub-
 1317 paragraph does not apply to a student with disabilities for
 1318 whom a preassessment and postassessment are not appropriate. A
 1319 participating provider shall report a student's scores to the
 1320 parent.

1321 4. Affirm that the student remains in good standing with
 1322 the provider or school if one of those options is selected by
 1323 the parent.

1324 (b) The parent must file an application for initial program
 1325 participation with an organization by a date established by the
 1326 organization.

1327 (c) The parent must enroll his or her child in a program
 1328 from a Voluntary Prekindergarten Education Program provider
 1329 authorized under s. 1002.55, a school readiness provider
 1330 authorized under s. 1002.88, or an eligible private school if
 1331 either option is selected by the parent.

1332 (d) The parent must renew participation in the program by a
 1333 date set by the nonprofit scholarship-funding organization in
 1334 order for a student to be eligible to receive funding. A student

36-00745D-21 202148__

1335 whose participation in the program is not renewed may continue
 1336 to spend scholarship funds that are in his or her account from
 1337 prior years unless the account is closed pursuant to paragraph
 1338 (6) (b). Notwithstanding any changes to the student's IEP, a
 1339 student who was previously eligible for participation in the
 1340 program remains eligible to apply for renewal. However, for a
 1341 high-risk child to continue to participate in the program in the
 1342 school year after he or she reaches 6 years of age, the child's
 1343 application for renewal of program participation must contain
 1344 documentation that the child has a disability as defined in
 1345 paragraph (2) (d), other than high-risk status.

1346 (e) The parent is responsible for procuring the services
 1347 necessary to educate the student. If a parent does not procure
 1348 the necessary educational services for the student and the
 1349 student's account has been inactive for 2 consecutive fiscal
 1350 years, the student's account must be closed pursuant to
 1351 paragraph (6) (b). When the student receives a McKay-Gardiner
 1352 Scholarship, the district school board is not obligated to
 1353 provide the student with a free, appropriate public education.
 1354 For purposes of s. 1003.57 and the Individuals with Disabilities
 1355 in Education Act, a participating student has only those rights
 1356 that apply to all other unilaterally, parentally placed
 1357 students, except that, when requested by the parent, school
 1358 district personnel must develop an individual education plan or
 1359 matrix level of services.

1360 (f) The parent is responsible for all eligible expenses in
 1361 excess of the amount of the McKay-Gardiner Scholarship.

1362 (g) The parent may not transfer any prepaid college plan or
 1363 college savings plan funds contributed pursuant to paragraph

Page 47 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

1364 (5) (f) to another beneficiary while the plan contains funds
 1365 contributed pursuant to this section.

1366 (h) The parent may not receive a payment, refund, or rebate
 1367 from an approved provider of any services under this program.

1368

1369 A participant who fails to comply with this subsection forfeits
 1370 the McKay-Gardiner Scholarship.

1371 (12) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
 1372 APPLICATION.—In order to participate in the scholarship program
 1373 created under this section, a charitable organization that seeks
 1374 to be a nonprofit scholarship-funding organization must submit
 1375 an application for initial approval or renewal to the Office of
 1376 Independent Education and Parental Choice no later than
 1377 September 1 of each year before the school year for which the
 1378 organization intends to offer scholarships.

1379 (a) An application for initial approval must include:

1380 1. A copy of the organization's incorporation documents and
 1381 registration with the Division of Corporations of the Department
 1382 of State.

1383 2. A copy of the organization's Internal Revenue Service
 1384 determination letter as a s. 501(c)(3) not-for-profit
 1385 organization.

1386 3. A description of the organization's financial plan which
 1387 demonstrates sufficient funds to operate throughout the school
 1388 year.

1389 4. A description of the geographic region that the
 1390 organization intends to serve and an analysis of the demand and
 1391 unmet need for eligible students in that area.

1392 5. The organization's organizational chart.

Page 48 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1393 6. A description of the criteria and methodology that the
 1394 organization will use to evaluate scholarship eligibility.
 1395 7. A description of the application process, including
 1396 deadlines and any associated fees.
 1397 8. A description of the deadlines for attendance
 1398 verification and scholarship payments.
 1399 9. A copy of the organization's policies on conflict of
 1400 interest and whistleblowers.
 1401 10. A copy of a surety bond or letter of credit to secure
 1402 the faithful performance of the obligations of the eligible
 1403 nonprofit scholarship-funding organization in accordance with
 1404 this section in an amount equal to 25 percent of the scholarship
 1405 funds anticipated for each school year or \$100,000, whichever is
 1406 greater. The surety bond or letter of credit must specify that
 1407 any claim against the bond or letter of credit may be made only
 1408 by an eligible nonprofit scholarship-funding organization to
 1409 provide scholarships to and on behalf of students who would have
 1410 had scholarships funded if it were not for the diversion of
 1411 funds giving rise to the claim against the bond or letter of
 1412 credit.
 1413 (b) In addition to the information required under paragraph
 1414 (a), an application for renewal must include:
 1415 1. A surety bond or letter of credit to secure the faithful
 1416 performance of the obligations of the eligible nonprofit
 1417 scholarship-funding organization in accordance with this section
 1418 equal to the amount of undisbursed funds held by the
 1419 organization based on the annual report submitted pursuant to
 1420 paragraph (13)(1). The amount of the surety bond or letter of
 1421 credit must be at least \$100,000, but not more than \$25 million.

Page 49 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1422 The surety bond or letter of credit must specify that any claim
 1423 against the bond or letter of credit may be made only by an
 1424 eligible nonprofit scholarship-funding organization to provide
 1425 scholarships to and on behalf of students who would have had
 1426 scholarships funded if it were not for the diversion of funds
 1427 giving rise to the claim against the bond or letter of credit.
 1428 2. The organization's completed Internal Revenue Service
 1429 Form 990 submitted no later than November 30 of the year before
 1430 the school year for which the organization intends to offer the
 1431 scholarships, notwithstanding the September 1 application
 1432 deadline.
 1433 3. A copy of any statutorily required audit which the
 1434 organization must provide to the Department of Education and
 1435 Auditor General.
 1436 4. An annual report that includes:
 1437 a. The number of students who completed applications, by
 1438 county and by grade.
 1439 b. The number of students who were approved for
 1440 scholarships, by county and by grade.
 1441 c. The number of students who received funding for
 1442 scholarships within each funding category, by county and by
 1443 grade.
 1444 d. The amount of funds received, the amount of funds
 1445 distributed in scholarships, and an accounting of remaining
 1446 funds and the obligation of those funds.
 1447 e. A detailed accounting of how the organization spent the
 1448 administrative funds allowable under paragraph (13)(f).
 1449 (c) In consultation with the Department of Revenue and the
 1450 Chief Financial Officer, the Office of Independent Education and

Page 50 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1451 Parental Choice shall review the application. The Department of
 1452 Education shall notify the organization in writing of any
 1453 deficiencies within 30 days after receipt of the application and
 1454 allow the organization 30 days to correct any deficiencies.

1455 (d) Within 30 days after receipt of the finalized
 1456 application by the Office of Independent Education and Parental
 1457 Choice, the Commissioner of Education shall recommend approval
 1458 or disapproval of the application to the State Board of
 1459 Education. The State Board of Education shall consider the
 1460 application and recommendation at the next scheduled meeting,
 1461 adhering to appropriate meeting notice requirements. If the
 1462 State Board of Education disapproves the organization's
 1463 application, it must provide the organization with a written
 1464 explanation of that determination. The State Board of
 1465 Education's action is not subject to chapter 120.

1466 (e) If the State Board of Education disapproves the renewal
 1467 of a nonprofit scholarship-funding organization, the
 1468 organization must notify the affected eligible students and
 1469 parents of the decision within 15 days after disapproval. An
 1470 eligible student affected by the disapproval of an
 1471 organization's participation remains eligible under this section
 1472 until the end of the school year in which the organization was
 1473 disapproved. The student must apply and be accepted by another
 1474 eligible nonprofit scholarship-funding organization for the
 1475 upcoming school year. The student must be given priority under
 1476 paragraph (13) (e).

1477 (f) All remaining student accounts with funds held by a
 1478 nonprofit scholarship-funding organization that is disapproved
 1479 for participation must be transferred to the student's account

Page 51 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1480 established with the eligible nonprofit scholarship-funding
 1481 organization that accepts the student. All transferred funds
 1482 must be deposited by the eligible nonprofit scholarship-funding
 1483 organization receiving such funds into the student's scholarship
 1484 account. All other remaining funds must be transferred to the
 1485 department. All transferred amounts received by any eligible
 1486 nonprofit scholarship-funding organization must be separately
 1487 disclosed in the annual financial audit required under
 1488 subsection (13).

1489 (g) A nonprofit scholarship-funding organization is a
 1490 renewing organization if it maintains continuous approval and
 1491 participation in the program. An organization that chooses not
 1492 to participate for 1 year or more or is disapproved to
 1493 participate for 1 year or more must submit an application for
 1494 initial approval in order to participate in the program again.

1495 (h) The State Board of Education shall adopt rules
 1496 providing guidelines for receiving, reviewing, and approving
 1497 applications for new and renewing nonprofit scholarship-funding
 1498 organizations. The rules must include a process for compiling
 1499 input and recommendations from the Chief Financial Officer, the
 1500 Department of Revenue, and the Department of Education. The
 1501 rules also must require that the nonprofit scholarship-funding
 1502 organization make a brief presentation to assist the State Board
 1503 of Education in its decision.

1504 (i) A state university; or an independent nonprofit college
 1505 chartered in this state or independent nonprofit university
 1506 chartered in this state that are eligible to participate in the
 1507 William L. Boyd, IV, Effective Access to Student Education Grant
 1508 Program and are accredited by the Commission on Colleges of the

Page 52 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148

1509 Southern Association of Colleges and Schools is exempt from the
 1510 initial or renewal application process, but must file a
 1511 registration notice with the Department of Education to be an
 1512 eligible nonprofit scholarship-funding organization. The State
 1513 Board of Education shall adopt rules that identify the procedure
 1514 for filing the registration notice with the department. The
 1515 rules must identify appropriate reporting requirements for
 1516 fiscal, programmatic, and performance accountability purposes
 1517 consistent with this section, but may not exceed the
 1518 requirements for eligible nonprofit scholarship-funding
 1519 organizations for charitable organizations.

1520 (13) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING
 1521 ORGANIZATIONS.—An organization may establish McKay-Gardiner
 1522 Scholarships for eligible students by:

1523 (a) Complying with the requirements of s. 1002.394(11)(a)-
 1524 (h).

1525 (b) Receiving applications and determining student
 1526 eligibility in accordance with the requirements of this section.
 1527 When an application is approved, the organization must provide
 1528 the department with information on the student to enable the
 1529 department to determine student funding in accordance with
 1530 subsection (15).

1531 (c) Providing scholarships on a first-come, first-served
 1532 basis, based upon the funds provided, and notifying parents of
 1533 their respective student's receipt of a scholarship.

1534 (d) Establishing a date by which a parent must confirm
 1535 initial or continuing participation in the program.

1536 (e) Reviewing applications and awarding scholarship funds
 1537 to approved applicants using the following order of priority:

36-00745D-21 202148

1538 1.a. For the 2021-2022 school year, a student who received
 1539 a John M. McKay Scholarship for Students with Disabilities or a
 1540 Gardiner Scholarship in the 2020-2021 school year and meets the
 1541 eligibility requirements in subsection (3) is eligible for a
 1542 McKay-Gardiner Scholarship in the 2021-2022 school year.

1543 b. For the 2022-2023 school year and thereafter, renewing
 1544 students from the previous school year under this section.

1545 2. Students retained on the previous school year's waiting
 1546 list.

1547 3. An eligible student who meets the criteria for an
 1548 initial award pursuant to subsection (3).

1549 An approved student who does not receive a scholarship must be
 1550 placed on the waiting list in the order in which his or her
 1551 application is approved. An eligible student who does not
 1552 receive a scholarship within the fiscal year shall be retained
 1553 on the waiting list for the subsequent year.

1554 (f) Using an amount not to exceed 2.5 percent of the total
 1555 calculated amount of all scholarships awarded under this section
 1556 for administrative expenses associated with performing functions
 1557 authorized under this section.

1558 (g) Verifying qualifying educational expenditures pursuant
 1559 to paragraph (9)(c) and requesting the return of any funds used
 1560 for unauthorized purposes.

1561 (h) Returning any remaining program funds to the department
 1562 pursuant to paragraph (6)(b).

1563 (i) Notifying the parent about the availability of, and the
 1564 requirements associated with requesting, an initial IEP or IEP
 1565 reevaluation every 3 years for each student participating in the
 1566 reevaluation every 3 years for each student participating in the

36-00745D-21

202148__

1567 program.

1568 (j) Documenting each scholarship student's eligibility for
 1569 a fiscal year before granting a scholarship for that fiscal year
 1570 pursuant to paragraph (3) (b). A student is ineligible for a
 1571 scholarship if the student's account has been inactive for 2
 1572 consecutive fiscal years and the student's account has been
 1573 closed pursuant to paragraph (6) (b).

1574 (k) Submitting in a timely fashion any information
 1575 requested by the department relating to the program.

1576 (l) Preparing and submitting quarterly reports to the
 1577 department pursuant to paragraph (9) (e).

1578 (m) Notifying the department of any violation of this
 1579 section.

1580 (14) TRANSITION-TO-WORK PROGRAM.—A student participating in
 1581 the McKay-Gardiner Scholarship Program who is at least 17 years
 1582 of age, but not older than 22 years of age, and who has not
 1583 received a high school diploma or certificate of completion is
 1584 eligible for enrollment in a transition-to-work program provided
 1585 by a private school or job coach. A transition-to-work program
 1586 must consist of academic instruction, work skills training, and
 1587 a volunteer or paid work experience.

1588 (a) To offer a transition-to-work program, a participating
 1589 private school or job coach must:

1590 1. Develop a transition-to-work program plan, which must
 1591 include a written description of the academic instruction and
 1592 work skills training students will receive and the goals for
 1593 students in the program.

1594 2. Submit the transition-to-work program plan to the Office
 1595 of Independent Education and Parental Choice.

Page 55 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1596 3. Develop a personalized transition-to-work program plan
 1597 for each student enrolled in the program. The student's parent,
 1598 the student, and the school principal or job coach must sign the
 1599 personalized plan. The personalized plan must be submitted to
 1600 the Office of Independent Education and Parental Choice upon
 1601 request by the office.

1602 4. Provide a release of liability form that must be signed
 1603 by the student's parent, the student, and a representative of
 1604 the business offering the volunteer or paid work experience.

1605 5. Assign a case manager or job coach to visit the
 1606 student's job site on a weekly basis to observe the student and,
 1607 if necessary, provide support and guidance to the student.

1608 6. Provide to the parent and student a quarterly report
 1609 that documents and explains the student's progress and
 1610 performance in the program.

1611 7. Maintain accurate attendance and performance records for
 1612 the student.

1613 (b) A student enrolled in a transition-to-work program
 1614 must, at a minimum:

1615 1. Receive 15 instructional hours that must include
 1616 academic instruction and work skills training.

1617 2. Participate in 10 hours of work at the student's
 1618 volunteer or paid work experience.

1619 (c) To participate in a transition-to-work program, a
 1620 business must:

1621 1. Maintain an accurate record of the student's performance
 1622 and hours worked and provide the information to the private
 1623 school.

1624 2. Comply with all state and federal child labor laws.

Page 56 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1625 (15) FUNDING AND PAYMENT.—

1626 (a) The scholarship is established for up to 50,000 student
 1627 FTE annually beginning with the 2021-2022 school year. For the
 1628 2022-2023 school year and each year thereafter, the maximum
 1629 number of student FTE in the scholarship program under this
 1630 section must increase by 7 percent of the total student FTE for
 1631 the prior year.

1632 1. For a student who has a Level I to Level III matrix of
 1633 services or a doctor's diagnosis, the calculated scholarship
 1634 amount for a student participating in the program must be based
 1635 upon the grade level and district school to which the student
 1636 would have been assigned as 97.5 percent of the funds per
 1637 unweighted full-time equivalent in the Florida Education Finance
 1638 Program for a student in the basic exceptional student education
 1639 program pursuant to s. 1011.62(1)(c)1. and (e)1.c., plus a per-
 1640 full-time equivalent share of funds for all categorical
 1641 programs, as funded in the General Appropriations Act, except
 1642 that for the exceptional student education guaranteed allocation
 1643 as provided in s. 1011.62(1)(e)1.c. and 2., the funds must be
 1644 allocated based on the school district's average funds per
 1645 Exceptional Student Education student.

1646 2. For a student with a Level IV or Level V matrix of
 1647 services, the calculated scholarship amount must be based upon
 1648 the district school to which the student would have been
 1649 assigned as 97.5 percent of the funds per full-time equivalent
 1650 for the Level IV or Level V Exceptional Student Education
 1651 program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full-
 1652 time equivalent share of funds for all categorical programs, as
 1653 funded in the General Appropriations Act.

Page 57 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1654 3. For a student with a 504 plan, the calculated
 1655 scholarship amount must be based upon the grade level and
 1656 district school to which the student would have been assigned as
 1657 97.5 percent of the funds per unweighted full-time equivalent in
 1658 the Florida Education Finance Program for a student in the basic
 1659 education program established pursuant to s. 1011.62(1)(c)1.,
 1660 plus a per-full-time equivalent share of funds for all
 1661 categorical programs, as funded in the General Appropriations
 1662 Act.

1663 (b) At the time of each Florida Education Finance Program
 1664 student membership survey, the scholarship funding organization
 1665 shall report to the Department of Education student enrollment,
 1666 FTE, and total award amounts by county, delineated by FEFP
 1667 program, and grade and matrix level for all students who are
 1668 participating in the McKay-Gardiner Scholarship Program.
 1669 Students with a 504 plan must be separately identified. For the
 1670 purpose of this paragraph, an FTE shall be equal to four
 1671 quarterly scholarship payments.

1672 (c) Following notification on July 1, September 1, December
 1673 1, and February 1 of the number of program participants, the
 1674 department shall transfer the amount calculated pursuant to
 1675 paragraph (a) to organizations for quarterly disbursement to
 1676 accounts maintained by organizations pursuant to paragraph
 1677 (13)(a) for parents of participating students. When a student
 1678 enters the scholarship program, the department must receive from
 1679 an organization all documentation required for the student's
 1680 participation at least 30 days before the first quarterly
 1681 scholarship payment is made for the student.

1682 (d) Upon notification from the organization that an

Page 58 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

1683 application has been approved for the program, the department
 1684 shall release the student's scholarship funds to the
 1685 organization, to be deposited into the student's account in four
 1686 equal amounts no later than September 1, November 1, February 1,
 1687 and April 1 of each school year in which the scholarship is in
 1688 force.

1689 (e) Accrued interest in the student's account is in
 1690 addition to, and not part of, the awarded funds. Program funds
 1691 include both the awarded funds and accrued interest.

1692 (f) The organization may develop a system for payment of
 1693 benefits by funds transfer, including, but not limited to, debit
 1694 cards, electronic payment cards, or any other means of payment
 1695 which the department deems to be commercially viable or cost-
 1696 effective. A student's scholarship award may not be reduced for
 1697 debit card or electronic payment fees. Commodities or services
 1698 related to the development of such a system must be procured by
 1699 competitive solicitation unless they are purchased from a state
 1700 term contract pursuant to s. 287.056.

1701 (g) Moneys received pursuant to this section do not
 1702 constitute taxable income to the qualified student or the parent
 1703 of the qualified student.

1704 (16) OBLIGATIONS OF THE AUDITOR GENERAL.-

1705 (a) The Auditor General shall review all audit reports
 1706 submitted pursuant to subsection (13). The Auditor General shall
 1707 request any significant items that were omitted in violation of
 1708 a rule adopted by the Auditor General. The organization shall
 1709 provide such items within 45 days after the date of the request.
 1710 If the scholarship-funding organization does not comply with the
 1711 Auditor General's request, the Auditor General must notify the

Page 59 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

1712 Legislative Auditing Committee.

1713 (b) At least once every 3 years, the Auditor General shall
 1714 conduct an operational audit of accounts and records of each
 1715 organization that participates in the program. As part of this
 1716 audit, the Auditor General, at a minimum, shall verify the total
 1717 number of students served and the eligibility of reimbursements
 1718 made by the organization and transmit that information to the
 1719 department. The Auditor General shall provide the commissioner
 1720 with a copy of each annual operational audit performed pursuant
 1721 to this subsection within 10 days after the audit is finalized.

1722 (c) The Auditor General shall notify the department of any
 1723 organization that fails to comply with a request for
 1724 information.

1725 (17) OBLIGATIONS RELATED TO APPROVED PROVIDERS.-The
 1726 Department of Health, the Agency for Persons with Disabilities,
 1727 and the Department of Education shall coordinate with an
 1728 organization to provide easy or automated access to lists of
 1729 licensed providers of services specified in paragraph (5)(c) to
 1730 ensure efficient administration of the program.

1731 (18) LIABILITY.-The state is not liable for the awarding of
 1732 funds or for any use of funds awarded under this section.

1733 (19) SCOPE OF AUTHORITY.-This section does not expand the
 1734 authority of the state, its officers, or any school district to
 1735 impose additional regulation on participating private schools,
 1736 independent postsecondary educational institutions, and private
 1737 providers beyond that reasonably necessary to enforce
 1738 requirements expressly set forth in this section.

1739 (20) RULES.-The State Board of Education shall adopt rules
 1740 pursuant to ss. 120.536(1) and 120.54 to administer this

Page 60 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1741 section.

1742 Section 17. Section 1002.385, Florida Statutes, is
 1743 repealed.

1744 Section 18. Section 1002.39, Florida Statutes, is repealed.

1745 Section 19. Section 1002.394, Florida Statutes, is amended
 1746 to read:

1747 1002.394 The Family Empowerment Scholarship Program.—

1748 (1) PURPOSE.—The Family Empowerment Scholarship Program is
 1749 established to provide children of families in this state which
 1750 have limited financial resources with educational options to
 1751 achieve success in their education.

1752 (2) DEFINITIONS.—As used in this section, the term:

1753 (a) “Approved provider” means a provider approved by the
 1754 department “Department” means the Department of Education.

1755 (b) “Curriculum” means a complete course of study for a
 1756 particular content area or grade level, including any required
 1757 supplemental materials, teachers’ manuals, and associated online
 1758 instruction.

1759 (c) “Department” means the Department of Education.

1760 (d) “Direct certification list” means the certified list of
 1761 children who qualify for the food assistance program, the
 1762 Temporary Assistance for Needy Families Program, or the Food
 1763 Distribution Program on Indian Reservations provided to the
 1764 Department of Education by the Department of Children and
 1765 Families.

1766 (e) “Eligible nonprofit scholarship-funding organization”
 1767 or “organization” means a state university, an independent
 1768 college or university that is eligible to participate in the
 1769 William L. Boyd, IV, Effective Access to Student Education Grant

Page 61 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1770 Program located and chartered in this state which is not for
 1771 profit and is accredited by the Commission on Colleges of the
 1772 Southern Association of Colleges and Schools, or is a charitable
 1773 organization that: ~~has the same meaning as provided in s.~~
 1774 ~~1002.395(2)(f).~~

1775 1. Is exempt from federal income tax pursuant to s.
 1776 501(c)(3) of the Internal Revenue Code;

1777 2. Is a Florida entity formed under chapter 605, chapter
 1778 607, or chapter 617 and whose principal office is located in
 1779 this state; and

1780 3. Complies with subsections (11) and (14).

1781 (f) “Eligible postsecondary educational institution” means
 1782 a Florida College System institution; a state university; a
 1783 school district technical center; a school district adult
 1784 general education center; an independent college or university
 1785 that is eligible to participate in the William L. Boyd, IV,
 1786 Effective Access to Student Education Grant Program under s.
 1787 1009.89; or an accredited independent postsecondary educational
 1788 institution, as defined in s. 1005.02, which is licensed to
 1789 operate in this state under part III of chapter 1005.

1790 (g)~~(e)~~ “Eligible private school” means a private school as
 1791 defined in s. 1002.01 located in this state which offers an
 1792 education to students in any grade from Kindergarten through
 1793 grade 12 and:

1794 1. Meets the requirements of ss. 1002.42 and 1002.421; and

1795 2. Meets the applicable requirements imposed under this
 1796 chapter, if the private school participates in a scholarship
 1797 program under this chapter ~~has the same meaning as provided in~~
 1798 ~~s. 1002.395(2)(g).~~

Page 62 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1799 (h) "Household income" has the same meaning as the term
 1800 "income" as defined in the Income Eligibility Guidelines for
 1801 free and reduced price meals under the National School Lunch
 1802 Program in 7 C.F.R. part 210 as published in the Federal
 1803 Register by the United States Department of Agriculture.
 1804 (i) "Inactive" means that no eligible expenditures have
 1805 been made from a student scholarship account funded pursuant to
 1806 this section.
 1807 (j) "Incident" means battery; harassment; hazing; bullying;
 1808 kidnapping; physical attack; robbery; sexual offenses,
 1809 harassment, assault, or battery; threat or intimidation; or
 1810 fighting at school, as defined by the department in accordance
 1811 with s. 1006.147(4).
 1812 (k) "Owner or operator" includes:
 1813 1. An owner, president, officer, or director of an eligible
 1814 nonprofit scholarship-funding organization or a person with
 1815 equivalent decisionmaking authority over an eligible nonprofit
 1816 scholarship-funding organization.
 1817 2. An owner, operator, superintendent, or principal of an
 1818 eligible private school or a person with equivalent
 1819 decisionmaking authority over an eligible private school.
 1820 (l)(d) "Parent" means a resident of this state who is a
 1821 parent, as defined in s. 1000.21.
 1822 (m)(e) "Program" means the Family Empowerment Scholarship
 1823 Program.
 1824 (n) "School" means any educational program or activity
 1825 conducted by a public K-12 educational institution, any school-
 1826 related or school-sponsored program or activity, and riding on a
 1827 school bus as defined in s. 1006.25(1), including waiting at a

Page 63 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1828 school bus stop.
 1829 (3) INITIAL SCHOLARSHIP ELIGIBILITY.—A student is eligible
 1830 for a Family Empowerment Scholarship under this section if the
 1831 student meets the following criteria:
 1832 (a)1. The student is on the direct certification list as
 1833 defined in paragraph (2) (d) pursuant to s. 1002.395(2)(e) or the
 1834 student's household income level does not exceed 300 ~~185~~ percent
 1835 of the federal poverty level or an adjusted maximum percent of
 1836 the federal poverty level established pursuant to paragraph (e);
 1837 or
 1838 2. The student is:
 1839 a. Currently placed, or during the previous state fiscal
 1840 year was placed, in foster care or in out-of-home care as
 1841 defined in s. 39.01;
 1842 b. A sibling of a student who is participating in the
 1843 scholarship program under this subsection, if the student
 1844 resides in the same household as the sibling; or
 1845 c. Enrolled in a Florida public school in kindergarten
 1846 through grade 12 and reported an incident in accordance with
 1847 paragraph (7) (b)
 1848 ~~3. The student's household income level does not exceed 300~~
 1849 ~~percent of the federal poverty level or an adjusted maximum~~
 1850 ~~percent of the federal poverty level as established pursuant to~~
 1851 ~~paragraph (e).~~
 1852
 1853 A student who initially receives a scholarship based on
 1854 eligibility under this subsection ~~subparagraph 2.~~ remains
 1855 eligible to participate until the student graduates from high
 1856 school or attains the age of 21 years, whichever occurs first,

Page 64 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1857 regardless of the student's household income level. A ~~sibling of~~
 1858 ~~a student who is participating in the scholarship program under~~
 1859 ~~this subsection is eligible for a scholarship if the student~~
 1860 ~~resides in the same household as the sibling.~~

1861 (b) ~~1.~~ The student is eligible to enroll in kindergarten
 1862 through grade 12 in a public school in this state.

