Senator Simon moved the following:

**Senate Amendment (with title amendment)**

Delete lines 309 - 1957

and insert:

3. Instructional materials, including digital materials and Internet resources.

4. Curriculum as defined in subsection (2).

5. Tuition and fees associated with full-time or part-time enrollment in an eligible postsecondary educational institution or a program offered by the postsecondary educational institution, unless the program is subject to s. 1009.25 or
reimbursed pursuant to s. 1009.30; an approved preapprenticeship program as defined in s. 446.021(5) which is not subject to s. 1009.25 and complies with all applicable requirements of the department pursuant to chapter 1005; a private tutoring program authorized under s. 1002.43; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in s. 1002.45(2)(a); the Florida Virtual School as a private paying student; or an approved online course offered pursuant to s. 1003.499 or s. 1004.0961.

6. Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.

7. Contracted services provided by a public school or school district, including classes. A student who receives contracted services under this subparagraph is not considered enrolled in a public school for eligibility purposes as specified in subsection (6) but rather attending a public school on a part-time basis as authorized under s. 1002.44.

8. Tuition and fees for part-time tutoring services or fees for services provided by a choice navigator. Such services must be provided by a person who holds a valid Florida educator’s certificate pursuant to s. 1012.56, a person who holds an adjunct teaching certificate pursuant to s. 1012.57, a person who has a bachelor’s degree or a graduate degree in the subject area in which instruction is given, a person who has demonstrated a mastery of subject area knowledge pursuant to s. 1012.56(5), or a person certified by a nationally or
internationally recognized research-based training program as approved by the department. As used in this subparagraph, the term “part-time tutoring services” does not qualify as regular school attendance as defined in s. 1003.01(16)(e).

(b) Program funds awarded to a student with a disability determined eligible pursuant to paragraph (3)(b) may be used for the following purposes:

1. Instructional materials, including digital devices, digital periphery devices, and assistive technology devices that allow a student to access instruction or instructional content and training on the use of and maintenance agreements for these devices.

2. Curriculum as defined in subsection (2).

3. Specialized services by approved providers or by a hospital in this state which are selected by the parent. These specialized services may include, but are not limited to:
   a. Applied behavior analysis services as provided in ss. 627.6686 and 641.31098.
   b. Services provided by speech-language pathologists as defined in s. 468.1125(8).
   c. Occupational therapy as defined in s. 468.203.
   d. Services provided by physical therapists as defined in s. 486.021(8).
   e. Services provided by listening and spoken language specialists and an appropriate acoustical environment for a child who has a hearing impairment, including deafness, and who has received an implant or assistive hearing device.

4. Tuition and fees associated with full-time or part-time enrollment in a home education program; an eligible private
school; an eligible postsecondary educational institution or a program offered by the postsecondary educational institution, unless the program is subject to s. 1009.25 or reimbursed pursuant to s. 1009.30; an approved preapprenticeship program as defined in s. 446.021(5) which is not subject to s. 1009.25 and complies with all applicable requirements of the department pursuant to chapter 1005; a private tutoring program authorized under s. 1002.43; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in s. 1002.45(2)(a); the Florida Virtual School as a private paying student; or an approved online course offered pursuant to s. 1003.499 or s. 1004.0961.

5. Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.

6. Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to s. 1009.98 or the Florida College Savings Program pursuant to s. 1009.981 for the benefit of the eligible student.

7. Contracted services provided by a public school or school district, including classes. A student who receives services under a contract under this paragraph is not considered enrolled in a public school for eligibility purposes as specified in subsection (6) but rather attending a public school on a part-time basis as authorized under s. 1002.44.

8. Tuition and fees for part-time tutoring services or fees for services provided by a choice navigator. Such services must be provided by a person who holds a valid Florida educator’s
certificate pursuant to s. 1012.56, a person who holds an
adjunct teaching certificate pursuant to s. 1012.57, a person
who has a bachelor’s degree or a graduate degree in the subject
area in which instruction is given, a person who has
demonstrated a mastery of subject area knowledge pursuant to s.
1012.56(5), or a person certified by a nationally or
internationally recognized research-based training program as
approved by the department. As used in this subparagraph, the
term “part-time tutoring services” does not qualify as regular
school attendance as defined in s. 1003.01(16)(e).

9. Fees for specialized summer education programs.

10. Fees for specialized after-school education programs.

11. Transition services provided by job coaches. Transition
services are a coordinated set of activities which are focused
on improving the academic and functional achievement of a
student with a disability to facilitate the student’s movement
from school to postschool activities and are based on the
student’s needs.

12. Fees for an annual evaluation of educational progress
by a state-certified teacher under s. 1002.41(1)(f), if this
option is chosen for a home education student.

13. Tuition and fees associated with programs offered by
Voluntary Prekindergarten Education Program providers approved
pursuant to s. 1002.55, and school readiness providers approved
pursuant to s. 1002.88, and prekindergarten programs offered by
an eligible private school.

14. Fees for services provided at a center that is a member
of the Professional Association of Therapeutic Horsemanship
International.
15. Fees for services provided by a therapist who is certified by the Certification Board for Music Therapists or credentialed by the Art Therapy Credentials Board, Inc.

(5) TERM OF SCHOLARSHIP.—For purposes of continuity of educational choice:

(a) 1. A scholarship awarded to an eligible student pursuant to paragraph (3)(a) shall remain in force until:
   a. The organization determines that the student is not eligible for program renewal;
   b. The Commissioner of Education suspends or revokes program participation or use of funds;
   c. The student’s parent has forfeited participation in the program for failure to comply with subsection (10);
   d. The student, who uses the scholarship for tuition and fees pursuant to subparagraph (4)(a)1., enrolls in a public school. However, if a student enters a Department of Juvenile Justice detention center for a period of no more than 21 days, the student is not considered to have returned to a public school on a full-time basis for that purpose; or
   e. The student graduates from high school or attains 21 years of age, whichever occurs first.

2. a. The student’s scholarship account must be closed and any remaining funds shall revert to the state after:
   (I) Denial or revocation of program eligibility by the commissioner for fraud or abuse, including, but not limited to, the student or student’s parent accepting any payment, refund, or rebate, in any manner, from a provider of any services received pursuant to paragraph (4)(a); or
   (II) Two consecutive fiscal years in which an account has
been inactive; or

(III) A student remains unenrolled in an eligible private school for 30 days while receiving a scholarship that requires full-time enrollment.

b. Reimbursements for program expenditures may continue until the account balance is expended or remaining funds have reverted to the state.

(b)1. A scholarship awarded to an eligible student pursuant to paragraph (3)(b) shall remain in force until:

a. The parent does not renew program eligibility;

b. The organization determines that the student is not eligible for program renewal;

c. The Commissioner of Education suspends or revokes program participation or use of funds;

d. The student’s parent has forfeited participation in the program for failure to comply with subsection (10);

e. The student enrolls full time in a public school; or

f. The student graduates from high school or attains 22 years of age, whichever occurs first.

2. Reimbursements for program expenditures may continue until the account balance is expended or the account is closed.

3. A student’s scholarship account must be closed and any remaining funds, including, but not limited to, contributions made to the Stanley G. Tate Florida Prepaid College Program or earnings from or contributions made to the Florida College Savings Program using program funds pursuant to subparagraph (4)(b)6., shall revert to the state after:

a. Denial or revocation of program eligibility by the commissioner for fraud or abuse, including, but not limited to,
the student or student’s parent accepting any payment, refund, or rebate, in any manner, from a provider of any services received pursuant to subsection (4); 

b. Any period of 3 consecutive years after high school completion or graduation during which the student has not been enrolled in an eligible postsecondary educational institution or a program offered by the institution; or 

c. Two consecutive fiscal years in which an account has been inactive.

(c) Upon reasonable notice to the organization and the school district, the student’s parent may remove the student from the participating private school and place the student in a public school in accordance with this section.

