

1 A bill to be entitled
2 An act relating to the Hope Scholarship Program;
3 creating s. 1002.40, F.S.; establishing the Hope
4 Scholarship Program; providing the purpose of the
5 program; providing definitions; providing eligibility
6 requirements; prohibiting the payment of a scholarship
7 under certain circumstances; requiring a school
8 principal to investigate a report of physical violence
9 or emotional abuse; requiring a school district to
10 notify an eligible student's parent of the program;
11 requiring a school district to provide certain
12 information relating to the statewide assessment
13 program; providing requirements and obligations for
14 eligible private schools; providing Department of
15 Education obligations relating to participating
16 students and private schools and program requirements;
17 providing Commissioner of Education obligations;
18 requiring the commissioner to deny, suspend, or revoke
19 a private school's participation in the program or the
20 payment of scholarship funds under certain
21 circumstances; providing a process for review of a
22 decision from the commissioner under certain
23 circumstances; providing for the release of personally
24 identifiable student information under certain
25 circumstances; providing parent and student

26 | responsibilities for initial and continued
27 | participation in the program; providing nonprofit
28 | scholarship-funding organization obligations;
29 | providing for the calculation of the scholarship
30 | amount; providing the scholarship amount for students
31 | transferred to certain public schools; requiring
32 | verification of specified information before a
33 | scholarship may be disbursed; providing requirements
34 | for the scholarship payments; providing funds for
35 | administrative expenses for certain nonprofit
36 | scholarship-funding organizations; providing
37 | requirements for administrative expenses; prohibiting
38 | a nonprofit scholarship-funding organization from
39 | charging an application fee; providing Auditor General
40 | obligations; providing requirements for taxpayer
41 | elections to contribute to the program; requiring the
42 | Department of Revenue to adopt forms to administer the
43 | program; providing reporting requirements for
44 | nonprofit scholarship-funding organizations relating
45 | to taxpayer contributions; providing requirements for
46 | certain agents of the Department of Revenue and motor
47 | vehicle dealers; providing penalties; providing for
48 | the restitution of specified funds under certain
49 | circumstances; providing the state is not liable for
50 | the award or use of program funds; prohibiting

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51 additional regulations for private schools
52 participating in the program beyond those necessary to
53 enforce program requirements; requiring the State
54 Board of Education to adopt rules to administer the
55 program; creating s. 212.1832, F.S.; authorizing
56 certain persons to elect to direct certain state sales
57 and use tax revenue to be transferred to a nonprofit
58 scholarship-funding organizations for the Hope
59 Scholarship Program; authorizing the Department of
60 Revenue to adopt emergency rules for specified
61 purposes; providing an effective date.

62
63 Be It Enacted by the Legislature of the State of Florida:

64
65 Section 1. Section 1002.40, Florida Statutes, is created
66 to read:

67 1002.40 The Hope Scholarship Program.—

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

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

75 (a) "Department" means the Department of Education.

76 (b) "Eligible contribution" or "contribution" means a
77 monetary contribution from a person required to pay sales and
78 use tax on the purchase or acquisition of a motor vehicle,
79 subject to the restrictions provided in this section, to an
80 eligible nonprofit scholarship-funding organization. The
81 taxpayer making the contribution may not designate a specific
82 student as the beneficiary of the contribution.

83 (c) "Eligible nonprofit scholarship-funding organization"
84 or "organization" has the same meaning as provided in s.
85 1002.395(2) (f).

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

88 (e) "Motor vehicle" has the same meaning as provided in s.
89 320.01(1) (a), but does not include heavy trucks, truck tractors,
90 trailers, and motorcycles.

91 (f) "Parent" means a resident of this state who is a
92 parent, as defined in s. 1000.21, and whose student was
93 subjected to an incident listed in subsection (3).

94 (g) "Program" means the Hope Scholarship Program.

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

100 (i) "Unweighted FTE funding amount" means the statewide

101 average total funds per unweighted full-time equivalent funding
102 amount that is incorporated by reference in the General
103 Appropriations Act, or by a subsequent special appropriations
104 act, for the applicable state fiscal year.

