

1                                    A bill to be entitled  
2        An act relating to school choice; creating s.  
3        1002.394, F.S.; the Family Empowerment Scholarship  
4        Program; providing definitions; providing student  
5        eligibility requirements for the program; providing  
6        criteria for a student to be ineligible for the  
7        program; providing a limit on the number of  
8        scholarships the Department of Education may provide  
9        through the program; providing approved uses for  
10       program funds; requiring a scholarship to remain in  
11       force until certain conditions are met; providing  
12       school district obligations; providing eligibility  
13       requirements for private schools to participate in the  
14       program; providing private school obligations;  
15       providing department obligations; providing parent and  
16       student responsibilities for participation in the  
17       program; providing eligible nonprofit scholarship-  
18       funding organizations obligations; providing for an  
19       eligible student to be reported for funding to the  
20       department; providing for the calculation of funding  
21       for an eligible student; providing for funding of an  
22       eligible student; providing auditor general  
23       obligations; providing the state is not liable for  
24       certain actions under the program; prohibiting certain  
25       entities from imposing certain regulations on private

26 |        schools; requiring rulemaking; amending s. 1002.395,  
27 |        F.S.; revising eligibility requirements for the  
28 |        Florida Tax Credit Scholarship Program; revising  
29 |        eligible nonprofit scholarship-funding organization  
30 |        obligations; revising the purpose of a project grant  
31 |        awarded to a state university relating to certain  
32 |        students' performance on certain assessments; revising  
33 |        the formula for calculation of a scholarship through  
34 |        the program; amending s. 212.099, F.S.; revising a  
35 |        definition; deleting a provision authorizing certain  
36 |        eligible contributions to be used for the Gardiner  
37 |        Scholarship Program; amending s. 1002.20, F.S.;  
38 |        conforming provisions to changes made by the act;  
39 |        amending s. 1002.40, F.S.; revising the calculation of  
40 |        a maximum award under the Hope Scholarship Program;  
41 |        providing that a certain percentage of specified  
42 |        contributions may be carried forward to the following  
43 |        state fiscal year; providing requirements for  
44 |        contributions that are carried forward; requiring  
45 |        certain eligible contributions be used to fund  
46 |        scholarships through the Florida Tax Credit  
47 |        Scholarship Program; revising a specified form to  
48 |        include information relating to the Florida Tax Credit  
49 |        Scholarship Program; amending ch. 2018-6, 2018, Laws  
50 |        of Florida; authorizing the Department of Revenue to

51 adopt emergency rules to administer specified  
52 provisions; providing an effective date.

53  
54 Be It Enacted by the Legislature of the State of Florida:

55  
56 Section 1. Section 1002.394, Florida Statutes, is created  
57 to read:

58 1002.394 Family Empowerment Scholarship Program.—The  
59 Family Empowerment Scholarship Program is established to provide  
60 educational options to students.

61 (1) DEFINITIONS.—As used in this section, the term:

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

63 (b) "Eligible nonprofit scholarship-funding organization"  
64 has the same meaning as provided in s. 1002.395(2)(f).

65 (c) "Eligible private school" has the same meaning as  
66 provided in s. 1002.395(2)(g).

67 (d) "Parent" means a resident of this state who is a  
68 parent, as defined in s. 1000.21.

69 (e) "Program" means the Family Empowerment Scholarship  
70 Program.

71 (2) INITIAL SCHOLARSHIP ELIGIBILITY.—A scholarship shall  
72 be awarded to a student who was counted as a full-time  
73 equivalent student during the previous state fiscal year for  
74 purposes of state per-student funding, received a scholarship  
75 from an eligible nonprofit scholarship-funding organization or

76 from the state during the previous school year, or is eligible  
77 to enter kindergarten, and who:

78 (a) Is on the direct certification list;

79 (b) Is currently placed, or during the previous state  
80 fiscal year was placed, in foster care or in out-of-home care as  
81 defined in s. 39.01;

82 (c) Is a sibling of a student who is participating in the  
83 scholarship program under this subsection and resides in the  
84 same household as the sibling; or

85 (d) Has a household income level that does not exceed:

86 1. Three hundred percent of the federal poverty level for  
87 the 2019-2020 school year.