(6) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for a Family Empowerment Scholarship while he or she is:

(a) Enrolled full time in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College-Preparatory Boarding Academy, the Florida School for Competitive Academics, the Florida Virtual School, the Florida Scholars Academy, a developmental research school authorized under s. 1002.32, or a charter school authorized under this chapter. For purposes of this paragraph, a 3- or 4-year-old child who receives services funded through the Florida Education Finance Program is considered to be a student enrolled in a public school;

(c) Receiving any other educational scholarship pursuant to this chapter. However, an eligible public school student receiving a scholarship under s. 1002.411 may receive a scholarship for transportation pursuant to subparagraph
(4)(a)2.;

(d) Not having regular and direct contact with his or her private school teachers pursuant to s. 1002.421(1)(i), unless he or she is eligible pursuant to paragraph (3)(b) and enrolled in the participating private school’s transition-to-work program pursuant to subsection (16) or a home education program pursuant to s. 1002.41;

(7) SCHOOL DISTRICT OBLIGATIONS.—

(d) Upon the request of the department, a school district shall coordinate with the department to provide to a participating private school the statewide assessments administered under s. 1008.22 and any related materials for administering the assessments. For a student who participates in the Family Empowerment Scholarship Program whose parent requests that the student take the statewide assessments under s. 1008.22, the district in which the student attends a participating private school shall provide locations and times to take all statewide assessments. A school district is responsible for implementing test administrations at a participating private school, including the:

1. Provision of training for private school staff on test security and assessment administration procedures;
2. Distribution of testing materials to a private school;
3. Retrieval of testing materials from a private school;
4. Provision of the required format for a private school to submit information to the district for test administration and enrollment purposes; and
5. Provision of any required assistance, monitoring, or investigation at a private school.
244 (8) DEPARTMENT OF EDUCATION OBLIGATIONS.—
245 (a) The department shall:
246 1. Publish and update, as necessary, information on the
department website about the Family Empowerment Scholarship
Program, including, but not limited to, student eligibility
criteria, parental responsibilities, and relevant data.
247 2. Report, as part of the determination of full-time
equivalent membership pursuant to s. 1011.62(1)(a), all
scholarship students who are receiving a scholarship under the
program and are funded through the Florida Education Finance
Program, and cross-check the list of participating scholarship
students submitted by the eligible nonprofit scholarship-funding
organization with the full-time equivalent student membership
survey data public school enrollment lists to avoid duplication.
248 3. Maintain and annually publish a list of nationally norm-
referenced tests identified for purposes of satisfying the
testing requirement in subparagraph (9)(c)1. The tests must meet
industry standards of quality in accordance with state board
rule.
249 4. Notify eligible nonprofit scholarship-funding
organizations of the deadlines for submitting the verified list
of eligible scholarship students determined to be eligible for a
scholarship. An eligible nonprofit scholarship-funding
organization may not submit a student for funding after February

250 5. Deny or terminate program participation upon a parent’s
failure to comply with subsection (10).
251 6. Notify the parent and the organization when a
scholarship account is closed and program funds revert to the
7. Notify an eligible nonprofit scholarship-funding organization of any of the organization’s or other organization’s identified students who are receiving scholarships under this chapter.

8. Maintain on its website a list of approved providers as required by s. 1002.66, eligible postsecondary educational institutions, eligible private schools, and eligible organizations and may identify or provide links to lists of other approved providers.

9. Require each organization to verify eligible expenditures before the distribution of funds for any expenditures made pursuant to subparagraphs (4)(b)1. and 2. Review of expenditures made for services specified in subparagraphs (4)(b)3.-15. may be completed after the purchase is made.

10. Investigate any written complaint of a violation of this section by a parent, a student, a participating private school, a public school, a school district, an organization, a provider, or another appropriate party in accordance with the process established under s. 1002.421.

11. Require quarterly reports by an organization, which must include, at a minimum, the number of students participating in the program; the demographics of program participants; the disability category of program participants; the matrix level of services, if known; the program award amount per student; the total expenditures for the purposes specified in paragraph (4)(b); the types of providers of services to students; the number of scholarship applications received, the number of
applications processed within 30 days after receipt, and the
number of incomplete applications received; data related to
reimbursement submissions, including the average number of days
for a reimbursement to be reviewed and the average number of
days for a reimbursement to be approved; any parent input and
feedback collected regarding the program; and any other
information deemed necessary by the department.

12. Notify eligible nonprofit scholarship-funding
organizations that scholarships may not be awarded in a school
district in which the award will exceed 99 percent of the school
district’s share of state funding through the Florida Education
Finance Program as calculated by the department.

13. Adjust payments to eligible nonprofit scholarship-
funding organizations and, when the Florida Education Finance
Program is recalculated, adjust the amount of state funds
allocated to school districts through the Florida Education
Finance Program based upon the results of the cross-check
completed pursuant to subparagraph 2.

(d) The department may provide guidance to a participating
private school that submits a transition-to-work program plan
pursuant to subsection (16).

(9) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—To be
eligible to participate in the Family Empowerment Scholarship
Program, a private school may be sectarian or nonsectarian and
must:

(b) Provide to the organization all documentation required
for a student’s participation, including confirmation of the
student’s admission to the private school, the private school’s
and student’s fee schedules, and any other information required
by the organization to process scholarship payment under subparagraph (12)(a)4. Such information must be provided by the deadlines established by the organization and in accordance with the requirements of this section at least 30 days before any quarterly scholarship payment is made for the student pursuant to paragraph (12)(a). A student is not eligible to receive a quarterly scholarship payment if the private school fails to meet the deadline.

If a private school fails to meet the requirements of this subsection or s. 1002.421, the commissioner may determine that the private school is ineligible to participate in the scholarship program.

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

(a) A parent who applies for a scholarship applies for program participation under paragraph (3)(a) whose student will be enrolled full time in an eligible private school must:

1. Select the private school and apply for the admission of his or her student.

2. Request the scholarship by a date established by the organization, in a manner that creates a written or electronic record of the request and the date of receipt of the request.

3.a. Beginning with new applications for the 2025-2026 school year and thereafter, notify the organization by December 15 that the scholarship is being accepted or declined.

b. Beginning with renewal applications for the 2025-2026 school year and thereafter, notify the organization by May 31 that the scholarship is being renewed or declined.
4. Inform the applicable school district when the parent
withdraws his or her student from a public school to attend an
eligible private school.

5. Require his or her student participating in the
program to remain in attendance at the eligible private school
throughout the school year unless excused by the school for
illness or other good cause.

6. Meet with the eligible private school’s principal or
the principal’s designee to review the school’s academic
programs and policies, specialized services, code of student
conduct, and attendance policies before enrollment.

7. Require his or her that the student participating in
the scholarship program to take the norm-referenced
assessment offered by the eligible private school. The parent
may also choose to have the student participate in the statewide
assessments pursuant to paragraph (7)(d). If the parent requests
that the student participating in the program take all statewide
assessments required pursuant to s. 1008.22, the parent is
responsible for transporting the student to the assessment site
designated by the school district.

8. Approve each payment before the scholarship funds may
be deposited by funds transfer pursuant to subparagraph
(12)(a)4. The parent may not designate any entity or individual
associated with the participating private school as the parent’s
attorney in fact to approve a funds transfer. A participant who
fails to comply with this paragraph forfeits the scholarship.

9. Agree to have the organization commit scholarship
funds on behalf of his or her student for tuition and fees for
which the parent is responsible for payment at the eligible
private school before using scholarship empowerment account funds for additional authorized uses under paragraph (4)(a). A parent is responsible for all eligible expenses in excess of the amount of the scholarship.

10. Comply with the scholarship application and renewal processes and requirements established by the organization.

   (b) A parent who applies for a scholarship applies for program participation under paragraph (3)(b) is exercising his or her parental option to determine the appropriate placement or the services that best meet the needs of his or her child and must:

      1. Apply to an eligible nonprofit scholarship-funding organization to participate in the program by a date set by the organization. The request must be communicated directly to the organization in a manner that creates a written or electronic record of the request and the date of receipt of the request.

      2. a. Beginning with new applications for the 2025-2026 school year and thereafter, notify the organization by December 15 that the scholarship is being accepted or declined.

         b. Beginning with renewal applications for the 2025-2026 school year and thereafter, notify the organization by May 31 that the scholarship is being renewed or declined.

