FOR CONSIDERATION By the Committee on Education Pre-K -12

A bill to be entitled

581-02028-24

1

20247038pb

-	
2	An act relating to education; amending s. 1002.411,
3	F.S.; revising eligibility requirements for a New
4	Worlds Scholarship Account; requiring a parent to use
5	the administrator's system to make direct purchases of
6	qualifying expenditures; specifying additional
7	qualifying expenditures; requiring that the
8	administrator of a New Worlds Scholarship Account be
9	an eligible nonprofit scholarship-funding
10	organization; requiring each school district and
11	prekindergarten provider to notify the parent of each
12	eligible student of the process to request and receive
13	a scholarship when providing certain screening and
14	progress monitoring results; requiring eligible
15	nonprofit scholarship-funding organizations to develop
16	a system that allows eligible students to make direct
17	purchases of qualifying expenditures; amending s.
18	1003.485, F.S.; revising definitions of the terms
19	"administrator," "initiative," and "micro-credential";
20	renaming the New Worlds Reading Initiative as the New
21	Worlds Learning Initiative; expanding the initiative
22	to include improvement in mathematics skills;
23	providing that the initiative includes the New Worlds
24	Tutoring Program; requiring the Department of
25	Education to provide progress monitoring data to the
26	administrator within a specified timeframe; revising
27	the information that the administrator must include in
28	an annual financial report; requiring the
29	administrator to administer the New Worlds Tutoring

### Page 1 of 22

	581-02028-24 20247038pb
30	Program; providing requirements for program
31	administration; making conforming changes; deleting
32	obsolete language; amending s. 1008.25, F.S.; making
33	technical changes; requiring that the progress
34	monitoring system provide prekindergarten instructors
35	with certain results within a specified timeframe;
36	amending ss. 211.0252, 212.1833, 220.1876, 561.1212,
37	and 624.51056, F.S.; making conforming changes;
38	providing an effective date.
39	
40	Be It Enacted by the Legislature of the State of Florida:
41	
42	Section 1. Subsection (2), paragraph (a) of subsection (3),
43	subsection (4), paragraph (a) of subsection (6), and paragraph
44	(e) of subsection (7) of section 1002.411, Florida Statutes, are
45	amended to read:
46	1002.411 New Worlds Scholarship Accounts
47	(2) ELIGIBILITYContingent upon available funds, and on a
48	first-come, first-served basis, each student <del>who is</del> enrolled in
49	the Voluntary Prekindergarten Education Program pursuant to s.
50	<u>1002.53 or</u> a Florida public school in kindergarten through grade
51	5 is eligible for a scholarship account if the student:
52	(a) Exhibits a substantial deficiency in early literacy
53	skills, based upon the results of the most recent progress
54	monitoring administration pursuant to s. 1008.25(9), has a
55	substantial reading deficiency or exhibits characteristics of
56	dyslexia as identified under s. 1008.25(5)(a) $_{\underline{\prime}}$ or scored below a
57	Level 3 on the <u>most recent</u> statewide, standardized English
58	Language Arts (ELA) assessment <del>in the prior school year</del> . An

# Page 2 of 22

i	581-02028-24 20247038pb
59	eligible student who is classified as an English Language
60	Learner and is enrolled in a program or receiving services that
61	are specifically designed to meet the instructional needs of
62	English Language Learner students <u>must</u> shall receive priority.
63	(b) Exhibits a substantial deficiency in early math skills
64	based upon the results of the most recent progress monitoring
65	administered pursuant to s. 1008.25(9), has a substantial
66	deficiency in mathematics or the characteristics of dyscalculia
67	as identified under s. 1008.25(6)(a) $_{{\scriptstyle \prime}}$ or scored below a Level 3
68	on the most recent statewide, standardized Mathematics
69	assessment in the prior school year.
70	(3) PARENT AND STUDENT RESPONSIBILITIES FOR PARTICIPATION
71	(a) For an eligible student to receive a scholarship
72	account, the student's parent must:
73	1. Submit an application to an eligible nonprofit
74	scholarship-funding organization by the deadline established by
75	such organization; and
76	2. Use the administrator's system to make direct purchases
77	or submit eligible expenses to the eligible nonprofit
78	scholarship-funding organization for reimbursement of qualifying
79	expenditures, which may include:
80	a. Instructional materials.
81	b. Curriculum. As used in this sub-subparagraph, the term
82	"curriculum" means a complete course of study for a particular
83	content area or grade level, including any required supplemental
84	materials and associated online instruction.
85	c. Tuition and fees for part-time tutoring services
86	provided by a person who holds a valid Florida educator's
87	certificate pursuant to s. 1012.56, a person who holds a