88 2. Three hundred twenty-five percent of the federal  
89 poverty level for the 2020-2021 school year.

90 3. Three hundred fifty percent of the federal poverty  
91 level for the 2021-2022 school year.

92 4. Three hundred seventy-five percent of the federal  
93 poverty level beginning with the 2022-2023 school year and  
94 thereafter.

95  
96 Priority shall be given to students whose household income  
97 levels do not exceed 185 percent of the federal poverty level or  
98 who are in foster care or out-of-home care.

99 (3) PROGRAM PROHIBITIONS; LIMITATIONS.—

100 (a) A student is not eligible for a scholarship while the

101 student is:

102 1. Enrolled in a school operating for the purpose of  
103 providing educational services to youth in Department of  
104 Juvenile Justice commitment programs;

105 2. Receiving an educational scholarship under chapter  
106 1002;

107 3. Participating in a home education program as defined in  
108 s. 1002.01(1);

109 4. Participating in a private tutoring program under s.  
110 1002.43;

111 5. Participating in a virtual school or distance learning  
112 program that receives state funding due to the student's  
113 participation unless the participation is limited to no more  
114 than two courses per school year; or

115 6. Enrolled in the Florida School for the Deaf and the  
116 Blind.

117 (b) The number of new scholarships that the department may  
118 authorize in any school year may not exceed 1 percent of the  
119 total public school enrollment for that school year.

120 (4) AUTHORIZED USES OF PROGRAM FUNDS.—A parent  
121 participating in the program shall use the funds deposited into  
122 his or her eligible student's account for tuition and fees  
123 associated with an eligible private school.

124 (5) TERM OF THE PROGRAM.—For purposes of continuity of  
125 educational choice, a Family Empowerment Scholarship shall

126 remain in force until the student returns to public school or  
127 graduates from high school, whichever occurs first. A student  
128 who enrolls in a public school or public school program is  
129 considered to have returned to a public school for the purpose  
130 of determining the end of the account's term.

131 (6) SCHOOL DISTRICT OBLIGATIONS.—

132 (a) Each school district shall report all students who are  
133 receiving a scholarship under this section separately from other  
134 students reported for purposes of the Florida Education Finance  
135 Program.

136 (b) For each student participating in the program in an  
137 eligible private school who chooses to participate in the  
138 statewide assessments under s. 1008.22 or the Florida Alternate  
139 Assessment, the school district in which the student resides  
140 must notify the student and his or her parent about the  
141 locations and times for the administration of all statewide  
142 assessments.

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

146 (a) Comply with all requirements for private schools  
147 participating in state school choice scholarship programs under  
148 this section and s. 1002.421.

149 (b)1. Annually administer or make provisions for students  
150 participating in the program in grades 3 through 10 to take one

151 of the nationally norm-referenced tests identified by the  
152 department or the statewide assessments pursuant to s. 1008.22.  
153 Students with disabilities for whom standardized testing is not  
154 appropriate are exempt from this requirement. A participating  
155 private school shall report a student's scores to his or her  
156 parent.

157 2. Administer the statewide assessments pursuant to s.  
158 1008.22 if the private school chooses to offer the statewide  
159 assessments. A participating private school may choose to offer  
160 and administer the statewide assessments to all students who  
161 attend the private school in grades 3 through 10 and must submit  
162 a request in writing to the department by March 1 of each year  
163 in order to administer the statewide assessments in the  
164 subsequent school year.

165  
166 If a private school fails to meet the requirements of this  
167 subsection or s. 1002.421, the Commissioner of Education may  
168 determine that the private school is ineligible to participate  
169 in the program.

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

172 (a) Cross-check the list of participating scholarship  
173 students with the public school enrollment lists to avoid  
174 duplication.

175 (b) Maintain a list of nationally norm-referenced tests

176 identified for purposes of satisfying the testing requirement in  
177 paragraph (9)(e). The tests must meet industry standards of  
178 quality in accordance with State Board of Education rule.

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

184 (d) Notify eligible scholarship-funding organizations of  
185 the total number of initial scholarship awards available and the  
186 deadline for submitting students determined to be eligible by an  
187 eligible nonprofit scholarship-funding organization.

