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Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Pre-K - 12 Education)

A bill to be entitled

An act relating to the Hope Scholarship Program;
creating s. 1002.40, F.S.; establishing the Hope
Scholarship Program; providing the purpose of the
program; defining terms; providing eligibility
requirements; prohibiting the payment of a scholarship
under certain circumstances; requiring a principal to
provide copies of a report of physical violence or
emotional abuse to certain individuals within a
specified timeframe; requiring the principal to
investigate such incidents; requiring a school
district to notify an eligible student's parent of the
program under certain circumstances; requiring a
school district to provide certain information
relating to the statewide assessment program;
providing requirements and obligations for eligible
private schools; providing Department of Education
obligations relating to participating students and
private schools and program requirements; providing
Commissioner of Education obligations; requiring the
commissioner to deny, suspend, or revoke a private
school's participation in the program or the payment
of scholarship funds under certain circumstances;
defining the term "owner or operator"; providing a
process for review of a decision from the commissioner
under certain circumstances; providing for the release
of personally identifiable student information under



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



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57 Board of Education to adopt rules to administer the
58 program; creating s. 212.1832, F.S.; authorizing
59 certain persons to elect to direct certain state sales
60 and use tax revenue to be transferred to a nonprofit
61 scholarship-funding organization for the Hope
62 Scholarship Program; amending s. 1002.01, F.S.;
63 revising and defining terms; amending s. 1002.20;
64 updating educational options and terminology; amending
65 s. 1003.01, F.S.; redefining the term "regular school
66 attendance"; amending ss. 1002.385, 1002.39, 1002.395,
67 and 1003.26, F.S.; conforming cross-references and
68 provisions to changes made by the act; updating
69 terminology; repealing ch. 623, F.S., relating to
70 private school corporations, on a specified date;
71 amending s. 212.08, F.S.; conforming a cross-
72 reference; repealing s. 1002.43, F.S., relating to
73 private tutoring programs; authorizing the Department
74 of Revenue to adopt emergency rules for specified
75 purposes; providing an appropriation; providing
76 effective dates.

77
78 Be It Enacted by the Legislature of the State of Florida:

79
80 Section 1. Section 1002.40, Florida Statutes, is created to
81 read:

82 1002.40 The Hope Scholarship Program.—

83 (1) PURPOSE.—The Hope Scholarship Program is established to
84 provide the parent of a public school student who was the victim
85 of a substantiated incident of violence or abuse, as listed in



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86 subsection (3), an opportunity to transfer the student to
87 another public school that has capacity or to request and
88 receive a scholarship for the student to enroll in and attend an
89 eligible private school.

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

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

92 (b) "Eligible contribution" or "contribution" means a
93 monetary contribution from a person required to pay sales and
94 use tax on the purchase or acquisition of a motor vehicle,
95 subject to the restrictions provided in this section, to an
96 eligible nonprofit scholarship-funding organization. The
97 taxpayer making the contribution may not designate a specific
98 student as the beneficiary of the contribution.

99 (c) "Eligible nonprofit scholarship-funding organization"
100 or "organization" has the same meaning as provided in s.
101 1002.395(2)(f), as determined by the department.

102 (d) "Eligible private school" has the same meaning as
103 provided in s. 1002.395(2)(g), as determined by the department.

104 (e) "Motor vehicle" has the same meaning as provided in s.
105 320.01(1)(a), but does not include heavy trucks, truck tractors,
106 trailers, and motorcycles.

107 (f) "Parent" means a resident of this state who is a
108 parent, as defined in s. 1000.21, and whose public school
109 student was the victim of a reported incident, as listed in
110 subsection (3).

111 (g) "Principal" means the principal or his or her designee.

112 (h) "Program" means the Hope Scholarship Program.

113 (i) "School" includes any educational program or activity
114 conducted by a public K-12 educational institution, any school-



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115 related or school-sponsored program or activity, and riding on a
116 school bus, as defined in s. 1006.25(1), including waiting at a
117 school bus stop.

118 (j) "Unweighted FTE funding amount" means the statewide
119 average total funds per unweighted full-time equivalent funding
120 amount that is incorporated by reference in the General
121 Appropriations Act for the applicable state fiscal year.

122 (3) PROGRAM ELIGIBILITY.—Beginning with the 2018-2019
123 school year, contingent upon available funds, and on a first-
124 come, first-served basis, a student enrolled full time in a
125 Florida public school in kindergarten through grade 12 is
126 eligible for a scholarship under this program if all of the
127 following conditions are met:

128 (a) The student is the victim of a substantiated incident
129 of battery; harassment; hazing; bullying; kidnapping; physical
130 attack; robbery; sexual offenses, harassment, assault, or
131 battery; threat or intimidation; or fighting at school.

132 (b) The incident is formally reported by the victim or the
133 victim's parent to the principal.

134 (c) Through an investigation, the principal finds that the
135 incident is substantiated.

136 (d) The principal's investigation remains open or the
137 district's resolution of issues related to the incident remain
138 unresolved after timely notification, deliberative evaluation,
139 and 30 days of responsible and appropriate action taken in
140 accordance with paragraph (5) (a).

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

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



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144 to, the Florida School for the Deaf and the Blind; the College-
145 Preparatory Boarding Academy; the Florida Virtual School; a
146 developmental research school authorized under s. 1002.32; or a
147 charter school authorized under s. 1002.33, s. 1002.331, s.
148 1002.332, or s. 1002.333;

149 (b) Enrolled in a school operating for the purpose of
150 providing educational services to youth in the Department of
151 Juvenile Justice commitment programs;

152 (c) Participating in a virtual school, correspondence
153 school, or distance learning program that receives state funding
154 pursuant to the student's participation unless the participation
155 is limited to no more than two courses per school year;

156 (d) Receiving any other educational scholarship pursuant to
157 this chapter; or

158 (e) Participating in a home education program, as defined
159 in s. 1002.01.