1863 ~~2. The student has spent the prior school year in~~
 1864 ~~attendance at a Florida public school; or~~

1865 ~~3. Beginning with the 2020-2021 school year, the student~~
 1866 ~~received a scholarship pursuant to s. 1002.395 during the~~
 1867 ~~previous school year but did not receive a renewal scholarship~~
 1868 ~~based solely on the eligible nonprofit scholarship funding~~
 1869 ~~organization's lack of available funds after the organization~~
 1870 ~~fully exhausts its efforts to use funds available for awards~~
 1871 ~~under ss. 1002.395 and 1002.40(11)(i). Eligible nonprofit~~
 1872 ~~scholarship-funding organizations with students who meet the~~
 1873 ~~eligibility criterion of this subparagraph must annually notify~~
 1874 ~~the department in a format and by a date established by the~~
 1875 ~~department.~~

1876
 1877 ~~For purposes of this paragraph, the term "prior school year in~~
 1878 ~~attendance" means that the student was enrolled full time and~~
 1879 ~~reported by a school district for funding during the preceding~~
 1880 ~~October and February Florida Education Finance Program surveys~~
 1881 ~~in kindergarten through grade 12, which includes time spent in a~~
 1882 ~~Department of Juvenile Justice commitment program if funded~~
 1883 ~~under the Florida Education Finance Program. However, a~~
 1884 ~~dependent child of a member of the United States Armed Forces~~
 1885 ~~who transfers to a school in this state from out of state or~~

Page 65 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1886 ~~from a foreign country due to a parent's permanent change of~~
 1887 ~~station orders or a foster child is exempt from the prior public~~
 1888 ~~school attendance requirement under this paragraph, but must~~
 1889 ~~meet the other eligibility requirements specified under this~~
 1890 ~~section to participate in the program.~~

1891 (c) The parent has applied to an eligible nonprofit
 1892 scholarship-funding organization to participate in the program
 1893 by a date set by the organization obtained acceptance for
 1894 admission of the student to a private school that is eligible
 1895 for the program under subsection (8), and the parent has
 1896 requested a scholarship from the Department of Education by a
 1897 date established by the department pursuant to paragraph (7)(e),
 1898 but no later than at least 60 days before the date of the first
 1899 scholarship payment. The application request must be
 1900 communicated directly to the organization department in a manner
 1901 that creates a written or electronic record of the application
 1902 request and the date of receipt of the application request. The
 1903 department must notify the school district of the parent's
 1904 intent upon receipt of the parent's request.

1905 (d) The student is awarded a scholarship in accordance with
 1906 the following priority order:

1907 1. An eligible student who received a Family Empowerment
 1908 Scholarship during the previous school year ~~school year~~, or a
 1909 Florida Tax Credit Scholarship or Hope Scholarship during the
 1910 2020-2021 school year, and requested a renewal scholarship
 1911 award.

1912 2. An eligible student who meets the criteria for an
 1913 initial award under both ~~paragraphs~~ paragraph (a) and (b) and
 1914 was retained on the previous school year's wait list

Page 66 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

1915 ~~subparagraph (b)3.~~

1916 3. An eligible student who meets the criteria for an
1917 initial award under subparagraph (a)2. and paragraph (b) ~~(b)2.~~
1918 ~~and either subparagraph (a)1. or subparagraph (a)2.~~

1919 4. An eligible student who meets the criteria for an
1920 initial award under subparagraph (a)1. ~~(b)1.~~ and paragraph (b),
1921 and the student's household income level does not exceed 185
1922 percent of the federal poverty level ~~either subparagraph (a)1.~~
1923 ~~or subparagraph (a)2.~~

1924 5. An eligible student who meets the criteria for an
1925 initial award under subparagraph (a)1. ~~(a)3.~~ and paragraph (b)
1926 in priority order, either subparagraph (b)2. or subparagraph
1927 (b)1.

1928
1929 An approved student who does not receive a scholarship must be
1930 placed on the wait list in the order in which his or her
1931 application is approved. An eligible student who does not
1932 receive a scholarship within the fiscal year must be retained on
1933 the wait list for the subsequent year.

1934 (e) The student's household income level does not exceed an
1935 adjusted maximum percent of the federal poverty level that is
1936 increased by 25 percent in the fiscal year following any fiscal
1937 year in which more than 5 percent of the available scholarships
1938 authorized under subsection (12)~~(11)~~ have not been awarded.

1939 (4) TERM OF SCHOLARSHIP.—For purposes of continuity of
1940 educational choice and program integrity:

1941 (a)1. Program payments made by the state to an organization
1942 for a Family Empowerment Scholarship under this section must
1943 continue until:

36-00745D-21

202148__

1944 a. The parent does not renew program eligibility;

1945 b. The organization determines that the student is not
1946 eligible for program renewal;

1947 c. The Commissioner of Education suspends or revokes
1948 program participation or use of funds pursuant to subparagraph
1949 (b) (1);

1950 d. The student's parent has forfeited participation in the
1951 program for failure to comply with subsection (10);

1952 e. The student enrolls in a public school; or

1953 f. The student graduates from high school or attains 21
1954 years of age, whichever occurs first. However, if a student
1955 enters a Department of Juvenile Justice detention center for a
1956 period of no more than 21 days, the student is not considered to
1957 have returned to a public school for that purpose.

1958 2. Reimbursements for program expenditures may continue
1959 until the account balance is expended or the account is closed
1960 pursuant to paragraph (b) For purposes of continuity of
1961 educational choice, a Family Empowerment Scholarship shall
1962 remain in force until the student returns to a public school,
1963 graduates from high school, or reaches the age of 21, whichever
1964 occurs first. A scholarship student who enrolls in a public
1965 school or public school program is considered to have returned
1966 to a public school for the purpose of determining the end of the
1967 scholarship's term. However, if a student enters a Department of
1968 Juvenile Justice detention center for a period of no more than
1969 21 days, the student is not considered to have returned to a
1970 public school for that purpose.

1971 (b)1. The commissioner shall close a student's scholarship
1972 account, and any remaining funds, including, but not limited to,

36-00745D-21 202148__

1973 contributions made to the Stanley G. Tate Florida Prepaid
 1974 College Program or earnings from or contributions made to the
 1975 Florida College Savings Program using program funds pursuant to
 1976 paragraph (6) (e), revert to the state after:

1977 a. Denial or revocation of program eligibility by the
 1978 commissioner for fraud or abuse, including, but not limited to,
 1979 the student or the student's parent accepting any payment,
 1980 refund, or rebate in any manner from a provider of any services
 1981 received pursuant to subsection (6); however, a private school
 1982 may discount tuition if the private school deems it necessary;

1983 b. Any period of 2 consecutive years after high school
 1984 completion or graduation during which the student has not been
 1985 enrolled in an eligible postsecondary educational institution or
 1986 a program offered by the institution; or

1987 c. The account has been inactive for 2 consecutive fiscal
 1988 years prior to high school completion or graduation. Upon
 1989 reasonable notice to the department and the school district, the
 1990 student's parent may remove the student from the private school
 1991 and place the student in a public school in accordance with this
 1992 section.

1993 2. The commissioner must notify the parent and the
 1994 organization when a Family Empowerment Scholarship account is
 1995 closed and program funds revert to the state.

1996 ~~(e) Upon reasonable notice to the department, the student's~~
 1997 ~~parent may move the student from one participating private~~
 1998 ~~school to another participating private school.~~

1999 (5) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for
 2000 a Family Empowerment Scholarship while he or she is:

2001 (a) Enrolled in a public school, including, but not limited

36-00745D-21 202148__

2002 to, the Florida School for the Deaf and the Blind, the College-
 2003 Preparatory Boarding Academy, a developmental research school
 2004 authorized under s. 1002.32, or a charter school authorized
 2005 under this chapter;

2006 (b) Enrolled in a school operating for the purpose of
 2007 providing educational services to youth in a Department of
 2008 Juvenile Justice commitment program;

2009 (c) Receiving any other educational scholarship pursuant to
 2010 this chapter; or

2011 ~~(d) Participating in a home education program as defined in~~
 2012 ~~s. 1002.01(1);~~

2013 ~~(e) Participating in a private tutoring program pursuant to~~
 2014 ~~s. 1002.43; or~~

2015 ~~(f) Participating in a virtual school, correspondence~~
 2016 ~~school, or distance learning program that receives state funding~~
 2017 ~~pursuant to the student's participation.~~

2018 (6) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be
 2019 used to meet the individual educational needs of an eligible
 2020 student and may be spent for the following purposes:

2021 (a) Instructional materials, including digital devices and
 2022 Internet access to access digital instructional materials.

2023 (b) Curriculum as defined in paragraph (2) (b).

2024 (c) Tuition or fees associated with full-time or part-time
 2025 enrollment in a home education program, an eligible private
 2026 school, an eligible postsecondary educational institution or a
 2027 program offered by the postsecondary institution, a private
 2028 tutoring program authorized under s. 1002.43, a virtual program
 2029 offered by a department-approved private online provider that
 2030 meets the provider qualifications specified in s. 1002.45(2) (a),

36-00745D-21 202148__

2031 the Florida Virtual School as a private paying student, or an
 2032 approved online course offered pursuant to s. 1003.499 or s.
 2033 1004.0961.

2034 (d) Fees for nationally standardized, norm-referenced
 2035 achievement tests, Advanced Placement examinations, industry
 2036 certification examinations, assessments related to postsecondary
 2037 education, or other assessments.

2038 (e) Contributions to the Stanley G. Tate Florida Prepaid
 2039 College Program pursuant to s. 1009.98 or the Florida College
 2040 Savings Program pursuant to s. 1009.981, for the benefit of the
 2041 eligible student.

2042 (f) Contracted services provided by a public school or
 2043 school district, including classes. A student who receives
 2044 services under a contract under this paragraph is not considered
 2045 enrolled in a public school for eligibility purposes as
 2046 specified in subsection (5).

2047 (g) Tuition and fees for part-time tutoring services
 2048 provided by a person who holds a valid Florida educator's
 2049 certificate pursuant to s. 1012.56; a person who holds an
 2050 adjunct teaching certificate pursuant to s. 1012.57; a person
 2051 who has a bachelor's degree or a graduate degree in the subject
 2052 area in which instruction is given; or a person who has
 2053 demonstrated a mastery of subject area knowledge pursuant to s.
 2054 1012.56(5). As used in this paragraph, the term "part-time
 2055 tutoring services" does not qualify as regular school attendance
 2056 as defined in s. 1003.01(13)(e).

2057 (h) Fees for summer education programs.
 2058 (i) Fees for after-school education programs.
 2059 (j) Fees for an annual evaluation of educational progress

36-00745D-21 202148__

2060 by a state-certified teacher under s. 1002.41(1)(f), if this
 2061 option is chosen for a home education student.

2062 (k) Transportation expenses that may not exceed \$750
 2063 annually to meet the student's educational needs under this
 2064 subsection.

2065

2066 A provider of any services receiving payments pursuant to this
 2067 subsection may not share, refund, or rebate any moneys from the
 2068 Family Empowerment Scholarship with the parent or participating
 2069 student in any manner.

2070 (7)(6) SCHOOL DISTRICT OBLIGATIONS.-

2071 (a) By July 15, 2019, and by April 1 of each year
 2072 thereafter, a school district shall inform all households within
 2073 the district receiving free or reduced-priced meals under the
 2074 National School Lunch Act of their eligibility to apply to the
 2075 department for a Family Empowerment Scholarship. A parent who
 2076 chooses to enroll his or her eligible student in a public school
 2077 that is different from the school in which the student was
 2078 assigned pursuant to s. 1002.31 or enrolls his or her eligible
 2079 student in a lab school as defined in s. 1002.32 is eligible for
 2080 a scholarship to transport the student as provided in paragraph
 2081 (12)(c). The form of such notice shall be provided by the
 2082 department, and the school district shall include the provided
 2083 form in any normal correspondence with eligible households. Such
 2084 notice is limited to once a year.

2085 (b) Upon receipt of a report of an incident, the school
 2086 principal, or his or her designee, shall provide a copy of the
 2087 report to the parent and investigate the incident to determine
 2088 if the incident must be reported as required by s. 1006.147(4).

36-00745D-21

202148__

2089 Within 24 hours after receipt of the report, the principal or
 2090 his or her designee shall provide a copy of the report to the
 2091 parent of the alleged offender and to the superintendent. Upon
 2092 conclusion of the investigation or within 15 days after the
 2093 incident was reported, whichever occurs first, the school
 2094 district shall notify the parent of the program and offer the
 2095 parent an opportunity to request and receive a Family
 2096 Empowerment Scholarship.

2097 (c) The school district in which a participating student
 2098 resides must notify the student and his or her parent about the
 2099 locations and times to take all statewide assessments under s.
 2100 1008.22 if the student chooses to participate in such
 2101 assessments. Upon the request of the department, a school
 2102 district shall coordinate with the department to provide to a
 2103 participating private school the statewide assessments
 2104 administered under s. 1008.22 and any related materials for
 2105 administering the assessments. For a student who participates in
 2106 the Family Empowerment Scholarship Program whose parent requests
 2107 that the student take the statewide assessments under s.
 2108 1008.22, the district in which the student attends a private
 2109 school shall provide locations and times to take all statewide
 2110 assessments. A school district is responsible for implementing
 2111 test administrations at a participating private school,
 2112 including the:

- 2113 1. Provision of training for private school staff on test
- 2114 security and assessment administration procedures;
- 2115 2. Distribution of testing materials to a private school;
- 2116 3. Retrieval of testing materials from a private school;
- 2117 4. Provision of the required format for a private school to

Page 73 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2118 submit information to the district for test administration and
 2119 enrollment purposes; and

2120 5. Provision of any required assistance, monitoring, or
 2121 investigation at a private school.

2122 ~~(d)(e)~~ Each school district must publish information about
 2123 the Family Empowerment Scholarship Program on the district's
 2124 website homepage, ~~which,~~ at a minimum, ~~the published~~
 2125 ~~information~~ must include a website link to the Family
 2126 Empowerment Scholarship Program published on the Department of
 2127 Education website ~~as well as a telephone number and e-mail that~~
 2128 ~~students and parents may use to contact relevant personnel in~~
 2129 ~~the school district to obtain information about the scholarship.~~

2130 ~~(8)(7)~~ DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
 2131 shall:

2132 (a) Annually verify the eligibility of nonprofit
 2133 scholarship-funding organizations that meet the requirements of
 2134 paragraph (2) (e).

2135 ~~(b)(a)~~ Publish and update, as necessary, information on the
 2136 department website about the scholarship programs under this
 2137 chapter ~~Family Empowerment Scholarship Program~~, including, but
 2138 not limited to, student eligibility criteria, parental
 2139 responsibilities, and relevant data.

2140 ~~(c)(b)~~ Cross-check prior to each distribution of funds the
 2141 list of participating scholarship students with the public
 2142 school enrollment lists before each scholarship payment to avoid
 2143 duplication.

2144 ~~(d)(e)~~ Maintain and publish a list of nationally norm-
 2145 referenced tests identified for purposes of satisfying the
 2146 testing requirement in subparagraph (9)(c)1. ~~(8)(e)1.~~ The tests

Page 74 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

2147 must meet industry standards of quality in accordance with state
2148 board rule.

2149 ~~(e)(d)~~ Notify eligible nonprofit scholarship-funding
2150 organizations of the deadlines for submitting the verified list
2151 of students determined to be eligible for an initial or renewal
2152 scholarship.

2153 ~~(f)(e)~~ Distribute each student's scholarship funds on a
2154 quarterly basis to the eligible nonprofit scholarship-funding
2155 organization, to be deposited into the student's account
2156 ~~Establish deadlines for the receipt of initial applications and~~
2157 ~~renewal notifications in order to implement the priority order~~
2158 ~~for scholarship awards pursuant to paragraph (3)(d).~~

2159 (g) Notify an eligible nonprofit scholarship-funding
2160 organization of any of the organization's or other eligible
2161 nonprofit scholarship-funding organization's identified students
2162 who are receiving educational scholarships pursuant to chapter
2163 1002.

2164 (h) Issue a project grant award to a state university, to
2165 which participating private schools must report the scores of
2166 participating students on the nationally norm-referenced tests
2167 or the statewide assessments administered by the private school
2168 in grades 3 through 10. The project term is 2 years, and the
2169 amount of the project is up to \$250,000 per year. The project
2170 grant award must be reissued in 2-year intervals in accordance
2171 with this paragraph.

2172 1. The state university must annually report to the
2173 Department of Education on the student performance of
2174 participating students:

2175 a. On a statewide basis. The report shall also include, to

36-00745D-21 202148__

2176 the extent possible, a comparison of scholarship students'
2177 performance to the statewide student performance of public
2178 school students with socioeconomic backgrounds similar to those
2179 of students participating in the scholarship program. To
2180 minimize costs and reduce time required for the state
2181 university's analysis and evaluation, the Department of
2182 Education shall coordinate with the state university to provide
2183 data in order to conduct analyses of matched students from
2184 public school assessment data and calculate control group
2185 student performance using an agreed-upon methodology; and

2186 b. On an individual school basis. For the 2020-2021 school
2187 year, the annual report must include student performance for
2188 each participating private school in which at least 51 percent
2189 of the total enrolled students in the private school
2190 participated in the Florida Tax Credit Scholarship Program or
2191 the Family Empowerment Scholarship Program. Beginning with the
2192 2021-2022 school year, the annual report must include student
2193 performance for each participating private school in which at
2194 least 51 percent of the total enrolled students in the private
2195 school participated in the Family Empowerment Scholarship
2196 Program. The report shall be according to each participating
2197 private school, and for participating students, in which there
2198 are at least 30 participating students who have scores for tests
2199 administered. If the state university determines that the 30-
2200 participating-student cell size may be reduced without
2201 disclosing personally identifiable information, as described in
2202 34 C.F.R. s. 99.12, of a participating student, the state
2203 university may reduce the participating-student cell size, but
2204 the cell size may not be reduced to less than 10 participating

36-00745D-21 202148__

2205 students. The department shall provide each private school's
 2206 prior school year student enrollment information to the state
 2207 university no later than June 15 of each year, or as requested
 2208 by the state university.

2209 2. The sharing and reporting of student performance data
 2210 under this paragraph must be in accordance with the requirements
 2211 of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family
 2212 Educational Rights and Privacy Act, and the applicable rules and
 2213 regulations issued pursuant thereto, and must be for the sole
 2214 purpose of creating the annual report required by subparagraph

2215 1. All parties must preserve the confidentiality of such
 2216 information as required by law. The annual report may not
 2217 disaggregate data to a level that will identify individual
 2218 participating schools, except as required under sub-subparagraph
 2219 1.b., or disclose the academic level of individual students.

2220 3. The annual report required by subparagraph 1. must be
 2221 published by the Department of Education on its website.

2222 (i) Maintain on its website a list of approved providers,
 2223 including eligible postsecondary educational institutions,
 2224 eligible private schools, and organizations. The department may
 2225 identify or provide links to lists of other approved providers.

2226 (j) Require each organization to verify eligible
 2227 expenditures before the distribution of funds for any
 2228 expenditures made pursuant to paragraphs (6) (a) and (b). Review
 2229 of expenditures made for services specified in paragraphs
 2230 (6) (c)-(k) may be completed after the purchase is made.

2231 (k) Require quarterly reports by an eligible nonprofit
 2232 scholarship-funding organization regarding the overall number of
 2233 students participating in the scholarship program, the number of

36-00745D-21 202148__

2234 home education students participating in the scholarship
 2235 program, the number of students attending a private school
 2236 participating in the scholarship program, the private schools at
 2237 which the students are enrolled, and other information the
 2238 department deems necessary.

2239 (l) Provide a process to match the direct certification
 2240 list with the scholarship application data submitted by any
 2241 nonprofit scholarship-funding organization eligible to receive
 2242 the 2.5 percent administrative allowance under paragraph
 2243 (11) (k).

2244 (m) Contract with an independent entity to provide an
 2245 annual evaluation of the program by:

2246 1. Reviewing the school bullying prevention education
 2247 program, school climate, and code of student conduct of each
 2248 public school from which 10 or more students transferred to
 2249 another public school or private school using the Hope
 2250 Scholarship or Family Empowerment Scholarship to determine areas
 2251 in the school or school district procedures involving reporting,
 2252 investigating, and communicating a parent's and student's rights
 2253 which are in need of improvement. At a minimum, the review must
 2254 include:

2255 a. An assessment of the investigation time and quality of
 2256 the response of the school and the school district.

2257 b. An assessment of the effectiveness of communication
 2258 procedures with the students involved in an incident, the
 2259 students' parents, and the school and school district personnel.

2260 c. An analysis of school incident and discipline data.

2261 d. The challenges and obstacles relating to implementing
 2262 recommendations from the review.

36-00745D-21

202148__

2263 2. Reviewing the school bullying prevention education
 2264 program, school climate, and code of student conduct of each
 2265 public school to which a student transferred if the student was
 2266 from a school identified in subparagraph 1. in order to identify
 2267 best practices and make recommendations to the public school at
 2268 which the incidents occurred.

2269 3. Surveying the parents of participating students to
 2270 determine academic, safety, and school climate satisfaction and
 2271 to identify any challenges to or obstacles in addressing an
 2272 incident or relating to the use of the scholarship.

2273 (n) Investigate any written complaint of a violation of
 2274 this section by a parent, a student, a private school, a public
 2275 school, a school district, an organization, a provider, or
 2276 another appropriate party in accordance with the process
 2277 established under s. 1002.421.

2278 (9)(9) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.-To be
 2279 eligible to participate in the Family Empowerment Scholarship
 2280 Program, a private school may be sectarian or nonsectarian and
 2281 must:

2282 (a) Comply with all requirements for private schools
 2283 participating in state school choice scholarship programs
 2284 pursuant to s. 1002.421.

2285 (b) Provide to the organization department all
 2286 documentation required for a student's participation, including
 2287 the private school's and student's fee schedules, at least 30
 2288 days before any quarterly scholarship payment is made for the
 2289 student pursuant to paragraph (12)(f) (11)(f). ~~A student is not~~
 2290 ~~eligible to receive a quarterly scholarship payment if the~~
 2291 ~~private school fails to meet this deadline.~~

Page 79 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2292 (c)1. Annually administer or make provision for students
 2293 participating in the program in grades 3 through 10 to take one
 2294 of the nationally norm-referenced tests that are identified by
 2295 the department pursuant to paragraph (8)(d) (7)(e) or to take
 2296 the statewide assessments pursuant to s. 1008.22. Students with
 2297 disabilities for whom standardized testing is not appropriate
 2298 are exempt from this requirement. A participating private school
 2299 shall report a student's scores to his or her parent. By August
 2300 15 of each year, a participating private school must report the
 2301 scores of all participating students to a state university as
 2302 described in paragraph (8)(h) s. 1002.395(9)(f).

2303 2. Administer the statewide assessments pursuant to s.
 2304 1008.22 if the private school chooses to offer the statewide
 2305 assessments. A participating private school may choose to offer
 2306 and administer the statewide assessments to all students who
 2307 attend the private school in grades 3 through 10 and must submit
 2308 a request in writing to the department by March 1 of each year
 2309 in order to administer the statewide assessments in the
 2310 subsequent school year.

2311
 2312 If a private school fails to meet the requirements of this
 2313 subsection or s. 1002.421, the commissioner may determine that
 2314 the private school is ineligible to participate in the
 2315 scholarship program.

2316 (10)(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
 2317 PARTICIPATION.-A parent who applies for a Family Empowerment
 2318 Scholarship is exercising his or her parental option to
 2319 determine the appropriate placement or the services that best
 2320 meets the needs of his or her child place his or her child in a

Page 80 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2321 ~~private school.~~

2322 (a) To satisfy or maintain program eligibility, including
 2323 eligibility to receive and spend program payments, the parent
 2324 must sign an agreement with the organization and annually submit
 2325 a sworn compliance statement to the organization to:

2326 1. Affirm that the student is enrolled in a program that
 2327 meets regular school attendance requirements as provided in s.
 2328 1003.01(13)(b)-(e).

2329 2. Affirm that the program funds are used only for
 2330 authorized purposes serving the student's educational needs, as
 2331 described in subsection (6).

2332 3. Affirm that the parent is responsible for the education
 2333 of his or her student by, as applicable:

2334 a. Requiring the student to take an assessment in
 2335 accordance with paragraph (9)(c); or

2336 b. Providing an annual evaluation in accordance with s.
 2337 1002.41(1)(f).

2338 4. Affirm that the student remains in good standing with
 2339 the provider or school if those options are selected by the
 2340 parent ~~The parent must select the private school and apply for~~
 2341 ~~the admission of his or her student.~~

2342 ~~(b) The parent must request the scholarship at least 60~~
 2343 ~~days before the date of the first scholarship payment.~~

2344 ~~(c) The parent must inform the applicable school district~~
 2345 ~~when the parent withdraws his or her student from a public~~
 2346 ~~school to attend an eligible private school.~~

2347 ~~(d) Any student participating in the program must remain in~~
 2348 ~~attendance throughout the school year unless excused by the~~
 2349 ~~school for illness or other good cause.~~

Page 81 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2350 ~~(c)(e) If Before~~ enrolling in a private school, a student
 2351 and his or her parent or guardian must meet with the private
 2352 school's principal or the principal's designee to review the
 2353 school's academic programs and policies, customized educational
 2354 programs, code of student conduct, and attendance policies.

2355 ~~(d)(f)~~ The parent shall ensure that ~~a the~~ student
 2356 participating in the scholarship program and enrolled in a
 2357 private school takes the norm-referenced assessment offered by
 2358 the private school. The parent may also choose to have the
 2359 student participate in the statewide assessments pursuant to
 2360 paragraph (9)(c) ~~(6)(b)~~.

2361 ~~(e)(g)~~ If the parent requests that the student
 2362 participating in the program take all statewide assessments
 2363 required pursuant to s. 1008.22, the parent is responsible for
 2364 transporting the student to the assessment site designated by
 2365 the school district.

