

CHAPTER 2024-163

Committee Substitute for Committee Substitute for House Bill No. 1403

An act relating to school choice; amending s. 212.1832, F.S.; providing definitions; expanding the credit contributions for eligible nonprofit scholarship-funding organizations; providing requirements for such contributions; providing requirements for dealers, designated agents, private tag agents, and such organizations relating to such contributions; providing criminal penalties; requiring persons convicted of specified offenses to make restitutions to certain eligible nonprofit scholarship-funding organizations; requiring the Department of Revenue to notify such organizations of specified dealer information under certain circumstances; providing penalties for certain dealers, designated agents, private tag agents, and such organizations; amending s. 213.053, F.S.; conforming cross-references to changes made by the act; amending s. 1002.394, F.S.; revising eligibility requirements for the Family Empowerment Scholarship 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 requirements for the Hope Scholarship Program; amending s. 1002.421, F.S.; revising requirements for regular and direct contact for certain students; amending s. 1002.45, F.S.; deleting a requirement that virtual instruction program providers be nonsectarian; amending s. 1003.4156, F.S.; providing that certain requirements apply to middle grade students transferring from a personalized education program; amending s. 1003.4282, F.S.; providing that certain requirements apply to high school students transferring from a personalized education program; amending s. 1003.485, F.S.; conforming cross-references to changes made by the act; amending s. 1004.6495, F.S.; requiring the Florida Center for Students with Unique Abilities to develop specified purchasing guidelines by a specified date and annually revise such guidelines; providing requirements for the development and revision of such guidelines; requiring such guidelines to be provided to specified eligible nonprofit scholarship-funding organizations; providing effective dates.

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

Section 1. Section 212.1832, Florida Statutes, is amended to read:

212.1832 Credit for contributions to eligible nonprofit scholarship-funding organizations.—

(1) As used in this section, the term:

(a) “Designated agent” has the same meaning as in s. 212.06(10).

(b) “Eligible contribution” or “contribution” means a monetary contribution from a person purchasing a motor vehicle, subject to the restrictions provided in this section, to an eligible nonprofit scholarship-funding organization. The person making the contribution may not designate a specific student as the beneficiary of the contribution.

(c) “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as in s. 1002.395(2).

(d) “Motor vehicle” has the same meaning as in s. 320.01(1)(a), but does not include a heavy truck, truck tractor, trailer, or motorcycle.

~~(2)(1)~~ The purchaser of a motor vehicle shall be granted a credit of 100 percent of an eligible contribution made to an eligible nonprofit scholarship-funding organization under this section ~~s. 1002.40~~ against any tax imposed by the state under this chapter and collected from the purchaser by a dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle, except that a credit may not exceed the tax that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Each eligible contribution is limited to a single payment of \$105 per motor vehicle purchased at the time of purchase of a motor vehicle or a single payment of \$105 per motor vehicle purchased at the time of registration of a motor vehicle that was not purchased from a dealer, except that a contribution may not exceed the state tax imposed under this chapter that would otherwise be collected from the purchaser by a dealer, designated agent, or private tag agent. Payments of contributions shall be made to a dealer at the time of purchase of a motor vehicle or to a designated agent or private tag agent at the time of registration of a motor vehicle that was not purchased from a dealer. An eligible contribution shall be accompanied by a contribution election form provided by the Department of Revenue. The form shall include, at a minimum, the following brief description of the Florida Tax Credit Scholarship Program: "THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES A STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE PRIVATE SCHOOL OR PERSONALIZE HIS OR HER EDUCATION." The form shall also include, at a minimum, a section allowing the consumer to designate, from all participating scholarship-funding organizations, which organization will receive his or her donation. For purposes of this subsection, the term "purchase" does not include the lease or rental of a motor vehicle.

~~(3)(2)~~ A dealer shall take a credit against any tax imposed by the state under this chapter on the purchase of a motor vehicle in an amount equal to the credit granted to the purchaser under subsection ~~(2)~~ (1).

(a) A dealer, designated agent, or private tag agent shall:

1. Provide the purchaser the contribution election form, as provided by the department, at the time of purchase of a motor vehicle or at the time of registration of a motor vehicle that was not purchased from a dealer.

2. Collect eligible contributions.

3. Using a form provided by the department, which shall include the dealer's or agent's federal employer identification number, remit to an organization no later than the date the return filed pursuant to s. 212.11 is due the total amount of contributions made to that organization and collected during the preceding reporting period. Using the same form, the dealer or agent shall also report this information to the department no later than the date the return filed pursuant to s. 212.11 is due.