188 (e) Notify eligible scholarship-funding organizations of  
189 students who are eligible for an initial scholarship award on a  
190 first-come, first-served basis, based upon the following order  
191 of priority:

192 1. New applicants whose household income levels do not  
193 exceed 185 percent of the federal poverty level or who are in  
194 foster care or out-of-home care.

195 2. A sibling of a student who is participating in the  
196 scholarship program under this subsection and resides in the  
197 same household as the sibling.

198 (9) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
199 PARTICIPATION.—A parent who applies for program participation  
200 under this section is exercising his or her parental option to



201 determine the appropriate placement or the services that best  
202 meet the needs of his or her student.

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

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

208 (c) Any student participating in the scholarship program  
209 must remain in attendance at the private school throughout the  
210 school year unless excused by the school for illness or other  
211 good cause.

212 (d) Each parent and each student has an obligation to the  
213 private school to comply with the private school's published  
214 policies.

215 (e) The parent shall ensure that his or her student  
216 participating in the scholarship program takes the norm-  
217 referenced assessment offered by the private school. The parent  
218 may also choose to have his or her student participate in the  
219 statewide assessments pursuant to s. 1008.22. If the parent  
220 requests that his or her student take statewide assessments  
221 pursuant to s. 1008.22 and the private school has not chosen to  
222 offer and administer the statewide assessments, the parent is  
223 responsible for transporting the student to the assessment site  
224 designated by the school district.

225 (f) The parent may not receive a payment, refund, or

226 rebate from a private school under this program. A parent who  
227 fails to comply with this subsection forfeits program  
228 participation.

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

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

235 (b) Notifying parents of their receipt of a scholarship.

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

239 (d) Awarding scholarship funds to eligible students in the  
240 following order of priority:

241 1. Eligible students who received a scholarship from an  
242 eligible nonprofit scholarship-funding organization or from the  
243 state during the previous school year.

244 2. New applicants awarded scholarships under paragraph  
245 (8) (e).

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

251 (f) Notifying the department of any violation of this  
252 section by a private school or parent.

253 (11) FUNDING AND PAYMENT.—

254 (a) Students determined to be eligible by an eligible  
255 nonprofit scholarship-funding organization shall be reported to  
256 the department in the manner prescribed by the department and  
257 shall be funded through the Florida Education Finance Program.  
258 The scholarship amount awarded to an eligible student shall be  
259 calculated based upon the grade level and school district in  
260 which the student resides as 97 percent of the district average  
261 for the basic program identified in s. 1011.62(1)(c)1.

262 (b) Following notification by an eligible nonprofit  
263 scholarship-funding organization of the number of eligible  
264 students, the department shall transfer, from General Revenue  
265 funds only, the amount calculated pursuant to paragraph (a) to  
266 the eligible nonprofit scholarship-funding organization for  
267 quarterly deposit into the student's account. For a student  
268 exiting a Department of Juvenile Justice commitment program who  
269 participates in the scholarship program, the amount of the  
270 scholarship shall be calculated based upon the school district  
271 in which the student last attended a public school before  
272 commitment to the Department of Juvenile Justice.

273 (c) The eligible nonprofit scholarship-funding  
274 organization may develop a system for the payment of tuition and  
275 fees by funds transfer, including, but not limited to, debit

276 cards, electronic payment cards, or any other means of payment  
277 that the department deems to be commercially viable or cost-  
278 effective. A student's scholarship award may not be reduced for  
279 debit card or electronic payment fees. Commodities or services  
280 related to the development of such system shall be procured by  
281 competitive solicitation unless the commodities or services are  
282 purchased from a state term contract pursuant to s. 287.056.

283 (12) OBLIGATIONS OF THE AUDITOR GENERAL.—

284 (a) The Auditor General shall conduct an annual  
285 operational audit of accounts and records of each eligible  
286 nonprofit scholarship-funding organization that participates in  
287 the program. As part of this audit, the Auditor General shall  
288 verify, at a minimum, the total number of students served and  
289 transmit that information to the department. The Auditor General  
290 shall provide the commissioner with a copy of each annual  
291 operational audit performed pursuant to this paragraph within 10  
292 days after the audit is finalized.