# Page 3 of 22

	581-02028-24 20247038pb
88	baccalaureate or graduate degree in the subject area, a person
89	who holds an adjunct teaching certificate pursuant to s.
90	1012.57, <del>or</del> a person who has demonstrated a mastery of subject
91	area knowledge pursuant to s. 1012.56(5) <u>, a person who has</u>
92	earned a micro-credential pursuant to s. 1003.485, or, for a
93	prekindergarten student, or a person who holds a credential
94	under s. 1002.55(3)(c)1. or holds an educational credential
95	pursuant to s. 1002.55(4)(a) or (b).
96	d. Fees for summer education programs designed to improve
97	reading, literacy, or mathematics skills.
98	e. Fees for after-school education programs designed to
99	improve reading, literacy, or mathematics skills.
100	
101	A provider of any services receiving payments pursuant to this
102	subparagraph may not share any moneys from the scholarship with,
103	or provide a refund or rebate of any moneys from such
104	scholarship to, the parent or participating student in any
105	manner. A parent, student, or provider of any services may not
106	bill an insurance company, Medicaid, or any other agency for the
107	same services that are paid for using scholarship funds.
108	(4) <u>ADMINISTRATOR</u> <del>ADMINISTRATION</del> .—An eligible nonprofit
109	scholarship-funding organization <u>as defined under s. 1002.395(2)</u>
110	must be the administrator and <del>participating in the Florida Tax</del>
111	Credit Scholarship Program established by s. 1002.395 may
112	establish scholarship accounts for eligible students in
113	accordance with the requirements of eligible nonprofit
114	scholarship-funding organizations under this chapter.
115	(6) SCHOOL DISTRICT AND PRIVATE PREKINDERGARTEN EDUCATION
116	OBLIGATIONS; PARENTAL OPTIONS

# Page 4 of 22

	581-02028-24 20247038pb
117	(a) Each <del>By September 30, the</del> school district and private
118	prekindergarten provider shall notify the parent of each
119	eligible student of the process to request and receive a
120	scholarship, subject to available funds, when providing results
121	from the standardized coordinated screening and progress
122	monitoring pursuant to s. 1008.25(9)(c).
123	(7) ACCOUNT FUNDING AND PAYMENT
124	(e) The eligible nonprofit scholarship-funding organization
125	may develop a system that permits eligible students to use
126	program funds to make direct purchases of qualifying
127	expenditures for payment of scholarship funds by funds transfer,
128	including, but not limited to, debit cards, electronic payment
129	cards, or any other means of payment that the department deems
130	to be commercially viable or cost-effective. A student's
131	scholarship award may not be reduced for debit card or
132	electronic payment fees. Commodities or services related to the
133	development of such a system <u>must</u> shall be procured by
134	competitive solicitation unless they are purchased from a state
135	term contract pursuant to s. 287.056.
136	Section 2. Paragraphs (a), (f), and (g) of subsection (1),
137	subsections (2) and (3), paragraphs (f), (i), and (j) of
138	subsection (4), and subsections (5) and (6) of section 1003.485,
139	Florida Statutes, are amended, and a new paragraph (n) is added
140	to subsection (4) of that section, to read:
141	1003.485 The New Worlds <u>Learning</u> Reading Initiative
142	(1) DEFINITIONSAs used in this section, the term:
143	(a) "Administrator" means the University of Florida
144	Lastinger Center for Learning a state university registered with
145	the department under s. 1002.395(15)(i) and designated to
•	