4. Report to the department on each return filed pursuant to s. 212.11 the total amount of credits granted under this section for the preceding reporting period.

(b) An eligible nonprofit scholarship-funding organization shall report to the department, on or before the 20th day of each month, the total amount of contributions received pursuant to paragraph (a) in the preceding calendar month on a form provided by the department. Such report shall include:

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

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

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

1. If the total amount stolen is less than \$300, the offense is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. Upon a second conviction, the offender commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Upon a third or subsequent conviction, the offender commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

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

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

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

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

(e) Upon a finding that a dealer failed to remit a contribution under subparagraph (a)3. for which the dealer claimed a credit pursuant to this subsection, the department shall notify the affected organizations of the dealer's name, address, federal employer identification number, and information related to differences between credits taken by the dealer pursuant to this subsection and amounts remitted to the eligible nonprofit scholarship-funding organization under subparagraph (a)3.

(f) Any dealer, designated agent, private tag agent, or organization that fails to timely submit reports to the department as required in paragraphs (a) and (b) is subject to a penalty of \$1,000 for every month, or part thereof, the report is not submitted, up to a maximum amount of \$10,000. Such penalty shall be collected by the department and shall be transferred into the General Revenue Fund. Such penalty must be settled or compromised if it is determined by the department that the noncompliance is due to reasonable cause and not due to willful negligence, willful neglect, or fraud.

~~(4)(3)~~ For purposes of the distributions of tax revenue under s. 212.20, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. Section 1002.395 applies ~~The provisions of s. 1002.40 apply~~ to the credit authorized by this section.

Section 2. Paragraph (a) of subsection (22) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

(22)(a) The department may provide to an eligible nonprofit scholarship-funding organization, as defined in s. 1002.395 ~~s. 1002.40~~, a dealer's name, address, federal employer identification number, and information related to differences between credits taken by the dealer pursuant to s. 212.1832(2) and amounts remitted to the eligible nonprofit scholarship-funding organization pursuant to s. 212.1832(3)(a)3. ~~under s. 1002.40(13)(b)3.~~ The eligible nonprofit scholarship-funding organization may use the information for purposes of recovering eligible contributions designated for that organization that were collected by the dealer but never remitted to the organization.

Section 3. Subsections (3) and (4), paragraphs (a), (b), and (c) of subsection (5), paragraphs (a), (c), and (d) of subsection (6), paragraph (d) of subsection (7), paragraph (a) of subsection (8), paragraph (b) of subsection (9), and subsections (10), (11), (12), and (16) of section 1002.394, Florida Statutes, as amended by chapter 2023-350, Laws of Florida, are amended, and paragraph (d) is added to subsection (8) of that section, to read:

1002.394 The Family Empowerment Scholarship Program.—

(3) SCHOLARSHIP ELIGIBILITY.—

(a)1. A parent of a student may apply for request and receive from the state a scholarship for the purposes specified in paragraph (4)(a) 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; 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.

(b) A parent of a student with a disability may apply for request and receive from the state a scholarship for the purposes specified in paragraph (4)(b) if the student:

1. 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;

2. Is 3 or 4 years of age during on or before September 1 of the year in which the student applies for program participation or is eligible to enroll in kindergarten through grade 12 in a public school in this state;

3. Has a disability as defined in subsection (2); and

4. Is the subject of an IEP written in accordance with rules of the State Board of Education or with the applicable rules of another state or has received a diagnosis of a disability from a physician who is licensed under chapter 458 or chapter 459, a psychologist who is licensed under chapter 490, or a physician who holds an active license issued by another state or territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.

~~(c) An approved student who does not receive a scholarship must be placed on the wait list in the order in which the student is approved. An eligible student who does not receive a scholarship within the fiscal year must be retained on the wait list for the subsequent year.~~

(4) AUTHORIZED USES OF PROGRAM FUNDS.—

(a) Program funds awarded to a student determined eligible pursuant to paragraph (3)(a) may be used for:

1. Tuition and fees at an eligible private school.

2. 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.

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 funded 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 funded 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.

(8) DEPARTMENT OF EDUCATION OBLIGATIONS.—

(a) The department shall:

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.
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.
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.
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 1.~~
5. Deny or terminate program participation upon a parent's failure to comply with subsection (10).
6. Notify the parent and the organization when a scholarship account is closed and program funds revert to the state.

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 ~~this~~ 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 an eligible ~~the~~ private school and apply for the admission of his or her student.

