Senator Grimsley moved the following:

**Senate Amendment (with title amendment)**

Delete lines 343 - 577

and insert:

Section 2. Paragraph (b) of subsection (5) of section 1002.395, Florida Statutes, is amended, present paragraph (f) of that subsection is redesignated as paragraph (g) and a new paragraph (f) is added to that subsection, and paragraph (h) of subsection (6), paragraph (f) of subsection (7), subsection (8), and paragraphs (a) and (b) of subsection (12) of that section are amended, to read:
1002.395 Florida Tax Credit Scholarship Program.—

(5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

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

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

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

(f) Within 10 days after approving or denying an application for a carryforward tax credit under paragraph (c), the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the department shall provide a copy of its approval or denial letter to the eligible nonprofit scholarship-funding organization specified by the taxpayer in the application. The department shall also include the eligible nonprofit scholarship-funding organization specified by the taxpayer in the application on all letters or correspondence of acknowledgment for tax credits under s. 212.1831.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

If the inability of a private school is unable to meet the requirements of this subsection or has consecutive years of material exceptions listed in the report required under paragraph (e), the commissioner may determine that shall constitute a basis for the ineligibility of the private school is ineligible to participate in the scholarship program as determined by the Department of Education.

(12) SCHOLARSHIP AMOUNT AND PAYMENT.—

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

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

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

(II) Ninety-two percent for a student enrolled in grade 6,
grade 7, or grade 8.

(III) Ninety-six percent for a student enrolled in grades 9
through 12.

b. For a scholarship awarded to a student enrolled in a
Florida public school that is located outside the district in
which the student resides or in a lab school as defined in s. 1002.32, the limit shall be $750. 2

2. The annual limit for a scholarship under sub-subparagraph 1.a. shall be reduced by:
   a. Twenty-five percent if the student’s household income level is equal to or greater than 200 percent, but less than 215 percent, of the federal poverty level.
   b. Fifty percent if the student’s household income level is equal to or greater than 215 percent, but equal to or less than 230 percent, of the federal poverty level.

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

(b) Payment of the scholarship by the eligible nonprofit scholarship-funding organization shall be by individual warrant made payable to the student’s parent or by funds transfer, including, but not limited to, debit card, electronic payment.
card, or any other means of payment that the department deems to be commercially viable or cost-effective. A student’s scholarship award may not be reduced for debit card or electronic payment fees. If the payment is made by warrant, the warrant must be delivered by the eligible nonprofit scholarship-funding organization to the private school of the parent’s choice, and the parent shall restrictively endorse the warrant to the private school. An eligible nonprofit scholarship-funding organization shall ensure that the parent to whom the warrant is made restrictively endorsed the warrant to the private school for deposit into the account of the private school or that the parent has approved a funds transfer before any scholarship funds are deposited.

Section 3. Paragraph (a) of subsection (1) of section 1002.41, Florida Statutes, is amended, and subsection (11) is added to that section, to read:

1002.41 Home education programs.—
(1) A “home education program” is defined in s. 1002.01.
The parent is not required to hold a valid regular Florida teaching certificate.
(a)1. The parent shall notify the district school superintendent of the county in which the parent resides of her or his intent to establish and maintain a home education program. The notice shall be in writing, signed by the parent, and shall include the full legal names, addresses, and birthdates of all children who shall be enrolled as students in the home education program. The notice shall be filed in the district school superintendent’s office within 30 days of the
establishment of the home education program. A written notice of termination of the home education program shall be filed in the district school superintendent’s office within 30 days after said termination.

2. The school district may not require the parent to provide additional information or verification unless the student chooses to participate in a school district program or service.

(11) A school district may not further regulate, exercise control over, or require documentation from parents of home education program students beyond the requirements of this section unless the regulation, control, or documentation is necessary for participation in a school district program or service.

Section 4. Subsection (4) of section 1003.21, Florida Statutes, is amended to read:

1003.21 School attendance.—

(4) Before admitting a child to kindergarten, the principal shall require evidence that the child has attained the age at which he or she should be admitted in accordance with the provisions of subparagraph (1)(a)2. The district school superintendent may require evidence of the age of any child whom he or she believes to be within the limits of compulsory attendance as provided for by law; however, he or she may not require evidence from children meeting regular attendance requirements by attending a school or program listed in s. 1003.01(13)(b)-(e). If the first prescribed evidence is not available, the next evidence obtainable in the order set forth below shall be accepted:
(a) A duly attested transcript of the child’s birth record filed according to law with a public officer charged with the duty of recording births;

(b) A duly attested transcript of a certificate of baptism showing the date of birth and place of baptism of the child, accompanied by an affidavit sworn to by the parent;

(c) An insurance policy on the child’s life that has been in force for at least 2 years;

(d) A bona fide contemporary religious record of the child’s birth accompanied by an affidavit sworn to by the parent;

(e) A passport or certificate of arrival in the United States showing the age of the child;

(f) A transcript of record of age shown in the child’s school record of at least 4 years prior to application, stating date of birth; or

(g) If none of these evidences can be produced, an affidavit of age sworn to by the parent, accompanied by a certificate of age signed by a public health officer or by a public school physician, or, if these are not available in the county, by a licensed practicing physician designated by the district school board, which states that the health officer or physician has examined the child and believes that the age as stated in the affidavit is substantially correct. Children and youths who are experiencing homelessness and children who are known to the department, as defined in s. 39.0016, shall be given temporary exemption from this section for 30 school days.
And the title is amended as follows:
Delete lines 16 - 37
and insert:
F.S.; specifying the Department of Education’s duty to approve or deny an application for the Florida Tax Credit Scholarship Program within a specified time; specifying the department’s duties regarding the carryforward tax credit; requiring an eligible nonprofit scholarship-funding organization to allow certain dependent children to apply for a scholarship at any time; revising parent and student responsibilities for program participation; specifying that certain actions of a private school are a basis for program ineligibility; revising the calculation of a scholarship award; increasing the limit of a scholarship award for certain students; revising payment method options; amending s. 1002.41, F.S.; prohibiting a district school board from requiring any additional information or verification from a home education program parent under certain circumstances; prohibiting a school district from taking certain actions against a home education program student’s parent unless such action is required for a school district program or service; amending s. 1003.21, F.S.; prohibiting a district school superintendent from requiring certain evidence relating to a child’s age from children enrolled in specified schools and programs; providing an effective date.