# Page 5 of 22

581-02028-24 20247038pb 146 administer the initiative under paragraph (3) (a). 147 (f) "Initiative" means the New Worlds Learning Reading 148 Initiative. (g) "Micro-credential" means evidence-based professional 149 150 learning development activities grounded in the science of 151 reading or best practices for mathematics instruction which are 152 competency-based, personalized, and on-demand. Educators must 153 demonstrate their competence via evidence submitted and reviewed 154 by trained evaluators. 155 (2) NEW WORLDS LEARNING READING INITIATIVE; PURPOSE.-The 156 purpose of the New Worlds Learning Reading Initiative 157 established under the department is to instill a love of 158 learning reading by providing high-quality, free books to

159 students in prekindergarten through grade 5 who are reading 160 below grade level and to improve the literacy <u>and mathematics</u> 161 skills of students in prekindergarten through grade 12. The New 162 Worlds <u>Learning Reading</u> Initiative shall consist of:

(a) The program established under this section to providehigh-quality, free books to students.

165

(b) The New Worlds Scholarship Program under s. 1002.411.

(c) The New Worlds Scholar program under s. 1008.365, which rewards high school students who instill a love of reading and improve the literacy skills of students in kindergarten through grade 3.

(d) The <u>New Worlds</u> micro-credential program, established
under this section, which emphasizes strong core instruction and
a tiered model of reading interventions for <u>students to improve</u>
<u>reading or mathematics</u> struggling readers.

174

(e) The New Worlds Tutoring Program to support school

### Page 6 of 22

	581-02028-24 20247038pb
175	districts and schools in improving student achievement in
176	reading and mathematics.
177	(3) DEPARTMENT RESPONSIBILITIESThe department shall:
178	(a) Designate an administrator to implement the initiative
179	and to receive funding as provided in this section. The
180	administrator must have an academic innovation institution with
181	extensive experience in:
182	1. Conducting academic research in early literacy
183	instruction.
184	2. Implementing online delivery of early learning and
185	literacy training for educators nationally.
186	3. Developing online support materials that assist parents
187	and caregivers in developing early literacy skills.
188	4. Conducting fundraising and public awareness campaigns to
189	support the development and growth of evidence-based educational
190	initiatives that support learning at home and in schools.
191	<u>(a)</u> Publish information about the initiative and tax
192	credits <u>available</u> under subsection (5) on its website, including
193	the process for a taxpayer to select the administrator as the
194	recipient of funding through a tax credit.
195	(b)(c) Beginning September 30, 2022, and Annually
196	$rac{ ext{thereafter}}{ extsf{r}}$ report on its website the number of students
197	participating in the initiative in each school district,
198	information from the annual financial report <u>submitted</u> under
199	paragraph (4)(j), and the academic achievement and learning
200	gains, as applicable, of participating students based on data
201	provided by school districts as <u>authorized</u> <del>permitted</del> under s.
202	1002.22. The department shall establish a date by which the
203	administrator and each school district must annually provide the

# Page 7 of 22

581-02028-24 20247038pb data necessary to complete the report. 204 205 (c) Provide the administrator with progress-monitoring data 206 for all eligible prekindergarten through grade 12 students 207 within 30 days after the close of each progress-monitoring 208 period. 209 (4) ADMINISTRATOR RESPONSIBILITIES. - The administrator 210 shall: 211 (f) Provide professional learning development and resources to teachers which that correlate with the books provided through 212 213 the initiative. 214 (i) Administer the early literacy micro-credential program 215 established under this section, which must include components on 216 content, student learning, pedagogy, and professional learning 217 development and must build on a strong foundation of 218 scientifically researched and evidence-based reading 219 instructional and intervention programs that incorporate 220 explicit, systematic, and sequential approaches to teaching 221 phonemic awareness, phonics, vocabulary, fluency, and text 222 comprehension and incorporate decodable or phonetic text 223 instructional strategies, as identified by the Just Read, 224 Florida! Office, pursuant to s. 1001.215(7). 225 1. At a minimum, the micro-credential curriculum must be 226 designed specifically for instructional personnel in 227 prekindergarten through grade 3 based upon the strategies and 228 techniques identified in s. 1002.59 and address foundational 229 literacy skills of students in grades 4 through 12. The microcredential curriculum may also include best practices for 230 231 mathematics instruction. 232 2. The micro-credential must be competency based and