105 (3) PROGRAM ELIGIBILITY.—Beginning with the 2018-2019
106 school year, contingent upon available funds, and on a first-
107 come, first-served basis, a student enrolled in a Florida public
108 school in kindergarten through grade 12 is eligible for a
109 scholarship under this program if the student has been subjected
110 to an incident of battery; harassment; hazing; bullying;
111 kidnapping; physical attack; robbery; sexual offenses,
112 harassment, assault, or battery; threat or intimidation; or
113 fighting at school.

114 (4) PROGRAM PROHIBITIONS.—Payment of a scholarship may not
115 be made if a student is:

116 (a) Enrolled in a public school, including, but not
117 limited to, the Florida School for the Deaf and the Blind; the
118 College-Preparatory Boarding Academy; a developmental research
119 school authorized under s. 1002.32; or a charter school
120 authorized under s. 1002.33, s. 1002.331, or s. 1002.332;

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

124 (c) Participating in a virtual school, correspondence
125 school, or distance learning program that receives state funding

126 pursuant to the student's participation unless the participation
127 is limited to no more than two courses per school year; or

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

130 (5) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

131 (a) Upon receipt of a report of an incident listed in
132 subsection (3), the school principal shall provide a copy of the
133 report to the parent and investigate the incident to determine
134 if the incident must be reported as required by s. 1006.09(6).
135 Upon conclusion of the investigation or within 15 days after the
136 incident was reported, whichever occurs first, the school
137 district shall notify the parent of the program and offer that
138 parent an opportunity to enroll his or her student in another
139 public school or to request and receive a scholarship to attend
140 an eligible private school, subject to available funding. A
141 parent who chooses to enroll his or her student in a Florida
142 public school located outside the district in which the student
143 resides pursuant to s. 1002.31 shall be eligible for a
144 scholarship to transport the student as provided in paragraph
145 (11) (b).

146 (b) For each student participating in the program in a
147 private school who chooses to participate in the statewide
148 assessments under s. 1008.22 or the Florida Alternate
149 Assessment, the school district in which the student resides
150 must notify the student and his or her parent about the

151 locations and times to take all statewide assessments.

152 (6) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An
153 eligible private school may be sectarian or nonsectarian and
154 shall:

155 (a) Comply with all requirements for private schools
156 participating in state school choice scholarship programs
157 pursuant to this section and s. 1002.421.

158 (b) Provide to the organization, upon request, all
159 documentation required for the student's participation,
160 including the private school's and the student's fee schedules.

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

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

165 2. Annually administering or making provision for students
166 participating in the program in grades 3 through 10 to take one
167 of the nationally norm-referenced tests identified by the
168 department or the statewide assessments pursuant to s. 1008.22.
169 Students with disabilities for whom standardized testing is not
170 appropriate are exempt from this requirement. A participating
171 private school shall report a student's scores to his or her
172 parent.

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

176 the statewide assessments, administering the assessments at the
177 school.

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

181 b. A participating private school shall submit a request
182 in writing to the department by March 1 of each year in order to
183 administer the statewide assessments in the subsequent school
184 year.

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

188 (e) Maintain in this state a physical location where a
189 scholarship student regularly attends classes.

190 (f) Provide a report from an independent certified public
191 accountant who performs the agreed-upon procedures developed
192 under s. 1002.395(6)(o) if the private school receives more than
193 \$250,000 in funds from scholarships awarded under this section
194 in a state fiscal year. A private school subject to this
195 paragraph must annually submit the report by September 15 to the
196 organization that awarded the majority of the school's
197 scholarship funds. The agreed-upon procedures must be conducted
198 in accordance with attestation standards established by the
199 American Institute of Certified Public Accountants.

200

201 If a private school is unable to meet the requirements of this
202 subsection, the commissioner may determine that the private
203 school is ineligible to participate in the program.

204 (7) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
205 shall:

206 (a) Establish a toll-free hotline that provides parents
207 and private schools with information on participation in the
208 program.

209 (b) Annually verify the eligibility of private schools
210 that meet the requirements of subsection (6).

211 (c) Require an annual notarized and sworn compliance
212 statement by participating private schools certifying compliance
213 with state laws and retain such records.