2. Request the scholarship by the 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.

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

5.4. 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.

6.5. 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.

7.6. Require his or her that the student participating in the scholarship program ~~to take~~ takes 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.

8.7. 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.

9.8. 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.

3.2. 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 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)(e) 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).

3.2. 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~~.

4.3. Shall Award scholarships in priority order pursuant to paragraph (3)(a).

5.4. 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.

6.5. 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 ~~shall~~ reimburse the parent the cost of the product.

6.— May, from eligible contributions received pursuant to s. 1002.395(6)(1) 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)(1)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.

~~c.~~ 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 expenditures.

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.

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

11.9. 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)(1)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)(1)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)(1)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 participation. 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. 2. 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 quarterly disbursement to parents of participating students 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 ~~2023-2024~~, school year, the maximum number of scholarships funded students participating in the scholarship program under paragraph (3)(b) shall be 72,615 ~~the number of students the organization and the department determined eligible pursuant to this section.~~ Beginning in the ~~2025-2026~~ 2024-2025 school year, the maximum number of scholarships funded students participating in the scholarship program under paragraph (3)(b) shall annually increase by 5 ~~3-0~~ 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 participation.

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).

9.8. 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.

10.9. 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.

11.10. 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.

12.11. 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 (l), (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, and 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 (6)(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 subparagraph (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 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.

~~3.1.~~ Maintain a signed agreement from the parent which constitutes compliance with the attendance requirements under ss. 1003.01(16) and 1003.21(1).

~~4.2.~~ 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).

~~5.3.~~ 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.

~~6.4.~~ 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 new ~~renewal or initial~~ scholarship to an eligible student on a first-come, first-served basis unless the student is seeking priority eligibility ~~qualifies for priority~~ 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)1.

(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).

4.3. 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)1.a. 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 participate 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 scholarship funds under s. 1002.394(4)(b) and publish the guidelines on the organization's website.

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.

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

5.3. 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.

10.8. 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)(b)~~1. 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).

(c) In consultation with the Department of Revenue and the Chief Financial Officer, the Office of Independent Education and Parental Choice shall review the application. The Department of Education shall notify the organization in writing of any deficiencies within 30 days after receipt of the application and allow the organization 30 days to correct any deficiencies.

(d) Within 30 days after receipt of the finalized application by the Office of Independent Education and Parental Choice, the Commissioner of Education shall recommend approval or disapproval of the application to the State Board of Education. The State Board of Education shall consider the application and recommendation at the next scheduled meeting, adhering to appropriate meeting notice requirements. If the State Board of Education disapproves the organization's application, it shall provide the organization with a written explanation of that determination. The State Board of Education's action is not subject to chapter 120.

(e) If the State Board of Education disapproves the renewal of a nonprofit scholarship-funding organization, the organization must notify the affected

eligible students and parents of the decision within 15 days after disapproval. An eligible student affected by the disapproval of an organization's participation remains eligible under this section until the end of the school year in which the organization was disapproved. The student must apply and be accepted by another eligible nonprofit scholarship-funding organization for the upcoming school year. The student shall be given priority in accordance with paragraph (6)(g).

(f) All remaining funds held by a nonprofit scholarship-funding organization that is disapproved for participation must be 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 subsection (6).

(g) A nonprofit scholarship-funding organization is a renewing organization if it maintains continuous approval and participation in the program. An organization that chooses not to participate for 1 year or more or is disapproved to participate for 1 year or more must submit an application for initial approval in order to participate in the program again.

(h) The State Board of Education shall adopt rules providing guidelines for receiving, reviewing, and approving applications for new and renewing nonprofit scholarship-funding organizations. The rules must include a process for compiling input and recommendations from the Chief Financial Officer, the Department of Revenue, and the Department of Education. The rules must also require that the nonprofit scholarship-funding organization make a brief presentation to assist the State Board of Education in its decision.

(i) A state university; or an independent college or university which is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program, located and chartered in this state, is not for profit, and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools, is exempt from the initial or renewal application process, but must file a registration notice with the Department of Education to be an eligible nonprofit scholarship-funding organization. The State Board of Education shall adopt rules that identify the procedure for filing the registration notice with the department. The rules must identify appropriate reporting requirements for fiscal, programmatic, and performance accountability purposes consistent with this section, but shall not exceed the requirements for eligible nonprofit scholarship-funding organizations for charitable organizations.