#### Page 8 of 22

1	581-02028-24 20247038pb
233	designed for eligible instructional personnel to complete the
234	credentialing process in no more than 60 hours, in an online
235	format. The micro-credential may be delivered in an in-person
236	format. Eligible instructional personnel may receive the micro-
237	credential once competency is demonstrated even if it is <u>before</u>
238	<del>prior to</del> the completion of 60 hours.
239	3. The micro-credential must be available by December 31,
240	2022, at no cost, to instructional personnel as defined in s.
241	1012.01(2); prekindergarten instructors as specified in ss.
242	1002.55, 1002.61, and 1002.63; and child care personnel as
243	defined in ss. 402.302(3) and 1002.88(1)(e).
244	(j) Annually submit to the department an annual financial
245	report that includes, at a minimum, the amount of eligible
246	contributions received by the administrator; the amount spent on
247	each activity required by this subsection, including
248	administrative expenses; the number of micro-credentials and
249	reading endorsements earned; and the number of students and
250	households served under <u>each component of</u> the initiative, by
251	district, including the means by which additional literacy or
252	mathematics support was provided to students.
253	(n) Administer the New Worlds Tutoring Program by:
254	1. Establishing a process by which school districts may
255	apply to receive grant funds or additional services to support
256	the implementation of tutoring programs in their respective
257	districts. Contingent upon available funds, the administrator
258	shall establish agreements with each participating school
259	district to provide program funds or direct services for
260	additional literacy or mathematics support to, at a minimum,
261	prekindergarten through grade 5 students enrolled in a public

# Page 9 of 22

	581-02028-24 20247038pb
262	school who have a substantial deficiency in reading or
263	mathematics in accordance with s. 1008.25.
264	a. Program funds may be used for stipends for in-person or
265	virtual tutors during the school day, before and after school,
266	or during a summer program; licenses for computerized or
267	automated literacy tutoring software that provides each student
268	with real-time interventions that are based in science of
269	reading principles or mathematics instructional best practices
270	and individually tailored to the needs and ability of each
271	student; professional learning for tutors participating in the
272	program; or curriculum, resources, and high quality materials
273	necessary to implement explicit and systematic instructional
274	strategies for tutoring.
275	b. The administrator shall establish minimum standards that
276	a school district must meet in order to participate and to
277	receive program funds. At a minimum, these standards must
278	address: appropriate group sizes for tutoring sessions; the
279	frequency and duration of tutoring sessions; minimum staffing
280	qualifications for tutors; the use of ongoing, informal and
281	formal assessments to target instructional interventions; and
282	prioritization strategies for tutoring students within
283	participating districts.
284	2. Providing best practice science of reading guidelines
285	for districts in consultation with the Just Read, Florida!
286	Office.
287	3. Providing technical assistance and recommending
288	professional learning to districts.
289	4. Assisting districts in reviewing tutoring programs,
290	professional learning programs, curriculum, and resources to

# Page 10 of 22

581-02028-24 20247038pb 291 ensure they adhere to the science of reading or best practices 292 in mathematics. 293 5. Providing an annual report to the President of the 294 Senate, the Speaker of the House of Representatives, and the 295 Department of Education summarizing district use of the program 296 funds and known student outcomes as a result of participating in 297 the program. 298 (5) NEW WORLDS LEARNING READING INITIATIVE TAX CREDITS; 299 APPLICATIONS, TRANSFERS, AND LIMITATIONS.-300 (a) The tax credit cap amount is \$10 million for the 2021-301 2022 state fiscal year, \$30 million for the 2022-2023 state 302 fiscal year, and \$60 million in each state fiscal year 303 thereafter. (b) Beginning October 1, 2021, a taxpayer may submit an 304 305 application to the Department of Revenue for a tax credit or 306 credits to be taken under one or more of s. 211.0252, s. 307 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056. 308 1. The taxpayer shall specify in the application each tax 309 for which the taxpayer requests a credit and the applicable 310 taxable year for a credit under s. 220.1876 or s. 624.51056 or 311 the applicable state fiscal year for a credit under s. 211.0252, 312 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a 313 taxpayer may apply for a credit to be used for a prior taxable 314 year before the date the taxpayer is required to file a return 315 for that year pursuant to s. 220.222. For purposes of s. 316 624.51056, a taxpayer may apply for a credit to be used for a 317 prior taxable year before the date the taxpayer is required to 318 file a return for that prior taxable year pursuant to ss. 319 624.509 and 624.5092. The Department of Revenue shall approve