2366 ~~(h) Upon receipt of a scholarship warrant, the parent to~~
 2367 ~~whom the warrant is issued must restrictively endorse the~~
 2368 ~~warrant to the private school for deposit into the private~~
 2369 ~~school's account. The parent may not designate any entity or~~
 2370 ~~individual associated with the participating private school as~~
 2371 ~~the parent's attorney in fact to endorse a scholarship warrant.~~
 2372 ~~A participant who fails to comply with this paragraph forfeits~~
 2373 ~~the scholarship.~~

2374 ~~(f)(i)~~ The parent must annually renew participation in the
 2375 program by the date established by the organization ~~department~~
 2376 ~~pursuant to paragraph (7)(e). A student whose participation in~~
 2377 the program is not renewed may continue to spend scholarship
 2378 funds that are in his or her account from prior years unless the

Page 82 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

2379 account must be closed pursuant to paragraph (4) (b).
 2380 (g) The parent is responsible for procuring the services
 2381 necessary to educate the student. If a parent does not procure
 2382 the necessary educational services for the student and the
 2383 student's account has been inactive for 2 consecutive fiscal
 2384 years, the student is ineligible and the student's account must
 2385 be closed pursuant to paragraph (4) (b).
 2386 (h) The parent is responsible for all eligible expenses in
 2387 excess of the Family Empowerment Scholarship.
 2388 (i) The parent may not transfer any prepaid college plan or
 2389 college savings plan funds contributed pursuant to paragraph
 2390 (6) (e) to another beneficiary while the plan contains funds
 2391 contributed pursuant to this section.
 2392 (j) The parent may not receive a payment, refund, or rebate
 2393 from an approved provider of any services under this program.
 2394
 2395 A participant who fails to comply with this subsection forfeits
 2396 the Family Empowerment Scholarship.
 2397 (11)~~(10)~~ OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING
 2398 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
 2399 organization:
 2400 (a) Must comply with the antidiscrimination provisions of
 2401 42 U.S.C. s. 2000d.
 2402 (b) Must comply with the following background check
 2403 requirements:
 2404 1. All owners and operators as defined in subparagraph
 2405 (2) (k) 1., before employment or engagement to provide services,
 2406 are subject to a level 2 background screening as provided under
 2407 chapter 435. The fingerprints for the background screening must

Page 83 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

2408 be electronically submitted to the Department of Law Enforcement
 2409 and can be taken by an authorized law enforcement agency or by
 2410 an employee of the eligible nonprofit scholarship-funding
 2411 organization or a private company who is trained to take
 2412 fingerprints. However, the complete set of fingerprints of an
 2413 owner or operator may not be taken by the owner or operator. The
 2414 results of the state and national criminal history check must be
 2415 provided to the Department of Education for screening under
 2416 chapter 435. The cost of the background screening may be borne
 2417 by the eligible nonprofit scholarship-funding organization or
 2418 the owner or operator.
 2419 2. Every 5 years following employment or engagement to
 2420 provide services or association with an eligible nonprofit
 2421 scholarship-funding organization, each owner or operator must
 2422 meet level 2 screening standards as described in s. 435.04, at
 2423 which time the nonprofit scholarship-funding organization shall
 2424 request the Department of Law Enforcement to forward the
 2425 fingerprints to the Federal Bureau of Investigation for level 2
 2426 screening. If the fingerprints of an owner or operator are not
 2427 retained by the Department of Law Enforcement under subparagraph
 2428 3., the owner or operator must electronically file a complete
 2429 set of fingerprints with the Department of Law Enforcement. Upon
 2430 submission of fingerprints for this purpose, the eligible
 2431 nonprofit scholarship-funding organization shall request that
 2432 the Department of Law Enforcement forward the fingerprints to
 2433 the Federal Bureau of Investigation for level 2 screening, and
 2434 the fingerprints must be retained by the Department of Law
 2435 Enforcement under subparagraph 3.
 2436 3. Fingerprints submitted to the Department of Law

Page 84 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

2437 Enforcement as required by this paragraph must be retained by
 2438 the Department of Law Enforcement in a manner approved by rule
 2439 and entered in the statewide automated biometric identification
 2440 system authorized by s. 943.05(2)(b). The fingerprints must
 2441 continue to be available for all purposes and uses authorized
 2442 for arrest fingerprints entered in the statewide automated
 2443 biometric identification system pursuant to s. 943.051.

2444 4. The Department of Law Enforcement shall search all
 2445 arrest fingerprints received under s. 943.051 against the
 2446 fingerprints retained in the statewide automated biometric
 2447 identification system under subparagraph 3. Any arrest record
 2448 that is identified with an owner's or operator's fingerprints
 2449 must be reported to the Department of Education. The Department
 2450 of Education shall participate in this search process by paying
 2451 an annual fee to the Department of Law Enforcement and by
 2452 informing the Department of Law Enforcement of any change in the
 2453 employment, engagement, or association status of the owners or
 2454 operators whose fingerprints are retained under subparagraph 3.
 2455 The Department of Law Enforcement shall adopt a rule setting the
 2456 amount of the annual fee to be imposed upon the Department of
 2457 Education for performing these services and establishing the
 2458 procedures for the retention of owner or operator fingerprints
 2459 and the dissemination of search results. The fee may be borne by
 2460 the owner or operator of the nonprofit scholarship-funding
 2461 organization.

2462 5. A nonprofit scholarship-funding organization whose owner
 2463 or operator fails the level 2 background screening is not
 2464 eligible to provide scholarships under this section.

2465 6. A nonprofit scholarship-funding organization whose owner

36-00745D-21 202148__

2466 or operator in the last 7 years has filed for personal
 2467 bankruptcy or corporate bankruptcy in a corporation of which he
 2468 or she owned more than 20 percent is not eligible to provide
 2469 scholarships under this section.

2470 7. In addition to the offenses listed in s. 435.04, a
 2471 person required to undergo background screening pursuant to this
 2472 part or authorizing statutes may not have an arrest awaiting
 2473 final disposition for, must not have been found guilty of, or
 2474 entered a plea of nolo contendere to, regardless of
 2475 adjudication, and must not have been adjudicated delinquent, and
 2476 the record must not have been sealed or expunged for, any of the
 2477 following offenses or any similar offense of another
 2478 jurisdiction:

- 2479 a. Any authorizing statutes, if the offense was a felony.
- 2480 b. This chapter, if the offense was a felony.
- 2481 c. Section 409.920, relating to Medicaid provider fraud.
- 2482 d. Section 409.9201, relating to Medicaid fraud.
- 2483 e. Section 741.28, relating to domestic violence.
- 2484 f. Section 817.034, relating to fraudulent acts through
- 2485 mail, wire, radio, electromagnetic, photoelectronic, or
- 2486 photooptical systems.
- 2487 g. Section 817.234, relating to false and fraudulent
- 2488 insurance claims.
- 2489 h. Section 817.505, relating to patient brokering.
- 2490 i. Section 817.568, relating to criminal use of personal
- 2491 identification information.
- 2492 j. Section 817.60, relating to obtaining a credit card
- 2493 through fraudulent means.
- 2494 k. Section 817.61, relating to fraudulent use of credit

36-00745D-21

202148__

2495 cards, if the offense was a felony.

2496 l. Section 831.01, relating to forgery.

2497 m. Section 831.02, relating to uttering forged instruments.

2498 n. Section 831.07, relating to forging bank bills, checks,

2499 drafts, or promissory notes.

2500 o. Section 831.09, relating to uttering forged bank bills,

2501 checks, drafts, or promissory notes.

2502 p. Section 831.30, relating to fraud in obtaining medicinal

2503 drugs.

2504 q. Section 831.31, relating to the sale, manufacture,

2505 delivery, or possession with the intent to sell, manufacture, or

2506 deliver any counterfeit controlled substance, if the offense was

2507 a felony.

2508 (c) May not have an owner or operator who owns or operates

2509 an eligible private school that is participating in the

2510 scholarship program.

2511 (d) Shall establish and maintain separate accounts for each

2512 eligible student. For each account, the organization must

2513 maintain a record of accrued interest that is retained in the

2514 student's account and available only for authorized program

2515 expenditures.

2516 (e) May not restrict or reserve scholarships for use at a

2517 particular private school or provide scholarships to a child of

2518 an owner or operator.

2519 (f) Must provide to the Auditor General and the Department

2520 of Education a report on the results of an annual financial

2521 audit of its accounts and records conducted by an independent

2522 certified public accountant in accordance with auditing

2523 standards generally accepted in the United States, government

Page 87 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2524 auditing standards, and rules promulgated by the Auditor

2525 General. The audit report must include a report on financial

2526 statements presented in accordance with generally accepted

2527 accounting principles. Audit reports must be provided to the

2528 Auditor General and the Department of Education within 180 days

2529 after completion of the eligible nonprofit scholarship-funding

2530 organization's fiscal year. The Auditor General shall review all

2531 audit reports submitted pursuant to this paragraph. The Auditor

2532 General shall request any significant items that were omitted in

2533 violation of a rule adopted by the Auditor General. The items

2534 must be provided within 45 days after the date of the request.

2535 If the scholarship-funding organization does not comply with the

2536 Auditor General's request, the Auditor General shall notify the

2537 Legislative Auditing Committee.

2538 (g)1.a. Must use agreed-upon procedures that uniformly

2539 apply to all private schools and determine, at a minimum,

2540 whether the private school has been verified as eligible by the

2541 Department of Education under s. 1002.421; has an adequate

2542 accounting system, system of financial controls, and process for

2543 deposit and classification of scholarship funds; and has

2544 properly expended scholarship funds for education-related

2545 expenses.

2546 b. Must participate in a joint review of the agreed-upon

2547 procedures and guidelines under sub-subparagraph a., by February

2548 of each biennium, if the scholarship-funding organization

2549 provided more than \$250,000 in scholarship funds to an eligible

2550 private school under this chapter during the state fiscal year

2551 preceding the biennial review. If the procedures and guidelines

2552 are revised, the revisions must be provided to private schools

Page 88 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2553 and the Commissioner of Education by March 15 of the year in
 2554 which the revisions were completed. The revised agreed-upon
 2555 procedures take effect the subsequent school year.

2556 c. Must monitor the compliance of a private school with s.
 2557 1002.421(1)(g) if the scholarship-funding organization provided
 2558 the majority of the scholarship funding to the school. For each
 2559 private school subject to s. 1002.421(1)(g), the appropriate
 2560 scholarship-funding organization shall annually notify the
 2561 Commissioner of Education by October 30 of:

2562 (I) A private school's failure to submit a report required
 2563 under s. 1002.421(1)(g); or

2564 (II) Any material exceptions set forth in the report
 2565 required under s. 1002.421(1)(g).

2566 2. Must seek input from the accrediting associations that
 2567 are members of the Florida Association of Academic Nonpublic
 2568 Schools and the Department of Education when conducting a joint
 2569 review of the procedures and guidelines under sub-subparagraph
 2570 1.b.

2571 (h) Must establish a date by which the parent of a
 2572 participating student must confirm continuing participation in
 2573 the program.

2574 (i)-(a) Shall verify the household income level of students
 2575 pursuant to subparagraph (3)(a)1. and submit the verified list
 2576 of students and related documentation to the department.

2577 (j)-(b) Shall award initial and renewal scholarships to
 2578 eligible students in priority order pursuant to subsection (3)
 2579 and notify parents of their receipt of a scholarship paragraph
 2580 (3)-(d). The eligible nonprofit scholarship-funding organization
 2581 shall implement the deadlines established by the department

Page 89 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2582 ~~pursuant to paragraphs (7)(d) and (e).~~

2583 (k)-(e) May, from eligible contributions received pursuant
 2584 to s. 1002.395(6)(j)1., use an amount not to exceed 2.5 ±
 2585 percent of the total amount of all scholarships awarded under
 2586 this section for administrative expenses associated with
 2587 performing functions under this section. Such administrative
 2588 expense amount is considered within the 3 percent limit on the
 2589 total amount an organization may use to administer scholarships
 2590 under this chapter.

2591 (l) Must verify qualifying educational expenditures
 2592 pursuant to the requirement of paragraph (8)(j) and must request
 2593 the return of any funds used for unauthorized purposes.

2594 (m) Must return any remaining program funds to the
 2595 department pursuant to paragraph (4)(b).

2596 (n) Must document each scholarship student's eligibility
 2597 pursuant to subsection (3) for a fiscal year before granting a
 2598 scholarship for that fiscal year. A student is ineligible for a
 2599 scholarship if the student's account has been inactive for 2
 2600 fiscal years and the student's account has been closed pursuant
 2601 to paragraph (4)(b).

2602 (o) Must allow a student who meets the requirements of
 2603 subparagraph (3)(a)2. or a dependent child of a parent who is a
 2604 member of the United States Armed Forces to apply for a
 2605 scholarship at any time.

2606 (p)-(d) Must, in a timely manner, submit any information
 2607 requested by the department relating to the scholarship under
 2608 this section.

2609 (q) Must establish a date by which the parent of a
 2610 participating student must confirm continuing participation in

Page 90 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

2611 the program.

2612 (r) Must prepare and submit quarterly reports to the

2613 department pursuant to paragraph (8) (k).

2614 ~~(s)-(e)~~ Must notify the department about any violation of

2615 this section by a parent or a private school.

2616 ~~(12)-(11)~~ SCHOLARSHIP FUNDING AND PAYMENT.—

2617 (a) The scholarship is established for up to 18,000

2618 students annually beginning in the 2019-2020 school year.

2619 Beginning in the 2020-2021 school year, the maximum number of

2620 student FTE students participating in the scholarship program

2621 under this section shall annually increase by 1.0 percent of the

2622 state's total public school student FTE student enrollment. A

2623 student who received a Florida Tax Credit Scholarship or a Hope

2624 Scholarship in the 2020-2021 school year and who meets the

2625 eligibility requirements in subsection (3) in the 2021-2022

2626 school year is eligible for a Family Empowerment Scholarship in

2627 the 2021-2022 school year. The scholarship may not be included

2628 in the maximum number of student FTE authorized to participate

2629 in the program under this paragraph.

2630 ~~(b) The scholarship amount provided to a student for any~~

2631 ~~single school year shall be for tuition and fees for an eligible~~

2632 ~~private school, not to exceed annual limits, which shall be~~

2633 ~~determined in accordance with this paragraph. The calculated~~

2634 ~~scholarship amount for a student participating in the program~~

2635 ~~must to attend an eligible private school shall be based upon~~

2636 the grade level and school district in which the student was

2637 assigned as 97.5 ~~95~~ percent of the funds per unweighted full-

2638 time equivalent in the Florida Education Finance Program for a

2639 student in the basic program established pursuant to s.

36-00745D-21 202148__

2640 1011.62(1)(c)1., plus a per-full-time equivalent share of funds

2641 for all categorical programs, as provided in the General

2642 Appropriations Act ~~except for the Exceptional Student Education~~

2643 ~~Guaranteed Allocation.~~

2644 (c) A student who is eligible for a Family Empowerment

2645 Scholarship is eligible for a transportation award limited to

2646 \$750, if the student is enrolled in a Florida public school that

2647 is different from the school to which the student was assigned

2648 pursuant to s. 1002.31 or is enrolled in a lab school as defined

2649 in s. 1002.32 ~~The amount of the Family Empowerment Scholarship~~

2650 ~~shall be the calculated amount or the amount of the private~~

2651 ~~school's tuition and fees, whichever is less. The amount of any~~

2652 ~~assessment fee required by the participating private school may~~

2653 ~~be paid from the total amount of the scholarship.~~

2654 (d) At the time of each Florida Education Finance Program

2655 student membership survey, the scholarship-funding organization

2656 shall report to the Department of Education student enrollment,

2657 FTE, and total award amounts by county, delineated by FEFP

2658 program, and grade for ~~The school district shall report~~ all

2659 ~~students who are participating in attending a private school~~

2660 ~~under this program. The students attending private schools on~~

2661 ~~Family Empowerment Scholarships shall be reported separately~~

2662 ~~from other students reported~~ For the purposes of this paragraph,

2663 an FTE shall be equal to four quarterly scholarship payments ~~the~~

2664 ~~Florida Education Finance Program.~~

2665 (e) Following notification on July 1, September 1, December

2666 1, and ~~or~~ February 1 of the number of program participants, the

2667 department shall transfer, from general revenue funds only, the

2668 amount calculated pursuant to paragraph (b) to a separate

36-00745D-21

202148__

2669 account for the scholarship program for quarterly disbursement
 2670 to parents of participating students. ~~For a student exiting a~~
 2671 ~~Department of Juvenile Justice commitment program who chooses to~~
 2672 ~~participate in the scholarship program, the amount of the Family~~
 2673 ~~Empowerment Scholarship calculated pursuant to paragraph (b)~~
 2674 ~~must be transferred from the school district in which the~~
 2675 ~~student last attended a public school before commitment to the~~
 2676 ~~Department of Juvenile Justice.~~ When a student enters the
 2677 scholarship program, the department must receive all
 2678 documentation required for the student's participation,
 2679 including the private school's and the student's fee schedules,
 2680 at least 30 days before the first quarterly scholarship payment
 2681 is made for the student.

2682 (f) Upon notification from the organization that an
 2683 application has been approved for the program, the department
 2684 shall release the student's scholarship funds to the
 2685 organization, to be deposited into the student's account by the
 2686 department that it has received the documentation required under
 2687 paragraph (e), the Chief Financial Officer shall make
 2688 scholarship payments in four equal amounts no later than
 2689 September 1, November 1, February 1, and April 1 of each school
 2690 year in which the scholarship is in force. The initial payment
 2691 shall be made after department verification of admission
 2692 acceptance, and subsequent payments shall be made upon
 2693 verification of continued enrollment and attendance at the
 2694 private school. Payment must be by individual warrant made
 2695 payable to the student's parent and mailed by the department to
 2696 the private school of the parent's choice, and the parent shall
 2697 restrictively endorse the warrant to the private school for

Page 93 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2698 ~~deposit into the account of the private school.~~

2699 (g) Accrued interest in the student's account is in
 2700 addition to, and not part of, the awarded funds. Program funds
 2701 include both the awarded funds and accrued interest. Subsequent
 2702 to each scholarship payment, the department shall request from
 2703 the Department of Financial Services a sample of endorsed
 2704 warrants to review and confirm compliance with endorsement
 2705 requirements.

2706 (h) The organization may develop a system for payment of
 2707 benefits by funds transfer, including, but not limited to, debit
 2708 cards, electronic payment cards, or any other means of payment
 2709 that the department deems to be commercially viable or cost-
 2710 effective. A student's scholarship award may not be reduced for
 2711 debit card or electronic payment fees. Commodities or services
 2712 related to the development of such a system must be procured by
 2713 competitive solicitation unless they are purchased from a state
 2714 term contract pursuant to s. 287.056.

2715 (i) Moneys received pursuant to this section do not
 2716 constitute taxable income to the qualified student or parent of
 2717 the qualified student.

2718 (13) OBLIGATIONS OF THE AUDITOR GENERAL.—

2719 (a) At least once every 3 years, the Auditor General shall
 2720 conduct an operational audit of accounts and records of each
 2721 organization that participates in the program. As part of this
 2722 audit, the Auditor General shall verify, at a minimum, the total
 2723 number of students served and the eligibility of reimbursements
 2724 made by the organization and transmit that information to the
 2725 department. The Auditor General shall provide the commissioner
 2726 with a copy of each annual operational audit performed pursuant

Page 94 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

2727 to this subsection within 10 days after the audit is finalized.

2728 (b) The Auditor General shall notify the department of any

2729 organization that fails to comply with a request for

2730 information.

2731 (14) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;

2732 APPLICATION.—In order to participate in the scholarship program

2733 created under this section, a charitable organization that seeks

2734 to be a nonprofit scholarship-funding organization shall submit

2735 an application for initial approval or renewal to the Office of

2736 Independent Education and Parental Choice no later than

2737 September 1 of each year before the school year for which the

2738 organization intends to offer scholarships.

2739 (a) An application for initial approval must include:

2740 1. A copy of the organization's incorporation documents and

2741 registration with the Division of Corporations of the Department

2742 of State.

2743 2. A copy of the organization's Internal Revenue Service

2744 determination letter as an s. 501(c) (3) not-for-profit

2745 organization.

2746 3. A description of the organization's financial plan that

2747 demonstrates sufficient funds to operate throughout the school

2748 year.

2749 4. A description of the geographic region that the

2750 organization intends to serve and an analysis of the demand and

2751 unmet need for eligible students in that area.

2752 5. The organization's organizational chart.

2753 6. A description of the criteria and methodology that the

2754 organization will use to evaluate scholarship eligibility.

2755 7. A description of the application process, including

36-00745D-21 202148__

2756 deadlines and any associated fees.

2757 8. A description of the deadlines for attendance

2758 verification and scholarship payments.

2759 9. A copy of the organization's policies on conflict of

2760 interest and whistleblowers.

2761 10. A copy of a surety bond or letter of credit to secure

2762 the faithful performance of the obligations of the eligible

2763 nonprofit scholarship-funding organization in accordance with

2764 this section in an amount equal to 25 percent of the scholarship

2765 funds anticipated for each school year or \$100,000, whichever is

2766 greater. The surety bond or letter of credit must specify that

2767 any claim against the bond or letter of credit may be made only

2768 by an eligible nonprofit scholarship-funding organization to

2769 provide scholarships to and on behalf of students who would have

2770 had scholarships funded if it were not for the diversion of

2771 funds giving rise to the claim against the bond or letter of

2772 credit.

2773 (b) In addition to the information required by

2774 subparagraphs (a)1.-10., an application for renewal must

2775 include:

2776 1. A surety bond or letter of credit to secure the faithful

2777 performance of the obligations of the eligible nonprofit

2778 scholarship-funding organization in accordance with this section

2779 equal to the amount of undisbursed donations held by the

2780 organization based on the annual report submitted pursuant to

2781 paragraph (11) (r). The amount of the surety bond or letter of

2782 credit must be at least \$100,000, but not more than \$25 million.

2783 The surety bond or letter of credit must specify that any claim

2784 against the bond or letter of credit may be made only by an

36-00745D-21 202148__

2785 eligible nonprofit scholarship-funding organization to provide
 2786 scholarships to and on behalf of students who would have had
 2787 scholarships funded if it were not for the diversion of funds
 2788 giving rise to the claim against the bond or letter of credit.

2789 2. The organization's completed Internal Revenue Service
 2790 Form 990 submitted no later than November 30 of the year before
 2791 the school year that the organization intends to offer the
 2792 scholarships, notwithstanding the September 1 application
 2793 deadline.

2794 3. A copy of the statutorily required audit to the
 2795 Department of Education and Auditor General.

2796 4. An annual report that includes:

2797 a. The number of students who completed applications, by
 2798 county and by grade.

2799 b. The number of students who were approved for
 2800 scholarships, by county and by grade.

2801 c. The number of students who received funding for
 2802 scholarships within each funding category, by county and by
 2803 grade.

2804 d. The amount of funds received, the amount of funds
 2805 distributed in scholarships, and an accounting of remaining
 2806 funds and the obligation of those funds.

2807 e. A detailed accounting of how the organization spent the
 2808 administrative funds allowable under paragraph (11)(k).

2809 (c) In consultation with the Department of Revenue and the
 2810 Chief Financial Officer, the Office of Independent Education and
 2811 Parental Choice shall review the application. The Department of
 2812 Education shall notify the organization in writing of any
 2813 deficiencies within 30 days after receipt of the application and

36-00745D-21 202148__

2814 allow the organization 30 days to correct any deficiencies.

2815 (d) Within 30 days after receipt of the finalized
 2816 application by the Office of Independent Education and Parental
 2817 Choice, the Commissioner of Education shall recommend approval
 2818 or disapproval of the application to the State Board of
 2819 Education. The State Board of Education shall consider the
 2820 application and recommendation at the next scheduled meeting,
 2821 adhering to appropriate meeting notice requirements. If the
 2822 State Board of Education disapproves the organization's
 2823 application, it shall provide the organization with a written
 2824 explanation of that determination. The State Board of
 2825 Education's action is not subject to chapter 120.

2826 (e) If the State Board of Education disapproves the renewal
 2827 of a nonprofit scholarship-funding organization, the
 2828 organization must notify the affected eligible students and
 2829 parents of the decision within 15 days after disapproval. An
 2830 eligible student affected by the disapproval of an
 2831 organization's participation remains eligible under this section
 2832 until the end of the school year in which the organization was
 2833 disapproved. The student must apply and be accepted by another
 2834 eligible nonprofit scholarship-funding organization for the
 2835 upcoming school year. The student must be given priority in
 2836 accordance with paragraph (3)(d).

2837 (f) All remaining eligible student accounts with funds held
 2838 by a nonprofit scholarship-funding organization that is
 2839 disapproved for participation must be transferred to the
 2840 student's account established at the eligible nonprofit
 2841 scholarship-funding organization accepting the student. All
 2842 transferred funds must be deposited by each eligible nonprofit

36-00745D-21 202148__
 2843 scholarship-funding organization receiving such funds into the
 2844 student's scholarship account. All other remaining funds must be
 2845 transferred to the department. All transferred amounts received
 2846 by any eligible nonprofit scholarship-funding organization must
 2847 be separately disclosed in the annual financial audit required
 2848 under subsection (11).

(g) A nonprofit scholarship-funding organization is a
 2850 renewing organization if it maintains continuous approval and
 2851 participation in the program. An organization that chooses not
 2852 to participate for 1 year or more or is disapproved to
 2853 participate for 1 year or more must submit an application for
 2854 initial approval in order to participate in the program again.

(h) The State Board of Education shall adopt rules
 2856 providing guidelines for receiving, reviewing, and approving
 2857 applications for new and renewing nonprofit scholarship-funding
 2858 organizations. The rules must include a process for compiling
 2859 input and recommendations from the Chief Financial Officer, the
 2860 Department of Revenue, and the Department of Education. The
 2861 rules must also require that the nonprofit scholarship-funding
 2862 organization make a brief presentation to assist the State Board
 2863 of Education in its decision.

(i) A state university or an independent college or
 2865 university that is eligible to participate in the William L.
 2866 Boyd, IV, Effective Access to Student Education Grant Program,
 2867 is located and chartered in this state, is not for profit, and
 2868 is accredited by the Commission on Colleges of the Southern
 2869 Association of Colleges and Schools is exempt from the initial
 2870 or renewal application process, but must file a registration
 2871 notice with the Department of Education to be an eligible

36-00745D-21 202148__
 2872 nonprofit scholarship-funding organization. The State Board of
 2873 Education shall adopt rules that identify the procedure for
 2874 filing the registration notice with the department. The rules
 2875 must identify appropriate reporting requirements for fiscal,
 2876 programmatic, and performance accountability purposes consistent
 2877 with this section, but may not exceed the requirements for
 2878 eligible nonprofit scholarship-funding organizations for
 2879 charitable organizations.

(15)(12) LIABILITY.—No liability shall arise on the part of
 2881 the state based on the award or use of a Family Empowerment
 2882 Scholarship.