Section 5. Section 1002.40, Florida Statutes, is amended to read:

1002.40 The Hope Scholarship Program.—

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

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

(a) ~~“Dealer” has the same meaning as provided in s. 212.06.~~

(b) ~~“Department” means the Department of Education.~~

(c) ~~“Designated agent” has the same meaning as provided in s. 212.06(10).~~

(d) ~~“Eligible contribution” or “contribution” means a monetary contribution from a person purchasing a motor vehicle, subject to the restrictions provided in this section, to an eligible nonprofit scholarship funding organization. The person making the contribution may not designate a specific student as the beneficiary of the contribution.~~

(e) ~~“Eligible nonprofit scholarship funding organization” or “organization” has the same meaning as provided in s. 1002.395(2).~~

(f) ~~“Eligible private school” has the same meaning as provided in s. 1002.395(2).~~

(g) ~~“Motor vehicle” has the same meaning as provided in s. 320.01(1)(a), but does not include a heavy truck, truck tractor, trailer, or motorcycle.~~

(a)(h) ~~“Parent” means a resident of this state who is a parent, as defined in s. 1000.21, and whose student reported an incident in accordance with subsection (4)(6).~~

(b)(i) ~~“Program” means the Hope Scholarship Program.~~

(c)(j) ~~“School” means any educational program or activity conducted by a public K-12 educational institution, any school-related or school-sponsored program or activity, and riding on a school bus, as defined in s. 1006.25(1), including waiting at a school bus stop.~~

(k) ~~“Unweighted FTE funding amount” means the statewide average total funds per unweighted full-time equivalent funding amount that is incorporated by reference in the General Appropriations Act, or by a subsequent special appropriations act, for the applicable state fiscal year.~~

(3) **PROGRAM ELIGIBILITY.**—Beginning with the 2018-2019 school year, contingent upon available funds, and on a first-come, first-served basis, A student enrolled in a Florida public school in kindergarten through grade 12 is eligible for the educational options described in subsection (4) a scholarship under this program if the student reported an incident in

accordance with that subsection (6). For purposes of this section, the term “incident” means battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault, or battery; threat or intimidation; or fighting at school, as defined by the department in accordance with s. 1006.09(6).

~~(4) PROGRAM PROHIBITIONS.—Payment of a scholarship to a student enrolled in a private school may not be made if a student is:~~

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

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

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

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

~~(5) TERM OF HOPE SCHOLARSHIP.—For purposes of continuity of educational choice, a Hope scholarship shall remain in force until the student returns to public school or graduates from high school, whichever occurs first. A scholarship student who enrolls in a public school or public school program is considered to have returned to a public school for the purpose of determining the end of the scholarship’s term.~~

~~(4)(6) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—~~

~~(a) Upon receipt of a report of an incident, the school principal, or his or her designee, shall provide a copy of the report to the parent and investigate the incident to determine if the incident must be reported as required by s. 1006.09(6). Within 24 hours after receipt of the report, the principal or his or her designee shall provide a copy of the report to the parent of the alleged offender and to the superintendent. Upon conclusion of the investigation or within 15 days after the incident was reported, whichever occurs first, the school district shall notify the parent of the program, and offer the parent an opportunity to enroll his or her student in another public school that has capacity, and notify the parent of their eligibility or to apply for request and receive a scholarship to attend an eligible private school under ss. 1002.394 and 1002.395, subject to available funding. A parent who chooses to enroll his or her student in a public school located outside the district in which the student resides pursuant to s. 1002.31 shall be eligible for a scholarship to transport the student as provided in paragraph (11)(b).~~

~~(b)—For each student participating in the program in an eligible private school who chooses to participate in the statewide assessments under s. 1008.22 or the Florida Alternate Assessment, the school district in which the student resides must notify the student and his or her parent about the locations and times to take all statewide assessments.~~

~~(7) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An eligible private school may be sectarian or nonsectarian and shall:~~

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

~~(b)1. Annually administer or make provision for students participating in the program in grades 3 through 10 to take one of the nationally norm-referenced tests identified by the department 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 shall report a student's scores to his or her parent.~~

~~2. Administer the statewide assessments pursuant to s. 1008.22 if a 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 private school in grades 3 through 10 and must submit a request in writing to the department by March 1 of each year in order to administer the statewide assessments in the subsequent school year.~~

~~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 program.~~

~~(8) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department shall:~~

~~(a) Cross-check the 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.~~

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

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

(d)—Contract with an independent entity to provide an annual evaluation of the program by:

1.—Reviewing the school bullying prevention education program, climate, and code of student conduct of each public school from which 10 or more students transferred to another public school or private school using the Hope scholarship to determine areas in the school or school district procedures involving reporting, investigating, and communicating a parent's and student's rights that are in need of improvement. At a minimum, the review must include:

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

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

c.—An analysis of school incident and discipline data.

d.—The challenges and obstacles relating to implementing recommendations from the review.