160 (5) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.-

161 (a)1. Within 24 hours after receipt of a formal report of
162 an incident listed in subsection (3)(a), the principal shall
163 provide a copy of the report to the victim's parent and the
164 alleged offender's parent. The report must include a statement
165 of the expected investigative actions and the timeline for
166 reporting the outcome of the investigation. Within 24 hours
167 after receipt of the formal report, the principal must also
168 provide the superintendent with a copy of the report and
169 verification that the parents of the victim and the alleged
170 offender have been provided a copy of the incident report and
171 other required information.

172 2. In accordance with s. 1006.09, the principal must



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173 investigate the incident to determine if the incident is
174 substantiated or unsubstantiated, and if the incident must be
175 reported. The principal may, at his or her discretion, determine
176 the extent to which each student was engaged in instigating,
177 initiating, or reacting to a physical altercation, and may
178 consider such information when evaluating and determining
179 appropriate disciplinary actions and investigation outcomes.

180 3. During the investigation period, the principal and the
181 superintendent shall take all necessary actions to continue the
182 educational services of students involved in the reported
183 incident while taking every reasonable precaution to keep the
184 alleged offender separated from the victim or any sibling of the
185 victim while on school grounds or on school transportation,
186 pursuant to ss. 1006.09, 1006.13, and 1006.147, as appropriate.

187 4. Upon the principal's determination that an alleged
188 incident is unsubstantiated or the resolution of issues related
189 to a substantiated incident or within 15 days after the incident
190 was reported, whichever occurs first, the principal must report
191 to the victim's parent and the alleged offender's parent the
192 findings, outcome, or status of the investigation. The principal
193 shall continue to provide such reports to the parents at least
194 every 15 days until the investigation concludes and issues
195 associated with the incident are resolved.

196 5. If the principal's investigation into the incident
197 remains open more than 30 days after the date a substantiated
198 incident was reported or issues associated with the incident
199 remain unresolved, the school district, in accordance with the
200 school district's code of student conduct, shall:

201 a. Notify the victim's parent of the availability of the



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202 program and offer that parent an opportunity to enroll his or
203 her student in another public school or to request and receive a
204 scholarship to attend an eligible private school, subject to
205 available funding; and

206 b. Provide the victim's parent with a written notification
207 of the result of the principal's investigation of the alleged
208 incident. The parent must provide such notification to the
209 scholarship-funding organization that verifies the student's
210 eligibility.

211 6. To facilitate timely, appropriate, and fiscally
212 accountable scholarship payments, school districts must report
213 and verify student enrollment information during and outside of
214 regular FTE student enrollment survey periods, as requested by
215 the department pursuant to paragraph (7) (d).

216 (b)1. A parent who, pursuant to s. 1002.31, chooses to
217 enroll his or her student in a Florida public school located
218 outside the district in which the student resides shall be
219 eligible for a scholarship under paragraph (11) (b) to transport
220 the student.

221 2. For each student participating in the program in a
222 private school who chooses to participate in the statewide
223 assessments under s. 1008.22 or the Florida Alternate
224 Assessment, the school district in which the student resides
225 must notify the student and his or her parent about the
226 locations and times to take all statewide assessments.

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

229 (a) Meet the definition of a private school in s. 1002.01
230 and comply with all requirements for private schools



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231 participating in state school choice scholarship programs
232 pursuant to this section and s. 1002.421.

233 (b) Provide to the organization and the department, upon
234 request, all documentation required for the student's
235 participation, including, but not limited to, the private
236 school's and the student's fee schedules.

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

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

241 2. Annually administering or making provision for students
242 participating in the program in grades 3 through 10 to take one
243 of the nationally norm-referenced tests identified by the
244 department or the statewide assessments pursuant to s. 1008.22.
245 Students with disabilities for whom standardized testing is not
246 appropriate are exempt from this requirement. A participating
247 private school shall report a student's scores to his or her
248 parent.

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

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

257 b. A participating private school shall submit a request in
258 writing to the department by March 1 of each year in order to
259 administer the statewide assessments in the subsequent school



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260 year.

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

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

266 (f) Provide a report from an independent certified public
267 accountant who performs the agreed-upon procedures developed
268 under s. 1002.395(6)(o) if the private school receives more than
269 \$250,000 in funds from scholarships awarded under this section
270 in a state fiscal year. A private school subject to this
271 paragraph must annually submit the report by September 15 to the
272 organization that awarded the majority of the school's
273 scholarship funds. The agreed-upon procedures must be conducted
274 in accordance with attestation standards established by the
275 American Institute of Certified Public Accountants.

276

277 The failure of a private school to meet the requirements of this
278 subsection constitutes a basis for the ineligibility of the
279 private school to participate in the program, as determined by
280 the department.

281 (7) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department
282 shall:

283 (a) Establish a toll-free hotline that provides parents and
284 private schools with information on participation in the
285 program.

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

288 (c) Require an annual notarized and sworn compliance



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289 statement by participating private schools certifying compliance
290 with state laws and retain such records.

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

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

299 (f) Require quarterly reports by an eligible nonprofit
300 scholarship-funding organization regarding the number of
301 students participating in the scholarship program, the private
302 schools in which the students are enrolled, and other
303 information deemed necessary by the department.

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

306 1. Reviewing the school climate and code of student conduct
307 of each public school that reported the occurrence of a monthly
308 average of 10 or more substantiated incidents to determine areas
309 in the school or school district procedures involving reporting,
310 investigating, and communicating a parent's and student's rights
311 which are in need of improvement. At a minimum, the review must
312 include:

313 a. An assessment of the investigation time and quality of
314 the response of the school and the school district;

315 b. An assessment of the effectiveness of communication
316 procedures with the students involved in an incident, the
317 students' parents, and the school and school district personnel;



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318 c. An analysis of school incident and discipline data; and
319 d. The challenges and obstacles relating to implementing
320 recommendations from this review.

