

By Senator Negrón

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1                                   A bill to be entitled  
2       An act relating to the Education Savings Account  
3       Program; creating s. 1002.385, F.S.; establishing the  
4       program to provide a student account to pay for  
5       specified educational expenses at a private school,  
6       private virtual school, private tutoring program, or  
7       public or private postsecondary institution or to  
8       contribute to a college savings plan or make payment  
9       for a prepaid college plan; providing definitions and  
10      student eligibility requirements; providing parent and  
11      student responsibilities; providing educational  
12      institution eligibility and obligations; providing  
13      Department of Education, Chief Financial Officer, and  
14      financial institution obligations; providing  
15      Commissioner of Education authority and obligations;  
16      authorizing the release of personally identifiable  
17      information; providing for the total amount of  
18      payments; authorizing the Legislative Budget  
19      Commission to transfer certain funds to the Florida  
20      Education Finance Program; providing for  
21      administration and rulemaking; providing requirements  
22      for enrollment in the program for the 2013-2014 school  
23      year; authorizing the State Board of Education and the  
24      Chief Financial Officer to adopt emergency rules;  
25      providing an effective date.

26  
27       WHEREAS, the Legislature finds that the state has a duty to  
28      provide for a high-quality education for all children residing  
29      in the state, and

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30 WHEREAS, the Legislature finds that the state has a duty to  
31 provide for the establishment, maintenance, and operation of  
32 institutions of higher learning, and

33 WHEREAS, a high-quality education for children is  
34 facilitated by parental involvement in educational choices for  
35 their children, competition among schools and other learning  
36 environments, and the measurement and evaluation of student  
37 learning gains, and

38 WHEREAS, the Legislature finds that competition between  
39 public schools and private schools will enhance the quality of  
40 education at public schools by encouraging innovation,  
41 flexibility, and efficiency, and

42 WHEREAS, providing a child with an opportunity to attend a  
43 public school or providing funds to pay for private schooling or  
44 tutoring enables the child to access the high-quality education  
45 best suited for his or her specific needs, and

46 WHEREAS, the Legislature finds that under the right to  
47 religious freedom in the State Constitution, the state may not  
48 prohibit a person from using private funds to pay the cost of  
49 private schooling or tutoring at an institution with a religious  
50 affiliation, NOW, THEREFORE,

51  
52 Be It Enacted by the Legislature of the State of Florida:

53  
54 Section 1. Section 1002.385, Florida Statutes, is created  
55 to read:

56 1002.385 Education Savings Account Program.—The Education  
57 Savings Account Program is established.

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

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59 (a) "Account" means an education savings account belonging  
60 to a student who is participating, or who previously  
61 participated, in the program. Funds in an account are private  
62 funds.

63 (b) "College savings plan" means a qualified tuition plan  
64 under s. 529 of the Internal Revenue Code which allows the  
65 establishment of an account for a beneficiary for the purpose of  
66 paying the beneficiary's eligible college expenses.

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

68 (d) "Eligible private postsecondary institution" means a  
69 private postsecondary institution that is a member of the  
70 Independent Colleges and Universities of Florida and is located  
71 in the state.

72 (e) "Eligible private school" means a private school that  
73 offers an education to students in any of grades kindergarten  
74 through grade 12, is located in this state, and meets the  
75 requirements in subsection (6).

76 (f) "Financial institution" means an institution defined in  
77 s. 655.005(1)(i).

78 (g) "Program" means the Education Savings Account Program.

79 (2) ELIGIBLE STUDENTS.—

80 (a) A student is eligible to receive funds under the  
81 program if the student resides in this state and:

82 1. Is eligible to enter kindergarten or first grade;

83 2. Is the sibling of a student who participates in the  
84 program and who resides in the same household; or

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

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88 (b) A student remains eligible for the program until he or  
89 she graduates from high school or enrolls in a public school,  
90 charter school, or virtual instruction program, excluding the  
91 Florida Virtual School, which receives state funding as a result  
92 of the student's participation.

93 (3) INELIGIBLE STUDENTS.—A student may not participate in  
94 the program if he or she is:

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

98 (b) Participating in a virtual school, correspondence  
99 school, or distance learning program that receives state funding  
100 for the student's participation;

101 (c) Enrolled in the Florida School for the Deaf and the  
102 Blind; or

103 (d) Receiving an educational scholarship pursuant to this  
104 chapter.