293 (b) The Auditor General shall notify the department of any  
294 eligible nonprofit scholarship-funding organization that fails  
295 to comply with a request for information.

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

298 (14) SCOPE OF AUTHORITY.—This section does not expand the  
299 regulatory authority of this state, its officers, or any school  
300 district to impose additional regulation on participating

private schools beyond those reasonably necessary to enforce requirements expressly set forth in this section.

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

Section 2. Paragraph (b) of subsection (3), paragraphs (d) and (e) of subsection (6), paragraph (f) of subsection (9), and paragraph (a) of subsection (11) of section 1002.395, Florida Statutes, are amended to read:

1002.395 Florida Tax Credit Scholarship Program.—

(3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

(b) Beginning with the 2019-2020 school year, a student is eligible for a Florida tax credit scholarship under this section if the student has not received a scholarship under this chapter and meets one ~~or more~~ of the following criteria:

1. The student is on the direct certification list or the student's household income level does not exceed 185 percent of the federal poverty level; ~~or~~

2. The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in s. 39.01; or—

3. The student's household income level is greater than 185 percent of the federal poverty level but does not exceed 260 percent of the federal poverty level.

A student who initially receives a scholarship based on

326 eligibility under subparagraph (b)2. remains eligible to  
327 participate until the student graduates from high school or  
328 attains the age of 21 years, whichever occurs first, regardless  
329 of the student's household income level. A sibling of a student  
330 who is participating in the scholarship program under this  
331 subsection is eligible for a scholarship if the student resides  
332 in the same household as the sibling.

333 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING  
334 ORGANIZATIONS.—An eligible nonprofit scholarship-funding  
335 organization:

336 (d) Must provide scholarships, from eligible  
337 contributions, to eligible students for the cost of:

- 338 1. Tuition and fees for an eligible private school; or  
339 2. Transportation to a Florida public school ~~that is~~  
340 ~~located outside the district in which the student resides~~ or to  
341 a lab school as defined in s. 1002.32.

342 (e) Must award scholarships to students based on the  
343 following priority:

344 1. give first priority to Eligible students who received a  
345 scholarship from an eligible nonprofit scholarship-funding  
346 organization or from the State of Florida during the previous  
347 school year.

348 2. New Beginning in the 2016-2017 school year, an eligible  
349 nonprofit scholarship-funding organization shall give priority  
350 to new applicants whose household income levels do not exceed

185 percent of the federal poverty level or who are in foster care or out-of-home care.

3. New applicants whose household income levels are greater than 185 percent of the federal poverty level but do not exceed 260 percent of the federal poverty level.

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.

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

(f) Issue a project grant award to a state university, to which ~~participating~~ private schools participating in a scholarship program under this section and ss. 1002.394 and 1002.40 must report the scores of participating students on the nationally norm-referenced tests or the statewide assessments administered by the private school 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:

376 a. On a statewide basis. The report shall also include, to  
377 the extent possible, a comparison of scholarship students'  
378 performance to the statewide student performance of public  
379 school students with socioeconomic backgrounds similar to those  
380 of students participating in the scholarship program. To  
381 minimize costs and reduce time required for the state  
382 university's analysis and evaluation, the Department of  
383 Education shall coordinate with the state university to provide  
384 data to the state university in order to conduct analyses of  
385 matched students from public school assessment data and  
386 calculate control group student performance using an agreed-upon  
387 methodology with the state university; and

388 b. On an individual school basis. The annual report must  
389 include student performance for each participating private  
390 school in which at least 51 percent of the total enrolled  
391 students in the private school participated in a scholarship  
392 program under this section, s. 1002.394, or s. 1002.40 ~~the~~  
393 ~~Florida Tax Credit Scholarship Program~~ in the prior school year.  
394 The report shall be according to each participating private  
395 school, and for participating students, in which there are at  
396 least 30 participating students who have scores for tests  
397 administered. If the state university determines that the 30-  
398 participating-student cell size may be reduced without  
399 disclosing personally identifiable information, as described in  
400 34 C.F.R. s. 99.12, of a participating student, the state



401 university may reduce the participating-student cell size, but  
402 the cell size must not be reduced to less than 10 participating  
403 students. The department shall provide each private school's  
404 prior school year's student enrollment information to the state  
405 university no later than June 15 of each year, or as requested  
406 by the state university.