(16)(13) SCOPE OF AUTHORITY.—The inclusion of eligible
 2883 private schools and private providers within the options
 2884 available to Florida public school students does not expand the
 2885 regulatory authority of the state, its officers, or any school
 2886 district to impose any additional regulation of private schools
 2887 beyond those reasonably necessary to enforce requirements
 2888 expressly set forth in this section.

(17)(14) RULES.—The State Board of Education shall adopt
 2890 rules pursuant to ss. 120.536(1) and 120.54 to administer this
 2891 section. The state board rules must include a requirement that
 2892 the department work collaboratively with an approved
 2893 scholarship-funding organization to expedite the process for the
 2894 verification and reporting obligations specified under
 2895 subsection (11) ~~(10)~~.

~~(15) IMPLEMENTATION SCHEDULE FOR THE 2019-2020 SCHOOL~~
 2898 ~~YEAR. Notwithstanding the provisions of this section related to~~
 2899 ~~notification requirements and eligibility timelines, for the~~
 2900 ~~2019-2020 school year;~~

36-00745D-21

202148__

2901 ~~(a) A student is eligible for a Family Empowerment~~
 2902 ~~Scholarship under this section if the student's parent has~~
 2903 ~~obtained acceptance of the student's admission to a private~~
 2904 ~~school that is eligible for the program under subsection (8),~~
 2905 ~~and the parent has requested a scholarship from the Department~~
 2906 ~~of Education no later than August 15, 2019. The request must be~~
 2907 ~~communicated directly to the department in a manner that creates~~
 2908 ~~a written or electronic record of the request and the date of~~
 2909 ~~receipt of the request.~~

2910 ~~(b) The department shall expedite the publication of~~
 2911 ~~information relevant to the Family Empowerment Scholarship~~
 2912 ~~Program on the department's website, including, but not limited~~
 2913 ~~to, the eligibility criteria for students to qualify for the~~
 2914 ~~scholarship under this section and how parents may request the~~
 2915 ~~scholarship. The department must immediately notify the school~~
 2916 ~~district of the parent's intent upon receipt of the parent's~~
 2917 ~~request.~~

2918 ~~(c) Upon notification by the department that it has~~
 2919 ~~received the documentation required under paragraph (10)(a), the~~
 2920 ~~Chief Financial Officer shall make the first quarter payment of~~
 2921 ~~scholarships no later than October 1, 2019.~~

2922 ~~This subsection shall expire June 30, 2020.~~

2923 Section 20. Section 1002.395, Florida Statutes, is amended
 2924 to read:

2925 1002.395 Florida K-12 Education Funding Tax Credit
 2926 Scholarship Program.—

2927 (1) FINDINGS AND PURPOSE.—

2928 (a) The Legislature finds that:

Page 101 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2930 1. It has the inherent power to determine subjects of
 2931 taxation for general or particular public purposes.
 2932 2. Expanding educational opportunities and improving the
 2933 quality of educational services within the state are valid
 2934 public purposes that the Legislature may promote using its
 2935 sovereign power to determine subjects of taxation and exemptions
 2936 from taxation.
 2937 3. Ensuring that all parents, regardless of means, may
 2938 exercise and enjoy their basic right to educate their children
 2939 as they see fit is a valid public purpose that the Legislature
 2940 may promote using its sovereign power to determine subjects of
 2941 taxation and exemptions from taxation.
 2942 4. Expanding educational opportunities and the healthy
 2943 competition they promote are critical to improving the quality
 2944 of education in the state and to ensuring that all children
 2945 receive the high-quality education to which they are entitled.
 2946 (b) The purpose of this section is to:
 2947 1. Enable taxpayers to designate portions of certain tax
 2948 payments as make private, voluntary contributions to K-12
 2949 education funding to nonprofit scholarship-funding organizations
 2950 in order to promote the general welfare.
 2951 2. Provide taxpayers who wish to help parents with limited
 2952 resources exercise their basic right to educate their children
 2953 as they see fit with a means to do so.
 2954 3. Promote the general welfare by expanding educational
 2955 opportunities for children of families that have limited
 2956 financial resources.
 2957 4. Enable children in this state to achieve a greater level
 2958 of excellence in their education.

Page 102 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

2959 5. Improve the quality of education in this state, both by
2960 expanding educational opportunities for children and by creating
2961 incentives for schools to achieve excellence.

2962 (c) The purpose of this section is not to prescribe the
2963 standards or curriculum for private schools. A private school
2964 retains the authority to determine its own standards and
2965 curriculum.

2966 (2) DEFINITIONS.—As used in this section, the term:

2967 (a) ~~“Annual tax credit amount” means, for any state fiscal~~
2968 ~~year, the sum of the amount of tax credits approved under~~
2969 ~~paragraph (5)(b), including tax credits to be taken under s.~~
2970 ~~220.1875 or s. 624.51055, which are approved for a taxpayer~~
2971 ~~whose taxable year begins on or after January 1 of the calendar~~
2972 ~~year preceding the start of the applicable state fiscal year.~~

2973 (b) “Department” means the Department of Revenue.

2974 (c) ~~“Direct certification list” means the certified list of~~
2975 ~~children who qualify for the food assistance program, the~~
2976 ~~Temporary Assistance to Needy Families Program, or the Food~~
2977 ~~Distribution Program on Indian Reservations provided to the~~
2978 ~~Department of Education by the Department of Children and~~
2979 ~~Families.~~

2980 (d) “Division” means the Division of Alcoholic Beverages
2981 and Tobacco of the Department of Business and Professional
2982 Regulation.

2983 (e) “Eligible contribution” means the taxes, or a portion
2984 thereof, remitted by the taxpayer to the department or the
2985 division which the taxpayer elects to designate for K-12
2986 education funding a monetary contribution from a taxpayer,
2987 subject to the restrictions provided in this section, to an

36-00745D-21

202148__

2988 ~~eligible nonprofit scholarship funding organization. The~~
2989 ~~taxpayer making the contribution may not designate a specific~~
2990 ~~child as the beneficiary of the contribution.~~

2991 ~~(f) “Eligible nonprofit scholarship funding organization”~~
2992 ~~means a state university, or an independent college or~~
2993 ~~university that is eligible to participate in the William L.~~
2994 ~~Boyd, IV, Effective Access to Student Education Grant Program,~~
2995 ~~located and chartered in this state, is not for profit, and is~~
2996 ~~accredited by the Commission on Colleges of the Southern~~
2997 ~~Association of Colleges and Schools; or is a charitable~~
2998 ~~organization that:~~

2999 1. ~~Is exempt from federal income tax pursuant to s.~~
3000 ~~501(c)(3) of the Internal Revenue Code;~~

3001 2. ~~Is a Florida entity formed under chapter 605, chapter~~
3002 ~~607, or chapter 617 and whose principal office is located in the~~
3003 ~~state; and~~

3004 3. ~~Complies with subsections (6) and (15).~~

3005 (g) “Eligible private school” means a private school, as
3006 defined in s. 1002.01(2), located in Florida which offers an
3007 education to students in any grades K-12 and that meets the
3008 requirements in subsection (8).

3009 (h) ~~“Household income” has the same meaning as the term~~
3010 ~~“income” as defined in the Income Eligibility Guidelines for~~
3011 ~~free and reduced price meals under the National School Lunch~~
3012 ~~Program in 7 C.F.R. part 210 as published in the Federal~~
3013 ~~Register by the United States Department of Agriculture.~~

3014 (i) ~~“Owner or operator” includes:~~

3015 1. ~~An owner, president, officer, or director of an eligible~~
3016 ~~nonprofit scholarship funding organization or a person with~~

36-00745D-21 202148__

3017 equivalent decisionmaking authority over an eligible nonprofit
3018 scholarship funding organization.

3019 2. An owner, operator, superintendent, or principal of an
3020 eligible private school or a person with equivalent
3021 decisionmaking authority over an eligible private school.

3022 (j) "Tax credit cap amount" means the maximum annual tax
3023 credit amount that the department may approve for a state fiscal
3024 year.

3025 (k) "Unweighted FTE funding amount" means the statewide
3026 average total funds per unweighted full-time equivalent funding
3027 amount that is incorporated by reference in the General
3028 Appropriations Act, or any subsequent special appropriations
3029 act, for the applicable state fiscal year.

3030 (3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—

3031 (a) The Florida Tax Credit Scholarship Program is
3032 established.

3033 (b) A student is eligible for a Florida tax credit
3034 scholarship under this section if the student meets one or more
3035 of the following criteria:

3036 1. The student is on the direct certification list or the
3037 student's household income level does not exceed 260 percent of
3038 the federal poverty level; or

3039 2. The student is currently placed, or during the previous
3040 state fiscal year was placed, in foster care or in out-of-home
3041 care as defined in s. 39.01.

3042
3043 Priority must be given to a student whose household income level
3044 does not exceed 185 percent of the federal poverty level or who
3045 is in foster care or out-of-home care. A student who initially

Page 105 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

3046 receives a scholarship based on eligibility under this paragraph
3047 remains eligible to participate until he or she graduates from
3048 high school or attains the age of 21 years, whichever occurs
3049 first, regardless of the student's household income level. A
3050 sibling of a student who is participating in the scholarship
3051 program under this subsection is eligible for a scholarship if
3052 the student resides in the same household as the sibling.

3053 (4) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for
3054 a scholarship while he or she is:

3055 (a) Enrolled in a school operating for the purpose of
3056 providing educational services to youth in Department of
3057 Juvenile Justice commitment programs;

3058 (b) Receiving a scholarship from another eligible nonprofit
3059 scholarship funding organization under this section;

3060 (c) Receiving an educational scholarship pursuant to
3061 chapter 1002;

3062 (d) Participating in a home education program as defined in
3063 s. 1002.01(1);

3064 (e) Participating in a private tutoring program pursuant to
3065 s. 1002.43;

3066 (f) Participating in a virtual school, correspondence
3067 school, or distance learning program that receives state funding
3068 pursuant to the student's participation unless the participation
3069 is limited to no more than two courses per school year; or

3070 (g) Enrolled in the Florida School for the Deaf and the
3071 Blind.

3072 (5) K-12 EDUCATION SCHOLARSHIP FUNDING TAX CREDITS;
3073 LIMITATIONS.—

3074 (a)1. The tax credit cap amount is \$229 million in the

Page 106 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3075 ~~2012-2013 state fiscal year.~~

3076 ~~2. In the 2013-2014 state fiscal year and each state fiscal~~
 3077 ~~year thereafter, the tax credit cap amount is the tax credit cap~~
 3078 ~~amount in the prior state fiscal year. However, in any state~~
 3079 ~~fiscal year when the annual tax credit amount for the prior~~
 3080 ~~state fiscal year is equal to or greater than 90 percent of the~~
 3081 ~~tax credit cap amount applicable to that state fiscal year, the~~
 3082 ~~tax credit cap amount shall increase by 25 percent. The~~
 3083 ~~Department of Education and Department of Revenue shall publish~~
 3084 ~~on their websites information identifying the tax credit cap~~
 3085 ~~amount when it is increased pursuant to this subparagraph.~~

3086 (a) (b) A taxpayer may elect to make eligible contributions
 3087 submit an application to the department or the division for a
 3088 tax credit or credits under one or more of s. 211.0251, s.
 3089 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055. For
 3090 elections related to taxes imposed under chapter 211, chapter
 3091 212, or chapter 561, the taxpayer shall make the election on a
 3092 return filed with the department or the division. For elections
 3093 related to taxes imposed under chapter 200 or chapter 624, the
 3094 taxpayer shall make the election when making the estimated
 3095 payment.

3096 (b) The taxpayer shall specify the amount of the eligible
 3097 contribution, which amount may not exceed:

3098 1. For elections under s. 211.0251, 50 percent of the tax
 3099 due on the return on which the election is made.

3100 2. For elections under s. 212.1831, 100 percent of the tax
 3101 due on the return on which the election is made.

3102 3. For elections under s. 220.1875, 25 percent of the final
 3103 tax liability shown on the taxpayer's Florida Corporate Income

Page 107 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3104 Tax Return for the prior taxable year.

3105 4. For elections under s. 561.1211, 90 percent of the tax
 3106 due on the return on which the election is made.

3107 5. For elections under s. 624.51055, 33 percent of the tax
 3108 due for the prior taxable year under s. 624.509(1) after
 3109 deducting from such tax the prior year's deductions for
 3110 assessments made pursuant to s. 440.51; credits for taxes paid
 3111 under ss. 175.101 and 185.08; credits for income taxes paid
 3112 under chapter 220; and the credit allowed under s. 624.509(5),
 3113 as such credit is limited by s. 624.509(6).

3114 1. The taxpayer shall specify in the application each tax
 3115 for which the taxpayer requests a credit and the applicable
 3116 taxable year for a credit under s. 220.1875 or s. 624.51055 or
 3117 the applicable state fiscal year for a credit under s. 211.0251,
 3118 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
 3119 taxpayer may apply for a credit to be used for a prior taxable
 3120 year before the date the taxpayer is required to file a return
 3121 for that year pursuant to s. 220.222. For purposes of s.
 3122 624.51055, a taxpayer may apply for a credit to be used for a
 3123 prior taxable year before the date the taxpayer is required to
 3124 file a return for that prior taxable year pursuant to ss.
 3125 624.509 and 624.5092. The department shall approve tax credits
 3126 on a first-come, first-served basis and must obtain the
 3127 division's approval before approving a tax credit under s.
 3128 561.1211.

3129 2. Within 10 days after approving or denying an
 3130 application, the department shall provide a copy of its approval
 3131 or denial letter to the eligible nonprofit scholarship funding
 3132 organization specified by the taxpayer in the application.

Page 108 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148

3133 ~~(c) If a tax credit approved under paragraph (b) is not~~
 3134 ~~fully used within the specified state fiscal year for credits~~
 3135 ~~under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes~~
 3136 ~~due for the specified taxable year for credits under s. 220.1875~~
 3137 ~~or s. 624.51055 because of insufficient tax liability on the~~
 3138 ~~part of the taxpayer, the unused amount shall be carried forward~~
 3139 ~~for a period not to exceed 10 years. For purposes of s.~~
 3140 ~~220.1875, a credit carried forward may be used in a subsequent~~
 3141 ~~year after applying the other credits and unused carryovers in~~
 3142 ~~the order provided in s. 220.02(8).~~

3143 ~~(d) A taxpayer may not convey, assign, or transfer an~~
 3144 ~~approved tax credit or a carryforward tax credit to another~~
 3145 ~~entity unless all of the assets of the taxpayer are conveyed,~~
 3146 ~~assigned, or transferred in the same transaction. However, a tax~~
 3147 ~~credit under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,~~
 3148 ~~or s. 624.51055 may be conveyed, transferred, or assigned~~
 3149 ~~between members of an affiliated group of corporations if the~~
 3150 ~~type of tax credit under s. 211.0251, s. 212.1831, s. 220.1875,~~
 3151 ~~s. 561.1211, or s. 624.51055 remains the same. A taxpayer shall~~
 3152 ~~notify the department of its intent to convey, transfer, or~~
 3153 ~~assign a tax credit to another member within an affiliated group~~
 3154 ~~of corporations. The amount conveyed, transferred, or assigned~~
 3155 ~~is available to another member of the affiliated group of~~
 3156 ~~corporations upon approval by the department. The department~~
 3157 ~~shall obtain the division's approval before approving a~~
 3158 ~~conveyance, transfer, or assignment of a tax credit under s.~~
 3159 ~~561.1211.~~

3160 ~~(e) Within any state fiscal year, a taxpayer may rescind~~
 3161 ~~all or part of a tax credit approved under paragraph (b). The~~

Page 109 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148

3162 ~~amount rescinded shall become available for that state fiscal~~
 3163 ~~year to another eligible taxpayer as approved by the department~~
 3164 ~~if the taxpayer receives notice from the department that the~~
 3165 ~~rescindment has been accepted by the department. The department~~
 3166 ~~must obtain the division's approval prior to accepting the~~
 3167 ~~rescindment of a tax credit under s. 561.1211. Any amount~~
 3168 ~~rescinded under this paragraph shall become available to an~~
 3169 ~~eligible taxpayer on a first-come, first-served basis based on~~
 3170 ~~tax credit applications received after the date the rescindment~~
 3171 ~~is accepted by the department.~~

3172 ~~(f) Within 10 days after approving or denying the~~
 3173 ~~conveyance, transfer, or assignment of a tax credit under~~
 3174 ~~paragraph (d), or the rescindment of a tax credit under~~
 3175 ~~paragraph (e), the department shall provide a copy of its~~
 3176 ~~approval or denial letter to the eligible nonprofit scholarship-~~
 3177 ~~funding organization specified by the taxpayer. The department~~
 3178 ~~shall also include the eligible nonprofit scholarship-funding~~
 3179 ~~organization specified by the taxpayer on all letters or~~
 3180 ~~correspondence of acknowledgment for tax credits under s.~~
 3181 ~~212.1831.~~

3182 ~~(g) For purposes of calculating the underpayment of~~
 3183 ~~estimated corporate income taxes pursuant to s. 220.34 and tax~~
 3184 ~~installment payments for taxes on insurance premiums or~~
 3185 ~~assessments under s. 624.5092, the final amount due is the~~
 3186 ~~amount after credits earned under s. 220.1875 or s. 624.51055~~
 3187 ~~for contributions to eligible nonprofit scholarship-funding~~
 3188 ~~organizations are deducted.~~

3189 ~~1. For purposes of determining if a penalty or interest~~
 3190 ~~shall be imposed for underpayment of estimated corporate income~~

Page 110 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3191 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
 3192 a credit under s. 220.1875, reduce any estimated payment in that
 3193 taxable year by the amount of the credit. This subparagraph
 3194 applies to contributions made on or after July 1, 2014.

3195 ~~2. For purposes of determining if a penalty under s.~~
 3196 ~~624.5092 shall be imposed, an insurer, after earning a credit~~
 3197 ~~under s. 624.51055 for a taxable year, may reduce any~~
 3198 ~~installment payment for such taxable year of 27 percent of the~~
 3199 ~~amount of the net tax due as reported on the return for the~~
 3200 ~~preceding year under s. 624.5092(2)(b) by the amount of the~~
 3201 ~~credit. This subparagraph applies to contributions made on or~~
 3202 ~~after July 1, 2014.~~

3203 ~~(6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~
 3204 ~~ORGANIZATIONS. An eligible nonprofit scholarship funding~~
 3205 ~~organization:~~

3206 ~~(a) Must comply with the antidiscrimination provisions of~~
 3207 ~~42 U.S.C. s. 2000d.~~

3208 ~~(b) Must comply with the following background check~~
 3209 ~~requirements:~~

3210 ~~1. All owners and operators as defined in subparagraph~~
 3211 ~~(2)(i)1. are, before employment or engagement to provide~~
 3212 ~~services, subject to level 2 background screening as provided~~
 3213 ~~under chapter 435. The fingerprints for the background screening~~
 3214 ~~must be electronically submitted to the Department of Law~~
 3215 ~~Enforcement and can be taken by an authorized law enforcement~~
 3216 ~~agency or by an employee of the eligible nonprofit scholarship-~~
 3217 ~~funding organization or a private company who is trained to take~~
 3218 ~~fingerprints. However, the complete set of fingerprints of an~~
 3219 ~~owner or operator may not be taken by the owner or operator. The~~

Page 111 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3220 ~~results of the state and national criminal history check shall~~
 3221 ~~be provided to the Department of Education for screening under~~
 3222 ~~chapter 435. The cost of the background screening may be borne~~
 3223 ~~by the eligible nonprofit scholarship funding organization or~~
 3224 ~~the owner or operator.~~

3225 ~~2. Every 5 years following employment or engagement to~~
 3226 ~~provide services or association with an eligible nonprofit~~
 3227 ~~scholarship funding organization, each owner or operator must~~
 3228 ~~meet level 2 screening standards as described in s. 435.04, at~~
 3229 ~~which time the nonprofit scholarship funding organization shall~~
 3230 ~~request the Department of Law Enforcement to forward the~~
 3231 ~~fingerprints to the Federal Bureau of Investigation for level 2~~
 3232 ~~screening. If the fingerprints of an owner or operator are not~~
 3233 ~~retained by the Department of Law Enforcement under subparagraph~~
 3234 ~~3., the owner or operator must electronically file a complete~~
 3235 ~~set of fingerprints with the Department of Law Enforcement. Upon~~
 3236 ~~submission of fingerprints for this purpose, the eligible~~
 3237 ~~nonprofit scholarship funding organization shall request that~~
 3238 ~~the Department of Law Enforcement forward the fingerprints to~~
 3239 ~~the Federal Bureau of Investigation for level 2 screening, and~~
 3240 ~~the fingerprints shall be retained by the Department of Law~~
 3241 ~~Enforcement under subparagraph 3.~~

3242 ~~3. Fingerprints submitted to the Department of Law~~
 3243 ~~Enforcement as required by this paragraph must be retained by~~
 3244 ~~the Department of Law Enforcement in a manner approved by rule~~
 3245 ~~and entered in the statewide automated biometric identification~~
 3246 ~~system authorized by s. 943.05(2)(b). The fingerprints must~~
 3247 ~~thereafter be available for all purposes and uses authorized for~~
 3248 ~~arrest fingerprints entered in the statewide automated biometric~~

Page 112 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3249 ~~identification system pursuant to s. 943.051.~~
 3250 4. The Department of Law Enforcement shall search all
 3251 arrest fingerprints received under s. 943.051 against the
 3252 fingerprints retained in the statewide automated biometric
 3253 identification system under subparagraph 3. Any arrest record
 3254 that is identified with an owner's or operator's fingerprints
 3255 must be reported to the Department of Education. The Department
 3256 of Education shall participate in this search process by paying
 3257 an annual fee to the Department of Law Enforcement and by
 3258 informing the Department of Law Enforcement of any change in the
 3259 employment, engagement, or association status of the owners or
 3260 operators whose fingerprints are retained under subparagraph 3.
 3261 The Department of Law Enforcement shall adopt a rule setting the
 3262 amount of the annual fee to be imposed upon the Department of
 3263 Education for performing these services and establishing the
 3264 procedures for the retention of owner and operator fingerprints
 3265 and the dissemination of search results. The fee may be borne by
 3266 the owner or operator of the nonprofit scholarship-funding
 3267 organization.
 3268 5. A nonprofit scholarship-funding organization whose owner
 3269 or operator fails the level 2 background screening is not
 3270 eligible to provide scholarships under this section.
 3271 6. A nonprofit scholarship-funding organization whose owner
 3272 or operator in the last 7 years has filed for personal
 3273 bankruptcy or corporate bankruptcy in a corporation of which he
 3274 or she owned more than 20 percent shall not be eligible to
 3275 provide scholarships under this section.
 3276 7. In addition to the offenses listed in s. 435.04, a
 3277 person required to undergo background screening pursuant to this

Page 113 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3278 ~~part or authorizing statutes must not have an arrest awaiting~~
 3279 ~~final disposition for, must not have been found guilty of, or~~
 3280 ~~entered a plea of nolo contendere to, regardless of~~
 3281 ~~adjudication, and must not have been adjudicated delinquent, and~~
 3282 ~~the record must not have been sealed or expunged for, any of the~~
 3283 ~~following offenses or any similar offense of another~~
 3284 ~~jurisdiction:~~
 3285 ~~a. Any authorizing statutes, if the offense was a felony.~~
 3286 ~~b. This chapter, if the offense was a felony.~~
 3287 ~~c. Section 409.920, relating to Medicaid provider fraud.~~
 3288 ~~d. Section 409.9201, relating to Medicaid fraud.~~
 3289 ~~e. Section 741.28, relating to domestic violence.~~
 3290 ~~f. Section 817.034, relating to fraudulent acts through~~
 3291 ~~mail, wire, radio, electromagnetic, photoelectronic, or~~
 3292 ~~photooptical systems.~~
 3293 ~~g. Section 817.234, relating to false and fraudulent~~
 3294 ~~insurance claims.~~
 3295 ~~h. Section 817.505, relating to patient brokering.~~
 3296 ~~i. Section 817.568, relating to criminal use of personal~~
 3297 ~~identification information.~~
 3298 ~~j. Section 817.60, relating to obtaining a credit card~~
 3299 ~~through fraudulent means.~~
 3300 ~~k. Section 817.61, relating to fraudulent use of credit~~
 3301 ~~cards, if the offense was a felony.~~
 3302 ~~l. Section 831.01, relating to forgery.~~
 3303 ~~m. Section 831.02, relating to uttering forged instruments.~~
 3304 ~~n. Section 831.07, relating to forging bank bills, checks,~~
 3305 ~~drafts, or promissory notes.~~
 3306 ~~o. Section 831.09, relating to uttering forged bank bills,~~

Page 114 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3307 ~~checks, drafts, or promissory notes.~~

3308 ~~p. Section 831.30, relating to fraud in obtaining medicinal~~

3309 ~~drugs.~~

3310 ~~g. Section 831.31, relating to the sale, manufacture,~~

3311 ~~delivery, or possession with the intent to sell, manufacture, or~~

3312 ~~deliver any counterfeit controlled substance, if the offense was~~

3313 ~~a felony.~~

3314 ~~(c) Must not have an owner or operator who owns or operates~~

3315 ~~an eligible private school that is participating in the~~

3316 ~~scholarship program.~~

3317 ~~(d) Must provide scholarships, from eligible contributions,~~

3318 ~~to eligible students for the cost of:~~

3319 ~~1. Tuition and fees for an eligible private school; or~~

3320 ~~2. Transportation to a Florida public school in which a~~

3321 ~~student is enrolled and that is different from the school to~~

3322 ~~which the student was assigned or to a lab school as defined in~~

3323 ~~s. 1002.32.~~

3324 ~~(e) Must give first priority to eligible renewal students~~

3325 ~~who received a scholarship from an eligible nonprofit~~

3326 ~~scholarship funding organization or from the State of Florida~~

3327 ~~during the previous school year. The eligible nonprofit~~

3328 ~~scholarship funding organization must fully apply and exhaust~~

3329 ~~all funds available under this section and s. 1002.40(11)(i) for~~

3330 ~~renewal scholarship awards before awarding any initial~~

3331 ~~scholarships.~~

3332 ~~(f) Must provide a renewal or initial scholarship to an~~

3333 ~~eligible student on a first come, first served basis unless the~~

3334 ~~student qualifies for priority pursuant to paragraph (e). Each~~

3335 ~~eligible nonprofit scholarship funding organization must refer~~

Page 115 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3336 ~~any student eligible for a scholarship pursuant to this section~~