105 (4) PARENT AND STUDENT OPTIONS.—

106 (a) A parent may direct the trustee of the funds in the  
107 student's account to use such funds, in whole or in combination,  
108 to:

109 1. Pay the tuition and fees for the child to attend an  
110 eligible private school;

111 2. Pay the tuition and fees for the child to attend an  
112 eligible private virtual school;

113 3. Pay a private tutor or private tutoring program  
114 qualified under s. 1002.43 for supplemental educational  
115 services;

116 4. Pay the cost of tuition, books, or fees for the child to

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117 enroll in a dual enrollment program at a public postsecondary  
118 institution or at an eligible private postsecondary institution;

119 5. Contribute to the child's college savings plan; or

120 6. Make a payment toward the purchase of a contract under  
121 the Stanley G. Tate Florida Prepaid College Program.

122 (b) Within 3 months after the child graduates from high  
123 school or no longer participates in the program, a parent may  
124 direct the trustee to donate any unspent funds in the account to  
125 any institution identified in subparagraphs (a)1.-4. or to the  
126 school district in which the child last resided before the  
127 child's participation in the program terminated. If a parent  
128 fails to identify an institution to which the trustee must  
129 donate the funds, the trustee shall donate the funds to the  
130 school district pursuant to this paragraph.

131 (5) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
132 PARTICIPATION.—

133 (a) A parent must annually apply to the department on  
134 behalf of the child during the annual enrollment period. As part  
135 of the enrollment, the parent must identify the educational  
136 option chosen to meet the compulsory attendance requirements of  
137 law whether through attendance at a private school or private  
138 virtual school, enrollment in a home education program under s.  
139 1002.41, or a private tutoring program under s. 1002.43.

140 (b)1. If a parent elects for the child to attend an  
141 eligible private school or private virtual school, the parent or  
142 the child must:

143 a. Select an eligible private school or private virtual  
144 school and apply for admission.

145 b. Inform the child's school district when the parent

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146 withdraws the child to attend the private school or private  
147 virtual school.

148 c. Remain in attendance in the selected school throughout  
149 the school year unless excused by the school for illness or  
150 other good cause.

151 d. Comply with the school's published policies.

152 e. Ensure that the child participating in the program takes  
153 the nationally norm-referenced assessment tests administered by  
154 the school which are required by the department. The parent may  
155 also choose to have the child participate in a statewide  
156 assessment pursuant to s. 1008.22. If the parent requests that  
157 the child take a statewide assessment, the parent is responsible  
158 for transporting the child to the testing site designated by the  
159 school district.

160 f. Pay the balance of the school's tuition and fees in  
161 excess of the funds in the child's account.

162 2. A parent who chooses to comply with the compulsory  
163 attendance requirements by enrolling his or her child in a  
164 private school or private virtual school may also choose to  
165 enroll the child in a dual enrollment program through a public  
166 postsecondary institution or an eligible private postsecondary  
167 institution and use funds from the child's account for such  
168 purposes. The parent and child must register or apply for  
169 admission during the institution's registration or application  
170 period and are responsible for paying the balance of tuition and  
171 fees that is not covered by the payments from the child's  
172 account.

173 (c)1. If a parent elects for his or her child to  
174 participate in a home education program, the parent and child

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175 must comply with s. 1002.41.

176 2. A parent who chooses to comply with the compulsory  
177 attendance requirements by enrolling his or her child in a home  
178 education program may also choose to enroll the child in a dual  
179 enrollment program through a public postsecondary institution or  
180 an eligible private postsecondary institution and use funds from  
181 the child's account for such purpose. The parent and child must  
182 register or apply for admission during the institution's  
183 registration or application period and are responsible for  
184 paying the balance of tuition and fees that is not covered by  
185 payments from the child's account.

186 (d)1. If a parent elects for the child to receive an  
187 education from an eligible private tutor or private tutoring  
188 program, the parent and the child must comply with this section.

189 2. A parent who chooses to comply with the compulsory  
190 attendance requirements through use of a private tutor or  
191 private tutoring program may also choose to enroll his or her  
192 child in a dual enrollment program through a public  
193 postsecondary institution or an eligible private postsecondary  
194 institution and use funds from the child's account for such  
195 purpose. The parent and child must register or apply for  
196 admission during the institution's registration or application  
197 period and are responsible for paying the balance of tuition and  
198 fees that is not covered by payments from the child's account.