321 2. Reviewing the school climate and code of student conduct
322 of each public school a student transferred to if the student
323 was from a school identified in subparagraph 1. in order to
324 identify best practices and make recommendations to a public
325 school at which the incidents occurred.

326 3. Reviewing the performance of participating students
327 enrolled in a private school in which the majority of the
328 school's total enrolled students in the prior school year
329 participated in one or more scholarship programs, as defined in
330 s. 1002.01, in which there are at least 10 participating
331 students who have scores for tests administered; and reviewing
332 the school climate and code of student conduct of the private
333 school if one or more scholarship participants were involved in
334 a reported incident at the school during the prior school year.

335 4. Surveying the parents of participating students to
336 determine academic, safety, and school climate satisfaction and
337 to identify any challenges or obstacles in addressing the
338 incident or relating to the use of the scholarship.

339 (h) Upon the request of a participating private school,
340 provide at no cost to the school the statewide assessments
341 administered under s. 1008.22 and any related materials for
342 administering the assessments. Students at a private school may
343 be assessed using the statewide assessments if the addition of
344 those students and the school does not cause the state to exceed
345 its contractual caps for the number of students tested and the
346 number of testing sites. The state shall provide the same



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347 materials and support to a private school that it provides to a
348 public school. A private school that chooses to administer
349 statewide assessments under s. 1008.22 shall follow the
350 requirements set forth in ss. 1008.22 and 1008.24, rules adopted
351 by the State Board of Education to implement those sections, and
352 district-level testing policies established by the district
353 school board.

354 (i) Establish a process by which individuals may notify the
355 department of any violation by a parent, private school, or
356 school district of state laws relating to program participation.
357 The department shall conduct an inquiry or make a referral to
358 the appropriate agency for an investigation of any written
359 complaint of a violation of this section if the complaint is
360 signed by the complainant and is legally sufficient. A complaint
361 is legally sufficient if such complaint contains ultimate facts
362 that show that a violation of this section or any rule adopted
363 by the State Board of Education pursuant to this section has
364 occurred. In order to determine legal sufficiency, the
365 department may require supporting information or documentation
366 from the complainant. A department inquiry is not subject to the
367 requirements of chapter 120.

368 (j)1. Conduct site visits to participating private schools.
369 The purpose of the site visits is solely to verify the
370 information reported by the schools concerning the enrollment
371 and attendance of students, the credentials of teachers,
372 background screening of teachers, teachers' fingerprinting
373 results, and other conditions required pursuant to s. 1002.421
374 and this section. The department may not make more than seven
375 site visits each year; however, the department may make



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376 additional site visits at any time to a school that is the
377 subject of a violation complaint submitted pursuant to paragraph
378 (i), is identified by an organization for a known or suspected
379 violation, or has received a notice of noncompliance or a notice
380 of proposed action within the current year or the previous 2
381 years.

382 2. Annually, by December 15, report to the Governor, the
383 President of the Senate, and the Speaker of the House of
384 Representatives the department's actions with respect to
385 implementing accountability in the program under this section
386 and s. 1002.421, any substantiated allegations or violations of
387 law or rule by an eligible private school under this program and
388 the corrective action taken by the department.

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

390 (a) The Commissioner of Education:

391 1. Shall deny, suspend, or revoke a private school's
392 participation in the program if it is determined that the
393 private school has failed to comply with the provisions of this
394 section. However, if the noncompliance is correctable within a
395 reasonable amount of time and if the health, safety, or welfare
396 of the students is not threatened, the commissioner may issue a
397 notice of noncompliance which provides the private school with a
398 timeframe within which to provide evidence of compliance before
399 taking action to suspend or revoke the private school's
400 participation in the program.

401 2. May deny, suspend, or revoke a private school's
402 participation in the program if the commissioner determines that
403 an owner or operator of the private school is operating or has
404 operated an educational institution in this state or in another



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405 state or jurisdiction in a manner contrary to the health,
406 safety, or welfare of the public.

407 a. In making such a determination, the commissioner may
408 consider factors that include, but are not limited to, acts or
409 omissions by an owner or operator which led to a previous denial
410 or revocation of participation in an education scholarship
411 program; an owner's or operator's failure to reimburse the
412 department for scholarship funds improperly received or retained
413 by a school; imposition of a prior criminal sanction related to
414 an owner's or operator's management or operation of an
415 educational institution; imposition of a civil fine or
416 administrative fine, license revocation or suspension, or
417 program eligibility suspension, termination, or revocation
418 related to an owner's or operator's management or operation of
419 an educational institution; or other types of criminal
420 proceedings in which an owner or operator was found guilty of,
421 regardless of adjudication, or entered a plea of nolo contendere
422 or guilty to, any offense involving fraud, deceit, dishonesty,
423 or moral turpitude.

424 b. For purposes of this subparagraph, the term "owner or
425 operator" includes an owner, operator, superintendent, or
426 principal of, or a person who has equivalent decisionmaking
427 authority over, a private school participating in the
428 scholarship program.

429 (b) The commissioner's determination is subject to the
430 following:

431 1. If the commissioner intends to deny, suspend, or revoke
432 a private school's participation in the program, the department
433 shall notify the private school of such proposed action in



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434 writing by certified mail and regular mail to the private
435 school's address of record with the department. The notification
436 shall include the reasons for the proposed action and notice of
437 the timelines and procedures set forth in this paragraph.