3337 ~~who did not receive a renewal or initial scholarship based~~

3338 ~~solely on the lack of available funds under this section and s.~~

3339 ~~1002.40(11)(i) to another eligible nonprofit scholarship funding~~

3340 ~~organization that may have funds available.~~

3341 ~~(g) May not restrict or reserve scholarships for use at a~~

3342 ~~particular private school or provide scholarships to a child of~~

3343 ~~an owner or operator.~~

3344 ~~(h) Must allow a student in foster care or out-of-home care~~

3345 ~~or a dependent child of a parent who is a member of the United~~

3346 ~~States Armed Forces to apply for a scholarship at any time.~~

3347 ~~(i) Must allow an eligible student to attend any eligible~~

3348 ~~private school and must allow a parent to transfer a scholarship~~

3349 ~~during a school year to any other eligible private school of the~~

3350 ~~parent's choice.~~

3351 ~~(j)1. May use eligible contributions received pursuant to~~

3352 ~~this section and ss. 212.099, 212.1832, and 1002.40 during the~~

3353 ~~state fiscal year in which such contributions are collected for~~

3354 ~~administrative expenses if the organization has operated as an~~

3355 ~~eligible nonprofit scholarship funding organization for at least~~

3356 ~~the preceding 3 fiscal years and did not have any findings of~~

3357 ~~material weakness or material noncompliance in its most recent~~

3358 ~~audit under paragraph (m). Administrative expenses from eligible~~

3359 ~~contributions may not exceed 3 percent of the total amount of~~

3360 ~~all scholarships awarded by an eligible scholarship funding~~

3361 ~~organization under this chapter. Such administrative expenses~~

3362 ~~must be reasonable and necessary for the organization's~~

3363 ~~management and distribution of scholarships awarded under this~~

3364 ~~chapter. No funds authorized under this subparagraph shall be~~

Page 116 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

3365 ~~used for lobbying or political activity or expenses related to~~
 3366 ~~lobbying or political activity. Up to one-third of the funds~~
 3367 ~~authorized for administrative expenses under this subparagraph~~
 3368 ~~may be used for expenses related to the recruitment of~~
 3369 ~~contributions from taxpayers. An eligible nonprofit scholarship~~
 3370 ~~funding organization may not charge an application fee.~~

3371 ~~2. Must expend for annual or partial-year scholarships an~~
 3372 ~~amount equal to or greater than 75 percent of the net eligible~~
 3373 ~~contributions remaining after administrative expenses during the~~
 3374 ~~state fiscal year in which such contributions are collected. No~~
 3375 ~~more than 25 percent of such net eligible contributions may be~~
 3376 ~~carried forward to the following state fiscal year. All amounts~~
 3377 ~~carried forward, for audit purposes, must be specifically~~
 3378 ~~identified for particular students, by student name and the name~~
 3379 ~~of the school to which the student is admitted, subject to the~~
 3380 ~~requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g,~~
 3381 ~~and the applicable rules and regulations issued pursuant~~
 3382 ~~thereto. Any amounts carried forward shall be expended for~~
 3383 ~~annual or partial-year scholarships in the following state~~
 3384 ~~fiscal year. No later than September 30 of each year, net~~
 3385 ~~eligible contributions remaining on June 30 of each year that~~
 3386 ~~are in excess of the 25 percent that may be carried forward~~
 3387 ~~shall be used to provide scholarships to eligible students or~~
 3388 ~~transferred to other eligible nonprofit scholarship-funding~~
 3389 ~~organizations to provide scholarships for eligible students. All~~
 3390 ~~transferred funds must be deposited by each eligible nonprofit~~
 3391 ~~scholarship funding organization receiving such funds into its~~
 3392 ~~scholarship account. All transferred amounts received by any~~
 3393 ~~eligible nonprofit scholarship-funding organization must be~~

Page 117 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

3394 ~~separately disclosed in the annual financial audit required~~
 3395 ~~under paragraph (m).~~

3396 ~~3. Must, before granting a scholarship for an academic~~
 3397 ~~year, document each scholarship student's eligibility for that~~
 3398 ~~academic year. A scholarship funding organization may not grant~~
 3399 ~~multiyear scholarships in one approval process.~~

3400 ~~(k) Must maintain separate accounts for scholarship funds~~
 3401 ~~and operating funds.~~

3402 ~~(l) With the prior approval of the Department of Education,~~
 3403 ~~may transfer funds to another eligible nonprofit scholarship-~~
 3404 ~~funding organization if additional funds are required to meet~~
 3405 ~~scholarship demand at the receiving nonprofit scholarship-~~
 3406 ~~funding organization. A transfer is limited to the greater of~~
 3407 ~~\$500,000 or 20 percent of the total contributions received by~~
 3408 ~~the nonprofit scholarship-funding organization making the~~
 3409 ~~transfer. All transferred funds must be deposited by the~~
 3410 ~~receiving nonprofit scholarship-funding organization into its~~
 3411 ~~scholarship accounts. All transferred amounts received by any~~
 3412 ~~nonprofit scholarship-funding organization must be separately~~
 3413 ~~disclosed in the annual financial and compliance audit required~~
 3414 ~~in this section.~~

3415 ~~(m) Must provide to the Auditor General and the Department~~
 3416 ~~of Education a report on the results of an annual financial~~
 3417 ~~audit of its accounts and records conducted by an independent~~
 3418 ~~certified public accountant in accordance with auditing~~
 3419 ~~standards generally accepted in the United States, government~~
 3420 ~~auditing standards, and rules promulgated by the Auditor~~
 3421 ~~General. The audit report must include a report on financial~~
 3422 ~~statements presented in accordance with generally accepted~~

Page 118 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3423 ~~accounting principles. Audit reports must be provided to the~~
 3424 ~~Auditor General and the Department of Education within 180 days~~
 3425 ~~after completion of the eligible nonprofit scholarship funding~~
 3426 ~~organization's fiscal year. The Auditor General shall review all~~
 3427 ~~audit reports submitted pursuant to this paragraph. The Auditor~~
 3428 ~~General shall request any significant items that were omitted in~~
 3429 ~~violation of a rule adopted by the Auditor General. The items~~
 3430 ~~must be provided within 45 days after the date of the request.~~
 3431 ~~If the scholarship funding organization does not comply with the~~
 3432 ~~Auditor General's request, the Auditor General shall notify the~~
 3433 ~~Legislative Auditing Committee.~~

3434 ~~(n) Must prepare and submit quarterly reports to the~~
 3435 ~~Department of Education pursuant to paragraph (9) (i). In~~
 3436 ~~addition, an eligible nonprofit scholarship funding organization~~
 3437 ~~must submit in a timely manner any information requested by the~~
 3438 ~~Department of Education relating to the scholarship program.~~

3439 ~~(e)1.a. Must participate in the joint development of~~
 3440 ~~agreed-upon procedures during the 2009-2010 state fiscal year.~~
 3441 ~~The agreed-upon procedures must uniformly apply to all private~~
 3442 ~~schools and must determine, at a minimum, whether the private~~
 3443 ~~school has been verified as eligible by the Department of~~
 3444 ~~Education under s. 1002.421; has an adequate accounting system,~~
 3445 ~~system of financial controls, and process for deposit and~~
 3446 ~~classification of scholarship funds; and has properly expended~~
 3447 ~~scholarship funds for education-related expenses. During the~~
 3448 ~~development of the procedures, the participating scholarship~~
 3449 ~~funding organizations shall specify guidelines governing the~~
 3450 ~~materiality of exceptions that may be found during the~~
 3451 ~~accountant's performance of the procedures. The procedures and~~

Page 119 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3452 ~~guidelines shall be provided to private schools and the~~
 3453 ~~Commissioner of Education by March 15, 2011.~~

3454 ~~b. Must participate in a joint review of the agreed-upon~~
 3455 ~~procedures and guidelines developed under sub-subparagraph a.,~~
 3456 ~~by February of each biennium, if the scholarship funding~~
 3457 ~~organization provided more than \$250,000 in scholarship funds to~~
 3458 ~~an eligible private school under this chapter during the state~~
 3459 ~~fiscal year preceding the biennial review. If the procedures and~~
 3460 ~~guidelines are revised, the revisions must be provided to~~
 3461 ~~private schools and the Commissioner of Education by March 15 of~~
 3462 ~~the year in which the revisions were completed. The revised~~
 3463 ~~agreed-upon procedures shall take effect the subsequent school~~
 3464 ~~year. For the 2018-2019 school year only, the joint review of~~
 3465 ~~the agreed-upon procedures must be completed and the revisions~~
 3466 ~~submitted to the commissioner no later than September 15, 2018.~~
 3467 ~~The revised procedures are applicable to the 2018-2019 school~~
 3468 ~~year.~~

3469 ~~e. Must monitor the compliance of a private school with s.~~
 3470 ~~1002.421(1)(q) if the scholarship funding organization provided~~
 3471 ~~the majority of the scholarship funding to the school. For each~~
 3472 ~~private school subject to s. 1002.421(1)(q), the appropriate~~
 3473 ~~scholarship funding organization shall annually notify the~~
 3474 ~~Commissioner of Education by October 30 of:~~

3475 ~~(I) A private school's failure to submit a report required~~
 3476 ~~under s. 1002.421(1)(q); or~~

3477 ~~(II) Any material exceptions set forth in the report~~
 3478 ~~required under s. 1002.421(1)(q).~~

3479 ~~2. Must seek input from the accrediting associations that~~
 3480 ~~are members of the Florida Association of Academic Nonpublic~~

Page 120 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3481 Schools and the Department of Education when jointly developing
 3482 the agreed-upon procedures and guidelines under sub-subparagraph
 3483 1.a. and conducting a review of those procedures and guidelines
 3484 under sub-subparagraph 1.b.

3485 ~~(p) Must maintain the surety bond or letter of credit~~
 3486 ~~required by subsection (15). The amount of the surety bond or~~
 3487 ~~letter of credit may be adjusted quarterly to equal the actual~~
 3488 ~~amount of undisbursed funds based upon submission by the~~
 3489 ~~organization of a statement from a certified public accountant~~
 3490 ~~verifying the amount of undisbursed funds. The requirements of~~
 3491 ~~this paragraph are waived if the cost of acquiring a surety bond~~
 3492 ~~or letter of credit exceeds the average 10 year cost of~~
 3493 ~~acquiring a surety bond or letter of credit by 200 percent. The~~
 3494 ~~requirements of this paragraph are waived for a state~~
 3495 ~~university; or an independent college or university which is~~
 3496 ~~eligible to participate in the William L. Boyd, IV, Effective~~
 3497 ~~Access to Student Education Grant Program, located and chartered~~
 3498 ~~in this state, is not for profit, and is accredited by the~~
 3499 ~~Commission on Colleges of the Southern Association of Colleges~~
 3500 ~~and Schools.~~

3501 ~~(q) Must provide to the Auditor General any information or~~
 3502 ~~documentation requested in connection with an operational audit~~
 3503 ~~of a scholarship funding organization conducted pursuant to s.~~
 3504 ~~11.45.~~

3505 ~~Information and documentation provided to the Department of~~
 3506 ~~Education and the Auditor General relating to the identity of a~~
 3507 ~~taxpayer that provides an eligible contribution under this~~
 3508 ~~section shall remain confidential at all times in accordance~~
 3509

Page 121 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3510 with s. 213.053.

3511 ~~(7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~
 3512 ~~PARTICIPATION.~~

3513 ~~(a) The parent must select an eligible private school and~~
 3514 ~~apply for the admission of his or her child.~~

3515 ~~(b) The parent must inform the child's school district when~~
 3516 ~~the parent withdraws his or her child to attend an eligible~~
 3517 ~~private school.~~

3518 ~~(c) Any student participating in the scholarship program~~
 3519 ~~must remain in attendance throughout the school year unless~~
 3520 ~~excused by the school for illness or other good cause.~~

3521 ~~(d) Each parent and each student has an obligation to the~~
 3522 ~~private school to comply with the private school's published~~
 3523 ~~policies.~~

3524 ~~(e) The parent shall ensure that the student participating~~
 3525 ~~in the scholarship program takes the norm-referenced assessment~~
 3526 ~~offered by the private school. The parent may also choose to~~
 3527 ~~have the student participate in the statewide assessments~~
 3528 ~~pursuant to s. 1008.22. If the parent requests that the student~~
 3529 ~~participating in the scholarship program take statewide~~
 3530 ~~assessments pursuant to s. 1008.22 and the private school has~~
 3531 ~~not chosen to offer and administer the statewide assessments,~~
 3532 ~~the parent is responsible for transporting the student to the~~
 3533 ~~assessment site designated by the school district.~~

3534 ~~(f) Upon receipt of a scholarship warrant from the eligible~~
 3535 ~~nonprofit scholarship funding organization, the parent to whom~~
 3536 ~~the warrant is made must restrictively endorse the warrant to~~
 3537 ~~the private school for deposit into the account of the private~~
 3538 ~~school. If payments are made by funds transfer, the parent must~~

Page 122 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3539 ~~approve each payment before the scholarship funds may be~~
 3540 ~~deposited. The parent may not designate any entity or individual~~
 3541 ~~associated with the participating private school as the parent's~~
 3542 ~~attorney in fact to endorse a scholarship warrant or approve a~~
 3543 ~~funds transfer. A participant who fails to comply with this~~
 3544 ~~paragraph forfeits the scholarship.~~

3545 ~~(g) The parent shall authorize the nonprofit scholarship-~~
 3546 ~~funding organization to access information needed for income~~
 3547 ~~eligibility determination and verification held by other state~~
 3548 ~~or federal agencies, including the Department of Revenue, the~~
 3549 ~~Department of Children and Families, the Department of~~
 3550 ~~Education, the Department of Economic Opportunity, and the~~
 3551 ~~Agency for Health Care Administration.~~

3552 ~~(8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An eligible~~
 3553 ~~private school may be sectarian or nonsectarian and must:~~

3554 ~~(a) Comply with all requirements for private schools~~
 3555 ~~participating in state school choice scholarship programs~~
 3556 ~~pursuant to s. 1002.421.~~

3557 ~~(b)1. Annually administer or make provision for students~~
 3558 ~~participating in the scholarship program in grades 3 through 10~~
 3559 ~~to take one of the nationally norm-referenced tests identified~~
 3560 ~~by the Department of Education or the statewide assessments~~
 3561 ~~pursuant to s. 1008.22. Students with disabilities for whom~~
 3562 ~~standardized testing is not appropriate are exempt from this~~
 3563 ~~requirement. A participating private school must report a~~
 3564 ~~student's scores to the parent. A participating private school~~
 3565 ~~must annually report by August 15 the scores of all~~
 3566 ~~participating students to a state university described in~~
 3567 ~~paragraph (9)(f).~~

Page 123 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3568 ~~2. Administer the statewide assessments pursuant to s.~~
 3569 ~~1008.22 if a private school chooses to offer the statewide~~
 3570 ~~assessments. A participating private school may choose to offer~~
 3571 ~~and administer the statewide assessments to all students who~~
 3572 ~~attend the private school in grades 3 through 10 and must submit~~
 3573 ~~a request in writing to the Department of Education by March 1~~
 3574 ~~of each year in order to administer the statewide assessments in~~
 3575 ~~the subsequent school year.~~

3576
 3577 ~~If a private school fails to meet the requirements of this~~
 3578 ~~subsection or s. 1002.421, the commissioner may determine that~~
 3579 ~~the private school is ineligible to participate in the~~
 3580 ~~scholarship program.~~

3581 ~~(9) DEPARTMENT OF EDUCATION OBLIGATIONS. The Department of~~
 3582 ~~Education shall:~~

3583 ~~(a) Annually submit to the department and division, by~~
 3584 ~~March 15, a list of eligible nonprofit scholarship-funding~~
 3585 ~~organizations that meet the requirements of paragraph (2)(f).~~

3586 ~~(b) Annually verify the eligibility of nonprofit~~
 3587 ~~scholarship-funding organizations that meet the requirements of~~
 3588 ~~paragraph (2)(f).~~

3589 ~~(c) Annually verify the eligibility of expenditures as~~
 3590 ~~provided in paragraph (6)(d) using the audit required by~~
 3591 ~~paragraph (6)(m) and s. 11.45(2)(l).~~

3592 ~~(d) Cross-check the list of participating scholarship~~
 3593 ~~students with the public school enrollment lists to avoid~~
 3594 ~~duplication.~~

3595 ~~(e) Maintain a list of nationally norm-referenced tests~~
 3596 ~~identified for purposes of satisfying the testing requirement in~~

Page 124 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148

3597 ~~subparagraph (8) (b)1. The tests must meet industry standards of~~
 3598 ~~quality in accordance with State Board of Education rule.~~

3599 ~~(f) Issue a project grant award to a state university, to~~
 3600 ~~which participating private schools must report the scores of~~
 3601 ~~participating students on the nationally norm referenced tests~~
 3602 ~~or the statewide assessments administered by the private school~~
 3603 ~~in grades 3 through 10. The project term is 2 years, and the~~
 3604 ~~amount of the project is up to \$250,000 per year. The project~~
 3605 ~~grant award must be reissued in 2-year intervals in accordance~~
 3606 ~~with this paragraph.~~

3607 ~~1. The state university must annually report to the~~
 3608 ~~Department of Education on the student performance of~~
 3609 ~~participating students:~~

3610 ~~a. On a statewide basis. The report shall also include, to~~
 3611 ~~the extent possible, a comparison of scholarship students'~~
 3612 ~~performance to the statewide student performance of public~~
 3613 ~~school students with socioeconomic backgrounds similar to those~~
 3614 ~~of students participating in the scholarship program. To~~
 3615 ~~minimize costs and reduce time required for the state~~
 3616 ~~university's analysis and evaluation, the Department of~~
 3617 ~~Education shall coordinate with the state university to provide~~
 3618 ~~data to the state university in order to conduct analyses of~~
 3619 ~~matched students from public school assessment data and~~
 3620 ~~calculate control group student performance using an agreed-upon~~
 3621 ~~methodology with the state university; and~~

3622 ~~b. On an individual school basis. The annual report must~~
 3623 ~~include student performance for each participating private~~
 3624 ~~school in which at least 51 percent of the total enrolled~~
 3625 ~~students in the private school participated in the Florida Tax~~

Page 125 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148

3626 ~~Credit Scholarship Program in the prior school year. The report~~
 3627 ~~shall be according to each participating private school, and for~~
 3628 ~~participating students, in which there are at least 30~~
 3629 ~~participating students who have scores for tests administered.~~
 3630 ~~If the state university determines that the 30 participating~~
 3631 ~~student cell size may be reduced without disclosing personally~~
 3632 ~~identifiable information, as described in 34 C.F.R. s. 99.12, of~~
 3633 ~~a participating student, the state university may reduce the~~
 3634 ~~participating student cell size, but the cell size must not be~~
 3635 ~~reduced to less than 10 participating students. The department~~
 3636 ~~shall provide each private school's prior school year's student~~
 3637 ~~enrollment information to the state university no later than~~
 3638 ~~June 15 of each year, or as requested by the state university.~~

3639 ~~2. The sharing and reporting of student performance data~~
 3640 ~~under this paragraph must be in accordance with requirements of~~
 3641 ~~ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family~~
 3642 ~~Educational Rights and Privacy Act, and the applicable rules and~~
 3643 ~~regulations issued pursuant thereto, and shall be for the sole~~
 3644 ~~purpose of creating the annual report required by subparagraph~~
 3645 ~~1. All parties must preserve the confidentiality of such~~
 3646 ~~information as required by law. The annual report must not~~
 3647 ~~disaggregate data to a level that will identify individual~~
 3648 ~~participating schools, except as required under sub-subparagraph~~
 3649 ~~1.b., or disclose the academic level of individual students.~~

3650 ~~3. The annual report required by subparagraph 1. shall be~~
 3651 ~~published by the Department of Education on its website.~~

3652 ~~(g) Notify an eligible nonprofit scholarship funding~~
 3653 ~~organization of any of the organization's identified students~~
 3654 ~~who are receiving educational scholarships pursuant to chapter~~

Page 126 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3655 ~~1002.~~

3656 ~~(h) Notify an eligible nonprofit scholarship funding~~
 3657 ~~organization of any of the organization's identified students~~
 3658 ~~who are receiving tax credit scholarships from other eligible~~
 3659 ~~nonprofit scholarship funding organizations.~~

3660 ~~(i) Require quarterly reports by an eligible nonprofit~~
 3661 ~~scholarship funding organization regarding the number of~~
 3662 ~~students participating in the scholarship program, the private~~
 3663 ~~schools at which the students are enrolled, and other~~
 3664 ~~information deemed necessary by the Department of Education.~~

3665 ~~(j) Provide a process to match the direct certification~~
 3666 ~~list with the scholarship application data submitted by any~~
 3667 ~~nonprofit scholarship funding organization eligible to receive~~
 3668 ~~the 3-percent administrative allowance under paragraph (6) (j).~~

3669 ~~(10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—~~

3670 ~~(a) Upon the request of any eligible nonprofit scholarship~~
 3671 ~~funding organization, a school district shall inform all~~
 3672 ~~households within the district receiving free or reduced-priced~~
 3673 ~~meals under the National School Lunch Act of their eligibility~~
 3674 ~~to apply for a tax credit scholarship. The form of such notice~~
 3675 ~~shall be provided by the eligible nonprofit scholarship funding~~
 3676 ~~organization, and the district shall include the provided form,~~
 3677 ~~if requested by the organization, in any normal correspondence~~
 3678 ~~with eligible households. If an eligible nonprofit scholarship~~
 3679 ~~funding organization requests a special communication to be~~
 3680 ~~issued to households within the district receiving free or~~
 3681 ~~reduced price meals under the National School Lunch Act, the~~
 3682 ~~organization shall reimburse the district for the cost of~~
 3683 ~~postage. Such notice is limited to once a year.~~

Page 127 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3684 ~~(b) Upon the request of the Department of Education, a~~
 3685 ~~school district shall coordinate with the department to provide~~
 3686 ~~to a participating private school the statewide assessments~~
 3687 ~~administered under s. 1008.22 and any related materials for~~
 3688 ~~administering the assessments. A school district is responsible~~
 3689 ~~for implementing test administrations at a participating private~~
 3690 ~~school, including the:~~

3691 ~~1. Provision of training for private school staff on test~~
 3692 ~~security and assessment administration procedures;~~

3693 ~~2. Distribution of testing materials to a private school;~~

3694 ~~3. Retrieval of testing materials from a private school;~~

3695 ~~4. Provision of the required format for a private school to~~
 3696 ~~submit information to the district for test administration and~~
 3697 ~~enrollment purposes; and~~

3698 ~~5. Provision of any required assistance, monitoring, or~~
 3699 ~~investigation at a private school.~~

3700 ~~(11) SCHOLARSHIP AMOUNT AND PAYMENT.—~~

3701 ~~(a) The scholarship amount provided to any student for any~~
 3702 ~~single school year by an eligible nonprofit scholarship funding~~
 3703 ~~organization from eligible contributions shall be for total~~
 3704 ~~costs authorized under paragraph (6) (d), not to exceed annual~~
 3705 ~~limits, which shall be determined as follows:~~

3706 ~~1. For a student who received a scholarship in the 2018-~~
 3707 ~~2019 school year, who remains eligible, and who is enrolled in~~
 3708 ~~an eligible private school, the amount shall be the greater~~
 3709 ~~amount calculated pursuant to subparagraph 2. or a percentage of~~
 3710 ~~the unweighted FTE funding amount for the 2018-2019 state fiscal~~
 3711 ~~year and thereafter as follows:~~

3712 ~~a. Eighty-eight percent for a student enrolled in~~

Page 128 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3713 kindergarten through grade 5.

3714 b. ~~Ninety-two percent for a student enrolled in grade 6~~

3715 ~~through grade 8.~~

3716 c. ~~Ninety-six percent for a student enrolled in grade 9~~

3717 ~~through grade 12.~~

3718 2. ~~For students initially eligible in the 2019-2020 school~~

3719 ~~year or thereafter, the calculated amount for a student to~~

3720 ~~attend an eligible private school shall be based upon the grade~~

3721 ~~level and school district in which the student resides as 95~~

3722 ~~percent of the funds per unweighted full-time equivalent in the~~

3723 ~~Florida Education Finance Program for a student in the basic~~

3724 ~~program established pursuant to s. 1011.62(1)(c)1., plus a per-~~

3725 ~~full time equivalent share of funds for all categorical~~

3726 ~~programs, except for the Exceptional Student Education~~

3727 ~~Guaranteed Allocation.~~

3728 3. ~~The scholarship amount awarded to a student enrolled in~~

3729 ~~a Florida public school in which a student is enrolled and that~~

3730 ~~is different from the school to which the student was assigned~~

3731 ~~or in a lab school as defined in s. 1002.32, is limited to \$750.~~

3732 (b) ~~Payment of the scholarship by the eligible nonprofit~~

3733 ~~scholarship-funding organization shall be by individual warrant~~

3734 ~~made payable to the student's parent or by funds transfer,~~

3735 ~~including, but not limited to, debit cards, electronic payment~~

3736 ~~cards, or any other means of payment that the department deems~~

3737 ~~to be commercially viable or cost-effective. If the payment is~~

3738 ~~made by warrant, the warrant must be delivered by the eligible~~

3739 ~~nonprofit scholarship-funding organization to the private school~~

3740 ~~of the parent's choice, and the parent shall restrictively~~

3741 ~~endorse the warrant to the private school. An eligible nonprofit~~

Page 129 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3742 ~~scholarship-funding organization shall ensure that the parent to~~

3743 ~~whom the warrant is made restrictively endorsed the warrant to~~

3744 ~~the private school for deposit into the account of the private~~

3745 ~~school or that the parent has approved a funds transfer before~~

3746 ~~any scholarship funds are deposited.~~

3747 (e) ~~An eligible nonprofit scholarship-funding organization~~

3748 ~~shall obtain verification from the private school of a student's~~

3749 ~~continued attendance at the school for each period covered by a~~

3750 ~~scholarship payment.~~

3751 (d) ~~Payment of the scholarship shall be made by the~~

3752 ~~eligible nonprofit scholarship-funding organization no less~~

3753 ~~frequently than on a quarterly basis.~~

3754 (12) ~~ADMINISTRATION; RULES.~~

3755 (a) ~~The department, the division, and the Department of~~

3756 ~~Education shall develop a cooperative agreement to assist in the~~

3757 ~~administration of this section.~~

3758 (b) ~~The department shall adopt rules necessary to~~

3759 ~~administer this section and ss. 211.0251, 212.1831, 220.1875,~~

3760 ~~561.1211, and 624.51055, including rules establishing~~

3761 ~~application forms, procedures governing the approval of tax~~

3762 ~~credits and carryforward tax credits under subsection (5), and~~

3763 ~~procedures to be followed by taxpayers when claiming approved~~

3764 ~~tax credits on their returns.~~

3765 (c) ~~The division shall adopt rules necessary to administer~~

3766 ~~its responsibilities under this section and s. 561.1211.~~

3767 (d) ~~The State Board of Education shall adopt rules to~~

3768 ~~administer the responsibilities of the Department of Education~~

3769 ~~and the Commissioner of Education under this section.~~

3770 (4)(13) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.-All eligible

Page 130 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3771 contributions received by the department and the division must
 3772 by an eligible nonprofit scholarship funding organization shall
 3773 be deposited into a designated student fund and used for K-12
 3774 education funding in a manner consistent with s. 17.57(2).