214 (d) Cross-check the list of participating students with
215 the public school enrollment lists and participation lists in
216 other scholarship programs established under this chapter before
217 each scholarship payment to avoid duplication.

218 (e) Maintain a list of nationally norm-referenced tests
219 identified for purposes of satisfying the testing requirement in
220 paragraph (9)(f). The tests must meet industry standards of
221 quality in accordance with State Board of Education rule.

222 (f) Require quarterly reports by an eligible nonprofit
223 scholarship-funding organization regarding the number of
224 students participating in the scholarship program, the private
225 schools in which the students are enrolled, and other

226 information deemed necessary by the department.

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

229 1. Reviewing the school climate and code of student
230 conduct of each public school at which 10 or more reported
231 incidents occurred to determine areas in the school or school
232 district procedures involving reporting, investigating, and
233 communicating a parent's and student's rights that are in need
234 of improvement. At a minimum, the review must include:

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

237 b. An assessment of the effectiveness of communication
238 procedures with the students involved in an incident, the
239 students' parents, and the school and school district personnel;

240 c. An analysis of school incident and discipline data;

241 d. The challenges and obstacles relating to implementing
242 recommendations from this review.

243 2. Reviewing the school climate and code of student
244 conduct of each public school a student transferred to if the
245 student was from a school identified in subparagraph 1. in order
246 to identify best practices and make recommendations to a public
247 school at which the incidents occurred.

248 3. Reviewing the performance of participating students
249 enrolled in a private school in which at least 51 percent of the
250 total enrolled students in the prior school year participated in

251 the program and in which there are at least 10 participating
252 students who have scores for tests administered.

253 4. Surveying the parents of participating students to
254 determine academic, safety, and school climate satisfaction and
255 to identify any challenges or obstacles in addressing the
256 incident or relating to the use of the scholarship.

257 (h) Upon the request of a participating private school,
258 provide at no cost to the school the statewide assessments
259 administered under s. 1008.22 and any related materials for
260 administering the assessments. Students at a private school may
261 be assessed using the statewide assessments if the addition of
262 those students and the school does not cause the state to exceed
263 its contractual caps for the number of students tested and the
264 number of testing sites. The state shall provide the same
265 materials and support to a private school that it provides to a
266 public school. A private school that chooses to administer
267 statewide assessments under s. 1008.22 shall follow the
268 requirements set forth in ss. 1008.22 and 1008.24, rules adopted
269 by the State Board of Education to implement those sections, and
270 district-level testing policies established by the district
271 school board.

272 (i) Establish a process by which individuals may notify
273 the department of any violation by a parent, private school, or
274 school district of state laws relating to program participation.
275 The department shall conduct an inquiry or make a referral to

276 the appropriate agency for an investigation of any written
277 complaint of a violation of this section if the complaint is
278 signed by the complainant and is legally sufficient. A complaint
279 is legally sufficient if such complaint contains ultimate facts
280 that show that a violation of this section or any rule adopted
281 by the State Board of Education pursuant to this section has
282 occurred. In order to determine legal sufficiency, the
283 department may require supporting information or documentation
284 from the complainant. A department inquiry is not subject to the
285 requirements of chapter 120.

286 (j)1. Conduct site visits to participating private
287 schools. The purpose of the site visits is solely to verify the
288 information reported by the schools concerning the enrollment
289 and attendance of students, the credentials of teachers,
290 background screening of teachers, and teachers' fingerprinting
291 results. The department may not make more than seven site visits
292 each year; however, the department may make additional site
293 visits at any time to a school that has received a notice of
294 noncompliance or a notice of proposed action within the previous
295 2 years.

296 2. Annually, by December 15, report to the Governor, the
297 President of the Senate, and the Speaker of the House of
298 Representatives the department's actions with respect to
299 implementing accountability in the program under this section
300 and s. 1002.421, any substantiated allegations or violations of

301 law or rule by an eligible private school under this program and
 302 the corrective action taken by the department.