438 2. The private school that is adversely affected by the
439 proposed action shall have 15 days after receipt of the notice
440 of proposed action to file with the department's agency clerk a
441 request for a proceeding pursuant to ss. 120.569 and 120.57. If
442 the private school is entitled to a hearing under s. 120.57(1),
443 the department shall refer the request to the Division of
444 Administrative Hearings.

445 3. Upon receipt of a request referred pursuant to this
446 paragraph, the director of the Division of Administrative
447 Hearings shall expedite the hearing and assign an administrative
448 law judge who shall commence a hearing within 30 days after the
449 receipt of the formal written request by the division and enter
450 a recommended order within 30 days after the hearing or within
451 30 days after receipt of the hearing transcript, whichever is
452 later. Each party shall be allowed 10 days in which to submit
453 written exceptions to the recommended order. A final order shall
454 be entered by the agency within 30 days after the entry of a
455 recommended order. The provisions of this subparagraph may be
456 waived upon stipulation by all parties.

457 (c) The commissioner may immediately suspend payment of
458 scholarship funds if it is determined that there is probable
459 cause to believe that there is:

460 1. An imminent threat to the health, safety, or welfare of
461 the students; or

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



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463 Notwithstanding s. 1002.22, in incidents of alleged fraudulent
464 activity pursuant to this section, the department's Office of
465 Inspector General is authorized to release personally
466 identifiable records or reports of students to the following
467 persons or organizations:

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

472 b. A person or entity authorized by a court of competent
473 jurisdiction in compliance with an order of that court or the
474 attorney of record pursuant to a lawfully issued subpoena,
475 consistent with the Family Educational Rights and Privacy Act,
476 20 U.S.C. s. 1232g.

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

483
484 The commissioner's suspension of payment pursuant to this
485 paragraph may be appealed pursuant to the same procedures and
486 timelines as the notice of proposed action set forth in
487 paragraph (b).

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



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

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

497 (c) Any student participating in the program must comply
498 with the regular attendance requirements of s. 1003.01(13) and
499 remain in attendance throughout the school year unless excused
500 by the school for illness or other good cause.

501 (d) Each parent and each student has an obligation to the
502 private school to comply with the private school's published
503 policies.

504 (e) Upon reasonable notice to the department and the school
505 district, the parent may remove the student from the private
506 school and place the student in a public school in accordance
507 with this section.

508 (f) The parent must ensure that the student participating
509 in the program takes the norm-referenced assessment offered by
510 the private school. The parent may also choose to have the
511 student participate in the statewide assessments pursuant to s.
512 1008.22. If the parent requests that the student participating
513 in the program take the statewide assessments pursuant to s.
514 1008.22 and the private school has not chosen to offer and
515 administer the statewide assessments, the parent is responsible
516 for transporting the student to the assessment site designated
517 by the school district.

518 (g) Upon receipt of a scholarship warrant, the parent to
519 whom the warrant is made must restrictively endorse the warrant
520 to the private school for deposit into the account of the



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521 private school. The parent may not designate any entity or
522 individual associated with the participating private school as
523 the parent's attorney in fact to endorse a scholarship warrant.
524 A parent who fails to comply with this paragraph forfeits the
525 scholarship.

526 (10) OBLIGATIONS OF NONPROFIT SCHOLARSHIP-FUNDING
527 ORGANIZATIONS.—An organization may establish scholarships for
528 eligible students by:

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

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

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

538 (d) Notifying the department of any known or suspected
539 violation of this section by a private school, parent, or
540 student.

541 (11) FUNDING AND PAYMENT.—

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

546 1. Eighty-eight percent for a student enrolled in
547 kindergarten through grade 5.

548 2. Ninety-two percent for a student enrolled in grade 6
549 through grade 8.



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550 3. Ninety-six percent for a student enrolled in grade 9
551 through grade 12.

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

555 (c) When a student enters the program, the organization
556 must receive all documentation required for the student's
557 participation, including a copy of the report of the
558 substantiated incident received pursuant to subsection (5) and
559 the private school's and the student's fee schedules. The
560 initial payment shall be made after verification of admission
561 acceptance, and subsequent payments shall be made upon
562 verification of continued enrollment and attendance at the
563 private school.

564 (d) Payment of the scholarship by the eligible nonprofit
565 scholarship-funding organization may be by individual warrant
566 made payable to the student's parent or by funds transfer made
567 by debit cards, electronic payment cards, or other means of
568 payment which the department deems to be commercially viable or
569 cost-effective. If payment is made by warrant, the warrant must
570 be delivered by the eligible nonprofit scholarship-funding
571 organization to the private school of the parent's choice, and
572 the parent shall restrictively endorse the warrant to the
573 private school. If payment is made by funds transfer, the parent
574 must approve each payment before the scholarship funds may be
575 deposited. The parent may not designate any entity or individual
576 associated with the participating private school as the parent's
577 attorney in fact to endorse a scholarship warrant or approve a
578 funds transfer.



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

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

586 (g) An organization may use up to 3 percent of eligible
587 contributions received during the state fiscal year in which
588 such contributions are collected for administrative expenses if
589 the organization has operated as an eligible nonprofit
590 scholarship-funding organization for at least the preceding 3
591 fiscal years and did not have any findings of material weakness
592 or material noncompliance in its most recent audit under s.
593 1002.395(6)(m). Such administrative expenses must be reasonable
594 and necessary for the organization's management and distribution
595 of eligible contributions under this section. Funds authorized
596 under this paragraph may not be used for lobbying or political
597 activity or expenses related to lobbying or political activity.
598 Up to one-third of the funds authorized for administrative
599 expenses under this paragraph may be used for expenses related
600 to the recruitment of contributions from taxpayers. An eligible
601 nonprofit scholarship-funding organization may not charge an
602 application fee.

603 (h) Moneys received pursuant to this section do not
604 constitute taxable income to the qualified student or his or her
605 parent.