3775 ~~(14) PRESERVATION OF CREDIT. If any provision or portion of~~
 3776 ~~this section, s. 211.0251, s. 212.1831, s. 220.1875, s.~~
 3777 ~~561.1211, or s. 624.51055 or the application thereof to any~~
 3778 ~~person or circumstance is held unconstitutional by any court or~~
 3779 ~~is otherwise declared invalid, the unconstitutionality or~~
 3780 ~~invalidity shall not affect any credit earned under s. 211.0251,~~
 3781 ~~s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any~~
 3782 ~~taxpayer with respect to any contribution paid to an eligible~~
 3783 ~~nonprofit scholarship funding organization before the date of a~~
 3784 ~~determination of unconstitutionality or invalidity. Such credit~~
 3785 ~~shall be allowed at such time and in such a manner as if a~~
 3786 ~~determination of unconstitutionality or invalidity had not been~~
 3787 ~~made, provided that nothing in this subsection by itself or in~~
 3788 ~~combination with any other provision of law shall result in the~~
 3789 ~~allowance of any credit to any taxpayer in excess of one dollar~~
 3790 ~~of credit for each dollar paid to an eligible nonprofit~~
 3791 ~~scholarship funding organization.~~

3792 ~~(15) NONPROFIT SCHOLARSHIP FUNDING ORGANIZATIONS;~~
 3793 ~~APPLICATION. In order to participate in the scholarship program~~
 3794 ~~created under this section, a charitable organization that seeks~~
 3795 ~~to be a nonprofit scholarship funding organization must submit~~
 3796 ~~an application for initial approval or renewal to the Office of~~
 3797 ~~Independent Education and Parental Choice no later than~~
 3798 ~~September 1 of each year before the school year for which the~~
 3799 ~~organization intends to offer scholarships.~~

Page 131 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3800 ~~(a) An application for initial approval must include:~~
 3801 ~~1. A copy of the organization's incorporation documents and~~
 3802 ~~registration with the Division of Corporations of the Department~~
 3803 ~~of State.~~
 3804 ~~2. A copy of the organization's Internal Revenue Service~~
 3805 ~~determination letter as a s. 501(c)(3) not-for-profit~~
 3806 ~~organization.~~
 3807 ~~3. A description of the organization's financial plan that~~
 3808 ~~demonstrates sufficient funds to operate throughout the school~~
 3809 ~~year.~~
 3810 ~~4. A description of the geographic region that the~~
 3811 ~~organization intends to serve and an analysis of the demand and~~
 3812 ~~unmet need for eligible students in that area.~~
 3813 ~~5. The organization's organizational chart.~~
 3814 ~~6. A description of the criteria and methodology that the~~
 3815 ~~organization will use to evaluate scholarship eligibility.~~
 3816 ~~7. A description of the application process, including~~
 3817 ~~deadlines and any associated fees.~~
 3818 ~~8. A description of the deadlines for attendance~~
 3819 ~~verification and scholarship payments.~~
 3820 ~~9. A copy of the organization's policies on conflict of~~
 3821 ~~interest and whistleblowers.~~
 3822 ~~10. A copy of a surety bond or letter of credit to secure~~
 3823 ~~the faithful performance of the obligations of the eligible~~
 3824 ~~nonprofit scholarship funding organization in accordance with~~
 3825 ~~this section in an amount equal to 25 percent of the scholarship~~
 3826 ~~funds anticipated for each school year or \$100,000, whichever is~~
 3827 ~~greater. The surety bond or letter of credit must specify that~~
 3828 ~~any claim against the bond or letter of credit may be made only~~

Page 132 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3829 ~~by an eligible nonprofit scholarship funding organization to~~
 3830 ~~provide scholarships to and on behalf of students who would have~~
 3831 ~~had scholarships funded if it were not for the diversion of~~
 3832 ~~funds giving rise to the claim against the bond or letter of~~
 3833 ~~credit.~~

3834 ~~(b) In addition to the information required by~~
 3835 ~~subparagraphs (a)1.-9., an application for renewal must include:~~

3836 ~~1. A surety bond or letter of credit to secure the faithful~~
 3837 ~~performance of the obligations of the eligible nonprofit~~
 3838 ~~scholarship funding organization in accordance with this section~~
 3839 ~~equal to the amount of undisbursed donations held by the~~
 3840 ~~organization based on the annual report submitted pursuant to~~
 3841 ~~paragraph (6) (m). The amount of the surety bond or letter of~~
 3842 ~~credit must be at least \$100,000, but not more than \$25 million.~~
 3843 ~~The surety bond or letter of credit must specify that any claim~~
 3844 ~~against the bond or letter of credit may be made only by an~~
 3845 ~~eligible nonprofit scholarship funding organization to provide~~
 3846 ~~scholarships to and on behalf of students who would have had~~
 3847 ~~scholarships funded if it were not for the diversion of funds~~
 3848 ~~giving rise to the claim against the bond or letter of credit.~~

3849 ~~2. The organization's completed Internal Revenue Service~~
 3850 ~~Form 990 submitted no later than November 30 of the year before~~
 3851 ~~the school year that the organization intends to offer the~~
 3852 ~~scholarships, notwithstanding the September 1 application~~
 3853 ~~deadline.~~

3854 ~~3. A copy of the statutorily required audit to the~~
 3855 ~~Department of Education and Auditor General.~~

3856 ~~4. An annual report that includes:~~

3857 ~~a. The number of students who completed applications, by~~

Page 133 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3858 ~~county and by grade.~~

3859 ~~b. The number of students who were approved for~~
 3860 ~~scholarships, by county and by grade.~~

3861 ~~c. The number of students who received funding for~~
 3862 ~~scholarships within each funding category, by county and by~~
 3863 ~~grade.~~

3864 ~~d. The amount of funds received, the amount of funds~~
 3865 ~~distributed in scholarships, and an accounting of remaining~~
 3866 ~~funds and the obligation of those funds.~~

3867 ~~e. A detailed accounting of how the organization spent the~~
 3868 ~~administrative funds allowable under paragraph (6) (j).~~

3869 ~~(c) In consultation with the Department of Revenue and the~~
 3870 ~~Chief Financial Officer, the Office of Independent Education and~~
 3871 ~~Parental Choice shall review the application. The Department of~~
 3872 ~~Education shall notify the organization in writing of any~~
 3873 ~~deficiencies within 30 days after receipt of the application and~~
 3874 ~~allow the organization 30 days to correct any deficiencies.~~

3875 ~~(d) Within 30 days after receipt of the finalized~~
 3876 ~~application by the Office of Independent Education and Parental~~
 3877 ~~Choice, the Commissioner of Education shall recommend approval~~
 3878 ~~or disapproval of the application to the State Board of~~
 3879 ~~Education. The State Board of Education shall consider the~~
 3880 ~~application and recommendation at the next scheduled meeting,~~
 3881 ~~adhering to appropriate meeting notice requirements. If the~~
 3882 ~~State Board of Education disapproves the organization's~~
 3883 ~~application, it shall provide the organization with a written~~
 3884 ~~explanation of that determination. The State Board of~~
 3885 ~~Education's action is not subject to chapter 120.~~

3886 ~~(e) If the State Board of Education disapproves the renewal~~

Page 134 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3887 of a nonprofit scholarship funding organization, the
 3888 organization must notify the affected eligible students and
 3889 parents of the decision within 15 days after disapproval. An
 3890 eligible student affected by the disapproval of an
 3891 organization's participation remains eligible under this section
 3892 until the end of the school year in which the organization was
 3893 disapproved. The student must apply and be accepted by another
 3894 eligible nonprofit scholarship funding organization for the
 3895 upcoming school year. The student shall be given priority in
 3896 accordance with paragraph (6)(f).

3897 (f) All remaining funds held by a nonprofit scholarship
 3898 funding organization that is disapproved for participation must
 3899 be transferred to other eligible nonprofit scholarship funding
 3900 organizations to provide scholarships for eligible students. All
 3901 transferred funds must be deposited by each eligible nonprofit
 3902 scholarship funding organization receiving such funds into its
 3903 scholarship account. All transferred amounts received by any
 3904 eligible nonprofit scholarship funding organization must be
 3905 separately disclosed in the annual financial audit required
 3906 under subsection (6).

3907 (g) A nonprofit scholarship funding organization is a
 3908 renewing organization if it maintains continuous approval and
 3909 participation in the program. An organization that chooses not
 3910 to participate for 1 year or more or is disapproved to
 3911 participate for 1 year or more must submit an application for
 3912 initial approval in order to participate in the program again.

3913 (h) The State Board of Education shall adopt rules
 3914 providing guidelines for receiving, reviewing, and approving
 3915 applications for new and renewing nonprofit scholarship funding

Page 135 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3916 organizations. The rules must include a process for compiling
 3917 input and recommendations from the Chief Financial Officer, the
 3918 Department of Revenue, and the Department of Education. The
 3919 rules must also require that the nonprofit scholarship funding
 3920 organization make a brief presentation to assist the State Board
 3921 of Education in its decision.

3922 (i) A state university, or an independent college or
 3923 university which is eligible to participate in the William L.
 3924 Boyd, IV, Effective Access to Student Education Grant Program,
 3925 located and chartered in this state, is not for profit, and is
 3926 accredited by the Commission on Colleges of the Southern
 3927 Association of Colleges and Schools, is exempt from the initial
 3928 or renewal application process, but must file a registration
 3929 notice with the Department of Education to be an eligible
 3930 nonprofit scholarship funding organization. The State Board of
 3931 Education shall adopt rules that identify the procedure for
 3932 filing the registration notice with the department. The rules
 3933 must identify appropriate reporting requirements for fiscal,
 3934 programmatic, and performance accountability purposes consistent
 3935 with this section, but shall not exceed the requirements for
 3936 eligible nonprofit scholarship funding organizations for
 3937 charitable organizations.

3938 Section 21. Section 1002.40, Florida Statutes, is amended
 3939 to read:

3940 1002.40 The Hope Scholarship Florida K-12 Education Funding
 3941 Tax Credit Program.—

3942 (1) PURPOSE. The Hope Scholarship Program is established to
 3943 provide the parent of a public school student who was subjected
 3944 to an incident listed in subsection (3) an opportunity to

Page 136 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3945 ~~transfer the student to another public school or to request a~~
 3946 ~~scholarship for the student to enroll in and attend an eligible~~
 3947 ~~private school.~~

3948 ~~(2) DEFINITIONS.—As used in this section, the term:~~

3949 ~~(a) "Dealer" has the same meaning as provided in s. 212.06.~~

3950 ~~(b) "Department" means the Department of Education.~~

3951 ~~(c) "Designated agent" has the same meaning as provided in~~
 3952 ~~s. 212.06(10).~~

3953 ~~(c)(d) "Eligible contribution" or "contribution" means the~~
 3954 ~~amount of tax paid by a monetary contribution from a person~~
 3955 ~~purchasing a motor vehicle, subject to the restrictions provided~~
 3956 ~~in this section, and designated by the purchaser to be used for~~
 3957 ~~K-12 education funding an eligible nonprofit scholarship funding~~
 3958 ~~organization. The person making the contribution may not~~
 3959 ~~designate a specific student as the beneficiary of the~~
 3960 ~~contribution.~~

3961 ~~(e) "Eligible nonprofit scholarship funding organization"~~
 3962 ~~or "organization" has the same meaning as provided in s.~~
 3963 ~~1002.395(2)(f).~~

3964 ~~(f) "Eligible private school" has the same meaning as~~
 3965 ~~provided in s. 1002.395(2)(g).~~

3966 ~~(d)(g) "Motor vehicle" has the same meaning as provided in~~
 3967 ~~s. 320.01(1)(a), but does not include a heavy truck, truck~~
 3968 ~~tractor, trailer, or motorcycle.~~

3969 ~~(h) "Parent" means a resident of this state who is a~~
 3970 ~~parent, as defined in s. 1000.21, and whose student reported an~~
 3971 ~~incident in accordance with subsection (6).~~

3972 ~~(i) "Program" means the Hope Scholarship Program.~~

3973 ~~(j) "School" means any educational program or activity~~

Page 137 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

3974 ~~conducted by a public K-12 educational institution, any school-~~
 3975 ~~related or school-sponsored program or activity, and riding on a~~
 3976 ~~school bus, as defined in s. 1006.25(1), including waiting at a~~
 3977 ~~school bus stop.~~

3978 ~~(k) "Unweighted FTE funding amount" means the statewide~~
 3979 ~~average total funds per unweighted full-time equivalent funding~~
 3980 ~~amount that is incorporated by reference in the General~~
 3981 ~~Appropriations Act, or by a subsequent special appropriations~~
 3982 ~~act, for the applicable state fiscal year.~~

3983 ~~(3) PROGRAM ELIGIBILITY.—Beginning with the 2018-2019~~
 3984 ~~school year, contingent upon available funds, and on a first-~~
 3985 ~~come, first served basis, a student enrolled in a Florida public~~
 3986 ~~school in kindergarten through grade 12 is eligible for a~~
 3987 ~~scholarship under this program if the student reported an~~
 3988 ~~incident in accordance with subsection (6). For purposes of this~~
 3989 ~~section, the term "incident" means battery; harassment; hazing;~~
 3990 ~~bullying; kidnapping; physical attack; robbery; sexual offenses;~~
 3991 ~~harassment, assault, or battery; threat or intimidation; or~~
 3992 ~~fighting at school, as defined by the department in accordance~~
 3993 ~~with s. 1006.09(6).~~

3994 ~~(4) PROGRAM PROHIBITIONS.—Payment of a scholarship to a~~
 3995 ~~student enrolled in a private school may not be made if a~~
 3996 ~~student is:~~

3997 ~~(a) Enrolled in a public school, including, but not limited~~
 3998 ~~to, the Florida School for the Deaf and the Blind; the College-~~
 3999 ~~Preparatory Boarding Academy; a developmental research school~~
 4000 ~~authorized under s. 1002.32; or a charter school authorized~~
 4001 ~~under s. 1002.33, s. 1002.331, or s. 1002.332;~~

4002 ~~(b) Enrolled in a school operating for the purpose of~~

Page 138 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4003 ~~providing educational services to youth in the Department of~~
 4004 ~~Juvenile Justice commitment programs;~~
 4005 ~~(c) Participating in a virtual school, correspondence~~
 4006 ~~school, or distance learning program that receives state funding~~
 4007 ~~pursuant to the student's participation unless the participation~~
 4008 ~~is limited to no more than two courses per school year; or~~
 4009 ~~(d) Receiving any other educational scholarship pursuant to~~
 4010 ~~this chapter.~~
 4011 ~~(5) TERM OF HOPE SCHOLARSHIP. For purposes of continuity of~~
 4012 ~~educational choice, a Hope scholarship shall remain in force~~
 4013 ~~until the student returns to public school or graduates from~~
 4014 ~~high school, whichever occurs first. A scholarship student who~~
 4015 ~~enrolls in a public school or public school program is~~
 4016 ~~considered to have returned to a public school for the purpose~~
 4017 ~~of determining the end of the scholarship's term.~~
 4018 ~~(6) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.~~
 4019 ~~(a) Upon receipt of a report of an incident, the school~~
 4020 ~~principal, or his or her designee, shall provide a copy of the~~
 4021 ~~report to the parent and investigate the incident to determine~~
 4022 ~~if the incident must be reported as required by s. 1006.09(6).~~
 4023 ~~Within 24 hours after receipt of the report, the principal or~~
 4024 ~~his or her designee shall provide a copy of the report to the~~
 4025 ~~parent of the alleged offender and to the superintendent. Upon~~
 4026 ~~conclusion of the investigation or within 15 days after the~~
 4027 ~~incident was reported, whichever occurs first, the school~~
 4028 ~~district shall notify the parent of the program and offer the~~
 4029 ~~parent an opportunity to enroll his or her student in another~~
 4030 ~~public school that has capacity or to request and receive a~~
 4031 ~~scholarship to attend an eligible private school, subject to~~

Page 139 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4032 ~~available funding. A parent who chooses to enroll his or her~~
 4033 ~~student in a public school located outside the district in which~~
 4034 ~~the student resides pursuant to s. 1002.31 shall be eligible for~~
 4035 ~~a scholarship to transport the student as provided in paragraph~~
 4036 ~~(11)(b).~~
 4037 ~~(b) For each student participating in the program in an~~
 4038 ~~eligible private school who chooses to participate in the~~
 4039 ~~statewide assessments under s. 1008.22 or the Florida Alternate~~
 4040 ~~Assessment, the school district in which the student resides~~
 4041 ~~must notify the student and his or her parent about the~~
 4042 ~~locations and times to take all statewide assessments.~~
 4043 ~~(7) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS. An eligible~~
 4044 ~~private school may be sectarian or nonsectarian and shall:~~
 4045 ~~(a) Comply with all requirements for private schools~~
 4046 ~~participating in state school choice scholarship programs~~
 4047 ~~pursuant to this section and s. 1002.421.~~
 4048 ~~(b)1. Annually administer or make provision for students~~
 4049 ~~participating in the program in grades 3 through 10 to take one~~
 4050 ~~of the nationally norm-referenced tests identified by the~~
 4051 ~~department or the statewide assessments pursuant to s. 1008.22.~~
 4052 ~~Students with disabilities for whom standardized testing is not~~
 4053 ~~appropriate are exempt from this requirement. A participating~~
 4054 ~~private school shall report a student's scores to his or her~~
 4055 ~~parent.~~
 4056 ~~2. Administer the statewide assessments pursuant to s.~~
 4057 ~~1008.22 if a private school chooses to offer the statewide~~
 4058 ~~assessments. A participating private school may choose to offer~~
 4059 ~~and administer the statewide assessments to all students who~~
 4060 ~~attend the private school in grades 3 through 10 and must submit~~

Page 140 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4061 a request in writing to the department by March 1 of each year
 4062 in order to administer the statewide assessments in the
 4063 subsequent school year.

4064 ~~If a private school fails to meet the requirements of this~~
 4065 ~~subsection or s. 1002.421, the commissioner may determine that~~
 4066 ~~the private school is ineligible to participate in the program.~~

4067 ~~(8) DEPARTMENT OF EDUCATION OBLIGATIONS. The department~~
 4068 ~~shall:~~

4070 ~~(a) Cross-check the list of participating scholarship~~
 4071 ~~students with the public school enrollment lists to avoid~~
 4072 ~~duplication.~~

4073 ~~(b) Maintain a list of nationally norm referenced tests~~
 4074 ~~identified for purposes of satisfying the testing requirement in~~
 4075 ~~paragraph (9) (f). The tests must meet industry standards of~~
 4076 ~~quality in accordance with State Board of Education rule.~~

4077 ~~(c) Require quarterly reports by an eligible nonprofit~~
 4078 ~~scholarship funding organization regarding the number of~~
 4079 ~~students participating in the program, the private schools in~~
 4080 ~~which the students are enrolled, and other information deemed~~
 4081 ~~necessary by the department.~~

4082 ~~(d) Contract with an independent entity to provide an~~
 4083 ~~annual evaluation of the program by:~~

4084 ~~1. Reviewing the school bullying prevention education~~
 4085 ~~program, climate, and code of student conduct of each public~~
 4086 ~~school from which 10 or more students transferred to another~~
 4087 ~~public school or private school using the Hope scholarship to~~
 4088 ~~determine areas in the school or school district procedures~~
 4089 ~~involving reporting, investigating, and communicating a parent's~~

Page 141 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4090 and student's rights that are in need of improvement. At a
 4091 minimum, the review must include:

4092 ~~a. An assessment of the investigation time and quality of~~
 4093 ~~the response of the school and the school district.~~

4094 ~~b. An assessment of the effectiveness of communication~~
 4095 ~~procedures with the students involved in an incident, the~~
 4096 ~~students' parents, and the school and school district personnel.~~

4097 ~~c. An analysis of school incident and discipline data.~~

4098 ~~d. The challenges and obstacles relating to implementing~~
 4099 ~~recommendations from the review.~~

4100 ~~2. Reviewing the school bullying prevention education~~
 4101 ~~program, climate, and code of student conduct of each public~~
 4102 ~~school to which a student transferred if the student was from a~~
 4103 ~~school identified in subparagraph 1. in order to identify best~~
 4104 ~~practices and make recommendations to a public school at which~~
 4105 ~~the incidents occurred.~~

4106 ~~3. Reviewing the performance of participating students~~
 4107 ~~enrolled in a private school in which at least 51 percent of the~~
 4108 ~~total enrolled students in the prior school year participated in~~
 4109 ~~the program and in which there are at least 10 participating~~
 4110 ~~students who have scores for tests administered.~~

4111 ~~4. Surveying the parents of participating students to~~
 4112 ~~determine academic, safety, and school climate satisfaction and~~
 4113 ~~to identify any challenges to or obstacles in addressing the~~
 4114 ~~incident or relating to the use of the scholarship.~~

4115 ~~(9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM~~
 4116 ~~PARTICIPATION. A parent who applies for a Hope scholarship is~~
 4117 ~~exercising his or her parental option to place his or her~~
 4118 ~~student in an eligible private school.~~

Page 142 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4119 ~~(a) The parent must select an eligible private school and~~
 4120 ~~apply for the admission of his or her student.~~

4121 ~~(b) The parent must inform the student's school district~~
 4122 ~~when the parent withdraws his or her student to attend an~~
 4123 ~~eligible private school.~~

4124 ~~(c) Any student participating in the program must remain in~~
 4125 ~~attendance throughout the school year unless excused by the~~
 4126 ~~school for illness or other good cause.~~

4127 ~~(d) Each parent and each student has an obligation to the~~
 4128 ~~private school to comply with such school's published policies.~~

4129 ~~(e) Upon reasonable notice to the department and the school~~
 4130 ~~district, the parent may remove the student from the private~~
 4131 ~~school and place the student in a public school in accordance~~
 4132 ~~with this section.~~

4133 ~~(f) The parent must ensure that the student participating~~
 4134 ~~in the program takes the norm-referenced assessment offered by~~
 4135 ~~the private school. The parent may also choose to have the~~
 4136 ~~student participate in the statewide assessments pursuant to s.~~
 4137 ~~1008.22. If the parent requests that the student take the~~
 4138 ~~statewide assessments pursuant to s. 1008.22 and the private~~
 4139 ~~school has not chosen to offer and administer the statewide~~
 4140 ~~assessments, the parent is responsible for transporting the~~
 4141 ~~student to the assessment site designated by the school~~
 4142 ~~district.~~

4143 ~~(g) Upon receipt of a scholarship warrant, the parent to~~
 4144 ~~whom the warrant is made must restrictively endorse the warrant~~
 4145 ~~to the private school for deposit into the account of such~~
 4146 ~~school. If payment is made by funds transfer in accordance with~~
 4147 ~~paragraph (11)(d), the parent must approve each payment before~~

Page 143 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4148 ~~the scholarship funds may be deposited. The parent may not~~
 4149 ~~designate any entity or individual associated with the~~
 4150 ~~participating private school as the parent's attorney in fact to~~
 4151 ~~endorse a scholarship warrant or approve a funds transfer. A~~
 4152 ~~parent who fails to comply with this paragraph forfeits the~~
 4153 ~~scholarship.~~

4154 ~~(10) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP FUNDING~~
 4155 ~~ORGANIZATIONS.—An eligible nonprofit scholarship funding~~
 4156 ~~organization may establish scholarships for eligible students~~
 4157 ~~by:~~

4158 ~~(a) Receiving applications and determining student~~
 4159 ~~eligibility in accordance with the requirements of this section.~~

4160 ~~(b) Notifying parents of their receipt of a scholarship on~~
 4161 ~~a first-come, first-served basis, based upon available funds.~~

4162 ~~(c) Establishing a date by which the parent of a~~
 4163 ~~participating student must confirm continuing participation in~~
 4164 ~~the program.~~

4165 ~~(d) Awarding scholarship funds to eligible students, giving~~
 4166 ~~priority to renewing students from the previous year.~~

4167 ~~(e) Preparing and submitting quarterly reports to the~~
 4168 ~~department pursuant to paragraph (8)(c). In addition, an~~
 4169 ~~eligible nonprofit scholarship funding organization must submit~~
 4170 ~~in a timely manner any information requested by the department~~
 4171 ~~relating to the program.~~

4172 ~~(f) Notifying the department of any violation of this~~
 4173 ~~section.~~

4174 ~~(11) FUNDING AND PAYMENT.—~~

4175 ~~(a) For students initially eligible in the 2019-2020 school~~
 4176 ~~year or thereafter, the calculated amount for a student to~~

Page 144 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4177 attend an eligible private school shall be based upon the grade
 4178 level and school district in which the student was assigned as
 4179 95 percent of the funds per unweighted full-time equivalent in
 4180 the Florida Education Finance Program for a student in the basic
 4181 program established pursuant to s. 1011.62(1)(c)1., plus a per-
 4182 full-time equivalent share of funds for all categorical
 4183 programs, except for the Exceptional Student Education
 4184 Guaranteed Allocation.

4185 (b) The maximum amount awarded to a student enrolled in a
 4186 public school located outside of the district in which the
 4187 student resides shall be \$750.

4188 (c) When a student enters the program, the eligible
 4189 nonprofit scholarship funding organization must receive all
 4190 documentation required for the student's participation,
 4191 including a copy of the report of the incident received pursuant
 4192 to subsection (6) and the private school's and student's fee
 4193 schedules. The initial payment shall be made after verification
 4194 of admission acceptance, and subsequent payments shall be made
 4195 upon verification of continued enrollment and attendance at the
 4196 private school.

4197 (d) Payment of the scholarship by the eligible nonprofit
 4198 scholarship funding organization may be by individual warrant
 4199 made payable to the student's parent or by funds transfer,
 4200 including, but not limited to, debit cards, electronic payment
 4201 cards, or any other means of payment that the department deems
 4202 to be commercially viable or cost-effective. If payment is made
 4203 by warrant, the warrant must be delivered by the eligible
 4204 nonprofit scholarship funding organization to the private school
 4205 of the parent's choice, and the parent shall restrictively

Page 145 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4206 endorse the warrant to the private school. If payments are made
 4207 by funds transfer, the parent must approve each payment before
 4208 the scholarship funds may be deposited. The parent may not
 4209 designate any entity or individual associated with the
 4210 participating private school as the parent's attorney in fact to
 4211 endorse a scholarship warrant or approve a funds transfer.

4212 (e) An eligible nonprofit scholarship funding organization
 4213 shall obtain verification from the private school of a student's
 4214 continued attendance at the school for each period covered by a
 4215 scholarship payment.

4216 (f) Payment of the scholarship shall be made by the
 4217 eligible nonprofit scholarship funding organization no less
 4218 frequently than on a quarterly basis.

4219 (g) An eligible nonprofit scholarship funding organization,
 4220 subject to the limitations of s. 1002.395(6)(j)1., may use
 4221 eligible contributions received during the state fiscal year in
 4222 which such contributions are collected for administrative
 4223 expenses.

4224 (h) Moneys received pursuant to this section do not
 4225 constitute taxable income to the qualified student or his or her
 4226 parent.