      3. Sign an agreement with the organization and annually submit a sworn compliance statement to the organization to satisfy or maintain program eligibility, including eligibility to receive and spend program payments by:

         a. Affirming that the student is enrolled in a program that meets regular school attendance requirements as provided in s. 1003.01(16)(b), (c), or (d).
b. Affirming that the program funds are used only for authorized purposes serving the student’s educational needs, as described in paragraph (4)(b); that any prepaid college plan or college savings plan funds contributed pursuant to subparagraph (4)(b)(6) will not be transferred to another beneficiary while the plan contains funds contributed pursuant to this section; and that they will not receive a payment, refund, or rebate of any funds provided under this section.

c. Affirming that the parent is responsible for all eligible expenses in excess of the amount of the scholarship and for the education of his or her student by, as applicable:
   (I) Requiring the student to take an assessment in accordance with paragraph (9)(c);
   (II) Providing an annual evaluation in accordance with s. 1002.41(1)(f); or
   (III) Requiring the child to take any preassessments and postassessments selected by the provider if the child is 4 years of age and is enrolled in a program provided by an eligible Voluntary Prekindergarten Education Program provider. A student with disabilities for whom the physician or psychologist who issued the diagnosis or the IEP team determines that a preassessment and postassessment is not appropriate is exempt from this requirement. A participating provider shall report a student’s scores to the parent.

d. Affirming that the student remains in good standing with the provider or school if those options are selected by the parent.

e. Enrolling his or her child in a program from a Voluntary Prekindergarten Education Program provider authorized under s.
1002.55, a school readiness provider authorized under s. 1002.88, a prekindergarten program offered by an eligible private school, or an eligible private school if either option is selected by the parent.

f. Comply with the scholarship application and renewal processes and requirements established by the organization. Renewing participation in the program each year. A student whose participation in the program is not renewed may continue to spend scholarship funds that are in his or her account from prior years unless the account must be closed pursuant to subparagraph (5)(b)3. Notwithstanding any changes to the student’s IEP, a student who was previously eligible for participation in the program shall remain eligible to apply for renewal. However, for a high-risk child to continue to participate in the program in the school year after he or she reaches 6 years of age, the child’s application for renewal of program participation must contain documentation that the child has a disability defined in paragraph (2)(e) other than high-risk status.

g. Procuring the services necessary to educate the student. If such services include enrollment in an eligible private school, the parent must meet with the private school’s principal or the principal’s designee to review the school’s academic programs and policies, specialized services, code of student conduct, and attendance policies before his or her student is enrolled. The parent must also approve each payment to the eligible private school before the scholarship funds may be deposited by funds transfer pursuant to subparagraph (12)(a)4. The parent may not designate any entity or individual associated
with the eligible private school as the parent’s attorney in
fact to approve a funds transfer. When the student receives a
scholarship, the district school board is not obligated to
provide the student with a free appropriate public education.
For purposes of s. 1003.57 and the Individuals with Disabilities
in Education Act, a participating student has only those rights
that apply to all other unilaterally parentally placed students,
except that, when requested by the parent, school district
personnel must develop an IEP or matrix level of services.

(c) A parent may not apply for multiple scholarships under
this section and s. 1002.395 for an individual student at the
same time.

(d) A participant who fails to comply with this
subsection forfeits the scholarship.

(11) OBLIGATIONS OF ELIGIBLE SCHOLARSHIP-FUNDING
ORGANIZATIONS.—

(a) An eligible nonprofit scholarship-funding organization
awarding scholarships to eligible students pursuant to paragraph
(3)(a) shall:

1. Establish a process for parents who are in compliance
with paragraph (10)(a) to renew their students’ scholarships.

Renewal applications for the 2025-2026 school year and
thereafter must provide for a renewal timeline beginning
February 1 of the prior school year and ending April 30 of the
prior school year. A student’s renewal is contingent upon an
eligible private school providing confirmation of student
admission pursuant to subsection (9). The process must require
that parents confirm that the scholarship is being renewed or
declined by May 31.
2. Establish a process that allows a parent to apply for a new scholarship. The process may begin no earlier than February 1 of the prior school year and must authorize submission of applications until November 15. The process must be in a manner that creates a written or electronic record of the application request and the date of receipt of the application request. Applications received after the deadline may be considered for scholarship award in the subsequent fiscal year. The process must require that parents confirm that the scholarship is being accepted or declined by December 15. Must receive applications, determine student eligibility, notify parents in accordance with the requirements of this section, and provide the department with information on the student to enable the department to determine student funding in accordance with paragraph (12)(a).

3. shall Verify the household income level of students seeking priority eligibility and submit the verified list of students and related documentation to the department when necessary.

4. shall Award scholarships in priority order pursuant to paragraph (3)(a).

5. shall Establish and maintain separate scholarship empowerment accounts for each eligible student. For each account, the organization must maintain a record of accrued interest that is retained in the student’s account and available only for authorized program expenditures.

6. May Permit eligible students to use program funds for the purposes specified in paragraph (4)(a), as authorized in the organization’s purchasing handbook, by paying for the authorized use directly, then submitting a reimbursement request to the
eligible nonprofit scholarship-funding organization. However, an eligible nonprofit scholarship-funding organization may require the use of an online platform for direct purchases of products so long as such use does not limit a parent’s choice of curriculum or academic programs. If a parent purchases a product identical to one offered by an organization’s online platform for a lower price, the organization must reimburse the parent the cost of the product.

6. May, from eligible contributions received pursuant to s. 1002.395(6)(l)1., use an amount not to exceed 2.5 percent of the total amount of all scholarships funded under this section for administrative expenses associated with performing functions under this section. An eligible nonprofit scholarship-funding organization that has, for the prior fiscal year, complied with the expenditure requirements of s. 1002.395(6)(l)2., may use an amount not to exceed 3 percent. Such administrative expense amount is considered within the 3 percent limit on the total amount an organization may use to administer scholarships under this chapter.

7. Must, in a timely manner, submit the verified list of students and any information requested by the department relating to the scholarship under this section.

8. Must Notify the department about any violation of this section.

9. Must Document each student’s eligibility for a fiscal year before granting a scholarship for that fiscal year. A student is ineligible for a scholarship if the student’s account has been inactive for 2 consecutive fiscal years.

10. Must Notify each parent that participation in the
scholarship program does not guarantee enrollment.

11. Shall Commit scholarship funds on behalf of the student for tuition and fees for which the parent is responsible for payment at the participating private school before using scholarship empowerment account funds for additional authorized uses under paragraph (4)(a).

(b) An eligible nonprofit scholarship-funding organization awarding scholarships to eligible students pursuant to paragraph (3)(b) shall:

1. Establish a process for parents who are in compliance with paragraph (10)(b) to renew their students’ scholarships. Renewal applications for the 2025-2026 school year and thereafter must provide for a renewal timeline beginning February 1 of the prior school year and ending April 30 of the prior school year. A student’s renewal is contingent upon an eligible private school providing confirmation of student admission pursuant to subsection (9), if applicable. The process must require that parents confirm that the scholarship is being renewed or declined by May 31.

2. Establish a process that allows a parent to apply for a new scholarship. The process may begin no earlier than February 1 of the prior school year and must authorize the submission of applications until November 15. The process must be in a manner that creates a written or electronic record of the application request and the date of receipt of the application request. Applications received after the deadline may be considered for scholarship award in the subsequent fiscal year. The process must require that parents confirm that the scholarship is being accepted or declined by December 15.
1. Receive applications, determine student eligibility, and notify parents in accordance with the requirements of this section. When an application is approved, the organization must provide the department with information on the student to enable the department to determine student funding in accordance with paragraph (12)(b).

2. Establish a date by which a parent must confirm initial or continuing participation in the program.

3. Review applications and award scholarships using the following priorities:
   a. For the 2021-2022 school year, a student who received a Gardiner Scholarship in the 2020-2021 school year and meets the eligibility requirements in paragraph (3)(b).
      a.b. Renewing students from the previous school year.
      e. Students retained on the previous school year’s wait list.
      b.d. An eligible student who meets the criteria for an initial award pursuant to paragraph (3)(b) on a first-come, first-served basis.

An approved student who does not receive a scholarship must be placed on the wait list in the order in which his or her application is approved. A student who does not receive a scholarship within the fiscal year shall be retained on the wait list for the subsequent fiscal year.

4. Establish and maintain separate accounts for each eligible student. For each account, the organization must maintain a record of accrued interest that is retained in the student’s account and available only for authorized program.
5. Verify qualifying educational expenditures pursuant to the requirements of paragraph (4)(b).

6. Return any remaining program funds to the department pursuant to paragraph (6)(b).

7. Notify the parent about the availability of, and the requirements associated with requesting, an initial IEP or IEP reevaluation every 3 years for each student participating in the program.

8. Notify the parent of available state and local services, including, but not limited to, services under chapter 413.

9. In a timely manner, submit to the department the verified list of eligible scholarship students and any information requested by the department relating to the scholarship under this section.