2.—Reviewing the school bullying prevention education program, climate, and code of student conduct of each public school to which a student transferred if the student was from a school identified in subparagraph 1. in order to identify best practices and make recommendations to a public school at which the incidents occurred.

3.—Reviewing the performance of participating students enrolled in a private school in which at least 51 percent of the total enrolled students in the prior school year participated in the program and in which there are at least 10 participating students who have scores for tests administered.

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

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

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

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

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

~~(d) — Each parent and each student has an obligation to the private school to comply with such school's published policies.~~

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

~~(f) — The parent must ensure that the student participating in the program takes the norm-referenced assessment offered by the 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 take the statewide assessments pursuant to s. 1008.22 and the 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.~~

~~(g) — Upon receipt of a scholarship warrant, the parent to whom the warrant is made must restrictively endorse the warrant to the private school for deposit into the account of such school. If payment is made by funds transfer in accordance with paragraph (11)(d), the parent must approve each payment before the scholarship funds may be deposited. The parent may not designate any entity or individual associated with the participating private school as the parent's attorney in fact to endorse a scholarship warrant or approve a funds transfer. A parent who fails to comply with this paragraph forfeits the scholarship.~~

~~(10) — OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING ORGANIZATIONS. — An eligible nonprofit scholarship-funding organization may establish scholarships for eligible students by:~~

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

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

~~(c) — Establishing a date by which the parent of a participating student must confirm continuing participation in the program.~~

~~(d) — Awarding scholarship funds to eligible students, giving priority to renewing students from the previous year.~~

~~(e) — Preparing and submitting quarterly reports to the department pursuant to paragraph (8)(c). In addition, an eligible nonprofit scholarship-funding organization must submit in a timely manner any information requested by the department relating to the program.~~

~~(f) Notifying the department of any violation of this section.~~

~~(11) FUNDING AND PAYMENT.—~~

~~(a) For students initially eligible in the 2019-2020 school year or thereafter, the calculated amount for a student to attend an eligible private school shall be calculated in accordance with s. 1002.394(12)(a).~~

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

~~(c) When a student enters the program, the eligible nonprofit scholarship funding organization must receive all documentation required for the student's participation, including a copy of the report of the incident received pursuant to subsection (6) and the private school's and student's fee schedules. The initial payment shall be made after verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the private school.~~

~~(d) Payment of the scholarship by the eligible nonprofit scholarship funding organization may be by individual warrant made payable to the student's parent or by funds transfer, including, but not limited to, debit cards, electronic payment cards, or any other means of payment that the department deems to be commercially viable or cost effective. If payment is made by warrant, the warrant must be delivered by the eligible nonprofit scholarship funding organization to the private school of the parent's choice, and the parent shall restrictively endorse the warrant to the private school. If payments are made by funds transfer, the parent must approve each payment before the scholarship funds may be deposited. The parent may not designate any entity or individual associated with the participating private school as the parent's attorney in fact to endorse a scholarship warrant or approve a funds transfer.~~

~~(e) 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) Payment of the scholarship shall be made by the eligible nonprofit scholarship funding organization no less frequently than on a quarterly basis.~~

~~(g) An eligible nonprofit scholarship funding organization, subject to the limitations of s. 1002.395(6)(1)1., may use eligible contributions received during the state fiscal year in which such contributions are collected for administrative expenses.~~

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

~~(i) Notwithstanding s. 1002.395(6)(1)2., no more than 5 percent of net eligible contributions may be carried forward to the following state fiscal year by an eligible scholarship funding organization. For audit purposes, all amounts carried forward must be specifically identified for individual students by student name and by the name of the school to which the student is admitted, subject to the requirements of ss. 1002.21 and 1002.22 and 20 U.S.C. s. 1232g, and the applicable rules and regulations issued pursuant to such requirements. Any amounts carried forward shall be expended for annual scholarships or partial-year scholarships in the following state fiscal year. Net eligible contributions remaining on June 30 of each year which are in excess of the 5 percent that may be carried forward shall be transferred to other eligible nonprofit scholarship funding organizations participating in the Hope Scholarship Program to provide scholarships for eligible students. All transferred funds must be deposited by each eligible nonprofit scholarship funding organization receiving such funds into the scholarship account of eligible students. All transferred amounts received by an eligible nonprofit scholarship funding organization must be separately disclosed in the annual financial audit requirement under s. 1002.395(6)(o). If no other eligible nonprofit scholarship funding organization participates in the Hope Scholarship Program, net eligible contributions in excess of the 5 percent may be used to fund scholarships for students eligible under s. 1002.395 only after fully exhausting all contributions made in support of scholarships under that section in accordance with the priority established in s. 1002.395(6)(f) before awarding any initial scholarships.~~

