

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: PreK-12 Appropriations
 2 Subcommittee

3 Representative Donalds offered the following:

4

5 **Amendment (with title amendment)**

6 Remove lines 504-612 and insert:

7 expenses related to the recruitment of contributions. An
 8 eligible nonprofit scholarship-funding organization may not
 9 charge an application fee.

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

13 (12) OBLIGATIONS OF THE AUDITOR GENERAL.-

14 (a) The Auditor General shall conduct an annual
 15 operational audit of accounts and records of each organization
 16 that participates in the program. As part of this audit, the

Amendment No. 3

17 Auditor General shall verify, at a minimum, the total number of
18 students served and transmit that information to the department.
19 The Auditor General shall provide the commissioner with a copy
20 of each annual operational audit performed pursuant to this
21 paragraph within 10 days after the audit is finalized.

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

25 (13) SCHOLARSHIP FUNDING TAX CREDITS—

26 (a) A tax credit is available under s. 212.1832(1) for use
27 by a person that makes an eligible contribution. Each eligible
28 contribution is limited to a single payment of \$105 per motor
29 vehicle purchased at the time of purchase of a motor vehicle or
30 a single payment of \$105 per motor vehicle purchased at the time
31 of registration of a motor vehicle that was not purchased from a
32 dealer. Payments of contributions shall be made to a dealer at
33 the time of purchase of a motor vehicle or to a designated agent
34 or private tag agent at the time of registration of a motor
35 vehicle that was not purchased from a dealer. An eligible
36 contribution shall be accompanied by a contribution election
37 form provided by the Department of Revenue. The form shall
38 include, at a minimum, a brief description of the Hope
39 Scholarship Program and a section allowing the consumer to
40 designate, from all participating scholarship funding
41 organizations, which organization will receive the donation. For

Amendment No. 3

42 purposes of this subsection, the term "purchase" does not
43 include the lease or rental of a motor vehicle.

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

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

50 2. Collect eligible contributions.

51 3. Using a form provided by the Department of Revenue,
52 which shall include the dealer's or agent's federal employer
53 identification number, remit to an organization no later than
54 the date the return filed pursuant to s. 212.11 is due the total
55 amount of contributions made to that organization and collected
56 during the preceding reporting period. The dealer shall also
57 report this information to the Department of Revenue no later
58 than the date the return filed pursuant to s. 212.11 is due.

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

62 (c) An organization shall report to the Department of
63 Revenue, on or before the 20th day of each month, the total
64 amount of contributions received pursuant to paragraph (b) in
65 the preceding calendar month, on a form provided by the
66 Department of Revenue. Such report shall include:

Amendment No. 3

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

70 2. The amount of contributions received from each
71 designated agent, private tag agent, or dealer during that
72 reporting period.

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

77 1. If the total amount stolen is less than \$300, the
78 offense is a misdemeanor of the second degree, punishable as
79 provided in s. 775.082 or s. 775.083. Upon a second conviction,
80 the offender is guilty of a misdemeanor of the first degree,
81 punishable as provided in s. 775.082 or s. 775.083. Upon a third
82 or subsequent conviction, the offender is guilty of a felony of
83 the third degree, punishable as provided in s. 775.082, s.
84 775.083, or s. 775.084.

85 2. If the total amount stolen is \$300 or more, but less
86 than \$20,000, the offense is a felony of the third degree,
87 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

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

Amendment No. 3

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

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

97 (f) Upon a finding that a dealer failed to remit a
98 contribution under subparagraph(b)3. for which the dealer
99 claimed a credit pursuant to s. 212.1832(2), the Department of
100 Revenue shall notify the dealer of such finding and request
101 evidence from the dealer that demonstrates the remittance
102 obligation was met within 30 days after such notice is issued.
103 If, 30 days after the notice is issued, the dealer fails to
104 provide evidence to the Department of Revenue that the
105 contribution in question was remitted, the Department of Revenue
106 may impose a civil fine in an amount equal to twice the amount
107 of contributions the dealer failed to remit, which fine shall be
108 transferred into the General Revenue Fund. If the fine is not
109 paid within 60 days after the fine is imposed, the Department of
110 Revenue may bring a civil action under s. 120.69 to recover the
111 fine.

112 (g) Any dealer, designated agent, private tag agent, or
113 organization that fails to timely submit reports to the
114 Department of Revenue required in paragraphs (b) and (c) is
115 subject to a penalty of \$1,000 for every month, or part thereof,

Amendment No. 3

116 the report is not provided, up to a maximum amount of \$10,000.
117 This penalty shall be collected by the Department of Revenue and
118 shall be transferred into the General Revenue Fund. This penalty
119 must be settled or compromised if it is determined by the
120 Department of Revenue that the noncompliance is due to
121 reasonable cause and not to willful negligence, willful neglect,
122 or fraud.

123 (14) LIABILITY.—The state is not liable for the award or
124 any use of awarded funds under this section.

125 (15) SCOPE OF AUTHORITY.—This section does not expand the
126 regulatory authority of this state, its officers, or any school
127 district to impose additional regulation on participating
128 private schools beyond those reasonably necessary to enforce
129 requirements expressly set forth in this section.

130 (16) RULES.—The State Board of Education shall adopt rules
131 to administer this section, except the Department of Revenue
132 shall adopt rules to administer subsection (13).

133 Section 2. Section 212.1832, Florida Statutes, is created
134 to read:

135 212.1832 Credit for contributions to the Hope Scholarship
136 Program.—

137 (1) Upon adoption of rules, the purchaser of a motor
138 vehicle shall be granted a credit of 100 percent of an eligible
139 contribution made to an eligible nonprofit scholarship-funding
140 organization under s. 1002.40 against any tax imposed by the

Amendment No. 3

141 state and collected from the purchaser by a dealer, designated
142 agent, or private tag agent as a result of the purchase or
143 acquisition of a motor vehicle. For purposes of this subsection,
144 the term "purchase" does not include the lease or rental or a
145 motor vehicle.

146 (2) A dealer shall take a credit against any tax imposed by
147 the state under this chapter on the purchase of a motor vehicle
148 in an amount equal to the credit granted to the purchaser under
149 (1).

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

157 Section 3. Subsection (21) is added to section 213.053,
158 Florida Statutes, to read:

159 213.053 Confidentiality and information sharing.-

160 (21) (a) The department may provide to an eligible nonprofit
161 scholarship-funding organization, as defined in s. 1004.20, a
162 dealer's name, address, federal employer identification number,
163 and information related to differences between credits taken by
164 the dealer pursuant to s. 212.1832(2) and amounts remitted to
165 the scholarship-funding organization under s. 1002.40(13)(b)3.

Amendment No. 3

166 The scholarship-funding organization may use the information for
167 purposes of recovering eligible contributions designated for
168 that organization that were collected by the dealer but never
169 remitted to the organization.

170 (b) Nothing in this subsection authorizes the disclosure of
171 information if such disclosure is prohibited by federal law. The
172 eligible nonprofit scholarship-funding organization are bound by
173 the same requirements of confidentiality and the same penalties
174 for violation of the requirements as the department.

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

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178 Remove lines 40-45 and insert:
179 obligations; providing requirements for elections to contribute
180 to the program; requiring the Department of Revenue to adopt
181 forms to administer the program; providing reporting
182 requirements for nonprofit scholarship-funding organizations
183 relating to contributions; providing requirements for