10. Notify the department of any violation of this section.

11. Document each scholarship student’s eligibility for a fiscal year before granting a scholarship for that fiscal year pursuant to paragraph (3)(b). A student is ineligible for a scholarship if the student’s account has been inactive for 2 consecutive fiscal years.

(c) An eligible nonprofit scholarship-funding organization may, from eligible contributions received pursuant to s. 1002.395(6)(l)1., use an amount not to exceed 2.5 percent of the total amount of all scholarships funded under this section for administrative expenses associated with performing functions under this section. An organization that, for the prior fiscal year, has complied with the expenditure requirements of s.
1002.395(6)(l)3. may use an amount not to exceed 3 percent. Such administrative expense amount is considered within the 3-percent limit on the total amount an organization may use to administer scholarships under this chapter.

(d) An eligible nonprofit scholarship-funding organization shall establish a process to collect input and feedback from parents, private schools, and providers before implementing substantial modifications or enhancements to the reimbursement process.

(12) SCHOLARSHIP FUNDING AND PAYMENT.—
(a)1. Scholarships for students determined eligible pursuant to paragraph (3)(a) may be funded once all scholarships have been funded in accordance with s. 1002.395(6)(l)2. The calculated scholarship amount for a participating student determined eligible pursuant to paragraph (3)(a) shall be based upon the grade level and school district in which the student was assigned as 100 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic program established pursuant to s. 1011.62(1)(c)1., plus a per-full-time equivalent share of funds for the categorical programs established in s. 1011.62(5), (7)(a), and (16), as funded in the General Appropriations Act.

2. A scholarship of $750 or an amount equal to the school district expenditure per student riding a school bus, as determined by the department, whichever is greater, may be awarded to an eligible student who is enrolled in a Florida public school that is different from the school to which the student was assigned or in a lab school as defined in s. 1002.32 if the school district does not provide the student with...
transportation to the school.

3.a. For renewing scholarship students, the organization must provide the department with the documentation necessary to verify the student’s continued eligibility to participate in the scholarship program at least 30 days before each payment. Upon receiving the verified list of eligible scholarship students documentation, the department shall release transfer, beginning August 1, from state funds only, the amount calculated pursuant to subparagraph 1. to the organization for deposit into the student’s account in quarterly payments no later than August 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force.

b. For new scholarship students, the organization must verify the student’s eligibility to participate in the scholarship program at least 30 days before each payment. Upon receiving the verified list of eligible scholarship students, the department shall release, from state funds only, the amount calculated pursuant to subparagraph 1. to the organization for deposit into the student’s account in quarterly payments no later than September 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force. For a student exiting a Department of Juvenile Justice commitment program who chooses to participate in the scholarship program, the amount calculated pursuant to subparagraph 1. must be transferred from the school district in which the student last attended a public school before commitment to the Department of Juvenile Justice.

c. The department is authorized to release the state funds
contingent upon verification that the organization will comply with s. 1002.395(6)(l) based upon the organization’s submitted verified list of eligible scholarship students pursuant to s. 1002.395. For a student exiting a Department of Juvenile Justice commitment program who chooses to participate in the scholarship program, the amount of the Family Empowerment Scholarship calculated pursuant to subparagraph 2. must be transferred from the school district in which the student last attended a public school before commitment to the Department of Juvenile Justice. When a student enters the scholarship program, the organization must receive all documentation required for the student’s participation, including the private school’s and the student’s fee schedules, at least 30 days before the first quarterly scholarship payment is made for the student.

4. The initial payment shall be made after the organization’s verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the participating private school. Payments for tuition and fees for full-time enrollment shall be made within 7 business days after approval by the parent pursuant to paragraph (10)(a) and the private school pursuant to paragraph (9)(b). Payment must be by funds transfer or any other means of payment that the department deems to be commercially viable or cost-effective. An organization shall ensure that the parent has approved a funds transfer before any scholarship funds are deposited.

5. An organization may not transfer any funds to an account of a student determined eligible pursuant to paragraph (3)(a) which has a balance in excess of $24,000.
(b)1. For the 2024-2025 school year, the maximum number of scholarships funded under paragraph (3)(b) shall be determined pursuant to this section. Beginning in the 2025-2026 school year, the maximum number of scholarships funded students participating in the scholarship program under paragraph (3)(b) shall annually increase by 5 percent of the state’s total exceptional student education full-time equivalent student membership, not including gifted students. The maximum number of scholarships funded shall increase by 1 percent of the state’s total exceptional student education full-time equivalent student membership, not including gifted students, in the school year following any school year in which the number of scholarships funded exceeds 95 percent of the number of available scholarships for that school year. An eligible student who meets any of the following requirements shall be excluded from the maximum number of students if the student:

   a. Received specialized instructional services under the Voluntary Prekindergarten Education Program pursuant to s. 1002.66 during the previous school year and the student has a current IEP developed by the district school board in accordance with rules of the State Board of Education;

   b. Is a dependent child of a law enforcement officer or a member of the United States Armed Forces, a foster child, or an adopted child; or

   c. Spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and the Blind.
For purposes of this subparagraph, the term “prior school year in attendance” means that the student was enrolled and reported by:

(I) A school district for funding during either the preceding October or February full-time equivalent student membership surveys in kindergarten through grade 12, which includes time spent in a Department of Juvenile Justice commitment program if funded under the Florida Education Finance Program;

(II) The Florida School for the Deaf and the Blind during the preceding October or February full-time equivalent student membership surveys in kindergarten through grade 12;

(III) A school district for funding during the preceding October or February full-time equivalent student membership surveys, was at least 4 years of age when enrolled and reported, and was eligible for services under s. 1003.21(1)(e); or

(IV) Received a John M. McKay Scholarship for Students with Disabilities in the 2021-2022 school year.

2. For a student who has a Level I to Level III matrix of services or a diagnosis by a physician or psychologist, the calculated scholarship amount for a student participating in the program must be based upon the grade level and school district in which the student would have been enrolled as the total funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic exceptional student education program pursuant to s. 1011.62(1)(c) and (d), plus a per full-time equivalent share of funds for the categorical programs established in s. 1011.62(5), (7)(a), (8), and (16), as funded in the General Appropriations Act. For the categorical
program established in s. 1011.62(8), the funds must be
allocated based on the school district’s average exceptional
student education guaranteed allocation funds per exceptional
student education full-time equivalent student.

3. For a student with a Level IV or Level V matrix of
services, the calculated scholarship amount must be based upon
the school district to which the student would have been
assigned as the total funds per full-time equivalent for the
Level IV or Level V exceptional student education program
pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full time
equivalent share of funds for the categorical programs
established in s. 1011.62(5), (7)(a), and (16), as funded in the
General Appropriations Act.

4. For a student who received a Gardiner Scholarship
pursuant to former s. 1002.385 in the 2020-2021 school year, the
amount shall be the greater of the amount calculated pursuant to
subparagraph 2. or the amount the student received for the 2020-
2021 school year.

5. For a student who received a John M. McKay Scholarship
pursuant to former s. 1002.39 in the 2020-2021 school year, the
amount shall be the greater of the amount calculated pursuant to
subparagraph 2. or the amount the student received for the 2020-
2021 school year.

6. The organization must provide the department with the
documentation necessary to verify the student’s eligibility to
participate in the scholarship program at least 30 days before
each payment.

7.a. For renewing scholarship students, upon receiving the
verified list of eligible scholarship students, the department
shall release, from state funds only, the amount calculated pursuant to subparagraph 1. to the organization for deposit into the student’s account in quarterly payments no later than August 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force.

b. For new scholarship students, upon receiving the verified list of eligible scholarship students documentation, the department shall release, from state funds only, the amount calculated pursuant to subparagraph 1. student’s scholarship funds to the organization for deposit, to be deposited into the student’s account in quarterly payments four equal amounts no later than September 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force.

8. If a scholarship student is attending an eligible private school full time, the initial payment shall be made after the organization’s verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the eligible private school. Payments for tuition and fees for full-time enrollment shall be made within 7 business days after approval by the parent pursuant to paragraph (10)(b) and the private school pursuant to paragraph (9)(b).

9. Accrued interest in the student’s account is in addition to, and not part of, the awarded funds. Program funds include both the awarded funds and accrued interest.

10. The organization may develop a system for payment of benefits by funds transfer, including, but not limited to, debit cards, electronic payment cards, or any other means of payment which the department deems to be commercially viable or cost-
effective. A student’s scholarship award may not be reduced for debit card or electronic payment fees. Commodities or services related to the development of such a system must be procured by competitive solicitation unless they are purchased from a state term contract pursuant to s. 287.056.