#### Page 11 of 22

581-02028-24 20247038pb 320 tax credits on a first-come, first-served basis and must obtain 321 the division's approval before approving a tax credit under s. 322 561.1212. 323 2. Within 10 days after approving or denying an 324 application, the Department of Revenue shall provide a copy of 325 its approval or denial letter to the administrator. 326 (c) If a tax credit approved under paragraph (b) is not

327 fully used within the specified state fiscal year for credits 328 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes 329 due for the specified taxable year for credits under s. 220.1876 330 or s. 624.51056 because of insufficient tax liability on the 331 part of the taxpayer, the unused amount must be carried forward 332 for a period not to exceed 10 years. For purposes of s. 333 220.1876, a credit carried forward may be used in a subsequent 334 year after applying the other credits and unused carryovers in 335 the order provided in s. 220.02(8).

336 (d) A taxpayer may not convey, transfer, or assign an 337 approved tax credit or a carryforward tax credit to another 338 entity unless all of the assets of the taxpayer are conveyed, 339 assigned, or transferred in the same transaction. However, a tax 340 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, 341 or s. 624.51056 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the 342 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876, 343 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall 344 345 notify the Department of Revenue of its intent to convey, 346 transfer, or assign a tax credit to another member within an 347 affiliated group of corporations. The amount conveyed, 348 transferred, or assigned is available to another member of the

#### Page 12 of 22

581-02028-24 20247038pb 349 affiliated group of corporations upon approval by the Department 350 of Revenue. The Department of Revenue shall obtain the 351 division's approval before approving a conveyance, transfer, or 352 assignment of a tax credit under s. 561.1212. 353 (e) Within any state fiscal year, a taxpayer may rescind 354 all or part of a tax credit approved under paragraph (b). The 355 amount rescinded shall become available for that state fiscal 356 year to another eligible taxpayer approved by the Department of 357 Revenue if the taxpayer receives notice from the Department of 358 Revenue that the rescindment has been accepted by the Department 359 of Revenue. The Department of Revenue must obtain the division's 360 approval before accepting the rescindment of a tax credit under 361 s. 561.1212. Any amount rescinded under this paragraph must 362 become available to an eligible taxpayer on a first-come, first-363 served basis based on tax credit applications received after the 364 date the rescindment is accepted by the Department of Revenue. 365 (f) Within 10 days after approving or denying the 366 conveyance, transfer, or assignment of a tax credit under 367 paragraph (d), or the rescindment of a tax credit under 368 paragraph (e), the Department of Revenue shall provide a copy of

369 its approval or denial letter to the administrator. The 370 Department of Revenue shall also include the administrator on 371 all letters or correspondence of acknowledgment for tax credits 372 under s. 212.1833.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1876 or s. 624.51056

### Page 13 of 22

581-02028-24 20247038pb 378 for contributions to the administrator are deducted. 379 1. For purposes of determining if a penalty or interest 380 under s. 220.34(2)(d)1. will be imposed for underpayment of 381 estimated corporate income tax, a taxpayer may, after earning a 382 credit under s. 220.1876, reduce any estimated payment in that 383 taxable year by the amount of the credit. 384 2. For purposes of determining if a penalty under s. 385 624.5092 will be imposed, an insurer, after earning a credit 386 under s. 624.51056 for a taxable year, may reduce any 387 installment payment for such taxable year of 27 percent of the 388 amount of the net tax due as reported on the return for the 389 preceding year under s. 624.5092(2) (b) by the amount of the 390 credit. 391 (6) ELIGIBILITY; NOTIFICATION; SCHOOL DISTRICT 392 OBLIGATIONS.-393 (a) A student in prekindergarten through grade 5 must be 394 provided books through the initiative if the student is not yet 395 reading on grade level, has a substantial reading deficiency 396 identified under s. 1008.25(5)(a) <del>or (b)</del>, has a substantial 397 deficiency in early literacy skills based upon the results of 398 the coordinated screening and progress monitoring under s. 399 1008.25(9), or scored below a Level 3 on the most recent 400 preceding year's statewide, standardized English Language Arts assessment under s. 1008.22. 401 402 (b) Each school district shall notify the parent of a