199 (e) If a parent elects to use any portion of his or her  
200 child's account as payment for private tutoring through an  
201 eligible supplemental educational services provider, the parent  
202 is responsible for payments to the provider that are not covered  
203 by the child's account.

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204 (f) If a parent elects for the child to participate in dual  
205 enrollment at a public postsecondary institution or an eligible  
206 private postsecondary institution, the parent or the child must:

207 1. Register or apply for admission during the institution's  
208 registration or application period.

209 2. Inform the child's school district when the parent  
210 withdraws the child to attend the postsecondary institution.

211 3. Remain in attendance in the postsecondary institution  
212 throughout the school year unless excused by the institution for  
213 illness or other good cause.

214 4. Comply with the institution's published policies.

215 5. Pay the balance of the postsecondary institution's  
216 tuition and fees in excess of the funds in the child's account.

217 (g) If a parent elects to use any of the funds in the  
218 child's account to make a contribution to a college savings  
219 plan, the parent must comply with all federal and state laws  
220 related to contributions to a college savings plan.

221 (h) If a parent elects to use any of the funds in the  
222 child's account toward the purchase of a contract under the  
223 Stanley G. Tate Florida Prepaid College Program, the parent must  
224 comply with all rules and requirements of the program and is  
225 responsible for payments in excess of the funds in the account.

226  
227 A child may return to the public school system at any time, at  
228 which time quarterly payments to the child's account shall  
229 cease. The parent of a child who returns to the public school  
230 system is responsible for the payment of any outstanding balance  
231 owed to the private school, private virtual school, private  
232 tutor, private tutoring program, state postsecondary



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233 institution, or private postsecondary institution which is in  
234 excess of the funds in the account when payments to the account  
235 cease.

236 (6) EDUCATIONAL INSTITUTION ELIGIBILITY AND OBLIGATIONS.—

237 (a) A sectarian or nonsectarian private school is eligible  
238 to participate in the program if the school:

239 1. Is accredited by the Southern Association of Colleges  
240 and Schools or is eligible to participate in the Florida Tax  
241 Credit Scholarship Program or the John M. McKay Scholarships for  
242 Students with Disabilities Program.

243 2. Complies with rules adopted by the State Board of  
244 Education for participation in the program.

245 (b) A sectarian or nonsectarian private virtual school is  
246 eligible to participate in the program if the school:

247 1. Is approved by the department to participate in the  
248 school district virtual instruction program under s. 1002.45.

249 2. Complies with rules adopted by the State Board of  
250 Education for participation in the program.

251 (c) A private tutor or private tutoring program is eligible  
252 to participate in the program if the private tutor or private  
253 tutoring program:

254 1. Is qualified under s. 1002.43.

255 2. Complies with rules adopted by the State Board of  
256 Education for participation in the program.

257 3. Is a supplemental educational services provider under  
258 the federal Elementary and Secondary Education Act, 20 U.S.C.  
259 ss. 6301 et seq.

260 (d) Each public postsecondary institution is eligible to  
261 participate in the program and must comply with rules adopted by

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262 the State Board of Education for participation in the program.

263 (e) A sectarian or nonsectarian private postsecondary  
264 institution is eligible to participate in the program if the  
265 institution is a member of the Independent Colleges and  
266 Universities of Florida and complies with rules adopted by the  
267 State Board of Education for participation in the program.

268 (7) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of  
269 Education shall:

270 (a) Establish an annual enrollment period and a process in  
271 which a parent may apply to enroll his or her child in the  
272 program. The enrollment period shall begin by January 1 and end  
273 by March 1 before the school year in which funding for the  
274 child's account is sought. All applications must be processed by  
275 May 1 of each year.

276 (b) Annually verify the eligibility of private schools,  
277 private virtual schools, private tutors, private tutoring  
278 programs, and postsecondary institutions to participate in the  
279 program and publish a list of eligible schools, tutors, tutoring  
280 programs, and postsecondary institutions.

281 (c) Annually, by March 15, submit to a participating  
282 financial institution a list of eligible private schools,  
283 private virtual schools, private tutors, private tutoring  
284 programs, and private postsecondary institutions.

285 (d) Notify a participating financial institution of  
286 students who are approved to participate in the program. The  
287 notice must be made annually by May 1 after the department  
288 processes all applications to participate in the program.

289 (e) Establish a toll-free hotline that provides parents and  
290 private schools with information about the program.