11. An organization may not transfer any funds to an account of a student determined to be eligible pursuant to paragraph (3)(b) which has a balance in excess of $50,000.

12. Moneys received pursuant to this section do not constitute taxable income to the qualified student or the parent of the qualified student.

(c) An organization may not submit a new scholarship student for funding after February 1.

(d) Within 30 days after the release of state funds pursuant to paragraphs (a) and (b), the eligible scholarship-funding organization shall certify to the department the amount of funds distributed for student scholarships. If the amount of funds released by the department is more than the amount distributed by the organization, the department is authorized to adjust the amount of the overpayment in the subsequent quarterly payment release.

(16) TRANSITION-TO-WORK PROGRAM.—A student with a disability who is determined eligible pursuant to paragraph (3)(b) who is at least 17 years, but not older than 22 years of age and who has not received a high school diploma or certificate of completion is eligible for enrollment in his or her participating private school’s transition-to-work program. A transition-to-work program shall consist of academic instruction, work skills training, and a volunteer or paid work
experience.

(a) To offer a transition-to-work program, a participating private school must:

1. Develop a transition-to-work program plan, which must include a written description of the academic instruction and work skills training students will receive and the goals for students in the program.

2. Submit the transition-to-work program plan to the Office of Independent Education and Parental Choice and consider any guidance provided by the department pursuant to paragraph (8)(d) relating to the plan.

3. Develop a personalized transition-to-work program plan for each student enrolled in the program. The student’s parent, the student, and the school principal must sign the personalized plan. The personalized plan must be submitted to the Office of Independent Education and Parental Choice upon request by the office.

4. Provide a release of liability form that must be signed by the student’s parent, the student, and a representative of the business offering the volunteer or paid work experience.

5. Assign a case manager or job coach to visit the student’s job site on a weekly basis to observe the student and, if necessary, provide support and guidance to the student.

6. Provide to the parent and student a quarterly report that documents and explains the student’s progress and performance in the program.

7. Maintain accurate attendance and performance records for the student.

(b) A student enrolled in a transition-to-work program
must, at a minimum:

1. Receive 15 instructional hours at the participating private school’s physical facility, which must include academic instruction and work skills training.

2. Participate in 10 hours of work at the student’s volunteer or paid work experience.

(c) To participate in a transition-to-work program, a business must:

1. Maintain an accurate record of the student’s performance and hours worked and provide the information to the participating private school.

2. Comply with all state and federal child labor laws.

Section 4. Paragraph (c) of subsection (1), paragraphs (b) and (f) of subsection (2), subsection (3), paragraphs (a) and (c) of subsection (4), paragraphs (c) through (i) and (1), (p), (q), (t), (u), and (w) of subsection (6), subsections (7) and (8), paragraphs (d), (e), (f), and (i) of subsection (9), paragraph (b) of subsection (10), paragraphs (c), (f), and (h) of subsection (11), and subsection (15) of section 1002.395, Florida Statutes, are amended, and paragraph (y) is added to subsection (6) and paragraph (i) is added to subsection (11) of that section, to read:

1002.395 Florida Tax Credit Scholarship Program.—

(1) FINDINGS AND PURPOSE.—

(c) The purpose of this section is not to prescribe the standards or curriculum for participating private schools. A participating private school retains the authority to determine its own standards and curriculum.

(2) DEFINITIONS.—As used in this section, the term:
(b) “Choice navigator” means an individual who meets the requirements of sub-subparagraph (6)(d)4.h. (6)(d)2.h. and who provides consultations, at a mutually agreed upon location, on the selection of, application for, and enrollment in educational options addressing the academic needs of a student; curriculum selection; and advice on career and postsecondary education opportunities. However, nothing in this section authorizes a choice navigator to oversee or exercise control over the curricula or academic programs of a personalized education program.

(f) “Eligible contribution” means a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible nonprofit scholarship-funding organization pursuant to this section and ss. 212.099, 212.1831, 212.1832, and 1002.40. The taxpayer making the contribution may not designate a specific child as the beneficiary of the contribution.

(3) PROGRAM; INITIAL SCHOLARSHIP ELIGIBILITY.—
(a) The Florida Tax Credit Scholarship Program is established.

(b)1. A student is eligible for a Florida tax credit scholarship under this section if the student:

a. Is a resident of this state or the dependent child of an active duty member of the United States Armed Forces who has received permanent change of station orders to this state or, at the time of renewal, whose home of record or state of legal residence is Florida; and

b. Is eligible to enroll in kindergarten through grade 12 in a public school in this state or received a scholarship under
the Hope Scholarship Program in the 2023-2024 school year.

2. Priority must be given in the following order:
   a. A student whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care.
   b. A student whose household income level exceeds 185 percent of the federal poverty level, but does not exceed 400 percent of the federal poverty level.

(4) SCHOLARSHIP PROHIBITIONS.—A student is not eligible for a scholarship while he or she is:
   (a) Enrolled full time in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College-Preparatory Boarding Academy, the Florida School for Competitive Academics, the Florida Virtual School, the Florida Scholars Academy, a developmental research school authorized under s. 1002.32, or a charter school authorized under this chapter. For purposes of this paragraph, a 3- or 4-year-old child who receives services funded through the Florida Education Finance Program is considered a student enrolled full-time in a public school;
   (c) Receiving any other educational scholarship pursuant to this chapter. However, an eligible public school student receiving a scholarship under s. 1002.411 may receive a scholarship for transportation pursuant to subparagraph (d)4.;

(6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS.—An eligible nonprofit scholarship-funding organization:
   (c) Must not have an owner or operator, as defined in
subsection (2)(k)1., who owns or operates an eligible private school that is participating in the scholarship program.

(d)1. For the 2023-2024 school year, may fund no more than 20,000 scholarships for students who are enrolled pursuant to paragraph (7)(b). The number of scholarships funded for such students may increase by 40,000 in each subsequent school year. This subparagraph is repealed July 1, 2027.

2. Shall establish a process for parents who are in compliance with paragraph (7)(a) to renew their students’ scholarships. Renewal applications for the 2025-2026 school year and thereafter must provide for a renewal timeline beginning February 1 of the prior school year and ending April 30 of the prior school year. A student’s renewal is contingent upon an eligible private school providing confirmation of admission pursuant to subsection (8). The process must require that parents confirm that the scholarship is being renewed or declined by May 31.

3. Shall establish a process that allows a parent to apply for a new scholarship. The process must be in a manner that creates a written or electronic record of the application request and the date of receipt of the application request. The process must require that parents confirm that the scholarship is being accepted or declined by a date set by the organization.

4.2. Must establish and maintain separate scholarship empowerment accounts from eligible contributions for each eligible student. For each account, the organization must maintain a record of accrued interest retained in the student’s account. The organization must verify that scholarship funds are used for:
a. Tuition and fees for full-time or part-time enrollment in an eligible private school.

b. Transportation to a Florida public school in which a student is enrolled and that is different from the school to which the student was assigned or to a lab school as defined in s. 1002.32.

c. Instructional materials, including digital materials and Internet resources.

d. Curriculum as defined in s. 1002.394(2).

e. Tuition and fees associated with full-time or part-time enrollment in a home education instructional program; an eligible postsecondary educational institution or a program offered by the postsecondary educational institution, unless the program is subject to s. 1009.25 or reimbursed pursuant to s. 1009.30; an approved preapprenticeship program as defined in s. 446.021(5) which is not subject to s. 1009.25 and complies with all applicable requirements of the Department of Education pursuant to chapter 1005; a private tutoring program authorized under s. 1002.43; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in s. 1002.45(2)(a); the Florida Virtual School as a private paying student; or an approved online course offered pursuant to s. 1003.499 or s. 1004.0961.

f. Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.

g. Contracted services provided by a public school or school district, including classes. A student who receives
contracted services under this sub-subparagraph is not
considered enrolled in a public school for eligibility purposes
as specified in subsection (11) but rather attending a public
school on a part-time basis as authorized under s. 1002.44.

h. Tuition and fees for part-time tutoring services or fees
for services provided by a choice navigator. Such services must
be provided by a person who holds a valid Florida educator’s
certificate pursuant to s. 1012.56, a person who holds an
adjunct teaching certificate pursuant to s. 1012.57, a person
who has a bachelor’s degree or a graduate degree in the subject
area in which instruction is given, a person who has
demonstrated a mastery of subject area knowledge pursuant to s.
1012.56(5), or a person certified by a nationally or
internationally recognized research-based training program as
approved by the Department of Education. As used in this
paragraph, the term “part-time tutoring services” does not
qualify as regular school attendance as defined in s.
1003.01(16)(e).