(12) — OBLIGATIONS OF THE AUDITOR GENERAL.—

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

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

(13) — SCHOLARSHIP FUNDING TAX CREDITS.—

~~(a) A tax credit is available under s. 212.1832(1) for use by a person that makes an eligible contribution. Eligible contributions shall be used to fund scholarships under this section and may be used to fund scholarships under s. 1002.395. Each eligible contribution is limited to a single payment of \$105 per motor vehicle purchased at the time of purchase of a motor vehicle or a single payment of \$105 per motor vehicle purchased at the time of registration of a motor vehicle that was not purchased from a dealer, except that a contribution may not exceed the state tax imposed under chapter 212 that would otherwise be collected from the purchaser by a dealer, designated~~

agent, or private tag agent. Payments of contributions shall be made to a dealer at the time of purchase of a motor vehicle or to a designated agent or private tag agent at the time of registration of a motor vehicle that was not purchased from a dealer. An eligible contribution shall be accompanied by a contribution election form provided by the Department of Revenue. The form shall include, at a minimum, the following brief description of the Hope Scholarship Program and the Florida Tax Credit Scholarship Program: ~~“THE HOPE SCHOLARSHIP PROGRAM PROVIDES A PUBLIC SCHOOL STUDENT WHO WAS SUBJECTED TO AN INCIDENT OF VIOLENCE OR BULLYING AT SCHOOL THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE PRIVATE SCHOOL RATHER THAN REMAIN IN AN UNSAFE SCHOOL ENVIRONMENT. THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM PROVIDES A LOW-INCOME STUDENT THE OPPORTUNITY TO APPLY FOR A SCHOLARSHIP TO ATTEND AN ELIGIBLE PRIVATE SCHOOL.”~~ The form shall also include, at a minimum, a section allowing the consumer to designate, from all participating scholarship funding organizations, which organization will receive his or her donation. For purposes of this subsection, the term “purchase” does not include the lease or rental of a motor vehicle.

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

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

2. ~~Collect eligible contributions.~~

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

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

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

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

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

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

~~1.—If the total amount stolen is less than \$300, the offense is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. Upon a second conviction, the offender is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Upon a third or subsequent conviction, the offender is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~

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

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

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

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

~~(f)—Upon a finding that a dealer failed to remit a contribution under subparagraph (b)3. for which the dealer claimed a credit pursuant to s. 212.1832(2), the Department of Revenue shall notify the affected organizations of the dealer's name, address, federal employer identification number, and information related to differences between credits taken by the dealer pursuant to s. 212.1832(2) and amounts remitted to the eligible nonprofit scholarship funding organization under subparagraph (b)3.~~

~~(g)—Any dealer, designated agent, private tag agent, or organization that fails to timely submit reports to the Department of Revenue as required in paragraphs (b) and (c) is subject to a penalty of \$1,000 for every month, or part thereof, the report is not provided, up to a maximum amount of \$10,000. Such penalty shall be collected by the Department of Revenue and shall be transferred into the General Revenue Fund. Such penalty must be settled or compromised if it is determined by the Department of Revenue that the noncompliance is due to reasonable cause and not due to willful negligence, willful neglect, or fraud.~~

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

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

~~(5)(16) RULES.—The State Board of Education shall adopt rules to administer this section, except the Department of Revenue shall adopt rules to administer subsection (13).~~

Section 6. Paragraph (i) of subsection (1) of section 1002.421, Florida Statutes, is amended to read:

1002.421 State school choice scholarship program accountability and oversight.—

(1) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—A private school participating in an educational scholarship program established pursuant to this chapter must be a private school as defined in s. 1002.01 in this state, be registered, and be in compliance with all requirements of this section in addition to private school requirements outlined in s. 1002.42, specific requirements identified within respective scholarship program laws, and other provisions of Florida law that apply to private schools, and must:

(i) Maintain a physical location in the state at which each student has regular and direct contact with teachers. Regular and direct contact with teachers may be satisfied for students enrolled in a personalized education program if students have regular and direct contact with teachers at the physical location at least two school days per week and the student learning plan addresses the remaining instructional time.