606 (12) OBLIGATIONS OF THE AUDITOR GENERAL.—

607 (a) The Auditor General shall conduct an annual operational



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608 audit of accounts and records of each organization that
609 participates in the program. As part of this audit, the Auditor
610 General shall verify, at a minimum, the total number of students
611 served and transmit that information to the department. The
612 Auditor General shall provide the commissioner with a copy of
613 each annual operational audit performed pursuant to this
614 subsection within 10 days after the audit is finalized.

615 (b) The Auditor General shall notify the department of any
616 organization that fails to comply with a request for
617 information.

618 (13) SCHOLARSHIP FUNDING TAX CREDITS.-

619 (a) A tax credit is available under s. 212.1832 for use by
620 a taxpayer that makes an eligible contribution to the program.
621 Each eligible contribution is limited to a single payment of \$20
622 at the time of purchase of a motor vehicle or a single payment
623 of \$20 at the time of registration of a motor vehicle that was
624 not purchased from a dealer. An eligible contribution shall be
625 accompanied by an election to contribute to the program and
626 shall be made by the purchaser at the time of purchase or at the
627 time of registration on a form provided by the Department of
628 Revenue. Payments of contributions shall be made to a dealer, as
629 defined in chapter 212, at the time of purchase of a motor
630 vehicle or to an agent of the Department of Revenue, as
631 designated by s. 212.06(10), at the time of registration of a
632 motor vehicle that was not purchased from a dealer.

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



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637 1. Provide the purchaser the contribution election form, as
638 prescribed by the Department of Revenue, at the time of purchase
639 of a motor vehicle or at the time of registration of a motor
640 vehicle that was not purchased from a dealer.

641 2. Collect eligible contributions.

642 3. Using a form provided by the Department of Revenue,
643 which shall include the dealer's or agent's federal employer
644 identification number, remit to an organization on or before the
645 20th day of each month the total amount of contributions made to
646 that organization and collected during the preceding calendar
647 month.

648 4. Report on each return filed with the Department of
649 Revenue the total amount of credits allowed under s. 212.1832
650 during the preceding calendar month.

651 (c) An organization shall report to the Department of
652 Revenue, on or before the 20th day of each month, the total
653 amount of contributions received pursuant to paragraph (b) in
654 the preceding calendar month on a form provided by the
655 Department of Revenue. Such report shall include the federal
656 employer identification number of each tax collector, authorized
657 agent of the Department of Revenue, or dealer who remitted
658 contributions to the organization during that reporting period.

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

663 1. If the total amount stolen is less than \$300, the
664 offense is a misdemeanor of the second degree, punishable as
665 provided in s. 775.082 or s. 775.083. Upon a second conviction,



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666 the offender is guilty of a misdemeanor of the first degree,
667 punishable as provided in s. 775.082 or s. 775.083. Upon a third
668 or subsequent conviction, the offender is guilty of a felony of
669 the third degree, punishable as provided in s. 775.082, s.
670 775.083, or s. 775.084.

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

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

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

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

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

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

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

692 Section 2. Section 212.1832, Florida Statutes, is created
693 to read:

694 212.1832 Credit for contributions to the Hope Scholarship



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695 Program.—

696 (1) There is allowed a credit of 100 percent of an eligible
697 contribution made to an eligible nonprofit scholarship-funding
698 organization under s. 1002.40 against any tax imposed by the
699 state and due under this chapter as a result of the purchase or
700 acquisition of a motor vehicle. The credit may not exceed the
701 tax otherwise owed.

702 (2) For purposes of the distributions of tax revenue under
703 s. 212.20, the department shall disregard any tax credits
704 allowed under this section to ensure that any reduction in tax
705 revenue received that is attributable to the tax credits results
706 only in a reduction in distributions to the General Revenue
707 Fund. The provisions of s. 1002.40 apply to the credit
708 authorized by this section.

709 Section 3. Section 1002.01, Florida Statutes, is amended to
710 read:

711 1002.01 Definitions.—

712 (1) A "home education program" means the sequentially
713 progressive instruction of a student directed by his or her
714 parent in order to satisfy the attendance requirements of ss.
715 1002.41, 1003.01(13), and 1003.21(1).

716 (2) A "private school" is a nonpublic school that is
717 registered in accordance with s. 1002.42 and is defined as an
718 individual, association, copartnership, or corporation, or
719 department, division, or section of such organizations, that
720 designates itself as an educational center that includes
721 kindergarten or a higher grade or as an elementary, secondary,
722 business, technical, or trade school below college level or any
723 organization that provides instructional services that meet the



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724 intent of s. 1003.01(13) or that gives preemployment or
725 supplementary training in technology or in fields of trade or
726 industry or that offers academic, literary, or career training
727 below college level, or any combination of the above, including
728 an institution that performs the functions of the above schools
729 through correspondence or extension, except those licensed under
730 the provisions of chapter 1005. A private school may be a
731 parochial, religious, denominational, for-profit, or nonprofit
732 school attended by a student in order to satisfy the attendance
733 requirements of s. 1003.01(13). This definition does not include
734 home education programs conducted in accordance with s. 1002.41.

735 (3) For purposes of this chapter, a "scholarship program"
736 means any one of the following:

737 (a) The Opportunity Scholarship Program established
738 pursuant to s. 1002.38.

739 (b) The Gardiner Scholarship Program established pursuant
740 to s. 1002.385.

741 (c) The John M. McKay Scholarships for Students with
742 Disabilities Program established pursuant to s. 1002.39.

743 (d) The Florida Tax Credit Scholarship Program established
744 pursuant to s. 1002.395.

745 (e) The Hope Scholarship Program established pursuant to s.
746 1002.40.