(e) For students determined eligible pursuant to paragraph
(7)(b), must:

1. Establish a process for parents who are in compliance
with subparagraph (7)(b)1. to apply for a new scholarship. New
scholarship applications for the 2025-2026 school year and
thereafter must provide for an application timeline beginning
February 1 of the prior school year and ending April 30 of the
prior school year. The process must require that parents confirm
that the scholarship is being accepted or declined by May 31.

2. Establish a process for parents who are in compliance
with paragraph (7)(b) to renew their students’ scholarships.
Renewal scholarship applications for the 2025-2026 school year and thereafter must provide for a renewal timeline beginning February 1 of the prior school year and ending April 30 of the prior school year. The process must require that parents confirm that the scholarship is being renewed or declined by May 31.

3. Maintain a signed agreement from the parent which constitutes compliance with the attendance requirements under ss. 1003.01(16) and 1003.21(1).

4. Receive eligible student test scores and, beginning with the 2027-2028 school year, by August 15, annually report test scores for students pursuant to paragraph (7)(b) to a state university pursuant to paragraph (9)(f).

5. Provide parents with information, guidance, and support to create and annually update a student learning plan for their student. The organization must maintain the plan and allow parents to electronically submit, access, and revise the plan continuously.

6. Upon submission by the parent of an annual student learning plan, fund a scholarship for a student determined eligible.

(f) Must give first priority to eligible renewal students who received a scholarship from an eligible nonprofit scholarship-funding organization or from the State of Florida during the previous school year. The eligible nonprofit scholarship-funding organization must fully apply and exhaust all funds available under this section and s. 1002.40(11)(i) for renewal scholarship awards before awarding any initial scholarships.

(g) Must provide a renewal or initial scholarship to an
eligible student on a first-come, first-served basis unless the student is seeking priority eligibility pursuant to subsection (3) paragraph (f).

(h) Each eligible nonprofit scholarship-funding organization must refer any student eligible for a scholarship pursuant to this section who did not receive a renewal or initial scholarship based solely on the lack of available funds under this section and s. 1002.40(11)(i) to another eligible nonprofit scholarship-funding organization that may have funds available.

(i) May not restrict or reserve scholarships for use at a particular eligible private school or provide scholarships to a child of an owner or operator as defined in subparagraph (2)(k).

(l)1. May use eligible contributions received pursuant to this section and ss. 212.099, 212.1831, and 212.1832, and 1002.40 during the state fiscal year in which such contributions are collected for administrative expenses if the organization has operated as an eligible nonprofit scholarship-funding organization for at least the preceding 3 fiscal years and did not have any findings of material weakness or material noncompliance in its most recent audit under paragraph (o) or is in good standing in each state in which it administers a scholarship program and the audited financial statements for the preceding 3 fiscal years are free of material misstatements and going concern issues. Administrative expenses from eligible contributions may not exceed 3 percent of the total amount of all scholarships funded by an eligible scholarship-funding organization under this chapter. Such administrative expenses
must be reasonable and necessary for the organization’s management and distribution of scholarships funded under this chapter. Administrative expenses may include developing or contracting with rideshare programs or facilitating carpool strategies for recipients of a transportation scholarship under s. 1002.394. No funds authorized under this subparagraph shall be used for lobbying or political activity or expenses related to lobbying or political activity. Up to one-third of the funds authorized for administrative expenses under this subparagraph may be used for expenses related to the recruitment of contributions from taxpayers. An eligible nonprofit scholarship-funding organization may not charge an application fee.

2. Must expend for annual or partial-year scholarships 100 percent of any eligible contributions from the prior fiscal year.

3.2. Must expend award for annual or partial-year scholarships an amount equal to or greater than 75 percent of all estimated net eligible contributions, as defined in subsection (2), and all funds carried forward from the prior state fiscal year remaining after administrative expenses during the state fiscal year in which such eligible contributions are collected before funding any scholarships to students determined eligible pursuant to s. 1002.394(3)(a). No more than 25 percent of such net eligible contributions may be carried forward to the following state fiscal year. All amounts carried forward, for audit purposes, must be specifically identified for particular students, by student name and the name of the school to which the student is admitted, subject to the requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, and the applicable
rules and regulations issued pursuant thereto. Any amounts carried forward shall be expended for annual or partial-year scholarships in the following state fiscal year. No later than September 30 of each year, net Eligible contributions remaining on June 30 of each year that are in excess of the 25 percent that may be carried forward shall be used to provide scholarships to eligible students or transferred to other eligible nonprofit scholarship-funding organizations to provide scholarships for eligible students. All transferred funds must be deposited by each eligible nonprofit scholarship-funding organization receiving such funds into its scholarship account.

All transferred amounts received by any eligible nonprofit scholarship-funding organization must be separately disclosed in the annual financial audit required under paragraph (o).

4. Must, before granting a scholarship for an academic year, document each scholarship student’s eligibility for that academic year. A scholarship-funding organization may not grant multiyear scholarships in one approval process.

(p) Must prepare and submit quarterly reports to the Department of Education pursuant to paragraph (9)(i). In addition, an eligible nonprofit scholarship-funding organization must submit in a timely manner the verified list of eligible scholarship students and any information requested by the Department of Education relating to the scholarship program.

(q) Must participate in the joint development of agreed-upon procedures during the 2009-2010 state fiscal year. The agreed-upon procedures must uniformly apply to all private schools and must determine, at a minimum, whether the private school has been verified as eligible by the Department of
Education under s. 1002.421; has an adequate accounting system, system of financial controls, and process for deposit and classification of scholarship funds; and has properly expended scholarship funds for education-related expenses. During the development of the procedures, the participating scholarship-funding organizations shall specify guidelines governing the materiality of exceptions that may be found during the accountant’s performance of the procedures. The procedures and guidelines shall be provided to private schools and the Commissioner of Education by March 15, 2011.

b. Must participate in a joint review of the agreed-upon procedures and guidelines developed under sub-subparagraph a., by February of each biennium, if the scholarship-funding organization provided more than $250,000 in scholarship funds under this chapter during the state fiscal year preceding the biennial review. If the procedures and guidelines are revised, the revisions must be provided to private schools and the Commissioner of Education by March 15 of the year in which the revisions were completed. The revised agreed-upon procedures and guidelines shall take effect the subsequent school year.

c. Must monitor the compliance of a participating private school with s. 1002.421(1)(q) if the scholarship-funding organization provided the majority of the scholarship funding to the school. For each participating private school subject to s. 1002.421(1)(q), the appropriate scholarship-funding organization shall annually notify the Commissioner of Education by October 30 of:

(I) A private school’s failure to submit a report required under s. 1002.421(1)(q); or
(II) Any material exceptions set forth in the report required under s. 1002.421(1)(q).

2. Must seek input from the accrediting associations that are members of the Florida Association of Academic Nonpublic Schools and the Department of Education when jointly developing the agreed-upon procedures and guidelines under sub-subparagraph 1.a. and conducting a review of those procedures and guidelines under sub-subparagraph 1.b.

(t)1. Must develop a participating in the joint development of agreed-upon purchasing handbook that includes policies guidelines for authorized uses of scholarship funds under paragraph (d) and s. 1002.394(4)(a) this chapter. The handbook must include, at a minimum, a routinely updated list of prohibited items and services, and items or services that require preauthorization or additional documentation. By August 1, 2024 December 31, 2023, and by each July 1 December 31 thereafter, the purchasing handbook guidelines must be provided to the Commissioner of Education and published on the eligible nonprofit scholarship-funding organization’s website. Published purchasing guidelines shall remain in effect until there is unanimous agreement to revise the guidelines, and the Any revisions must be provided to the commissioner and published on the organization’s website within 30 days after such revisions.

2. The organization shall assist the Florida Center for Students with Unique Abilities established under s. 1004.6495 with the development of purchasing guidelines, which must include a routinely updated list of prohibited items and services, and items or services for which preauthorization or additional documentation is required, for authorized uses of
3. If the organization fails to submit the purchasing handbook required by subparagraph 1., the Department of Education may assess a financial penalty, not to exceed $10,000, as prescribed by State Board of Education rule. This subparagraph expires July 1, 2026.