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291 (f) Establish a process by which a person may notify the  
292 department of any violation of laws or rules relating to  
293 participation in the program. The department shall conduct an  
294 inquiry of all signed, written, and legally sufficient  
295 complaints that allege a violation of this section or make a  
296 referral to the appropriate agency for an investigation. A  
297 complaint is legally sufficient if it states ultimate facts  
298 showing that this section or a rule adopted under this section  
299 has been violated.

300 (g) Require participating private schools and private  
301 virtual schools to annually certify compliance with the  
302 requirements of the program. The certification must be made in a  
303 sworn and notarized statement by the head of the private school.

304 (h) Compare the list of students participating in the  
305 program with the public school enrollment lists to avoid  
306 duplicate payments.

307 (i) Maintain a list of nationally norm-referenced tests  
308 identified by the department which must be administered by a  
309 participating private school or private virtual school to  
310 students participating in the program. The tests must meet  
311 industry standards of quality under rules of the State Board of  
312 Education.

313 (j) Select an independent research organization, which may  
314 be a public or private entity or university, to which  
315 participating private schools and private virtual schools must  
316 report the scores of participating students on the nationally  
317 norm-referenced tests administered by the schools in grades 3  
318 through 10.

319 1. The independent research organization must annually

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320 issue a report to the department which includes:

321 a. The year-to-year learning gains of students in the  
322 program.

323 b. To the extent possible, a comparison of the learning  
324 gains of students in the program to the statewide learning gains  
325 of public school students having backgrounds similar to those of  
326 the students in the program. In order to minimize the costs and  
327 time that the independent research organization requires for  
328 analysis and evaluation, the department shall conduct analyses  
329 of assessment data from matched students in public schools and  
330 shall calculate learning gains of control groups using a  
331 methodology outlined in the contract with the independent  
332 research organization.

333 c. The aggregate year-to-year learning gains of students in  
334 the program in each participating private school in which there  
335 are at least 30 participating students having scores for tests  
336 for 2 consecutive years at that private school.

337 2. The sharing and reporting of the learning gains of  
338 students pursuant to this paragraph must be in accordance with  
339 the Family Educational Rights and Privacy Act, 20 U.S.C. s.  
340 1232g, and shall be for the sole purpose of creating the annual  
341 report required by subparagraph 1. The department and the  
342 independent research organization shall preserve the  
343 confidentiality of such information as required by law. The  
344 organization may not disaggregate data in its annual report to a  
345 level that will identify individual participating schools,  
346 except as required under sub-subparagraph 1.c., or disclose the  
347 academic level of individual students.

348 3. The department shall publish the annual report on its

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349 website.

350 (k) Conduct random site visits to private schools, private  
351 tutors, private tutoring programs, and private postsecondary  
352 institutions participating in the program. During a site visit,  
353 the department may conduct only activities to verify the  
354 information reported by the schools concerning the enrollment  
355 and attendance of students, the credentials of teachers, and the  
356 results of criminal history record checks of teachers.

357 (l) Annually, by December 15, issue a report to the  
358 Governor, the President of the Senate, and the Speaker of the  
359 House of Representatives describing the implementation of  
360 accountability mechanisms for the program; identifying any  
361 violations of a law or rule governing the program concerning the  
362 enrollment and attendance of students, the credentials of  
363 teachers, or the background screening of teachers; and  
364 describing the corrective actions taken by the department  
365 relating to violations of a law or rule governing the program.

366 (8) CHIEF FINANCIAL OFFICER OBLIGATIONS.—The Chief  
367 Financial Officer shall:

368 (a) Process applications from financial institutions  
369 applying to participate in the program.

370 (b) Provide the identity and contact information for the  
371 selected financial institution to the department by March 1 of  
372 each year.

373 (c) Conduct or review a financial audit of the selected  
374 financial institution to ensure compliance with this section.

375 (d) Revoke the eligibility of the selected financial  
376 institution if the institution fails to comply with this section  
377 and select a replacement financial institution pursuant to

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378 paragraph (9) (a).

379 (e) Upon notice from the department, make payments to the  
380 accounts of participating students in four equal installments by  
381 September 1, November 1, February 1, and April 1.

382 (9) OBLIGATIONS OF FINANCIAL INSTITUTIONS.-

383 (a) The Chief Financial Officer shall create a request for  
384 proposal for the purpose of selecting a financial institution to  
385 aid in the administration of the program. The Chief Financial  
386 Officer shall select the financial institution from institutions  
387 that agree to:

388 1. Serve as a trustee of the funds in a student's account.