4227 (i) Notwithstanding s. 1002.395(6)(j)2., no more than 5
 4228 percent of net eligible contributions may be carried forward to
 4229 the following state fiscal year by an eligible scholarship-
 4230 funding organization. For audit purposes, all amounts carried
 4231 forward must be specifically identified for individual students
 4232 by student name and by the name of the school to which the
 4233 student is admitted, subject to the requirements of ss. 1002.21
 4234 and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and

Page 146 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4235 ~~regulations issued pursuant to such requirements. Any amounts~~
 4236 ~~carried forward shall be expended for annual scholarships or~~
 4237 ~~partial-year scholarships in the following state fiscal year.~~
 4238 ~~Net eligible contributions remaining on June 30 of each year~~
 4239 ~~which are in excess of the 5 percent that may be carried forward~~
 4240 ~~shall be transferred to other eligible nonprofit scholarship-~~
 4241 ~~funding organizations participating in the Hope Scholarship~~
 4242 ~~Program to provide scholarships for eligible students. All~~
 4243 ~~transferred funds must be deposited by each eligible nonprofit~~
 4244 ~~scholarship funding organization receiving such funds into the~~
 4245 ~~scholarship account of eligible students. All transferred~~
 4246 ~~amounts received by an eligible nonprofit scholarship funding~~
 4247 ~~organization must be separately disclosed in the annual~~
 4248 ~~financial audit requirement under s. 1002.395(6)(m). If no other~~
 4249 ~~eligible nonprofit scholarship funding organization participates~~
 4250 ~~in the Hope Scholarship Program, net eligible contributions in~~
 4251 ~~excess of the 5 percent may be used to fund scholarships for~~
 4252 ~~students eligible under s. 1002.395 only after fully exhausting~~
 4253 ~~all contributions made in support of scholarships under that~~
 4254 ~~section in accordance with the priority established in s.~~
 4255 ~~1002.395(6)(c) prior to awarding any initial scholarships.~~
 4256 ~~(12) OBLIGATIONS OF THE AUDITOR GENERAL.—~~
 4257 ~~(a) The Auditor General shall conduct an annual operational~~
 4258 ~~audit of accounts and records of each organization that~~
 4259 ~~participates in the program. As part of this audit, the Auditor~~
 4260 ~~General shall verify, at a minimum, the total number of students~~
 4261 ~~served and transmit that information to the department. The~~
 4262 ~~Auditor General shall provide the commissioner with a copy of~~
 4263 ~~each annual operational audit performed pursuant to this~~

Page 147 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4264 ~~paragraph within 10 days after the audit is finalized.~~
 4265 ~~(b) The Auditor General shall notify the department of any~~
 4266 ~~organization that fails to comply with a request for~~
 4267 ~~information.~~
 4268 ~~(2)(13) SCHOLARSHIP FUNDING TAX CREDITS.—~~
 4269 ~~(a) A tax credit is available under s. 212.1832(1) for use~~
 4270 ~~by a person that makes an eligible contribution. Eligible~~
 4271 ~~contributions shall be used for K-12 education funding to fund~~
 4272 ~~scholarships under this section and may be used to fund~~
 4273 ~~scholarships under s. 1002.395. Each eligible contribution is~~
 4274 ~~limited to a single designation payment of \$105 per motor~~
 4275 ~~vehicle purchased at the time of purchase of a motor vehicle or~~
 4276 ~~a single designation payment of \$105 per motor vehicle purchased~~
 4277 ~~at the time of registration of a motor vehicle that was not~~
 4278 ~~purchased from a dealer, except that a contribution may not~~
 4279 ~~exceed the state tax imposed under chapter 212 that would~~
 4280 ~~otherwise be collected from the purchaser by a dealer,~~
 4281 ~~designated agent, or private tag agent. Payments of~~
 4282 ~~contributions shall be made to a dealer at the time of purchase~~
 4283 ~~of a motor vehicle or to a designated agent or private tag agent~~
 4284 ~~at the time of registration of a motor vehicle that was not~~
 4285 ~~purchased from a dealer. An eligible contribution shall be~~
 4286 ~~accompanied by a contribution election form provided by the~~
 4287 ~~Department of Revenue, developed in collaboration with the~~
 4288 ~~Department of Education. The form shall include, at a minimum, a~~
 4289 ~~the following brief description of each scholarship program~~
 4290 ~~available under this chapter and the type of student served in~~
 4291 ~~each program the Hope Scholarship Program and the Florida Tax~~
 4292 ~~Credit Scholarship Program: "THE HOPE SCHOLARSHIP PROGRAM"~~

Page 148 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4293 PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS SUBJECTED TO AN
 4294 INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE OPPORTUNITY TO
 4295 APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE PRIVATE SCHOOL
 4296 RATHER THAN REMAIN IN AN UNSAFE SCHOOL ENVIRONMENT. THE FLORIDA
 4297 TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES A LOW INCOME STUDENT THE
 4298 OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE
 4299 PRIVATE SCHOOL." The form shall also include, at a minimum, a
 4300 section allowing the consumer to designate, from all
 4301 participating scholarship funding organizations, which
 4302 organization will receive his or her donation. For purposes of
 4303 this subsection, the term "purchase" does not include the lease
 4304 or rental of a motor vehicle.

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

4305 1. Provide the purchaser the contribution election form, as
 4306 provided by the Department of Revenue, at the time of purchase
 4307 of a motor vehicle or at the time of registration of a motor
 4308 vehicle that was not purchased from a dealer.

4309 2. Collect eligible contributions.

4310 3. Using a form provided by the Department of Revenue,
 4311 which shall include the dealer's or agent's federal employer
 4312 identification number, remit to an organization no later than
 4313 the date the return filed pursuant to s. 212.11 is due the total
 4314 amount of contributions made to that organization and collected
 4315 during the preceding reporting period. Using the same form, the
 4316 dealer or agent shall also report this information to the
 4317 Department of Revenue no later than the date the return filed
 4318 pursuant to s. 212.11 is due.

4319 4. report to the Department of Revenue on each return filed
 4320 pursuant to s. 212.11 the total amount of credits granted under
 4321

Page 149 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4322 s. 212.1832 for the preceding reporting period.

4323 (c) ~~An organization shall report to~~ The Department of
 4324 Revenue shall deposit all receipts designated as eligible
 4325 contributions into a designated student fund, ~~on or before the~~
 4326 ~~20th day of each month, the total amount of contributions~~
 4327 ~~received pursuant to paragraph (b) in the preceding calendar~~
 4328 ~~month on a form provided by the Department of Revenue. Such~~
 4329 ~~report shall include:~~

4330 1. ~~The federal employer identification number of each~~
 4331 ~~designated agent, private tag agent, or dealer who remitted~~
 4332 ~~contributions to the organization during that reporting period.~~

4333 2. ~~The amount of contributions received from each~~
 4334 ~~designated agent, private tag agent, or dealer during that~~
 4335 ~~reporting period.~~

4336 (d) A person who, with the intent to unlawfully deprive or
 4337 defraud the program of its moneys or the use or benefit thereof,
 4338 fails to remit a contribution collected under this section is
 4339 guilty of theft, punishable as follows:

4340 1. If the total amount stolen is less than \$300, the
 4341 offense is a misdemeanor of the second degree, punishable as
 4342 provided in s. 775.082 or s. 775.083. Upon a second conviction,
 4343 the offender is guilty of a misdemeanor of the first degree,
 4344 punishable as provided in s. 775.082 or s. 775.083. Upon a third
 4345 or subsequent conviction, the offender is guilty of a felony of
 4346 the third degree, punishable as provided in s. 775.082, s.
 4347 775.083, or s. 775.084.

4348 2. If the total amount stolen is \$300 or more, but less
 4349 than \$20,000, the offense is a felony of the third degree,
 4350 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Page 150 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4351 3. ~~If the total amount stolen is \$20,000 or more, but less~~
 4352 ~~than \$100,000, the offense is a felony of the second degree,~~
 4353 ~~punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~

4354 4. ~~If the total amount stolen is \$100,000 or more, the~~
 4355 ~~offense is a felony of the first degree, punishable as provided~~
 4356 ~~in s. 775.082, s. 775.083, or s. 775.084.~~

4357 ~~(e) A person convicted of an offense under paragraph (d)~~
 4358 ~~shall be ordered by the sentencing judge to make restitution to~~
 4359 ~~the organization in the amount that was stolen from the program.~~

4360 ~~(f) Upon a finding that a dealer failed to remit a~~
 4361 ~~contribution under subparagraph (b)3. for which the dealer~~
 4362 ~~claimed a credit pursuant to s. 212.1832(2), the Department of~~
 4363 ~~Revenue shall notify the affected organizations of the dealer's~~
 4364 ~~name, address, federal employer identification number, and~~
 4365 ~~information related to differences between credits taken by the~~
 4366 ~~dealer pursuant to s. 212.1832(2) and amounts remitted to the~~
 4367 ~~eligible nonprofit scholarship funding organization under~~
 4368 ~~subparagraph (b)3.~~

4369 ~~(g) Any dealer, designated agent, private tag agent, or~~
 4370 ~~organization that fails to timely submit reports to the~~
 4371 ~~Department of Revenue as required in paragraphs (b) and (c) is~~
 4372 ~~subject to a penalty of \$1,000 for every month, or part thereof,~~
 4373 ~~the report is not provided, up to a maximum amount of \$10,000.~~
 4374 ~~Such penalty shall be collected by the Department of Revenue and~~
 4375 ~~shall be transferred into the General Revenue Fund. Such penalty~~
 4376 ~~must be settled or compromised if it is determined by the~~
 4377 ~~Department of Revenue that the noncompliance is due to~~
 4378 ~~reasonable cause and not due to willful negligence, willful~~
 4379 ~~neglect, or fraud.~~

Page 151 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4380 ~~(14) LIABILITY.~~ The state is not liable for the award of or
 4381 any use of awarded funds under this section.

4382 ~~(15) SCOPE OF AUTHORITY.~~ This section does not expand the
 4383 regulatory authority of this state, its officers, or any school
 4384 district to impose additional regulation on participating
 4385 private schools beyond those reasonably necessary to enforce
 4386 requirements expressly set forth in this section.

4387 ~~(3)(16) RULES.~~ The State Board of Education shall adopt
 4388 rules to administer this section, except the Department of
 4389 Revenue shall adopt rules to administer this section subsection
 4390 ~~(13).~~

4391 Section 22. Subsection (4) of section 1002.411, Florida
 4392 Statutes, is amended to read:

4393 1002.411 Reading scholarship accounts.—

4394 (4) ADMINISTRATION.—An eligible nonprofit scholarship-
 4395 funding organization participating in a scholarship program
 4396 under this chapter ~~the Florida Tax Credit Scholarship Program~~
 4397 ~~established by s. 1002.395~~ may establish reading scholarship
 4398 accounts for eligible students in accordance with the
 4399 requirements of eligible nonprofit scholarship-funding
 4400 organizations under this chapter.

4401 Section 23. Paragraphs (i) and (q) of subsection (1) of
 4402 section 1002.421, Florida Statutes, are amended to read:

4403 1002.421 State school choice scholarship program
 4404 accountability and oversight.—

4405 (1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private
 4406 school participating in an educational scholarship program
 4407 established pursuant to this chapter must be a private school as
 4408 defined in s. 1002.01(2) in this state, be registered, and be in

Page 152 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4409 compliance with all requirements of this section in addition to
 4410 private school requirements outlined in s. 1002.42, specific
 4411 requirements identified within respective scholarship program
 4412 laws, and other provisions of Florida law that apply to private
 4413 schools, and must:

4414 (i) Maintain a physical location in the state at which each
 4415 student has regular and direct contact with teachers. A private
 4416 virtual school with at least one administrative office located
 4417 in this state which requires all of its administrative staff to
 4418 be Florida residents meets this requirement.

4419 (q) Provide a report from an independent certified public
 4420 accountant who performs the agreed-upon procedures ~~developed~~
 4421 pursuant to s. 1002.394(11)(g) ~~s. 1002.395(6)(e)~~ if the private
 4422 school receives more than \$250,000 in funds from scholarships
 4423 awarded under this chapter in a state fiscal year. A private
 4424 school subject to this subsection must annually submit the
 4425 report by September 15 to the scholarship-funding organization
 4426 that awarded the majority of the school's scholarship funds.
 4427 However, for the 2020-2021 school year only, a school that
 4428 receives more than \$250,000 in scholarship funds only through
 4429 the John M. McKay Scholarship for Students with Disabilities
 4430 Program pursuant to s. 1002.39 must submit the annual report by
 4431 September 15 to the department. The agreed-upon procedures must
 4432 be conducted in accordance with attestation standards
 4433 established by the American Institute of Certified Public
 4434 Accountants.

4435
 4436 The department shall suspend the payment of funds to a private
 4437 school that knowingly fails to comply with this subsection, and

Page 153 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21

202148__

4438 shall prohibit the school from enrolling new scholarship
 4439 students, for 1 fiscal year and until the school complies. If a
 4440 private school fails to meet the requirements of this subsection
 4441 or has consecutive years of material exceptions listed in the
 4442 report required under paragraph (q), the commissioner may
 4443 determine that the private school is ineligible to participate
 4444 in a scholarship program.

4445 Section 24. Paragraph (aa) of subsection (4) of section
 4446 1009.971, Florida Statutes, is amended to read:

4447 1009.971 Florida Prepaid College Board.—

4448 (4) FLORIDA PREPAID COLLEGE BOARD; POWERS AND DUTIES.—The
 4449 board shall have the powers and duties necessary or proper to
 4450 carry out the provisions of ss. 1009.97-1009.988, including, but
 4451 not limited to, the power and duty to:

4452 (aa) Adopt rules relating to the purchase and use of a
 4453 prepaid college plan authorized under s. 1009.98 or a college
 4454 savings plan authorized under s. 1009.981 for the McKay-Gardiner
 4455 Gardiner Scholarship Program pursuant to s. 1002.381 or the
 4456 Family Empowerment Scholarship Program pursuant to s. 1002.394
 4457 ~~s. 1002.385~~, which may include, but need not be limited to:

- 4458 1. The use of such funds for postsecondary education
 4459 programs for students with disabilities;
- 4460 2. Effective procedures that allow program funds to be used
 4461 in conjunction with other funds used by a parent in the purchase
 4462 of a prepaid college plan or a college savings plan;
- 4463 3. The tracking and accounting of program funds separately
 4464 from other funds contributed to a prepaid college plan or a
 4465 college savings plan;
- 4466 4. The reversion of program funds, including, but not

Page 154 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

4467 limited to, earnings from contributions to the Florida College
4468 Savings Plan;

4469 5. The use of program funds only after private payments
4470 have been used for prepaid college plan or college savings plan
4471 expenditures;

4472 6. Contracting with each eligible nonprofit scholarship-
4473 funding organization to establish mechanisms to implement ss.
4474 1002.381 and 1002.394 ~~ss. 1002.385~~, including, but not limited
4475 to, identifying the source of funds being deposited in the
4476 plans; and

4477 7. The development of a written agreement that defines the
4478 owner and beneficiary of an account and outlines
4479 responsibilities for the use of the advance payment contract
4480 funds or savings program funds.

4481 Section 25. Subsection (11) of section 1009.98, Florida
4482 Statutes, is amended to read:

4483 1009.98 Stanley G. Tate Florida Prepaid College Program.—

4484 (11) IMPLEMENTATION PROCEDURES.—

4485 (a) A prepaid college plan may be purchased, accounted for,
4486 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~ss.~~
4487 ~~1002.385~~.

4488 (b) A qualified beneficiary may apply the benefits of an
4489 advance payment contract toward the program fees of a program
4490 designed for students with disabilities conducted by a state
4491 postsecondary institution. A transfer authorized under this
4492 subsection may not exceed the redemption value of the advance
4493 payment contract at a state postsecondary institution or the
4494 number of semester credit hours contracted on behalf of a
4495 qualified beneficiary. A qualified beneficiary may not be

Page 155 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

4496 changed while a prepaid college plan contains funds contributed
4497 under ss. 1002.381 and 1002.394 ~~ss. 1002.385~~.

4498 Section 26. Subsection (10) of section 1009.981, Florida
4499 Statutes, is amended to read:

4500 1009.981 Florida College Savings Program.—

4501 (10) IMPLEMENTATION PROCEDURES.—

4502 (a) A college savings plan may be purchased, accounted for,
4503 used, and terminated as provided in ss. 1002.381 and 1002.394 ~~ss.~~
4504 ~~1002.385~~.

4505 (b) A designated beneficiary may apply the benefits of a
4506 participation agreement toward the program fees of a program
4507 designed for students with disabilities conducted by a state
4508 postsecondary institution. A designated beneficiary may not be
4509 changed while a college savings plan contains funds contributed
4510 under ss. 1002.381 and 1002.394 ~~ss. 1002.385~~.

4511 Section 27. Subsection (4) of section 1011.61, Florida
4512 Statutes, is amended to read:

4513 1011.61 Definitions.—Notwithstanding the provisions of s.
4514 1000.21, the following terms are defined as follows for the
4515 purposes of the Florida Education Finance Program:

4516 (4) The maximum value for funding a student in kindergarten
4517 through grade 12 or in a prekindergarten program for exceptional
4518 children as provided in s. 1003.21(1)(e) shall be the sum of the
4519 calculations in paragraphs (a), (b), and (c) as calculated by
4520 the department.

4521 (a) The sum of the student's full-time equivalent student
4522 membership value for the school year or the equivalent derived
4523 from paragraphs (1)(a) and (b), subparagraph (1)(c)1., sub-
4524 subparagraphs (1)(c)2.b. and c., ~~subparagraph (1)(c)3.7~~ and

Page 156 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

4525 subsection (2). If the sum is greater than 1.0, the full-time
4526 equivalent student membership value for each program or course
4527 shall be reduced by an equal proportion so that the student's
4528 total full-time equivalent student membership value is equal to
4529 1.0.

4530 (b) If the result in paragraph (a) is less than 1.0 full-
4531 time equivalent student and the student has full-time equivalent
4532 student enrollment pursuant to sub-sub-subparagraph

4533 (1)(c)1.b.(VIII), calculate an amount that is the lesser of the
4534 value in sub-sub-subparagraph (1)(c)1.b.(VIII) or the value of
4535 1.0 less the value in paragraph (a).

4536 (c) The full-time equivalent student enrollment value in
4537 sub-subparagraph (1)(c)2.a.

4538

4539 ~~A scholarship award provided to a student enrolled in the John~~
4540 ~~M. McKay Scholarships for Students with Disabilities Program~~
4541 ~~pursuant to s. 1002.39 is not subject to the maximum value for~~
4542 ~~funding a student under this subsection.~~

4543 Section 28. Paragraph (f) of subsection (18) of section
4544 1011.62, Florida Statutes, is amended to read:

4545 1011.62 Funds for operation of schools.—If the annual
4546 allocation from the Florida Education Finance Program to each
4547 district for operation of schools is not determined in the
4548 annual appropriations act or the substantive bill implementing
4549 the annual appropriations act, it shall be determined as
4550 follows:

4551 (18) TEACHER SALARY INCREASE ALLOCATION.—The Legislature
4552 may annually provide in the Florida Education Finance Program a
4553 teacher salary increase allocation to assist school districts in

Page 157 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

36-00745D-21 202148__

4554 their recruitment and retention of classroom teachers and other
4555 instructional personnel. The amount of the allocation shall be
4556 specified in the General Appropriations Act.

4557 ~~(f) Notwithstanding any other provision of law, funds~~
4558 ~~allocated under this subsection shall not be included in the~~
4559 ~~calculated amount for any scholarship awarded under chapter~~
4560 ~~1002.~~

4561 Section 29. This act shall take effect July 1, 2021.

Page 158 of 158

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Education

BILL: SB 146

INTRODUCER: Senator Brandes

SUBJECT: Civic Education

DATE: February 2, 2021

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Westmark</u>	<u>Bouck</u>	<u>ED</u>	<u>Pre-meeting</u>
2.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 146 authorizes the development and integration of a nonpartisan civic literacy practicum and the designation of a public school providing high-quality civic learning as a Freedom School. Specifically, the bill requires:

- The Commissioner of Education to develop minimum criteria for a nonpartisan civic literacy practicum that may be incorporated into a school’s curriculum for the high school United States Government course, along with a process for district school boards to verify student completion of the practicum.
- School districts to include and accept nonpartisan civic literacy practicum activities and hours in requirements for academic awards.
- The State Board of Education to annually designate each public school in the state which provides students with high-quality civic learning as a Freedom School, based on specified criteria.

The bill has no impact on state revenues or expenditures.

The bill takes effect July 1, 2021.

II. Present Situation:

Civic Literacy in Florida

Florida law establishes civic literacy as a priority of the Florida K-20 education system and defines civic literacy to mean that students are prepared to become civically engaged and knowledgeable adults who make positive contributions to their communities.¹

¹ Section 1000.03(5)(c), F.S.

Next Generation Sunshine State Standards

Florida law requires the adoption of standards for core curricula content taught in public schools and specifies the requirements students must meet to earn a standard high school diploma.² The Next Generation Sunshine State Standards (NGSSS) establish the core content to be taught in Florida and specify the core knowledge and skills K-12 public school students are expected to acquire. The curricular content must integrate critical-thinking, problem-solving, and workforce-literacy skills; communication, reading, and writing skills; collaboration skills; information and media-literacy skills; and civic-engagement skills, among others.³

The State Board of Education (SBE) is responsible for adopting the NGSSS and subsequent revisions to standards in rule.⁴ NGSSS for social studies include at a minimum curricular content for geography, United States and world history, government, civics, humanities, economics, and financial literacy.⁵

Civic Standards Review

In 2019,⁶ the Legislature required the Commissioner of Education to conduct a comprehensive review of Florida's civics education course standards. The SBE is expected to complete adoption of necessary revisions to these standards by summer 2021, and approval of new civics education course descriptions is anticipated by fall 2021.⁷

High School Diploma Requirements

Students have several options to earn a standard high school diploma.⁸ In order to graduate from a Florida high school with a standard high school diploma under a 24-credit or 18-credit option or the Career and Technical Education pathway, a student must complete three credits in social studies comprised of one credit in United States History, one credit in World History, one-half credit in economics, and one-half credit in United States Government.⁹

Demonstration of Civic Literacy

Students in Florida public schools and those entering Florida College System (FCS) institutions or state universities must demonstrate competency in civic literacy.¹⁰ Students must successfully complete a one-semester civics education course in grades 6, 7, and 8, which includes the roles and responsibilities of federal, state, and local governments; the structures and functions of the

² Sections 1003.41 and 1003.4282(3), F.S.

³ Section 1003.41(1), F.S.

⁴ Section 1003.41(3)-(4), F.S.

⁵ Section 1003.41(2)(d), F.S.

⁶ Section 1, ch. 2019-150, L.O.F.

⁷ Florida Department of Education, *Civics Review*, <http://www.fldoe.org/civicsreview/> (last visited Jan. 25, 2021).

⁸ A student may complete a 24-credit program under s. 1003.4282(3), F.S., an 18-credit Academically Challenging Curriculum to Enhance Learning (ACCEL) option under s. 1002.3105, F.S., the Career and Technical Education (CTE) Pathway under 1002.4282(11), F.S., an International Baccalaureate (IB) curriculum or Advanced International Certificate of Education (AICE) curriculum, pursuant to s. 1003.4282(1)(a), F.S., or an option for students with a disability under s. 1003.4282(10), F.S.

⁹ See ss. 1003.4282(3)(d), 1002.3105(5), and 1003.4282(11)(a)1., F.S.

¹⁰ Florida Department of Education, *Civic Literacy*, <http://www.fldoe.org/civicliteracy/> (last visited Jan. 28, 2021).

legislative, executive, and judicial branches of government; and the meaning and significance of historic documents, such as the Articles of Confederation, the Declaration of Independence, and the Constitution of the United States. Moreover, each student's performance on the statewide, standardized end-of-course assessment in civics education constitutes 30 percent of the student's final course grade.¹¹

Students initially entering a FCS institution or state university must demonstrate civic literacy competencies and outcomes, including:¹²

- Understanding of the basic principles of American democracy and how they are applied in our republican form of government.
- Understanding of the United States Constitution.
- Knowledge of the founding documents and how they have shaped the nature and functions of our institutions of self-governance.
- Understanding of landmark Supreme Court cases and their impact on law and society.

Service Learning

Service learning refers to a student-centered, research-based teaching and learning strategy that engages students in meaningful service activities in their schools or communities. Service learning activities are directly tied to academic curricula, standards, and course, district, or state assessments. The Department of Education is required by law to encourage school districts to initiate, adopt, expand, and institutionalize service-learning programs, activities, and policies in kindergarten through grade 12.¹³

Florida Bright Futures Scholarship Program

The Florida Bright Futures Scholarship Program (program)¹⁴ is comprised of four awards, the Florida Academic Scholarship (FAS), the Florida Medallion Scholarship (FMS), the Florida Gold Seal CAPE Scholarship (CAPE), and the Florida Gold Seal Vocational Scholarship (Gold Seal).¹⁵

In order to be eligible for an initial program award, a student must meet residency, academic, and service work requirements specified by each award. Criteria specific to each scholarship program include completing, as approved by the district school board, administrators of a nonpublic school, or Department of Education for home education students:

- For the FAS, a minimum of 100 hours of volunteer service work.¹⁶
- For the FMS, a minimum of 75 hours of volunteer service work.¹⁷

¹¹ Florida Department of Education, *Civic Literacy*, <http://www.fldoe.org/civicliteracy/> (last visited Jan. 28, 2021). *See also* s. 1003.4156(1)(c), F.S.

¹² *Id.* *See also* s. 1007.25(4), F.S. Students must demonstrate competency by successful completion of a specified civic literacy course or by achieving a passing score on an assessment. *Id.*

¹³ *Id.* Section 1003.497(1), F.S.

¹⁴ Section 442, ch. 2002-387, L.O.F. *See also* ss. 1009.53-1009.538, F.S.

¹⁵ Section 1009.53(2), F.S.

¹⁶ Section 1009.534(1)(e), F.S.

¹⁷ Section 1009.535(1)(e), F.S.

- For the CAPE and Gold Seal, at least 30 hours of volunteer service work.¹⁸

The program of volunteer service work includes identifying a social or civic issue or a professional area that interests the student, developing a plan for his or her personal involvement in addressing the issue or learning about the area, and, through papers or other presentations, evaluating and reflecting on his or her experience.¹⁹ Service work may include, but is not limited to, a business or governmental internship, work for a nonprofit community service organization, or activities on behalf of a candidate for public office. The hours of volunteer service must be documented in writing, and the document must be signed by the student, the student's parent or guardian, and a representative of the organization for which the student performed the volunteer service work.²⁰

III. Effect of Proposed Changes:

SB 146 authorizes the development and integration of a nonpartisan civic literacy practicum and the designation of a public school providing high-quality civic learning as a Freedom School. Specifically, the bill requires:

- The Commissioner of Education (commissioner) to develop minimum criteria for a nonpartisan civic literacy practicum that may be incorporated into a school's curriculum for the high school United States Government course, along with a process for district school boards to verify student completion of the practicum.
- School districts to include and accept nonpartisan civic literacy practicum activities and hours in requirements for academic awards.
- The State Board of Education (SBE) to annually designate each public school in the state which provides students with high-quality civic learning, based on specified criteria, as a Freedom School.