The department shall suspend the payment of funds to a private school that knowingly fails to comply with this subsection, and shall prohibit the school from enrolling new scholarship students, for 1 fiscal year and until the school complies. If a private school fails to meet the requirements of this subsection or has consecutive years of material exceptions listed in the report required under paragraph (q), the commissioner may determine that the private school is ineligible to participate in a scholarship program.

Section 7. Paragraph (a) of subsection (2) of section 1002.45, Florida Statutes, is amended to read:

1002.45 Virtual instruction programs.—

(2) PROVIDER QUALIFICATIONS.—

(a) The department shall annually publish on its website a list of providers approved by the State Board of Education to offer virtual

instruction programs. To be approved, a virtual instruction program provider must document that it:

~~1. Is nonsectarian in its programs, admission policies, employment practices, and operations;~~

1.2. Complies with the antidiscrimination provisions of s. 1000.05;

2.3. Locates an administrative office or offices in this state, requires its administrative staff to be state residents, requires all instructional staff to be Florida-certified teachers under chapter 1012 and conducts background screenings for all employees or contracted personnel, as required by s. 1012.32, using state and national criminal history records;

3.4. Electronically provides to parents and students specific information that includes, but is not limited to, the following teacher-parent and teacher-student contact information for each course:

a. How to contact the instructor via phone, e-mail, or online messaging tools.

b. How to contact technical support via phone, e-mail, or online messaging tools.

c. How to contact the administration office via phone, e-mail, or online messaging tools.

d. Any requirement for regular contact with the instructor for the course and clear expectations for meeting the requirement.

e. The requirement that the instructor in each course must, at a minimum, conduct one contact with the parent and the student each month;

4.5. Possesses prior, successful experience offering virtual instruction courses to elementary, middle, or high school students as demonstrated by quantified student learning gains in each subject area and grade level provided for consideration as an instructional program option. However, for a virtual instruction program provider without sufficient prior, successful experience offering online courses, the State Board of Education may conditionally approve the virtual instruction program provider to offer courses measured pursuant to subparagraph (7)(a)2. Conditional approval shall be valid for 1 school year only and, based on the virtual instruction program provider's experience in offering the courses, the State Board of Education may grant approval to offer a virtual instruction program;

5.6. Is accredited by a regional accrediting association as defined by State Board of Education rule;

6.7. Ensures instructional and curricular quality through a detailed curriculum and student performance accountability plan that addresses

every subject and grade level it intends to provide through contract with the school district, including:

- a. Courses and programs that meet the standards of the International Association for K-12 Online Learning and the Southern Regional Education Board.
- b. Instructional content and services that align with, and measure student attainment of, student proficiency in the state academic standards.
- c. Mechanisms that determine and ensure that a student has satisfied requirements for grade level promotion and high school graduation with a standard diploma, as appropriate;

7.8. Publishes, in accordance with disclosure requirements adopted in rule by the State Board of Education, as part of its application as an approved virtual instruction program provider and in all contracts negotiated pursuant to this section:

- a. Information and data about the curriculum of each full-time and part-time virtual instruction program.
- b. School policies and procedures.
- c. Certification status and physical location of all administrative and instructional personnel.
- d. Hours and times of availability of instructional personnel.
- e. Student-teacher ratios.
- f. Student completion and promotion rates.
- g. Student, educator, and school performance accountability outcomes;

8.9. If the approved virtual instruction program provider is a Florida College System institution, employs instructors who meet the certification requirements for instructional staff under chapter 1012; and

9.10. Performs an annual financial audit of its accounts and records conducted by an independent auditor who is a certified public accountant licensed under chapter 473. The independent auditor shall conduct the audit in accordance with rules adopted by the Auditor General and in compliance with generally accepted auditing standards, and include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report shall be accompanied by a written statement from the approved virtual instruction program provider in response to any deficiencies identified within the audit report and shall be submitted by the approved virtual instruction program provider to the State Board of Education and the Auditor General no later than 9 months after the end of the preceding fiscal year.