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

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

421 (11) SCHOLARSHIP AMOUNT AND PAYMENT.—

422 (a) ~~Except as provided in subparagraph 2.,~~ The scholarship  
423 amount provided to any student for any single school year by an  
424 eligible nonprofit scholarship-funding organization from  
425 eligible contributions shall be for total costs authorized under

paragraph (6)(d), not to exceed annual limits, which shall be determined as follows:

1. Beginning with the 2019-2020 school year, the scholarship amount awarded to an eligible student shall be calculated based upon the grade level and school district in which the student resides as 97 percent of the district average for the basic program identified in s. 1011.62(1)(c)1.

~~1.a. The base amount awarded to a student enrolled in an eligible private school shall be determined as a percentage of the unweighted FTE funding amount for that state fiscal year and thereafter as follows:~~

~~(I) Eighty-eight percent for a student enrolled in kindergarten through grade 5.~~

~~(II) Ninety-two percent for a student enrolled in grade 6 through grade 8.~~

~~(III) Ninety-six percent for a student enrolled in grade 9 through grade 12.~~

~~2.b.~~ The scholarship amount awarded to a student enrolled in a Florida public school ~~that is located outside the district in which the student resides~~ or in a lab school as defined in s. 1002.32, is limited to \$750.

~~2. The annual limit for a scholarship under subparagraph 1.a. shall be reduced by:~~

~~a. Twelve percent if the student's household income level is greater than or equal to 200 percent, but less than 215~~

451 ~~percent, of the federal poverty level.~~

452 ~~b. Twenty-six percent if the student's household income~~  
453 ~~level is greater than or equal to 215 percent, but less than 230~~  
454 ~~percent, of the federal poverty level.~~

455 ~~c. Forty percent if the student's household income level~~  
456 ~~is greater than or equal to 230 percent, but less than 245~~  
457 ~~percent, of the federal poverty level.~~

458 ~~d. Fifty percent if the student's household income level~~  
459 ~~is greater than or equal to 245 percent, but less than or equal~~  
460 ~~to 260 percent, of the federal poverty level.~~

461 Section 3. Paragraph (b) of subsection (1) and subsection  
462 (7) of section 212.099, Florida Statutes, are amended to read:

463 212.099 Credit for contributions to eligible nonprofit  
464 scholarship-funding organizations ~~Florida Sales Tax Credit~~  
465 ~~Scholarship Program.—~~

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

467 (b) "Eligible contribution" or "contribution" means a  
468 monetary contribution from an eligible business to an eligible  
469 nonprofit scholarship-funding organization to be used pursuant  
470 to ~~s. 1002.385 or~~ s. 1002.395. The eligible business making the  
471 contribution may not designate a specific student as the  
472 beneficiary of the contribution.

473 (7)(a) Eligible contributions may be used to fund the  
474 program established under s. 1002.395 ~~s. 1002.385 if funds~~  
475 ~~appropriated in a state fiscal year for the program are~~

476 ~~insufficient to fund eligible students.~~

477 ~~(b) If the conditions in paragraph (a) are met, the~~  
478 ~~organization shall first use eligible contributions received~~  
479 ~~during a state fiscal year to fund scholarships for students in~~  
480 ~~the priority set forth in s. 1002.385(12) (d). Remaining~~  
481 ~~contributions may be used to fund scholarships for students~~  
482 ~~eligible pursuant to s. 1002.395(3) (b)1. or 2.~~

483 ~~(b)(e)~~ The organization shall separately account for each  
484 scholarship funded pursuant to this section.

485 ~~(d) Notwithstanding s. 1002.385(6) (b), any funds remaining~~  
486 ~~from a closed scholarship account funded pursuant to this~~  
487 ~~section shall be used to fund other scholarships pursuant to s.~~  
488 ~~1002.385.~~

489 ~~(c)(e)~~ The organization may, subject to the limitations of  
490 s. 1002.395(6) (j)1., use up to 3 percent of eligible  
491 contributions received during the state fiscal year in which  
492 such contributions are collected for administrative expenses.