303 (8) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

304 (a) The Commissioner of Education:

305 1. Shall deny, suspend, or revoke a private school's
 306 participation in the program if it is determined that the
 307 private school has failed to comply with the provisions of this
 308 section. However, if the noncompliance is correctable within a
 309 reasonable amount of time and if the health, safety, or welfare
 310 of the students is not threatened, the commissioner may issue a
 311 notice of noncompliance which provides the private school with a
 312 timeframe within which to provide evidence of compliance before
 313 taking action to suspend or revoke the private school's
 314 participation in the program.

315 2. May deny, suspend, or revoke a private school's
 316 participation in the program if the commissioner determines that
 317 an owner or operator of the private school is operating or has
 318 operated an educational institution in this state or in another
 319 state or jurisdiction in a manner contrary to the health,
 320 safety, or welfare of the public.

321 a. In making such a determination, the commissioner may
 322 consider factors that include, but are not limited to, acts or
 323 omissions by an owner or operator which led to a previous denial
 324 or revocation of participation in an education scholarship
 325 program; an owner's or operator's failure to reimburse the

326 department for scholarship funds improperly received or retained
327 by a school; imposition of a prior criminal sanction related to
328 an owner's or operator's management or operation of an
329 educational institution; imposition of a civil fine or
330 administrative fine, license revocation or suspension, or
331 program eligibility suspension, termination, or revocation
332 related to an owner's or operator's management or operation of
333 an educational institution; or other types of criminal
334 proceedings in which an owner or operator was found guilty of,
335 regardless of adjudication, or entered a plea of nolo contendere
336 or guilty to, any offense involving fraud, deceit, dishonesty,
337 or moral turpitude.

338 b. For purposes of this subparagraph, the term "owner or
339 operator" includes an owner, operator, superintendent, or
340 principal of, or a person who has equivalent decisionmaking
341 authority over, a private school participating in the
342 scholarship program.

343 (b) The commissioner's determination is subject to the
344 following:

345 1. If the commissioner intends to deny, suspend, or revoke
346 a private school's participation in the program, the department
347 shall notify the private school of such proposed action in
348 writing by certified mail and regular mail to the private
349 school's address of record with the department. The notification
350 shall include the reasons for the proposed action and notice of

351 the timelines and procedures set forth in this paragraph.

352 2. The private school that is adversely affected by the
353 proposed action shall have 15 days after receipt of the notice
354 of proposed action to file with the department's agency clerk a
355 request for a proceeding pursuant to ss. 120.569 and 120.57. If
356 the private school is entitled to a hearing under s. 120.57(1),
357 the department shall refer the request to the Division of
358 Administrative Hearings.

359 3. Upon receipt of a request referred pursuant to this
360 paragraph, the director of the Division of Administrative
361 Hearings shall expedite the hearing and assign an administrative
362 law judge who shall commence a hearing within 30 days after the
363 receipt of the formal written request by the division and enter
364 a recommended order within 30 days after the hearing or within
365 30 days after receipt of the hearing transcript, whichever is
366 later. Each party shall be allowed 10 days in which to submit
367 written exceptions to the recommended order. A final order shall
368 be entered by the agency within 30 days after the entry of a
369 recommended order. The provisions of this subparagraph may be
370 waived upon stipulation by all parties.

371 (c) The commissioner may immediately suspend payment of
372 scholarship funds if it is determined that there is probable
373 cause to believe that there is:

374 1. An imminent threat to the health, safety, or welfare of
375 the students; or

376 2. Fraudulent activity on the part of the private school.
377 Notwithstanding s. 1002.22, in incidents of alleged fraudulent
378 activity pursuant to this section, the department's Office of
379 Inspector General is authorized to release personally
380 identifiable records or reports of students to the following
381 persons or organizations:

382 a. A court of competent jurisdiction in compliance with an
383 order of that court or the attorney of record in accordance with
384 a lawfully issued subpoena, consistent with the Family
385 Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.

386 b. A person or entity authorized by a court of competent
387 jurisdiction in compliance with an order of that court or the
388 attorney of record pursuant to a lawfully issued subpoena,
389 consistent with the Family Educational Rights and Privacy Act,
390 20 U.S.C. s. 1232g.