747 Section 4. Paragraph (b) of subsection (2) and subsection
748 (6) of section 1002.20, Florida Statutes, are amended to read:

749 1002.20 K-12 student and parent rights.—Parents of public
750 school students must receive accurate and timely information
751 regarding their child's academic progress and must be informed
752 of ways they can help their child to succeed in school. K-12



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753 students and their parents are afforded numerous statutory
754 rights including, but not limited to, the following:

755 (2) ATTENDANCE.—

756 (b) *Regular school attendance.*—Parents of students who have
757 attained the age of 6 years by February 1 of any school year but
758 who have not attained the age of 16 years must comply with the
759 compulsory school attendance laws. Parents have the option to
760 comply with the school attendance laws by attendance of the
761 student in a public school; a private parochial, religious, or
762 denominational school; a private school; or a home education
763 program; ~~or a private tutoring program~~, in accordance with ~~the~~
764 ~~provisions of s. 1003.01(13).~~

765 (6) EDUCATIONAL CHOICE.—

766 (a) *Public educational school choices.*—Parents of public
767 school students may seek any public educational school choice
768 options that are applicable and available to students throughout
769 the state. These options may include controlled open enrollment,
770 single-gender programs, lab schools, virtual instruction
771 programs, charter schools, charter technical career centers,
772 magnet schools, alternative schools, special programs, auditory-
773 oral education programs, advanced placement, dual enrollment,
774 International Baccalaureate, International General Certificate
775 of Secondary Education (pre-AICE), CAPE digital tools, CAPE
776 industry certifications, collegiate high school programs,
777 Advanced International Certificate of Education, early
778 admissions, credit by examination or demonstration of
779 competency, the New World School of the Arts, the Florida School
780 for the Deaf and the Blind, and the Florida Virtual School.
781 These options may also include the public educational choice



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782 options of the Opportunity Scholarship Program and the McKay
783 Scholarships for Students with Disabilities Program.

784 (b) *Private educational choices.*—The parent of a student
785 may choose to enroll the student in a private school, as defined
786 in s. 1002.01(2). Parents of public school students may seek
787 private educational choice options under certain programs.

788 1. Under the McKay Scholarships for Students with
789 Disabilities Program, the parent of a public school student with
790 a disability may request and receive a McKay Scholarship for the
791 student to attend a private school in accordance with s.
792 1002.39.

793 2. Under the Florida Tax Credit Scholarship Program, the
794 parent of a student who qualifies for free or reduced-price
795 school lunch or who is currently placed, or during the previous
796 state fiscal year was placed, in foster care as defined in s.
797 39.01 may seek a scholarship from an eligible nonprofit
798 scholarship-funding organization in accordance with s. 1002.395.

799 3. Under the Gardiner Scholarship Program ~~Florida Personal~~
800 ~~Learning Scholarship Accounts Program~~, the parent of a student
801 with a qualifying disability may apply for a Gardiner
802 Scholarship ~~personal learning scholarship~~ to be used for
803 individual educational needs in accordance with s. 1002.385.

804 4. Under the Hope Scholarship Program, the parent of a
805 student who was the victim of a substantiated incident of
806 violence or abuse while attending a public school may seek a
807 scholarship for the student to attend a private school in
808 accordance with s. 1002.40.

809 (c) *Home education.*—The parent of a student may choose to
810 place the student in a home education program, as defined in s.



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811 1002.01(1), in accordance with ~~the provisions of s. 1002.41.~~

812 ~~(d) Private tutoring. The parent of a student may choose to~~
813 ~~place the student in a private tutoring program in accordance~~
814 ~~with the provisions of s. 1002.43(1).~~

815 Section 5. Subsection (13) of section 1003.01, Florida
816 Statutes, is amended to read:

817 1003.01 Definitions.—As used in this chapter, the term:

818 (13) "Regular school attendance" means the actual
819 attendance of a student during the school day as defined by law
820 and rules of the State Board of Education. Regular attendance
821 within the intent of s. 1003.21 may be achieved by a student's
822 full-time attendance in one of the following options:

823 (a) A public school supported by public funds, including,
824 but not limited to, the Florida School for the Deaf and the
825 Blind, the Florida Virtual School, a developmental research
826 school, and a charter school established pursuant to chapter
827 1002.†

828 ~~(b) A parochial, religious, or denominational school;~~

829 (b)(e) A private school, as defined in s. 1002.01(2) and in
830 compliance with s. 1002.42, including, but not limited to, a
831 private parochial, religious, or denominational school; and a
832 private school supported in whole or in part by tuition charges
833 or by endowments or gifts. This option includes an eligible
834 private school in which a student attends as a participant in a
835 scholarship program, as defined in s. 1002.01(3).†

836 (c) ~~(d)~~ A home education program, as defined in s.

837 1002.01(1), which ~~that~~ meets the requirements of chapter 1002.†
838 or

839 ~~(e) A private tutoring program that meets the requirements~~



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840 ~~of chapter 1002.~~

841 Section 6. Paragraphs (d) and (h) of subsection (5) and
842 paragraph (a) of subsection (11) of section 1002.385, Florida
843 Statutes, are amended to read:

844 1002.385 The Gardiner Scholarship.—

845 (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must be
846 used to meet the individual educational needs of an eligible
847 student and may be spent for the following purposes:

848 (d) Enrollment in, or tuition or fees associated with
849 enrollment in, a home education program, an eligible private
850 school, an eligible postsecondary educational institution or a
851 program offered by the institution, ~~a private tutoring program~~
852 ~~authorized under s. 1002.43,~~ a virtual program offered by a
853 department-approved private online provider that meets the
854 provider qualifications specified in s. 1002.45(2)(a), the
855 Florida Virtual School as a private paying student, or an
856 approved online course offered pursuant to s. 1003.499 or s.
857 1004.0961.