403 student who meets the criteria under paragraph (a) that the 404 student is eligible to receive books at no cost through the New 405 Worlds <u>Learning Reading</u> Initiative and provide the parent with 406 the application form developed by the administrator, which must

#### Page 14 of 22

581-02028-24 20247038pb 407 allow for the selection of specific book topics or genres for 408 the student. 409 (c) Once an eligible student is identified, the school 410 district shall coordinate with the administrator to initiate 411 book delivery on a monthly basis during the school year, which 412 must begin no later than October and continue through at least 413 June. However, for the 2021-2022 school year only, delivery may 414 begin no later than December 31, 2021, provided that no fewer 415 than 9 books are delivered to each student before book deliveries begin for the 2022-2023 school year. 416 417 Section 3. Paragraph (d) of subsection (5), paragraph (c) 418 of subsection (6), and paragraph (c) of subsection (9) of section 1008.25, Florida Statutes, are amended to read: 419 420 1008.25 Public school student progression; student support; 421 coordinated screening and progress monitoring; reporting requirements.-422 423 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.-424 (d) The parent of any student who exhibits a substantial 425 deficiency in reading, as described in paragraph (a), must be 426 notified in writing of the following: 427 1. That his or her child has been identified as having a 428 substantial deficiency in reading, including a description and 429 explanation, in terms understandable to the parent, of the exact 430 nature of the student's difficulty in learning and lack of 431 achievement in reading. 4.32 2. A description of the current services that are provided 433 to the child. 434 3. A description of the proposed intensive interventions and supports that will be provided to the child that are 435

### Page 15 of 22

581-02028-24 20247038pb 436 designed to remediate the identified area of reading deficiency. 437 4. That if the child's reading deficiency is not remediated by the end of grade 3, the child must be retained unless he or 438 439 she is exempt from mandatory retention for good cause. 440 5. Strategies, including multisensory strategies and programming, through a read-at-home plan the parent can use in 441 442 helping his or her child succeed in reading. The read-at-home 443 plan must provide access to the resources identified in 444 paragraph (e) (f). 6. That the statewide, standardized English Language Arts

6. That the statewide, standardized English Language Arts assessment is not the sole determiner of promotion and that additional evaluations, portfolio reviews, and assessments are available to the child to assist parents and the school district in knowing when a child is reading at or above grade level and ready for grade promotion.

The district's specific criteria and policies for a portfolio as provided in subparagraph (7) (b)4. and the evidence required for a student to demonstrate mastery of Florida's academic standards for English Language Arts. A school must immediately begin collecting evidence for a portfolio when a student in grade 3 is identified as being at risk of retention or upon the request of the parent, whichever occurs first.

8. The district's specific criteria and policies for
midyear promotion. Midyear promotion means promotion of a
retained student at any time during the year of retention once
the student has demonstrated ability to read at grade level.

9. Information about the student's eligibility for the New
Worlds Learning Reading Initiative under s. 1003.485 and the New
Worlds Scholarship Accounts under s. 1002.411 and information on

### Page 16 of 22

581-02028-24 20247038pb 465 parent training modules and other reading engagement resources 466 available through the initiative. 467 468 After initial notification, the school shall apprise the parent 469 at least monthly of the student's progress in response to the 470 intensive interventions and supports. Such communications must 471 be in writing and must explain any additional interventions or 472 supports that will be implemented to accelerate the student's 473 progress if the interventions and supports already being 474 implemented have not resulted in improvement. 475 (6) MATHEMATICS DEFICIENCY AND PARENTAL NOTIFICATION.-476 (c) The parent of a student who exhibits a substantial 477 deficiency in mathematics, as described in paragraph (a), must 478 be notified in writing of the following:

1. That his or her child has been identified as having a substantial deficiency in mathematics, including a description and explanation, in terms understandable to the parent, of the exact nature of the student's difficulty in learning and lack of achievement in mathematics.