391 c. Any person, entity, or authority issuing a subpoena for
392 law enforcement purposes when the court or other issuing agency
393 has ordered that the existence or the contents of the subpoena
394 or the information furnished in response to the subpoena not be
395 disclosed, consistent with the Family Educational Rights and
396 Privacy Act, 20 U.S.C. s. 1232g, and 34 C.F.R. s. 99.31.

397
398 The commissioner's suspension of payment pursuant to this
399 paragraph may be appealed pursuant to the same procedures and
400 timelines as the notice of proposed action set forth in

401 paragraph (b).

402 (9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
403 PARTICIPATION.—A parent who applies for a Hope Scholarship is
404 exercising his or her parental option to place his or her
405 student in an eligible private school.

406 (a) The parent must select an eligible private school and
407 apply for the admission of his or her student.

408 (b) The parent must inform the student's school district
409 when the parent withdraws his or her student to attend an
410 eligible private school.

411 (c) Any student participating in the program must remain
412 in attendance throughout the school year unless excused by the
413 school for illness or other good cause.

414 (d) Each parent and each student has an obligation to the
415 private school to comply with the private school's published
416 policies.

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

421 (f) The parent must ensure that the student participating
422 in the program takes the norm-referenced assessment offered by
423 the private school. The parent may also choose to have the
424 student participate in the statewide assessments pursuant to s.
425 1008.22. If the parent requests that the student participating

426 in the program take the statewide assessments pursuant to s.
427 1008.22 and the private school has not chosen to offer and
428 administer the statewide assessments, the parent is responsible
429 for transporting the student to the assessment site designated
430 by the school district.

431 (g) Upon receipt of a scholarship warrant, the parent to
432 whom the warrant is made must restrictively endorse the warrant
433 to the private school for deposit into the account of the
434 private school. The parent may not designate any entity or
435 individual associated with the participating private school as
436 the parent's attorney in fact to endorse a scholarship warrant.
437 A parent who fails to comply with this paragraph forfeits the
438 scholarship.

439 (10) OBLIGATIONS OF NONPROFIT SCHOLARSHIP-FUNDING
440 ORGANIZATIONS.—An organization may establish scholarships for
441 eligible students by:

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

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

446 (c) Preparing and submitting quarterly and annual reports
447 to the department pursuant to paragraphs (7) (f) and (g). In
448 addition, an eligible nonprofit scholarship-funding organization
449 must submit in a timely manner any information requested by the
450 department relating to the scholarship program.

451 (d) Notifying the department of any violation of this
452 section.

453 (11) FUNDING AND PAYMENT.—

454 (a) The maximum amount awarded to a student enrolled in an
455 eligible private school shall be determined as a percentage of
456 the unweighted FTE funding amount for that state fiscal year and
457 thereafter as follows:

458 1. Eighty-eight percent for a student enrolled in
459 kindergarten through grade 5.

460 2. Ninety-two percent for a student enrolled in grade 6
461 through grade 8.

462 3. Ninety-six percent for a student enrolled in grade 9
463 through grade 12.

464 (b) The maximum amount awarded to a student enrolled in a
465 Florida public school located outside of the district in which
466 the student resides shall be \$750.

467 (c) When a student enters the program, the organization
468 must receive all documentation required for the student's
469 participation, including a copy of the report of the incident
470 received pursuant to subsection (5) and the private school's and
471 the student's fee schedules. The initial payment shall be made
472 after verification of admission acceptance, and subsequent
473 payments shall be made upon verification of continued enrollment
474 and attendance at the private school.

475 (d) Payment of the scholarship by the eligible nonprofit

476 scholarship-funding organization shall be by individual warrant
477 made payable to the student's parent. If the parent chooses that
478 his or her student attend an eligible private school, the
479 warrant must be delivered by the eligible nonprofit scholarship-
480 funding organization to the private school of the parent's
481 choice, and the parent shall restrictively endorse the warrant
482 to the private school.

483 (e) An eligible nonprofit scholarship-funding organization
484 shall obtain verification from the private school of a student's
485 continued attendance at the school for each period covered by a
486 scholarship payment.