Section 8. Paragraph (c) of subsection (1) of section 1003.4156, Florida Statutes, is amended to read:

1003.4156 General requirements for middle grades promotion.—

(1) In order for a student to be promoted to high school from a school that includes middle grades 6, 7, and 8, the student must successfully complete the following courses:

(c) Three middle grades or higher courses in social studies. One of these courses must be at least a one-semester civics education course that includes the roles and responsibilities of federal, state, and local governments; the structures and functions of the legislative, executive, and judicial branches of government; and the meaning and significance of historic documents, such as the Articles of Confederation, the Declaration of Independence, and the Constitution of the United States. All instructional materials for the civics education course must be reviewed and approved by the Commissioner of Education, in consultation with organizations that may include, but are not limited to, the Florida Joint Center for Citizenship, the Bill of Rights Institute, Hillsdale College, the Gilder Lehrman Institute of American History, iCivics, and the Constitutional Sources Project, and with educators, school administrators, postsecondary education representatives, elected officials, business and industry leaders, parents, and the public. Any errors and inaccuracies the commissioner identifies in state-adopted materials must be corrected pursuant to s. 1006.35. After consulting with such entities and individuals, the commissioner shall review the current state-approved civics education course instructional materials and the test specifications for the statewide, standardized EOC assessment in civics education and shall make recommendations for improvements to the materials and test specifications by December 31, 2019. By December 31, 2020, the department shall complete a review of the statewide civics education course standards. Each student's performance on the statewide, standardized EOC assessment in civics education required under s. 1008.22 constitutes 30 percent of the student's final course grade. A middle grades student who transfers into the state's public school system from out of country, out of state, a private school, a personalized education program, or a home education program after the beginning of the second term of grade 8 is not required to meet the civics education requirement for promotion from the middle grades if the student's transcript documents passage of three courses in social studies or two year-long courses in social studies that include coverage of civics education.

Section 9. Subsection (6) of section 1003.4282, Florida Statutes, is amended to read:

1003.4282 Requirements for a standard high school diploma.—

(6) UNIFORM TRANSFER OF HIGH SCHOOL CREDITS.—Beginning with the 2012-2013 school year, if a student transfers to a Florida public high school from out of country, out of state, a private school, a personalized

education program, or a home education program and the student's transcript shows a credit in Algebra I, the student must pass the statewide, standardized Algebra I EOC assessment in order to earn a standard high school diploma unless the student earned a comparative score, passed a statewide assessment in Algebra I administered by the transferring entity, or passed the statewide mathematics assessment the transferring entity uses to satisfy the requirements of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA), 20 U.S.C. ss. 6301 et seq. If a student's transcript shows a credit in high school reading or English Language Arts II or III, in order to earn a standard high school diploma, the student must take and pass the statewide, standardized grade 10 ELA assessment, or earn a concordant score. If a transfer student's transcript shows a final course grade and course credit in Algebra I, Geometry, Biology I, or United States History, the transferring course final grade and credit shall be honored without the student taking the requisite statewide, standardized EOC assessment and without the assessment results constituting 30 percent of the student's final course grade.

Section 10. Paragraph (1) of subsection (4) of section 1003.485, Florida Statutes, is amended to read:

1003.485 The New Worlds Reading Initiative.—

(4) ADMINISTRATOR RESPONSIBILITIES.—The administrator shall:

(1) Expend eligible contributions received only for the purchase and delivery of books and to implement the requirements of this section, as well as for administrative expenses not to exceed 2 percent of total eligible contributions. Notwithstanding s. 1002.395(6)(1)3. ~~s. 1002.395(6)(1)2.~~, the administrator may carry forward up to 25 percent of eligible contributions made before January 1 of each state fiscal year and 100 percent of eligible contributions made on or after January 1 of each state fiscal year to the following state fiscal year for purposes authorized by this subsection. Any eligible contributions in excess of the allowable carry forward not used to provide additional books throughout the year to eligible students shall revert to the state treasury.

Section 11. Effective upon this act becoming a law, paragraph (e) is added to subsection (5) of section 1004.6495, Florida Statutes, to read:

1004.6495 Florida Postsecondary Comprehensive Transition Program and Florida Center for Students with Unique Abilities.—

(5) CENTER RESPONSIBILITIES.—The Florida Center for Students with Unique Abilities is established within the University of Central Florida. At a minimum, the center shall:

(e) By July 1, 2024, develop the purchasing guidelines for authorized uses of scholarship funds for the Family Empowerment Scholarship

Program under s. 1002.394(4)(b) and by each July 1 thereafter, revise such guidelines. The center must consult with parents of a student with a disability participating in the scholarship program in the development and revision of the guidelines and must provide the guidelines to each eligible nonprofit scholarship-funding organization that awards scholarships to a student eligible for the scholarship program under s. 1002.394(3)(b) for publishing on each organization's website.

Section 12. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2024.

Approved by the Governor May 9, 2024.

Filed in Office Secretary of State May 9, 2024.