484 2. A description of the current services that are provided485 to the child.

486 3. A description of the proposed intensive interventions 487 and supports that will be provided to the child that are 488 designed to remediate the identified area of mathematics 489 deficiency.

490 4. Strategies, including multisensory strategies and
491 programming, through a home-based plan the parent can use in
492 helping his or her child succeed in mathematics. The home-based
493 plan must provide access to the resources identified in

#### Page 17 of 22

	581-02028-24 20247038pb
494	paragraph <u>(d)</u> <del>(e)</del> .
495	
496	After the initial notification, the school shall apprise the
497	parent at least monthly of the student's progress in response to
498	the intensive interventions and supports. Such communications
499	must be in writing and must explain any additional interventions
500	or supports that will be implemented to accelerate the student's
501	progress if the interventions and supports already being
502	implemented have not resulted in improvement.
503	(9) COORDINATED SCREENING AND PROGRESS MONITORING SYSTEM
504	(c) To facilitate timely interventions and supports
505	pursuant to subsection (4), the system must provide results from
506	the first two administrations of the progress monitoring to a
507	student's teacher <u>or prekindergarten instructor</u> within 1 week
508	and to the student's parent within 2 weeks <u>after</u> <del>of</del> the
509	administration of the progress monitoring. Delivery of results
510	from the comprehensive, end-of-year progress monitoring ELA
511	assessment for grades 3 through 10 and Mathematics assessment
512	for grades 3 through 8 must be in accordance with s.

513 1008.22(7)(h).

514 1. A student's results from the coordinated screening and 515 progress monitoring system must be recorded in a written, easy-516 to-comprehend individual student report. Each school district 517 shall provide a parent secure access to his or her child's 518 individual student reports through a web-based portal as part of 519 its student information system. Each early learning coalition 520 shall provide parents the individual student report in a format 521 determined by state board rule.

522

2. In addition to the information under subparagraph (a)5.,

### Page 18 of 22

581-02028-24 20247038pb 523 the report must also include parent resources that explain the 524 purpose of progress monitoring, assist the parent in 525 interpreting progress monitoring results, and support informed 526 parent involvement. Parent resources may include personalized 527 video formats. 528 3. The department shall annually update school districts 529 and early learning coalitions on new system features and 530 functionality and collaboratively identify with school districts and early learning coalitions strategies for meaningfully 531 532 reporting to parents results from the coordinated screening and 533 progress monitoring system. The department shall develop ways to 534 increase the utilization, by instructional staff and parents, of 535 student assessment data and resources. 536 4. An individual student report must be provided in a 537 printed format upon a parent's request.

538 Section 4. Section 211.0252, Florida Statutes, is amended 539 to read:

540 211.0252 Credit for contributions to the New Worlds 541 Learning Reading Initiative.-Beginning January 1, 2022, there is 542 allowed a credit of 100 percent of an eligible contribution made 543 to the New Worlds Learning Reading Initiative under s. 1003.485 544 against any tax due under s. 211.02 or s. 211.025. However, the 545 combined credit allowed under this section and s. 211.0251 may 546 not exceed 50 percent of the tax due on the return on which the 547 credit is taken. If the combined credit allowed under this 548 section and s. 211.0251 exceeds 50 percent of the tax due on the 549 return, the credit must first be taken under s. 211.0251. Any 550 remaining liability must be taken under this section, but may 551 not exceed 50 percent of the tax due. For purposes of the