The bill requires the commissioner to develop minimum criteria for a nonpartisan civic literacy practicum that may be incorporated into a school's curriculum for the high school United States Government course required for high school graduation, beginning with the 2022-2023 school year. The bill also requires the commissioner to develop a process by which a district school board can verify that a student successfully completed a practicum meeting the required criteria. The criteria developed by the commissioner must require a student to:

- Identify a civic issue that impacts his or her community;
- Rigorously research the issue from multiple perspectives and develop a plan for his or her personal involvement in addressing the issue; and
- Create a portfolio to evaluate and reflect upon his or her experience and the outcomes or likely outcomes of his or her involvement. A portfolio must, at a minimum, include research, evidence, and a written plan of involvement.

¹⁸ Section 1009.536(1)(e) and (2)(b), F.S.

¹⁹ Except for credit earned through service-learning courses adopted pursuant to s. 1003.497, F.S., the student may not receive remuneration or academic credit for the volunteer service work performed. Sections 1009.534(1)(e), 1009.535(1)(e), and 1009.536(1)(e) and (2)(b), F.S.

²⁰ Sections 1009.534(1)(e), 1009.535(1)(e), and 1009.536(1)(e) and (2)(b), F.S.

The bill specifies that the civic literacy practicum must be nonpartisan, focus on addressing at least one community issue, and promote a student's ability to consider differing points of view and engage in civil discourse with individuals who hold an opposing opinion.

School districts are required to include and accept nonpartisan civic literacy practicum activities and hours in requirements for academic awards, especially those awards that currently include community service as a criterion or selection factor. The bill authorizes school districts to count the hours outside of classroom instruction a student devotes to the nonpartisan civic literacy practicum to implement his or her plan of involvement toward meeting the community service requirements of the Florida Bright Futures Scholarship Program.

The bill requires the SBE to designate on an annual basis each public school in the state which provides students with high-quality civic learning, including civic-engagement skills, as a Freedom School. The SBE must establish the criteria²¹ for a school's designation as a Freedom School, which must include:

- The extent to which strategies to develop high-quality civic learning, including civic-engagement skills, are integrated into the classroom using best instructional practices.
- The scope of integration of high-quality civic learning, including civic-engagement skills, across the school's curricula.
- The extent to which the school supports interdisciplinary, teacher-led professional learning communities to support continuous improvement in instruction and student achievement.
- The minimum percentage of students graduating with a standard high school diploma who must successfully complete a civic literacy practicum and earn community service hours.

The creation of a civic literacy practicum may promote civic literacy in Florida and create an additional pathway for students to fulfill the community service requirements of state and local academic awards.

The bill takes effect July 1, 2021.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

²¹ According to the Florida Department of Education, the State Board of Education should be granted explicit rulemaking authority to develop criteria and processes required in the bill. Florida Department of Education, *2021 Legislative Bill Analysis for SB 146* (Jan. 28, 2021).

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The bill has no impact on state revenues or expenditures. There may be costs for a school district to incorporate a nonpartisan civic literacy practicum into a school's curriculum for the high school United States Government course. However, the nonpartisan civic literacy practicum is not required and a school district will only experience these costs if the district chooses to incorporate the practicum into its curriculum for the course.

The Department of Education estimates that compliance with the requirements of the bill relating to the civic literacy practicum and criteria for a school designation would require two additional staff at a cost of \$152,939.²²

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates section 1003.44 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

None.

²² Florida Department of Education, *2021 Legislative Bill Analysis for SB 146* (Jan. 28, 2021).

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

By Senator Brandes

24-00351-21

2021146__

1 A bill to be entitled
 2 An act relating to civic education; amending s.
 3 1003.44, F.S.; requiring the Commissioner of Education
 4 to develop minimum criteria for a nonpartisan civic
 5 literacy practicum for high school students, beginning
 6 with a specified school year; requiring the
 7 commissioner to develop a certain process for use by
 8 district school boards; specifying criteria for the
 9 civic literacy practicum; authorizing students to
 10 apply the hours they devote to practicum activities to
 11 certain community service requirements; requiring
 12 school districts accept nonpartisan civic literacy
 13 practicum activities and hours in requirements for
 14 certain awards; requiring the State Board of Education
 15 to designate certain high schools as Freedom Schools;
 16 requiring the state board to establish criteria for
 17 such designation; providing an effective date.
 18
 19 Be It Enacted by the Legislature of the State of Florida:
 20
 21 Section 1. Present subsection (5) of section 1003.44,
 22 Florida Statutes, is redesignated as subsection (6), and a new
 23 subsection (5) is added to that section, to read:
 24 1003.44 Patriotic programs; rules.—
 25 (5) (a) In order to help students evaluate the roles,
 26 rights, and responsibilities of United States citizens and
 27 determine methods of active participation in society,
 28 government, and the political system, the commissioner shall
 29 develop minimum criteria for a nonpartisan civic literacy

Page 1 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

24-00351-21

2021146__

30 practicum that may be incorporated into a school's curriculum
 31 for the high school United States Government course required by
 32 s. 1003.4282(3) (d), beginning with the 2022-2023 school year.
 33 The commissioner also shall develop a process by which a
 34 district school board can verify that a student successfully
 35 completed a practicum meeting those criteria.
 36 1. The criteria must require a student to do all of the
 37 following:
 38 a. Identify a civic issue that impacts his or her
 39 community.
 40 b. Rigorously research the issue from multiple perspectives
 41 and develop a plan for his or her personal involvement in
 42 addressing the issue.
 43 c. Create a portfolio to evaluate and reflect upon his or
 44 her experience and the outcomes or likely outcomes of his or her
 45 involvement. A portfolio must, at minimum, include research,
 46 evidence, and a written plan of involvement.
 47 2. A civic literacy practicum must be nonpartisan, focus on
 48 addressing at least one community issue, and promote a student's
 49 ability to consider differing points of view and engage in civil
 50 discourse with individuals who hold an opposing opinion.
 51 (b) The hours outside of classroom instruction which a
 52 student devotes to the nonpartisan civic literacy practicum to
 53 implement his or her plan of involvement may be counted toward
 54 meeting the community service requirements of the Florida Bright
 55 Futures Scholarship Program. School districts must include and
 56 accept nonpartisan civic literacy practicum activities and hours
 57 in requirements for academic awards, especially those awards
 58 that include community service as a criterion or selection

Page 2 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

24-00351-21

2021146__

59 factor.

60 (c) The State Board of Education shall annually designate
61 each public school in this state which provides students with
62 high-quality civic learning, including civic-engagement skills,
63 as a Freedom School. The state board shall establish the
64 criteria for a school's designation as a Freedom School. The
65 criteria must include all of the following:

66 1. The extent to which strategies to develop high-quality
67 civic learning, including civic-engagement skills, are
68 integrated into the classroom using best instructional
69 practices.

70 2. The scope of integration of high-quality civic learning,
71 including civic-engagement skills, across the school's
72 curricula.

73 3. The extent to which the school supports
74 interdisciplinary, teacher-led professional learning communities
75 to support continuous improvement in instruction and student
76 achievement.

77 4. The minimum percentage of students graduating with a
78 standard high school diploma who must successfully complete a
79 civic literacy practicum and earn community service hours as
80 provided in this subsection.

81 Section 2. This act shall take effect July 1, 2021.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Education

BILL: SB 282

INTRODUCER: Senators Baxley and Albritton

SUBJECT: Moments of Silence in Public Schools

DATE: February 2, 2021

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Brick	Bouck	ED	Pre-meeting
2.			JU	
3.			RC	

I. Summary:

SB 282 requires a moment of silence to be set aside for students during each school day. The bill directs the principal of each public school to require teachers in first-period classrooms in all grades to set aside one to two minutes daily for a moment of silence, during which students may not interfere with other students' participation.

The bill has no impact on state revenues or expenditures.

The bill takes effect July 1, 2021.

II. Present Situation:

District school boards may set aside up to two minutes for silent prayer or meditation at the start of each school day or each school week in the public schools in the district.¹

Fourteen states require a moment of silence or a period for contemplation or prayer during each school day.² An additional eighteen states authorize the school district, school, or classroom to observe a period of silence or prayer during each school day.³

¹ Section 1003.45, F.S., added in s. 1, ch. 80-336, L.O.F.

² Ala. Code s. 16-1-20; Ark. Code Ann. s. 6-10-115; Conn. Gen. Stat. s. 10-16a; Ga. Code Ann. s. 20-2-150; 105 Ill. Comp. Stat. 20/1; Ind. Code s. 20-30-5-4.5; Mass. Gen. Laws Ann. ch. 71, s. 1A; Nev. Rev. Stat. Ann. s. 388.075; N.H. Rev. Stat. s. 189:1-b; R.I. Gen. Laws s. 16-12-3.1; S.C. Code Ann. s. 59-1-443; Tenn. Code Ann. s. 49-6-1004; Tex. Code Ann. s. 25.082(d); Va. Code Ann. s. 22.1-203.

³ Ariz. Rev. Stat. Ann. s. 15-342(21); Del. Code Ann. tit. 14, s. 4101A; Section 1003.45, F.S.; Kan. Stat. Ann. s. 72-9929; Ky. Rev. Stat. Ann. s. 158.175; La. Rev. Stat. Ann. s. 17:2115; Me. Rev. Stat. Ann. tit. 20-a., s. 4805; Md. Code, Educ. s. 7-104; Mich. Comp. Laws Ann. s. 380.1565; Minn. Stat. Ann. s. 121A.10; Mont. Code Ann. s. 20-7-112; N.M. Stat. Ann. s. 22-27-3; N.Y. law s. 3029-a; N.C. Gen. Stat. s. 115C-47(29); N.D. Cent. Code s. 15.1-19-03.1; Ohio Rev. Code s. 3313.601; 24 Pa. Const. Stat. s. 15-1516.1; Utah Code Ann. s. 53G-7-207.

III. Effect of Proposed Changes:

SB 282 amends s. 1003.45, F.S., to require a moment of silence be set aside for students during each school day and state legislative findings for the value of a moment of daily reflection.

The bill directs the principal of each public school to require teachers in first-period classrooms in all grades to set aside one to two minutes daily⁴ for a moment of silence, during which students may not interfere with other students' participation.

The bill provides that a teacher:

- May not make suggestions as to the nature of any reflection that a student may engage in during the moment of silence.
- Must encourage parents to discuss the moment of silence with their children and to make suggestions as to the best use of this time.

The bill takes effect July 1, 2021.

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:

None.

⁴ One to two minutes daily accumulates to three to six hours of instructional time over the course of the school year. Florida Department of Education, *Agency Legislative Bill Analysis for SB 282 (2021)*, at 3-4.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 1003.45 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

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

None.

B. Amendments:

None.

By Senator Baxley

12-00083-21

2021282__

A bill to be entitled

An act relating to moments of silence in public schools; amending s. 1003.45, F.S.; providing legislative findings; requiring that public school principals require certain teachers to set aside time for a moment of silence at the beginning of each school day; specifying the duration of the required moment of silence; prohibiting teachers from making suggestions as to the nature of any reflection that a student may engage in during the moment of silence; deleting a provision authorizing district school boards to provide a brief period of silent prayer or meditation; requiring certain teachers to encourage parents or guardians to discuss the moment of silence with their children and to make suggestions as to the best use of this time; providing an effective date.

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

Section 1. Section 1003.45, Florida Statutes, is amended to read:

1003.45 Permitting study of the Bible and religion; requiring a moment of silence ~~permitting brief meditation period.~~

(1) The district school board may install in the public schools in the district a secular program of education including, but not limited to, an objective study of the Bible and of religion.

(2) The Legislature finds that in today's hectic society

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

12-00083-21

2021282__

too few persons are able to experience even a moment of quiet reflection before plunging headlong into the activities of daily life. Young persons are particularly affected by the absence of an opportunity for a moment of quiet reflection. The Legislature finds that our youth, and society as a whole, would be well served if students in the public schools were afforded a moment of silence at the beginning of each school day.

(3) The principal of each public school shall require teachers in first-period classrooms in all grades to set aside at least 1 minute, but district school board may provide that a brief period, not more than ~~to exceed~~ 2 minutes, daily, for a moment the purpose of silence, during which students may not interfere with other students' participation. A teacher may not make suggestions as to the nature of any reflection that a student may engage in during the moment of silence ~~silent prayer or meditation be set aside at the start of each school day or each school week in the public schools in the district.~~

(4) Each first-period classroom teacher shall encourage parents or guardians to discuss the moment of silence with their children and to make suggestions as to the best use of this time.

Section 2. This act shall take effect July 1, 2021.

Page 2 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Education

BILL: SB 200

INTRODUCER: Senator Berman

SUBJECT: Student Retention

DATE: February 2, 2021

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Jahnke	Bouck	ED	Pre-meeting
2.			AED	
3.			AP	

I. Summary:

SB 200 authorizes a parent to request that his or her K-12 public school student be retained, for the 2021-2022 school year, in the grade level to which the student was assigned at the beginning of the 2020-21 school year. Specifically the bill requires:

- Parents to submit a retention request in writing to the school district superintendent by June 1, 2021.
- The superintendent to grant the retention request if timely filed, but authorizes the superintendent to grant a late request.
- School districts to administer a midyear assessment to a student retained under this act to evaluate the student's progress. The student must also participate in the statewide standardized assessments and other assessments required by law.
- That a retained student may qualify for whole-grade or midyear promotion, or subject matter acceleration.
- School districts to report to the Department of Education the number of retained students under this act.

The bill has no impact on state revenues or expenditures.

The bill takes effect upon becoming a law.

II. Present Situation:

Student Progression

Each district school board must establish a plan for student progression from one grade to another based on the student's mastery of the Next Generation Sunshine State Standards.¹ The plan must, among other things:²

- Emphasize student reading proficiency in grades K-3 and provide targeted instructional support for students with identified deficiencies.
- Use results of statewide, standardized assessments and end-of-course assessments to advise high school students of any identified deficiencies and to provide appropriate preparatory instruction.
- Provide for timely information to a student's teacher and parent evaluation results of progress monitoring in grades K-12.
- Provide requirements and notification procedures regarding student participation in whole-grade promotion, midyear promotion, or subject-matter acceleration.

Statewide Standardized Assessments

The primary purpose of the student assessment program is to provide student academic achievement and learning gains data to students, parents, and schools. The program is designed to, in part:³

- Assess the achievement level and annual learning gains of each student in English Language Arts and mathematics and the achievement level in all other subjects assessed.
- Identify the educational strengths and needs of students and the readiness of students to be promoted to the next grade level or to graduate from high school.

Each student must participate in the statewide, standardized assessment program in grades 3 through 10.⁴ Students who do not achieve a Level 3 or above on the statewide, standardized English Language Arts (ELA) assessment, the statewide, standardized Mathematics assessment, or the Algebra I EOC assessment must be evaluated to determine the nature of the student's difficulty, the areas of academic need, and strategies for providing academic supports to improve the student's performance.⁵

Any student in kindergarten through grade 3 who exhibits a substantial deficiency⁶ in reading must be provided interventions immediately following the identification of the reading deficiency.⁷

¹ Sections 1003.41 and 1008.25, F.S. The plan must focus specifically on ELA, math, science, and social studies standards.

² Section 1008.25(2), F.S.

³ Section 1008.22(1), F.S.

⁴ Sections 1008.22, F.S and 1008.25(4)(a), F.S.

⁵ Section 1008.25(4)(a), F.S.

⁶ Determination of a substantial deficiency is based upon screening, diagnostic, progress monitoring, or assessment data; statewide assessments; or teacher observations Section 1008.25(5)(a), F.S. School districts are required determine the criteria used by the district to identify K-3 students with a substantial deficiency in reading. Rule 6A-10.053(9)(c)3., F.A.C.

⁷ Section 1008.25(5)(a), F.S.

Student Retention

Florida law specifies that no student may be assigned to a grade level based solely on age or other factors that constitute social promotion.⁸

To be promoted to grade 4, a student must score a Level 2 or higher on the statewide, standardized ELA assessment required for grade 3.⁹ The student must be retained if the student's reading deficiency is not remedied by the end of grade 3, by scoring a Level 2 or higher on the statewide, standardized assessment required for grade 3.¹⁰

The district school board may only exempt students from mandatory retention in grade 3 for good cause. A student who is promoted to grade 4 with a good cause exemption must be provided intensive reading instruction and intervention. Good cause exemptions are limited to students in grade 3 and relate to limited English proficiency students, students with disabilities, the use of alternative assessments or portfolios, and students previously retained in grades K-3.¹¹

In the 2018-2019 school year, 28,436 students were promoted to grade 4 based on a good cause exemption.¹²

Based on data from the Florida Department of Education,¹³ there was an overall 43 percent reduction in statewide K-12 student retention rates for the 2019-20 school year compared to the previous 5-year average. Students in grade 3 had the most significant reduction in retention rates, with a 77 percent reduction in grade 3 student retentions in 2019-20 compared to the previous 5-year average.

⁸ Section 1008.25(6)(a), F.S.

⁹ Section 1008.25(5)(b), F.S.

¹⁰ *Id.*

¹¹ Section 1008.25(6)(b), F.S.

¹² Pursuant to Florida Department of Education Emergency Order No. 2020-EO-01, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled. Florida Department of Education, *Emergency Order No. 2020-EO-01, March 23, 2020* available at <http://www.fldoe.org/core/fileparse.php/19861/urlt/DOEORDERNO2020-EO-01.pdf>. Therefore, 3rd grade good cause exemption data are not available for the 2019-20 school year. Florida Department of Education, *3rd Grade Promotions: Good Cause Exemption 2018-19* available at <http://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.shtml>, and Florida Department of Education, *3rd Grade Promotions: Good Cause Exemption 2014-15 to 2017-18* available at <http://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/archive.shtml> (last visited Jan. 27, 2021).

¹³ Senate staff analysis of Florida Department of Education, *Retention Rates by District 2019-20* available at <http://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.shtml>, and Florida Department of Education, *Retention Rates by District 2014-15 to 2018-19* available at <http://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/archive.shtml> (last visited Jan. 27, 2021).

Grade	Total Retained 5-year Average 2014-15 to 2018-19	Percent Retained 5-year Average 2014-15 to 2018-19	Total Retained 2019-20	Percent Retained 2019-20	Percent Reduction in Retained Students 2014-19 to 2019-20
K	6,894	3.40%	4,710	2.33%	32%
1	7,647	3.63%	4,830	2.34%	37%
2	4,941	2.31%	2,862	1.38%	42%
3	16,841	7.55%	3,805	1.74%	77%
4	2,289	1.06%	669	0.32%	71%
5	1,464	0.68%	521	0.24%	64%
6	2,621	1.25%	1,719	0.77%	34%
7	3,525	1.70%	2,370	1.09%	33%
8	5,445	2.61%	4,260	1.94%	22%
9	7,714	3.60%	4,670	2.14%	39%
10	8,776	4.21%	6,115	2.89%	30%
11	7,852	4.06%	4,651	2.36%	41%
12	11,351	5.83%	8,270	4.08%	27%
Total	87,360	3.21%	49,452	1.80%	43%

COVID-19 Public Health Emergency

In response to the COVID-19 emergency, the Florida Department of Education (DOE) issued an Executive Order (EO),¹⁴ which cancelled remaining K-12 state assessments for the 2019-2020 school year.¹⁵ The EO also authorized school districts and other educational entities to evaluate students for promotion, graduation, and final course grades for the 2019-2020 school year as though those assessments which were cancelled did not exist.¹⁶

Resulting guidance¹⁷ relating to the cancellation of state assessments specified that, because the Grade 3 ELA FSA was a key component districts used to make promotion decisions, and such data would not be available due to the cancellation of statewide assessments for the 2019-2020 school year, promotion decisions should be made in consultation with parents, teachers, and school leaders based on the students’ classroom performance and progress monitoring data.

Additionally, state-level guidance¹⁸ suggested that promotion decisions should be made in consultation with parents, teachers, and school leaders based on the students’ classroom performance and progress monitoring data. Therefore, the guidance specified that parents should have the ability to request retention of their child in the current grade for the 2020-2021 year.

¹⁴ Florida Department of Education, *Emergency Order No. 2020-EO-01, March 23, 2020* available at <http://www.fldoe.org/core/fileparse.php/19861/urlt/DOEORDERNO2020-EO-01.pdf>.

¹⁵ *Id.*, Section 4. *Assessment, Accountability and Promotion, March 23, 2020* available at <http://www.fldoe.org/core/fileparse.php/19861/urlt/DOEORDERNO2020-EO-01.pdf>.

¹⁶ Florida Department of Education, *Coronavirus (COVID-19), K-12 Public, Private & Charter Schools, Assessments, Accountability and Promotion* <http://www.fldoe.org/em-response/schools.stml> (last visited Jan. 27, 2021).

¹⁷ <http://www.fldoe.org/core/fileparse.php/19861/urlt/FDOE-COVID-QA1.pdf> at p. 2.

¹⁸ *Id.*

III. Effect of Proposed Changes:

SB 200 authorizes a parent to request that his or her K-12 public school student be retained, for the 2021-2022 school year, in the grade level to which the student was assigned at the beginning of the 2020-21 school year.” Specifically the bill requires:

- Parents to submit a retention request in writing to the school district superintendent June 1, 2021.
- The superintendent to grant the retention request if timely filed, but authorizes the superintendent to grant a late request.
- School districts to administer a midyear assessment to a student retained under this act to evaluate the student’s progress. The student must also participate in the statewide standardized assessments and other assessments required by law.
- That a retained student may qualify for whole-grade or midyear promotion, or subject matter acceleration.
- School districts to report to the Department of Education the number of retained students under this act.

The bill specifies that a parent who wishes for his or her student to be retained must submit a retention request in writing to the school district superintendent. Only retention requests received by the superintendent on or before June 1, 2021, must be considered. The superintendent must grant a timely filed retention request; it is at the discretion of the superintendent to grant a late request.

The bill requires school districts to administer a midyear assessment to a student retained under this act to evaluate the student’s progress to mastery of the Next Generation Sunshine State Standards. The student must also participate in statewide standardized assessments and any other assessments required by law.

The bill specifies that a retained student may qualify for whole-grade promotion, midyear promotion, or subject-matter acceleration during the 2021-2022 school year. If the student does qualify the parent may request the school district promote his or her student accordingly or request his or her student be retained pursuant to the parent’s retention request. School districts must grant all such requests.

The bill requires school districts to report to the Department of Education the number of students retained pursuant to this act for all or part of the 2021-2022 school year.

The bill may likely provide parents with greater authority to determine that their child should be retained in the 2021-2022 school year. However, this authority is granted only for the 2021-2022 school year, unless extended by legislative action.

The bill takes effect upon becoming a law.

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:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

The bill creates an unnumbered section of Florida Law.

IX. Additional Information:

- A. **Committee Substitute – Statement of Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.



794706

LEGISLATIVE ACTION

Senate

.
. .
. .
. .
. .

House

The Committee on Education (Berman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Notwithstanding s. 1008.25, Florida Statutes, a parent may request to retain his or her K-8 public school student in the grade level to which the student was assigned at the beginning of the 2020-2021 school year for the 2021-2022 school year.

(1) A parent who wishes for his or her student to be retained under this act shall submit a retention request in



12 writing to the school district superintendent. Only requests
13 received by the superintendent on or before June 30, 2021, must
14 be considered. A school district superintendent who timely
15 receives such a request shall grant the request. A school
16 district superintendent who receives such a written request
17 after the deadline for receipt may grant the request upon his or
18 her discretion.

19 (2) A student retained at the request of a parent pursuant
20 to this act may not qualify for midyear promotion pursuant to s.
21 1002.3105, Florida Statutes, and shall remain in the grade in
22 which he or she was retained until the student qualifies for
23 promotion at the end of the school year.

24 (3) By June 30, 2022, school districts shall report to the
25 Department of Education the number of students retained pursuant
26 to this act for all or part of the 2021-2022 school year.

27 Section 2. This act shall take effect upon becoming a law.
28

29 ===== T I T L E A M E N D M E N T =====

30 And the title is amended as follows:

31 Delete everything before the enacting clause
32 and insert:

33 A bill to be entitled
34 An act relating to student retention; authorizing a
35 parent to request that his or her student be retained
36 in a grade level for a specified school year;
37 requiring such request to be submitted in a specified
38 manner; requiring school district superintendents to
39 grant such requests if they are timely received;
40 authorizing school district superintendents to grant



794706

41 requests that are not timely received; requiring a
42 retained student to remain in the grade in which he or
43 she was retained in until the student qualifies for
44 promotion at the end of the school year; requiring
45 school districts to report certain data to the
46 Department of Education by a specified date; providing
47 an effective date.

By Senator Berman

31-00413-21

2021200__

A bill to be entitled

An act relating to student retention; authorizing a parent to request that his or her student be retained in a grade level for a specified school year; requiring such request to be submitted in a specified manner; requiring school district superintendents to grant such requests if they are timely received; authorizing school district superintendents to grant requests that are not timely received; requiring school districts to administer a certain assessment to specified students; requiring such students to participate in the assessment; clarifying that specified students may qualify for midyear promotion; authorizing a parent to request such promotion or to request that his or her student continue to be retained; requiring school districts to approve such requests; requiring school districts to report certain data to the Department of Education by a specified date; providing for future repeal; providing an effective date.

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

Section 1. Notwithstanding s. 1008.25, Florida Statutes, a parent may choose to retain his or her K-12 public school student in the grade level to which the student was assigned at the beginning of the 2020-2021 school year for the 2021-2022 school year.

(1) A parent who wishes for his or her student to be

Page 1 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

31-00413-21

2021200__

retained under this act shall submit a retention request in writing to the school district superintendent. Only requests received by the superintendent on or before June 1, 2021, must be considered. A school district superintendent who timely receives such a request shall grant the request. A school district superintendent who receives such a written request after the deadline for receipt may grant the request upon his or her discretion.

(2) School districts shall administer a midyear assessment to a student retained pursuant to this act. Such assessment shall evaluate the student's progression to mastery of the standards imposed under s. 1003.41, Florida Statutes. A student retained pursuant to this act shall participate in such midyear assessment, the statewide, standardized assessments administered under s. 1008.22, Florida Statutes, and any other statewide educational tests required by law.

(3) A student for whom a parent requests retention may qualify for whole-grade promotion, midyear promotion, or subject-matter acceleration pursuant to s. 1002.3105, Florida Statutes, during the 2021-2022 school year. In such case, the parent may request that the school district promote his or her student accordingly or that his or her student be retained pursuant to the parent's retention request. School districts shall grant all such requests.

(4) By June 1, 2022, school districts shall report to the Department of Education the number of students retained pursuant to this act for all or part of the 2021-2022 school year.

(5) This act shall stand repealed on June 30, 2022, unless reviewed and saved from repeal through reenactment by the

Page 2 of 3

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

31-00413-21

2021200__

59 Legislature.

60 Section 2. This act shall take effect upon becoming a law.