389 2. Limit fees imposed on each account to 3 percent or less  
390 of each payment made from an account.

391 3. Make timely quarterly payments directly to the eligible  
392 private school, private virtual school, private tutor, private  
393 tutoring program, or eligible private postsecondary institution  
394 selected by the parent. The amount of the quarterly payment to  
395 the educational institution or program may not exceed:

396 a. The amount of the state quarterly payment to the  
397 financial institution, less the financial institution's fees.

398 b. The reported tuition and fee schedule provided to the  
399 department for the educational institution or program.

400 4. Make timely quarterly payments directly to a public  
401 postsecondary institution selected by the parent for the payment  
402 of books, tuition, and fees charged for a student's  
403 participation in a dual enrollment program. The amount of the  
404 quarterly payment to the educational institution may not exceed:

405 a. The amount of the state quarterly payment to the  
406 financial institution, less the financial institution's fees.

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407 b. The full cost of books, tuition, and fees charged for  
408 the student's participation in the dual enrollment program.

409 5. Make timely quarterly payments directly to the selected  
410 college savings plan or the Stanley G. Tate Florida Prepaid  
411 College Program. The amount of such quarterly payment may not  
412 exceed the amount of the state quarterly payment to the  
413 financial institution, less the financial institution's fees.

414 6. Notify the department by February 1, July 1, September  
415 1, and December 1 of the students who have accounts with the  
416 institution under this section.

417 (b) A participating financial institution must annually  
418 notify the Chief Financial Officer of its intent to continue  
419 participating in, or withdraw from, the program. The length of  
420 the contract with the financial institution shall not exceed 5  
421 years, and the financial institution must provide at least 365  
422 days' notice to the Chief Financial Officer and to the parents  
423 of students having an account at the institution before it may  
424 withdraw from the program. The institution must also transfer  
425 each account to the successor financial institution selected by  
426 the Chief Financial Officer pursuant to paragraph (a).

427 (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.-

428 (a)1. The Commissioner of Education shall deny, suspend, or  
429 revoke the participation of a private school, private virtual  
430 school, private tutor, or private tutoring program in the  
431 program if the commissioner determines that the school, tutor,  
432 or tutoring program has failed to comply with this section or  
433 rules of the State Board of Education adopted under this  
434 section. However, if the noncompliance is correctable within a  
435 reasonable amount of time and the health, safety, or welfare of

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436 the students is not threatened, the commissioner may issue a  
437 notice of noncompliance that shall provide the school, tutor, or  
438 tutoring program with a timeframe within which to show evidence  
439 of compliance before action may be taken to suspend or revoke  
440 participation in the program.

441 2. The commissioner may deny, suspend, or revoke a private  
442 school's participation in the program if the commissioner  
443 determines that an owner or operator of the private school is  
444 operating or has operated an educational institution in this  
445 state or another state in a manner that is contrary to the  
446 health, safety, or welfare of the public. In making this  
447 determination, the commissioner may consider factors, including,  
448 but not limited to, acts or omissions by the owner or operator  
449 which led to a previous denial or revocation of participation in  
450 an education scholarship program or an education savings account  
451 program; an owner's or operator's failure to reimburse a  
452 student's account for funds improperly received or retained by a  
453 school; imposition of a previous criminal or civil  
454 administrative sanction related to an owner's or operator's  
455 management or operation of an educational institution; or the  
456 existence of other types of criminal proceedings in which the  
457 owner or operator was found guilty of, regardless of  
458 adjudication, or entered a plea of nolo contendere or guilty to,  
459 any offense involving fraud, deceit, dishonesty, or moral  
460 turpitude.

461 (b) The commissioner's determination to deny, suspend, or  
462 revoke a private school's participation in the program is  
463 subject to the following:

464 1. The department must notify the private school of the



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465 proposed action in writing by certified mail and regular mail to  
466 the private school's address of record with the department. The  
467 notice shall state the reasons for the proposed action and  
468 notice of the timelines and procedures set forth in this  
469 paragraph.

470 2. The private school that is adversely affected by the  
471 proposed action has 15 days after receipt of the notice of  
472 proposed action to file with the clerk of the department a  
473 request for a proceeding pursuant to ss. 120.569 and 120.57. If  
474 the private school is entitled to a hearing under s. 120.57(1),  
475 the department shall forward the request to the Division of  
476 Administrative Hearings.