#### Page 19 of 22

581-02028-24 20247038pb 552 distributions of tax revenue under s. 211.06, the department 553 shall disregard any tax credits allowed under this section to 554 ensure that any reduction in tax revenue received which is 555 attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. Section 1003.485 556 557 applies to the credit authorized by this section. 558 Section 5. Section 212.1833, Florida Statutes, is amended 559 to read: 560 212.1833 Credit for contributions to the New Worlds 561 Learning Reading Initiative.-Beginning January 1, 2022, there is 562 allowed a credit of 100 percent of an eligible contribution made 563 to the New Worlds Learning Reading Initiative under s. 1003.485 564 against any tax imposed by the state and due under this chapter 565 from a direct pay permitholder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's 566 567 credit granted for keeping prescribed records, filing timely tax 568 returns, and properly accounting and remitting taxes under s. 569 212.12, the amount of tax due used to calculate the credit shall 570 include any eligible contribution made to the New Worlds 571 Learning Reading Initiative from a direct pay permitholder. For 572 purposes of the distributions of tax revenue under s. 212.20, 573 the department shall disregard any tax credits allowed under 574 this section to ensure that any reduction in tax revenue 575 received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. 576 577 Section 1003.485 applies to the credit authorized by this 578 section. A dealer who claims a tax credit under this section 579 must file his or her tax returns and pay his or her taxes by 580 electronic means under s. 213.755.

### Page 20 of 22

581-02028-24 20247038pb 581 Section 6. Subsection (1) of section 220.1876, Florida 582 Statutes, is amended to read: 220.1876 Credit for contributions to the New Worlds 583 584 Learning Reading Initiative.-585 (1) For taxable years beginning on or after January 1, 586 2021, there is allowed a credit of 100 percent of an eligible 587 contribution made to the New Worlds Learning Reading Initiative 588 under s. 1003.485 against any tax due for a taxable year under 589 this chapter after the application of any other allowable

590 credits by the taxpayer. An eligible contribution must be made to the New Worlds Learning Reading Initiative on or before the 591 date the taxpayer is required to file a return pursuant to s. 592 593 220.222. The credit granted by this section shall be reduced by 594 the difference between the amount of federal corporate income 595 tax, taking into account the credit granted by this section, and 596 the amount of federal corporate income tax without application 597 of the credit granted by this section.

598 Section 7. Section 561.1212, Florida Statutes, is amended 599 to read:

600 561.1212 Credit for contributions to the New Worlds 601 Learning Reading Initiative.-Beginning January 1, 2022, there is 602 allowed a credit of 100 percent of an eligible contribution made 603 to the New Worlds Learning Reading Initiative under s. 1003.485 against any tax due under s. 563.05, s. 564.06, or s. 565.12, 604 605 except excise taxes imposed on wine produced by manufacturers in 606 this state from products grown in this state. However, a credit 607 allowed under this section may not exceed 90 percent of the tax 608 due on the return on which the credit is taken. For purposes of 609 the distributions of tax revenue under ss. 561.121 and

#### Page 21 of 22

581-02028-24 20247038pb 610 564.06(10), the division shall disregard any tax credits allowed 611 under this section to ensure that any reduction in tax revenue 612 received which is attributable to the tax credits results only 613 in a reduction in distributions to the General Revenue Fund. The 614 provisions of s. 1003.485 apply to the credit authorized by this 615 section. 616 Section 8. Subsection (1) of section 624.51056, Florida 617 Statutes, is amended to read: 624.51056 Credit for contributions to the New Worlds 618 619 Learning Reading Initiative.-620 (1) For taxable years beginning on or after January 1, 621 2021, there is allowed a credit of 100 percent of an eligible 622 contribution made to the New Worlds Learning Reading Initiative 623 under s. 1003.485 against any tax due for a taxable year under 624 s. 624.509(1) after deducting from such tax deductions for 625 assessments made pursuant to s. 440.51; credits for taxes paid 626 under ss. 175.101 and 185.08; credits for income taxes paid 627 under chapter 220; and the credit allowed under s. 624.509(5), 628 as such credit is limited by s. 624.509(6). An eligible 629 contribution must be made to the New Worlds Learning Reading 630 Initiative on or before the date the taxpayer is required to 631 file a return pursuant to ss. 624.509 and 624.5092. An insurer 632 claiming a credit against premium tax liability under this 633 section is not required to pay any additional retaliatory tax 634 levied under s. 624.5091 as a result of claiming such credit. 635 Section 624.5091 does not limit such credit in any manner. 636 Section 9. This act shall take effect July 1, 2024.

### Page 22 of 22