(u) May permit eligible students to use program funds for the purposes specified in paragraph (d), as authorized in the organization’s purchasing handbook, by paying for the authorized use directly, then submitting a reimbursement request to the eligible nonprofit scholarship-funding organization. However, an eligible nonprofit scholarship-funding organization may require the use of an online platform for direct purchases of products so long as such use does not limit a parent’s choice of curriculum or academic programs. If a parent purchases a product identical to one offered by an organization’s online platform for a lower price, the organization shall reimburse the parent the cost of the product.

(w) Shall commit scholarship funds on behalf of the student for tuition and fees for which the parent is responsible for payment at the participating private school before using scholarship empowerment account funds for additional authorized uses under paragraph (d).

(y) Must establish a process to collect input and feedback from parents, private schools, and providers before implementing substantial modifications or enhancements to the reimbursement process.
Information and documentation provided to the Department of Education and the Auditor General relating to the identity of a taxpayer that provides an eligible contribution under this section shall remain confidential at all times in accordance with s. 213.053.

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

(a) A parent who applies for a scholarship whose student will be enrolled full time in an eligible private school must:

1. Select an eligible private school and apply for the admission of his or her child.

2. Request the scholarship by the date established by the organization in a manner that creates a written or electronic record of the request and the date of receipt of the request.

   3.a. Beginning with new applications for the 2025-2026 school year and thereafter, notify the organization by a date set by the organization that the scholarship is being accepted or declined.

   b. Beginning with renewal applications for the 2025-2026 school year and thereafter, notify the organization by May 31 that the scholarship is being renewed or declined.

4. Inform the applicable child’s school district when the parent withdraws his or her student from a public school to attend an eligible private school.

5. Require his or her student participating in the program to remain in attendance at the eligible private school throughout the school year unless excused by the school for illness or other good cause and comply with the private school’s published policies.
6.4. Meet with the eligible private school’s principal or the principal’s designee to review the school’s academic programs and policies, specialized services, code of student conduct, and attendance policies before enrollment in the private school.

7.5. Require his or her student participating in the program to take the norm-referenced assessment offered by the participating private school. The parent may also choose to have the student participate in the statewide assessments pursuant to s. 1008.22. If the parent requests that the student participating in the scholarship program take statewide assessments pursuant to s. 1008.22 and the participating private school has not chosen to offer and administer the statewide assessments, the parent is responsible for transporting the student to the assessment site designated by the school district.

8.6. Approve each payment before the scholarship funds may be deposited by funds transfer. The parent may not designate any entity or individual associated with the participating private school as the parent’s attorney in fact to approve a funds transfer. A participant who fails to comply with this paragraph forfeits the scholarship.

9.7. Authorize the nonprofit scholarship-funding organization to access information needed for income eligibility determination and verification held by other state or federal agencies, including the Department of Revenue, the Department of Children and Families, the Department of Education, the Department of Commerce Economic Opportunity, and the Agency for Health Care Administration, for students seeking priority
eligibility.

10. Agree to have the organization commit scholarship funds on behalf of his or her student for tuition and fees for which the parent is responsible for payment at the participating private school before using scholarship empowerment account funds for additional authorized uses under paragraph (6)(d). A parent is responsible for all eligible expenses in excess of the amount of the scholarship.

11. Comply with the scholarship application and renewal processes and requirements established by the organization.

   (b) A parent whose student will not be enrolled full time in a public or private school must:

   1. Apply to an eligible nonprofit scholarship-funding organization to participate in the program as a personalized education student by a date set by the organization. The request must be communicated directly to the organization in a manner that creates a written or electronic record of the request and the date of receipt of the request. Beginning with new and renewal applications for the 2025-2026 school year and thereafter, notify the organization by May 31 that the scholarship is being accepted, renewed, or declined.

   2. Sign an agreement with the organization and annually submit a sworn compliance statement to the organization to satisfy or maintain program eligibility, including eligibility to receive and spend program payments, by:

      a. Affirming that the program funds are used only for authorized purposes serving the student’s educational needs, as described in paragraph (6)(d), and that they will not receive a payment, refund, or rebate of any funds provided under this
section.

b. Affirming that the parent is responsible for all eligible expenses in excess of the amount of the scholarship and for the education of his or her student.

c. Submitting a student learning plan to the organization and revising the plan at least annually before program renewal.

d. Requiring his or her student to take a nationally norm-referenced test identified by the Department of Education, or a statewide assessment under s. 1008.22, and provide assessment results to the organization before the student’s program renewal.

e. Complying with the scholarship application and renewal processes and requirements established by the organization. Renewing participation in the program each year. A student whose participation in the program is not renewed may continue to spend scholarship funds that are in his or her account from prior years unless the account must be closed pursuant to s. 1002.394(5)(a)2.

f. Procuring the services necessary to educate the student. When the student receives a scholarship, the district school board is not obligated to provide the student with a free appropriate public education.

For purposes of this paragraph, full-time enrollment does not include enrollment at a private school that addresses regular and direct contact with teachers through the student learning plan in accordance with s. 1002.421(1)(i).

(c) A parent may not apply for multiple scholarships under this section and s. 1002.394 for an individual student at the
same time.

An eligible nonprofit scholarship-funding organization may not further regulate, exercise control over, or require documentation beyond the requirements of this subsection unless the regulation, control, or documentation is necessary for participation in the program.

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

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

(b) Provide to the organization all documentation required for a student’s participation, including confirmation of the student’s admission to the private school, the private school’s and student’s fee schedules, and any other information required by the organization to process scholarship payment pursuant to paragraph (11)(c). Such information must be provided by the deadlines established by the organization and in accordance with the requirements of this section. A student is not eligible to receive a quarterly scholarship payment if the private school fails to meet the deadline.

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

2. Administer the statewide assessments pursuant to s. 1008.22 if a participating private school chooses to offer the statewide assessments. A participating private school may choose to offer and administer the statewide assessments to all students who attend the participating private school in grades 3 through 10 and must submit a request in writing to the Department of Education by March 1 of each year in order to administer the statewide assessments in the subsequent school year.

If a participating private school fails to meet the requirements of this subsection or s. 1002.421, the commissioner may determine that the participating private school is ineligible to participate in the scholarship program.

(9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of Education shall:

(d) Notify eligible nonprofit scholarship-funding organizations of the deadlines for submitting the verified list of eligible scholarship students; cross-check the verified list of participating scholarship students with the public school enrollment lists to avoid duplication; and, when the Florida Education Finance Program is recalculated, adjust the amount of state funds allocated to school districts through the Florida Education Finance Program based upon the results of the cross-check.
(e) Maintain and annually publish a list of nationally norm-referenced tests identified for purposes of satisfying the testing requirement in subparagraph (8)(c)1. (8)(b)1. The tests must meet industry standards of quality in accordance with State Board of Education rule.

(f) Issue a project grant award to a state university, to which participating private schools and eligible nonprofit scholarship-funding organizations must report the scores of participating students on the nationally norm-referenced tests or the statewide assessments administered in grades 3 through 10. The project term is 2 years, and the amount of the project is up to $250,000 per year. The project grant award must be reissued in 2-year intervals in accordance with this paragraph.

1. The state university must annually report to the Department of Education on the student performance of participating students and, beginning with the 2027-2028 school year, on the performance of personalized education students:

   a. On a statewide basis. The report shall also include, to the extent possible, a comparison of scholarship students’ performance to the statewide student performance of public school students with socioeconomic backgrounds similar to those of students participating in the scholarship program. To minimize costs and reduce time required for the state university’s analysis and evaluation, the Department of Education shall coordinate with the state university to provide data to the state university in order to conduct analyses of matched students from public school assessment data and calculate control group student performance using an agreed-upon methodology with the state university; and
b. On an individual school basis for students enrolled full time in a private school. The annual report must include student performance for each participating private school in which enrolled students in the private school participated in a scholarship program under this section or s. 1002.394(12)(a) or s. 1002.40 in the prior school year. The report shall be according to each participating private school, and for participating students, in which there are at least 30 participating students who have scores for tests administered. If the state university determines that the 30-participating-student cell size may be reduced without disclosing personally identifiable information, as described in 34 C.F.R. s. 99.12, of a participating student, the state university may reduce the participating-student cell size, but the cell size must not be reduced to less than 10 participating students. The department shall provide each participating private school’s prior school year’s student enrollment information to the state university no later than June 15 of each year, or as requested by the state university.