858 (h) Tuition and fees for part-time tutoring services
859 provided by a person who holds a valid Florida educator's
860 certificate pursuant to s. 1012.56; a person who holds an
861 adjunct teaching certificate pursuant to s. 1012.57; or a person
862 who has demonstrated a mastery of subject area knowledge
863 pursuant to s. 1012.56(5). As used in this paragraph, the term
864 "part-time tutoring services" does not qualify as regular school
865 attendance as defined in s. 1003.01(13) ~~s. 1003.01(13)(e)~~.

866

867 A provider of any services receiving payments pursuant to this
868 subsection may not share, refund, or rebate any moneys from the



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869 Gardiner Scholarship with the parent or participating student in
870 any manner. A parent, student, or provider of any services may
871 not bill an insurance company, Medicaid, or any other agency for
872 the same services that are paid for using Gardiner Scholarship
873 funds.

874 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM
875 PARTICIPATION.—A parent who applies for program participation
876 under this section is exercising his or her parental option to
877 determine the appropriate placement or the services that best
878 meet the needs of his or her child. The scholarship award for a
879 student is based on a matrix that assigns the student to support
880 Level III services. If a parent receives an IEP and a matrix of
881 services from the school district pursuant to subsection (7),
882 the amount of the payment shall be adjusted as needed, when the
883 school district completes the matrix.

884 (a) To satisfy or maintain program eligibility, including
885 eligibility to receive and spend program payments, the parent
886 must sign an agreement with the organization and annually submit
887 a notarized, sworn compliance statement to the organization to:

888 1. Affirm that the student is enrolled in a program that
889 meets regular school attendance requirements as provided in s.
890 1003.01(13)(b) or (c) ~~s. 1003.01(13)(b) (d)~~.

891 2. Affirm that the program funds are used only for
892 authorized purposes serving the student's educational needs, as
893 described in subsection (5).

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

896 a. Requiring the student to take an assessment in
897 accordance with paragraph (8)(c);



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898 b. Providing an annual evaluation in accordance with s.
899 1002.41(1)(c); or

900 c. Requiring the child to take any preassessments and
901 postassessments selected by the provider if the child is 4 years
902 of age and is enrolled in a program provided by an eligible
903 Voluntary Prekindergarten Education Program provider. A student
904 with disabilities for whom a preassessment and postassessment is
905 not appropriate is exempt from this requirement. A participating
906 provider shall report a student's scores to the parent.

907 4. Affirm that the student remains in good standing with
908 the provider or school if those options are selected by the
909 parent.

910
911 A parent who fails to comply with this subsection forfeits the
912 Gardiner Scholarship.

913 Section 7. Subsection (3) of section 1002.39, Florida
914 Statutes, is amended to read:

915 1002.39 The John M. McKay Scholarships for Students with
916 Disabilities Program.—There is established a program that is
917 separate and distinct from the Opportunity Scholarship Program
918 and is named the John M. McKay Scholarships for Students with
919 Disabilities Program.

920 (3) JOHN M. MCKAY SCHOLARSHIP PROHIBITIONS.—A student is
921 not eligible for a John M. McKay Scholarship:

922 (a) While he or she is enrolled in a school operating for
923 the purpose of providing educational services to youth in
924 Department of Juvenile Justice commitment programs;

925 (b) While he or she is receiving a Florida tax credit
926 scholarship under s. 1002.395;



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927 (c) While he or she is receiving an educational scholarship
928 pursuant to this chapter;

929 (d) While he or she is participating in a home education
930 program as defined in s. 1002.01(1);

931 ~~(e) While he or she is participating in a private tutoring~~
932 ~~program pursuant to s. 1002.43;~~

933 (e) ~~(f)~~ While he or she is participating in a virtual
934 school, correspondence school, or distance learning program that
935 receives state funding pursuant to the student's participation
936 unless the participation is limited to no more than two courses
937 per school year;

938 (f) ~~(g)~~ While he or she is enrolled in the Florida School
939 for the Deaf and the Blind;

940 (g) ~~(h)~~ While he or she is not having regular and direct
941 contact with his or her private school teachers at the school's
942 physical location unless he or she is enrolled in the private
943 school's transition-to-work program pursuant to subsection (10);
944 or

945 (h) ~~(i)~~ If he or she has been issued a temporary 504
946 accommodation plan under s. 504 of the Rehabilitation Act of
947 1973 which is valid for 6 months or less.

948 Section 8. Subsection (4) of section 1002.395, Florida
949 Statutes, is amended to read:

950 1002.395 Florida Tax Credit Scholarship Program.—

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

953 (a) Enrolled in a school operating for the purpose of
954 providing educational services to youth in Department of
955 Juvenile Justice commitment programs;



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956 (b) Receiving a scholarship from another eligible nonprofit
957 scholarship-funding organization under this section;

958 (c) Receiving an educational scholarship pursuant to
959 chapter 1002;

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

962 ~~(e) Participating in a private tutoring program pursuant to~~
963 ~~s. 1002.43;~~

964 (e) ~~(f)~~ Participating in a virtual school, correspondence
965 school, or distance learning program that receives state funding
966 pursuant to the student's participation unless the participation
967 is limited to no more than two courses per school year; or

968 (f) ~~(g)~~ Enrolled in the Florida School for the Deaf and the
969 Blind.