477 3. Upon receipt of a request referred pursuant to this  
478 paragraph, the director of the Division of Administrative  
479 Hearings shall expedite the hearing and assign an administrative  
480 law judge who shall commence a hearing within 30 days after the  
481 receipt of the formal written request from the department and  
482 enter a recommended order within 30 days after the hearing or  
483 within 30 days after receipt of the hearing transcript,  
484 whichever is later. Each party may submit written exceptions to  
485 the recommended order within 10 days after the recommended order  
486 is entered. The department shall enter a final order within 30  
487 days after the entry of the recommended order. The provisions of  
488 this subparagraph may be waived upon stipulation by all parties.

489 (c) The commissioner may order a participating financial  
490 institution to suspend payment of funds from accounts to a  
491 private school if the commissioner finds that probable cause of  
492 any of the following exists:

493 1. An imminent threat to the health, safety, or welfare of

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494 a student.

495 2. Fraudulent activity on the part of the private school.

496  
497 The commissioner's order suspending payment pursuant to this  
498 paragraph may be appealed pursuant to the same procedures and  
499 timelines as the notice of proposed action set forth in  
500 paragraph (b).

501 (11) AUTHORIZED RELEASE OF PERSONALLY IDENTIFIABLE  
502 INFORMATION.—Notwithstanding s. 1002.22, in incidents of alleged  
503 fraudulent activity relating to participation in the program,  
504 the Office of Inspector General of the department may release  
505 personally identifiable records or reports of students to the  
506 following persons or organizations:

507 (a) A court of competent jurisdiction in compliance with an  
508 order of that court or the attorney of record in accordance with  
509 a lawfully issued subpoena, consistent with the Family  
510 Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.

511 (b) A person or entity authorized by a court of competent  
512 jurisdiction in compliance with an order of that court or the  
513 attorney of record in accordance with a lawfully issued  
514 subpoena, consistent with the Family Educational Rights and  
515 Privacy Act, 20 U.S.C. s. 1232g.

516 (c) A person, entity, or authority issuing a subpoena for  
517 law enforcement purposes if the court or other issuing agency  
518 has ordered that the existence or the contents of the subpoena  
519 or the information furnished in response to the subpoena not be  
520 disclosed, consistent with the Family Educational Rights and  
521 Privacy Act, 20 U.S.C. s. 1232g, and 34 C.F.R. s. 99.31.

522 (12) EDUCATION SAVINGS ACCOUNT AMOUNT.—The total amount of

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523 payments to a participating student's account for a single  
524 school year shall be equal to a percentage of the base student  
525 allocation under the Florida Education Finance Program  
526 multiplied by the appropriate cost factor for the educational  
527 program that would have been provided for the student in the  
528 district school to which he or she was assigned, multiplied by  
529 the district cost differential plus the per-student share of  
530 instructional materials funds and other categorical funds as  
531 provided in the General Appropriations Act.

532 (13) LEGISLATIVE BUDGET COMMISSION.—Each quarter, the  
533 Legislative Budget Commission may transfer to the Florida  
534 Education Finance Program any funds appropriated for the  
535 Education Savings Account Program in excess of amounts required  
536 to fully fund the accounts of all participating students.

537 (14) ADMINISTRATION; RULES.—

538 (a) The department and the Department of Financial Services  
539 shall develop a cooperative agreement to assist in the  
540 administration of this section.

541 (b) The State Board of Education shall adopt rules  
542 necessary for the department and the Commissioner of Education  
543 to administer this section, including rules relating to the  
544 establishment of the enrollment period, enrollment forms, and  
545 reporting requirements for financial institutions and schools.

546 (c) The Chief Financial Officer shall adopt rules necessary  
547 to administer this section, including rules relating to the  
548 eligibility and auditing of participating financial  
549 institutions.

550 Section 2. Enrollment for the 2013-2014 school year.—

551 (1) Notwithstanding s. 1002.385(7), Florida Statutes, the

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552 enrollment period to participate in the Education Savings  
553 Account Program for the 2013-2014 school year is July 1 through  
554 July 31, 2013. The number of students who may participate is  
555 limited to the number of participants specified in the General  
556 Appropriations Act.

557 (2) (a) The State Board of Education may adopt emergency  
558 rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes,  
559 to enable the Department of Education and the Commissioner of  
560 Education to implement this section.

561 (b) The Chief Financial Officer may adopt emergency rules  
562 pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to  
563 implement this section.

564 Section 3. This act shall take effect upon becoming a law.