493 Section 4. Paragraph (b) of subsection (6) of section  
494 1002.20, Florida Statutes, is amended to read:

495 1002.20 K-12 student and parent rights.—Parents of public  
496 school students must receive accurate and timely information  
497 regarding their child's academic progress and must be informed  
498 of ways they can help their child to succeed in school. K-12  
499 students and their parents are afforded numerous statutory  
500 rights including, but not limited to, the following:

501 (6) EDUCATIONAL CHOICE.—

502 (b) Private educational choices.—Parents of public school  
503 students may seek private educational choice options under  
504 certain programs established under chapter 1002.

505 ~~1. Under the McKay Scholarships for Students with~~  
506 ~~Disabilities Program, the parent of a public school student with~~  
507 ~~a disability may request and receive a McKay Scholarship for the~~  
508 ~~student to attend a private school in accordance with s.~~  
509 ~~1002.39.~~

510 ~~2. Under the Florida Tax Credit Scholarship Program, the~~  
511 ~~parent of a student who qualifies for free or reduced-price~~  
512 ~~school lunch or who is currently placed, or during the previous~~  
513 ~~state fiscal year was placed, in foster care as defined in s.~~  
514 ~~39.01 may seek a scholarship from an eligible nonprofit~~  
515 ~~scholarship funding organization in accordance with s. 1002.395.~~

516 ~~3. Under the Florida Personal Learning Scholarship~~  
517 ~~Accounts Program, the parent of a student with a qualifying~~  
518 ~~disability may apply for a personal learning scholarship to be~~  
519 ~~used for individual educational needs in accordance with s.~~  
520 ~~1002.385.~~

521 Section 5. Paragraph (a) of subsection (11) and paragraph  
522 (a) of subsection (13) of section 1002.40, Florida Statutes are  
523 amended, and paragraph (i) is added to subsection (11) of that  
524 section, to read:

525 1002.40 The Hope Scholarship Program.—

(11) FUNDING AND PAYMENT.—

(a) The maximum amount awarded to a student enrolled in an eligible private school shall be calculated based upon the grade level and school district in which the student resides as 97 percent of the district average for the basic program identified in s. 1011.62(1)(c)1. ~~determined as a percentage of the unweighted FTE funding amount for that state fiscal year and thereafter as follows:~~

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

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

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

(i) Notwithstanding s. 1002.395(6)(j)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. 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. 1002.21 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.

551 Net eligible contributions remaining on June 30 of each year  
552 which are in excess of the 5 percent that may be carried forward  
553 shall be transferred to other eligible nonprofit scholarship-  
554 funding organizations participating in the Hope Scholarship  
555 Program to provide scholarships for eligible students. All  
556 transferred funds must be deposited by each eligible nonprofit  
557 scholarship-funding organization receiving such funds into the  
558 scholarship account of eligible students. All transferred  
559 amounts received by an eligible nonprofit scholarship-funding  
560 organization must be separately disclosed in the annual  
561 financial audit requirement under s. 1002.395(6)(m). If no other  
562 eligible nonprofit scholarship-funding organization participates  
563 in the Hope Scholarship Program, net eligible contributions in  
564 excess of the 5 percent may be used to fund scholarships for  
565 students eligible under s. 1002.395(3).

566 (13) SCHOLARSHIP FUNDING TAX CREDITS.—

567 (a) A tax credit is available under s. 212.1832(1) for use  
568 by a person that makes an eligible contribution. Eligible  
569 contributions shall be used to fund scholarships under this  
570 section and may be used to fund scholarships under s. 1002.395.  
571 Each eligible contribution is limited to a single payment of  
572 \$105 per motor vehicle purchased at the time of purchase of a  
573 motor vehicle or a single payment of \$105 per motor vehicle  
574 purchased at the time of registration of a motor vehicle that  
575 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.

Section 6. Subsection (1) of section 49 of chapter 2018-6, 2018, Laws of Florida, is amended to read:



PCB EDC 19-01

2019

601           Section 49. (1) The Department of Revenue is authorized,  
602 and all conditions are deemed to be met, to adopt emergency  
603 rules pursuant to s. 120.54(4), Florida Statutes, for the  
604 purpose of administering the provisions of this act and s.  
605 1002.40, Florida Statutes, as amended by this act.

606           Section 7. This act shall take effect upon becoming a law.