2. The sharing and reporting of student performance data under this paragraph must be in accordance with requirements of ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family Educational Rights and Privacy Act, and the applicable rules and regulations issued pursuant thereto, and shall be for the sole purpose of creating the annual report required by subparagraph 1. All parties must preserve the confidentiality of such information as required by law. The annual report must not disaggregate data to a level that will identify individual participating schools, except as required under sub-subparagraph
1. b., or disclose the academic level of individual students.

3. The annual report required by subparagraph 1. shall be published by the Department of Education on its website.

   (i) Require quarterly reports by an eligible nonprofit scholarship-funding organization regarding the number of students participating in the scholarship program; the private schools at which the students are enrolled; the number of scholarship applications received, the number of applications processed within 30 days after receipt, and the number of incomplete applications received; data related to reimbursement submissions, including the average number of days for a reimbursement to be reviewed and the average number of days for a reimbursement to be approved; any parent input and feedback collected regarding the program; and any other information deemed necessary by the Department of Education.

   (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

   (b) Upon the request of the Department of Education, a school district shall coordinate with the department to provide to a participating private school the statewide assessments administered under s. 1008.22 and any related materials for administering the assessments. A school district is responsible for implementing test administrations at a participating private school, including the:

   1. Provision of training for participating private school staff on test security and assessment administration procedures;

   2. Distribution of testing materials to a participating private school;

   3. Retrieval of testing materials from a participating private school;
4. Provision of the required format for a participating private school to submit information to the district for test administration and enrollment purposes; and

5. Provision of any required assistance, monitoring, or investigation at a participating private school.

(11) SCHOLARSHIP AMOUNT AND PAYMENT.—

(c) If a scholarship student is attending an eligible private school full time, the initial payment shall be made after the organization’s verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the eligible private school. Payments shall be made within 7 business days after approval by the parent pursuant to paragraph (7)(a) and the private school pursuant to paragraph (8)(b) An eligible nonprofit scholarship funding organization shall obtain verification from the private school of a student’s continued attendance at the school for each period covered by a scholarship payment.

(f) A scholarship awarded to an eligible student shall remain in force until:

1. The organization determines that the student is not eligible for program renewal;

2. The Commissioner of Education suspends or revokes program participation or use of funds;

3. The student’s parent has forfeited participation in the program for failure to comply with subsection (7);

4. The student who uses the scholarship for full-time tuition and fees at an eligible private school pursuant to paragraph (7)(a) enrolls full time in a public school. However,
if a student enters a Department of Juvenile Justice detention center for a period of no more than 21 days, the student is not considered to have returned to a public school on a full-time basis for that purpose; or

5. The student graduates from high school or attains 21 years of age, whichever occurs first.

(h) A student’s scholarship account must be closed and any remaining funds shall revert to the state after:

1. Denial or revocation of program eligibility by the commissioner for fraud or abuse, including, but not limited to, the student or student’s parent accepting any payment, refund, or rebate, in any manner, from a provider of any services received pursuant to paragraph (6)(d); or

2. Two consecutive fiscal years in which an account has been inactive; or

3. The student remains unenrolled in an eligible private school for 30 days while receiving a scholarship that requires full-time enrollment.

(i) Moneys received pursuant to this section do not constitute taxable income to the qualified student or the parent of the qualified student.

(15) NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS;
APPLICATION.—In order to participate in the scholarship program created under this section, a charitable organization that seeks to be a nonprofit scholarship-funding organization must submit an application for initial approval or renewal to the Office of Independent Education and Parental Choice. The office shall provide at least two application periods in which Charitable organizations may apply at any time to participate in the
program.

(a) An application for initial approval must include:

1. A copy of the organization’s incorporation documents and registration with the Division of Corporations of the Department of State.

2. A copy of the organization’s Internal Revenue Service determination letter as a s. 501(c)(3) not-for-profit organization.

3. A description of the organization’s financial plan that demonstrates sufficient funds to operate throughout the school year.

4. A description of the geographic region that the organization intends to serve and an analysis of the demand and unmet need for eligible students in that area.

5. The organization’s organizational chart.

6. A description of the criteria and methodology that the organization will use to evaluate scholarship eligibility.

7. A description of the application process, including deadlines and any associated fees.

8. A description of the deadlines for attendance verification and scholarship payments.

9. A copy of the organization’s policies on conflict of interest and whistleblowers.

10. A copy of a surety bond or letter of credit to secure the faithful performance of the obligations of the eligible nonprofit scholarship-funding organization in accordance with this section in an amount equal to 25 percent of the scholarship funds anticipated for each school year or $100,000, whichever is greater. The surety bond or letter of credit must specify that
any claim against the bond or letter of credit may be made only
by an eligible nonprofit scholarship-funding organization to
provide scholarships to and on behalf of students who would have
had scholarships funded if it were not for the diversion of
funds giving rise to the claim against the bond or letter of
credit.

(b) In addition to the information required by
subparagraphs (a)1.-9., an application for renewal must include:

1. A surety bond or letter of credit to secure the faithful
performance of the obligations of the eligible nonprofit
scholarship-funding organization in accordance with this section
equal to the amount of undisbursed donations held by the
organization based on the annual report submitted pursuant to
paragraph (6)(o). The amount of the surety bond or letter of
credit must be at least $100,000, but not more than $25 million.
The surety bond or letter of credit must specify that any claim
against the bond or letter of credit may be made only by an
eligible nonprofit scholarship-funding organization to provide
scholarships to and on behalf of students who would have had
scholarships funded if it were not for the diversion of funds
giving rise to the claim against the bond or letter of credit.

2. The organization’s completed Internal Revenue Service
Form 990 submitted no later than November 30 of the year before
the school year that the organization intends to offer the
scholarships, notwithstanding the department’s application
deadline.

3. A copy of the statutorily required audit to the
Department of Education and Auditor General.

4. An annual report that includes:
a. The number of students who completed applications, by county and by grade.

b. The number of students who were approved for scholarships, by county and by grade.

c. The number of students who received funding for scholarships within each funding category, by county and by grade.

d. The amount of funds received, the amount of funds distributed in scholarships, and an accounting of remaining funds and the obligation of those funds.

e. A detailed accounting of how the organization spent the administrative funds allowable under paragraph (6)(l).

f. Documentation of compliance with the requirements of paragraph (6)(t).

And the title is amended as follows:

Delete lines 21 - 74

and insert:

Program; providing that transition services are a coordinated set of specified activities; authorizing funds to be used for certain prekindergarten programs; providing additional criteria for the closure of scholarship accounts and the reversion of funds to the state; prohibiting certain eligible students from enrolling in public schools; providing an exemption to a prohibition against receiving other educational scholarships; revising the information that such organizations must include in their quarterly reports;
authorizing the Department of Education to provide
guidance to certain private schools; revising the
documentation that private schools must provide to
such organizations; revising the process for parents
to provide certain notification to such organizations;
prohibiting a parent from applying for multiple
scholarships under specified programs for a single
student at the same time; requiring such organizations
to establish certain processes; requiring such
organizations to submit specified information to the
department; deleting a requirement that certain
students be placed on a wait list; requiring such
organizations to provide certain notification to
parents; revising provisions relating to a specified
administrative fee; revising provisions relating to
increasing the number of certain scholarships;
revising provisions relating to the payment and
disbursement of funds; amending s. 1002.395, F.S.;
revising eligibility requirements for the Florida Tax
Credit Scholarship Program; prohibiting certain
eligible students from enrolling in public schools;
providing an exemption to a prohibition against
receiving other educational scholarships; revising the
process for parents to provide certain notification to
such organizations; prohibiting a parent from applying
for multiple scholarships under specified programs for
a single student at the same time; requiring such
organizations to establish certain processes;
requiring organizations to develop a purchasing
handbook by a specified date; specifying minimum requirements for the handbook; requiring such organizations to assist the Florida Center for Students with Unique Abilities with the development of specified guidelines and to publish such guidelines on their websites; authorizing the State Board of Education to assess a financial penalty to an organization in specified circumstances; revising department notification requirements; revising the information that such organizations must include in their quarterly reports; revising provisions relating to the payment and disbursement of funds; authorizing a charitable organization to apply at any time to participate in the program as a scholarship-funding organization; requiring a renewing organization to provide documentation of compliance with specified requirements; amending s. 1002.40, F.S.; revising