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

490 (g) An organization may use up to 3 percent of eligible
491 contributions received during the state fiscal year in which
492 such contributions are collected for administrative expenses if
493 the organization has operated as an eligible nonprofit
494 scholarship-funding organization for at least the preceding 3
495 fiscal years and did not have any findings of material weakness
496 or material noncompliance in its most recent audit under s.
497 1002.395(6)(m). Such administrative expenses must be reasonable
498 and necessary for the organization's management and distribution
499 of eligible contributions under this section. No funds
500 authorized under this paragraph shall be used for lobbying or

501 political activity or expenses related to lobbying or political
502 activity. Up to one-third of the funds authorized for
503 administrative expenses under this paragraph may be used for
504 expenses related to the recruitment of contributions from
505 taxpayers. An eligible nonprofit scholarship-funding
506 organization may not charge an application fee.

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

510 (12) OBLIGATIONS OF THE AUDITOR GENERAL.—

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

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

522 (13) SCHOLARSHIP FUNDING TAX CREDITS—

523 (a) A tax credit is available under s. 212.1832 for use by
524 a taxpayer that makes an eligible contribution to the program.
525 Each eligible contribution is limited to a single payment of \$20

526 at the time of purchase of a motor vehicle or a single payment
527 of \$20 at the time of registration of a motor vehicle that was
528 not purchased from a dealer. An eligible contribution shall be
529 accompanied by an election to contribute to the program and
530 shall be made by the purchaser at the time of purchase or at the
531 time of registration on a form provided by the Department of
532 Revenue. Payments of contributions shall be made to a dealer, as
533 defined in chapter 212, at the time of purchase of a motor
534 vehicle or to an agent of the Department of Revenue, as
535 designated by s. 212.06(10), at the time of registration of a
536 motor vehicle that was not purchased from a dealer.

537 (b) A tax collector or any person or firm authorized to
538 sell or issue a motor vehicle license who is designated as an
539 agent of the Department of Revenue pursuant to s. 212.06(10) or
540 who is a dealer shall:

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

545 2. Collect eligible contributions.

546 3. Using a form provided by the Department of Revenue,
547 which shall include the dealer's or agent's federal employer
548 identification number, remit to an organization on or before the
549 20th day of each month the total amount of contributions made to
550 that organization and collected during the preceding calendar

551 month.

552 4. Report on each return filed with the Department of
553 Revenue the total amount of credits allowed under s. 212.1832
554 during the preceding calendar month.

555 (c) An organization shall report to the Department of
556 Revenue, on or before the 20th day of each month, the total
557 amount of contributions received pursuant to paragraph (b) in
558 the preceding calendar month on a form provided by the
559 Department of Revenue. Such report shall include the federal
560 employer identification number of each tax collector, authorized
561 agent of the Department of Revenue, or dealer who remitted
562 contributions to the organization during that reporting period.

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

567 1. If the total amount stolen is less than \$300, the
568 offense is a misdemeanor of the second degree, punishable as
569 provided in s. 775.082 or s. 775.083. Upon a second conviction,
570 the offender is guilty of a misdemeanor of the first degree,
571 punishable as provided in s. 775.082 or s. 775.083. Upon a third
572 or subsequent conviction, the offender is guilty of a felony of
573 the third degree, punishable as provided in s. 775.082, s.
574 775.083, or s. 775.084.

575 2. If the total amount stolen is \$300 or more, but less

576 than \$20,000, the offense is a felony of the third degree,
577 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

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

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

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

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

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

594 (16) RULES.—The State Board of Education shall adopt rules
595 to administer this section.

596 Section 2. Section 212.1832, Florida Statutes, is created
597 to read:

598 212.1832 Credit for contributions to the Hope Scholarship
599 Program.—

600 (1) There is allowed a credit of 100 percent of an

601 eligible contribution made to an eligible nonprofit scholarship-
602 funding organization under s. 1002.40 against any tax imposed by
603 the state and due under this chapter as a result of the purchase
604 or acquisition of a motor vehicle. The credit may not exceed the
605 tax otherwise owed.

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

613 Section 3. The Department of Revenue may, and all
614 conditions are deemed met to, adopt emergency rules pursuant to
615 ss. 120.536(1) and 120.54, Florida Statutes, to administer this
616 act.

617 Section 4. This act shall take effect upon becoming a law.