970 Section 9. Paragraph (f) of subsection (1) of section
971 1003.26, Florida Statutes, is amended to read:

972 1003.26 Enforcement of school attendance.—The Legislature
973 finds that poor academic performance is associated with
974 nonattendance and that school districts must take an active role
975 in promoting and enforcing attendance as a means of improving
976 student performance. It is the policy of the state that each
977 district school superintendent be responsible for enforcing
978 school attendance of all students subject to the compulsory
979 school age in the school district and supporting enforcement of
980 school attendance by local law enforcement agencies. The
981 responsibility includes recommending policies and procedures to
982 the district school board that require public schools to respond
983 in a timely manner to every unexcused absence, and every absence
984 for which the reason is unknown, of students enrolled in the



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985 schools. District school board policies shall require the parent
986 of a student to justify each absence of the student, and that
987 justification will be evaluated based on adopted district school
988 board policies that define excused and unexcused absences. The
989 policies must provide that public schools track excused and
990 unexcused absences and contact the home in the case of an
991 unexcused absence from school, or an absence from school for
992 which the reason is unknown, to prevent the development of
993 patterns of nonattendance. The Legislature finds that early
994 intervention in school attendance is the most effective way of
995 producing good attendance habits that will lead to improved
996 student learning and achievement. Each public school shall
997 implement the following steps to promote and enforce regular
998 school attendance:

999 (1) CONTACT, REFER, AND ENFORCE.—

1000 (f)1. If the parent of a child who has been identified as
1001 exhibiting a pattern of nonattendance enrolls the child in a
1002 home education program pursuant to chapter 1002, the district
1003 school superintendent shall provide the parent a copy of s.
1004 1002.41 and the accountability requirements of this paragraph.
1005 The district school superintendent shall also refer the parent
1006 to a home education review committee composed of the district
1007 contact for home education programs and at least two home
1008 educators selected by the parent from a district list of all
1009 home educators who have conducted a home education program for
1010 at least 3 years and who have indicated a willingness to serve
1011 on the committee. The home education review committee shall
1012 review the portfolio of the student, as defined by s. 1002.41,
1013 every 30 days during the district's regular school terms until



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1014 the committee is satisfied that the home education program is in
1015 compliance with s. 1002.41(1)(b). The first portfolio review
1016 must occur within the first 30 calendar days of the
1017 establishment of the program. The provisions of subparagraph 2.
1018 do not apply once the committee determines the home education
1019 program is in compliance with s. 1002.41(1)(b).

1020 2. If the parent fails to provide a portfolio to the
1021 committee, the committee shall notify the district school
1022 superintendent. The district school superintendent shall then
1023 terminate the home education program and require the parent to
1024 enroll the child in an attendance option that meets the
1025 definition of "regular school attendance" under s.
1026 1003.01(13)(a) or (b) ~~s. 1003.01(13)(a), (b), (c), or (e),~~
1027 within 3 days. Upon termination of a home education program
1028 pursuant to this subparagraph, the parent shall not be eligible
1029 to reenroll the child in a home education program for 180
1030 calendar days. Failure of a parent to enroll the child in an
1031 attendance option as required by this subparagraph after
1032 termination of the home education program pursuant to this
1033 subparagraph shall constitute noncompliance with the compulsory
1034 attendance requirements of s. 1003.21 and may result in criminal
1035 prosecution under s. 1003.27(2). Nothing contained herein shall
1036 restrict the ability of the district school superintendent, or
1037 the ability of his or her designee, to review the portfolio
1038 pursuant to s. 1002.41(1)(b).

1039 Section 10. Effective July 1, 2019, chapter 623, Florida
1040 Statutes, consisting of sections 623.01, 623.02, 623.03, 623.04,
1041 623.05, 623.06, 623.07, 623.08, 623.09, 623.10, 623.11, 623.12,
1042 623.13, and 623.14, is repealed.



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1043 Section 11. Effective July 1, 2019, subsection (13) of
1044 section 212.08, Florida Statutes, is amended to read:

1045 212.08 Sales, rental, use, consumption, distribution, and
1046 storage tax; specified exemptions.—The sale at retail, the
1047 rental, the use, the consumption, the distribution, and the
1048 storage to be used or consumed in this state of the following
1049 are hereby specifically exempt from the tax imposed by this
1050 chapter.

1051 (13) No transactions shall be exempt from the tax imposed
1052 by this chapter except those expressly exempted herein. All laws
1053 granting tax exemptions, to the extent they may be inconsistent
1054 or in conflict with this chapter, including, but not limited to,
1055 the following designated laws, shall yield to and be superseded
1056 by the provisions of this subsection: ss. 125.019, 153.76,
1057 154.2331, 159.15, 159.31, 159.50, 159.708, 163.385, 163.395,
1058 215.76, 243.33, 315.11, 348.65, 348.762, 349.13, 403.1834, and
1059 ~~616.07, and 623.09~~, and the following Laws of Florida, acts of
1060 the year indicated: s. 31, chapter 30843, 1955; s. 19, chapter
1061 30845, 1955; s. 12, chapter 30927, 1955; s. 8, chapter 31179,
1062 1955; s. 15, chapter 31263, 1955; s. 13, chapter 31343, 1955; s.
1063 16, chapter 59-1653; s. 13, chapter 59-1356; s. 12, chapter 61-
1064 2261; s. 19, chapter 61-2754; s. 10, chapter 61-2686; s. 11,
1065 chapter 63-1643; s. 11, chapter 65-1274; s. 16, chapter 67-1446;
1066 and s. 10, chapter 67-1681. This subsection does not supersede
1067 the authority of a local government to adopt financial and local
1068 government incentives pursuant to s. 163.2517.

1069 Section 12. Section 1002.43, Florida Statutes, is repealed.

1070 Section 13. The Department of Revenue may, and all
1071 conditions are deemed met to, adopt emergency rules pursuant to



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1072 ss. 120.536(1) and 120.54, Florida Statutes, to administer ss.
1073 1002.40 and 212.1832 which are created by this act.

1074 Section 14. For the 2018-2019 fiscal year, \$2 million in
1075 recurring funds from the General Revenue Fund is appropriated to
1076 the Department of Education to implement the provisions of this
1077 act.

1078 Section 15. Except as otherwise expressly provided in this
1079 act, this act shall take effect July 1, 2018.