

1                   A bill to be entitled  
2           An act relating to Florida personal learning  
3           scholarship accounts; amending s. 1002.385, F.S.;  
4           revising definitions relating to the Florida Personal  
5           Learning Scholarship Accounts Program; revising  
6           program eligibility criteria; revising requirements  
7           for notification of a parent's intent to participate  
8           in the program; authorizing program funds to be used  
9           for specific training, services, contributions, and  
10          fees; revising obligations of the Department of  
11          Education; conforming cross-references; revising  
12          contents of the parent agreement for the program to  
13          include that certain students shall remain eligible to  
14          apply for renewal and that parents must comply with  
15          certain requirements; authorizing a parent to develop  
16          and file an annual learning plan; requiring that  
17          priority be given to certain students for admittance  
18          into the program; authorizing certain funds to roll  
19          over from year to year for a specified period;  
20          providing for a reduction of awarded funds for certain  
21          purposes; amending s. 1002.395, F.S.; revising  
22          definitions; authorizing certain contributions to be  
23          used for certain administrative and program expenses;  
24          amending ss. 11.45, 211.0251, 212.1831, 220.1875,  
25          561.1211, 624.51055, and 1002.20, F.S.; conforming  
26          provisions; providing an effective date.

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

Section 1. Section 1002.385, Florida Statutes, is amended to read:

1002.385 Florida personal learning scholarship accounts.—

(1) ESTABLISHMENT OF PROGRAM.—The Florida Personal Learning Scholarship Accounts Program is established to provide the option for a parent to better meet the individual educational needs of his or her eligible child.

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

(a) "Approved provider" means a provider approved by the Agency for Persons with Disabilities, a health care practitioner as defined in s. 456.001(4), or a provider approved by the department pursuant to s. 1002.66.

(b) "Curriculum" means a complete course of study for a particular content area or grade level, including any required supplemental materials.

(c) "Department" means the Department of Education.

(d) "Disability" means, for a student in kindergarten to grade 12, autism spectrum disorder, as defined in s. 393.063(3); cerebral palsy, as defined in s. 393.063(4); Down syndrome, as defined in s. 393.063(13); an intellectual disability, as defined in s. 393.063(21); Prader-Willi syndrome, as defined in s. 393.063(25); or spina bifida, as defined in s. 393.063(36); for a student in kindergarten, being a high-risk child, as

53 ~~defined in s. 393.063(20)(a); and Williams syndrome,~~ or muscular  
 54 dystrophy.

55 (e) "Eligible nonprofit personal learning service  
 56 ~~scholarship-funding~~ organization" or "organization" has the same  
 57 meaning as in s. 1002.395.

58 (f) "Eligible postsecondary educational institution" means  
 59 a Florida College System institution, a state university, a  
 60 school district technical center, a school district adult  
 61 general education center, an institution that is eligible to  
 62 participate in the William L. Boyd, IV, Florida Resident Access  
 63 Grant Program, or an accredited nonpublic postsecondary  
 64 educational institution, as defined in s. 1005.02, which is  
 65 licensed to operate in the state pursuant to requirements  
 66 specified in part III of chapter 1005.

67 (g) "Eligible private school" means a private school, as  
 68 defined in s. 1002.01, which is located in this state, which  
 69 offers an education to students in any grade from kindergarten  
 70 to grade 12, and which meets requirements of:

- 71 1. Sections 1002.42 and 1002.421; and
- 72 2. A scholarship program under s. 1002.39 or s. 1002.395,  
 73 as applicable, if the private school participates in a  
 74 scholarship program under s. 1002.39 or s. 1002.395.

75 (h) "High-risk child in kindergarten" means a child with a  
 76 developmental delay in cognition, language, or physical  
 77 development who has attained the age of 5 years on or before  
 78 September 1 of the year in which the child will begin

HB 723

2015

79 kindergarten.

80 (i)~~(h)~~ "IEP" means individual education plan.

81 (j)~~(i)~~ "Parent" means a resident of this state who is a  
82 parent, as defined in s. 1000.21.

83 (k)~~(j)~~ "Program" means the Florida Personal Learning  
84 Scholarship Accounts Program established in this section.

85 (3) PROGRAM ELIGIBILITY.—A parent of a student with a  
86 disability may request and receive from the state a Florida  
87 personal learning scholarship account for the purposes specified  
88 in subsection (5) if:

89 (a) The student:

90 1. Is a resident of this state;

91 2. Is eligible to enroll in prekindergarten ~~3 kindergarten~~  
92 through grade 12 in a public school in this state; and

93 3. Has a disability as defined in paragraph (2)(d); or ~~and~~

94 4. Is the subject of an IEP written in accordance with

95 rules of the State Board of Education ~~or has received a~~

96 ~~diagnosis of a disability as defined in subsection (2) from a~~

97 ~~physician who is licensed under chapter 458 or chapter 459 or a~~

98 ~~psychologist who is licensed in this state.~~

99 (b) Beginning January 2015, the parent has applied to an  
100 eligible nonprofit personal learning service ~~scholarship-funding~~  
101 organization to participate in the program by February 1 before  
102 the school year in which the student will participate or an  
103 alternative date as set by the organization for any vacant,  
104 funded slots. The request must be communicated directly to the

105 organization in a manner that creates a written or electronic  
 106 record of the request and the date of receipt of the request.  
 107 The organization shall notify ~~the district and~~ the department of  
 108 the parent's intent upon receipt of the parent's request. The  
 109 department may notify the district of the parent's intent upon  
 110 receipt of the notification from the organization.

111 (4) PROGRAM PROHIBITIONS.—

112 (a) A student is not eligible for the program while he or  
 113 she is:

114 1. Enrolled in a public school, including, but not limited  
 115 to, the Florida School for the Deaf and the Blind; the Florida  
 116 Virtual School; the College-Preparatory Boarding Academy; a  
 117 developmental research school authorized under s. 1002.32; a  
 118 charter school authorized under s. 1002.33, s. 1002.331, or s.  
 119 1002.332; or a virtual education program authorized under s.  
 120 1002.45;

121 2. Enrolled in a school operating for the purpose of  
 122 providing educational services to youth in the Department of  
 123 Juvenile Justice commitment programs;

124 3. Receiving a scholarship pursuant to the Florida Tax  
 125 Credit Scholarship Program under s. 1002.395 or the John M.  
 126 McKay Scholarships for Students with Disabilities Program under  
 127 s. 1002.39; or

128 4. Receiving any other educational scholarship pursuant to  
 129 this chapter.

130 (b) A student is not eligible for the program if:

- 131           1. The student or student's parent has accepted any  
 132 payment, refund, or rebate, in any manner, from a provider of  
 133 any services received pursuant to subsection (5);
- 134           2. The student's participation in the program has been  
 135 denied or revoked by the Commissioner of Education pursuant to  
 136 subsection (10); or
- 137           3. The student's parent has forfeited participation in the  
 138 program for failure to comply with requirements pursuant to  
 139 subsection (11).
- 140           (5) AUTHORIZED USES OF PROGRAM FUNDS.—Program funds must  
 141 be used to meet the individual educational needs of an eligible  
 142 student and may be spent for the following purposes:
- 143           (a) Instructional materials, including digital devices,  
 144 digital periphery devices, and assistive technology devices that  
 145 allow a student to access instruction or instructional content,  
 146 and training on the use of and maintenance agreements for the  
 147 devices.
- 148           (b) Curriculum as defined in paragraph (2)(b).
- 149           (c) Specialized services by approved providers that are  
 150 selected by the parent. These specialized services may include,  
 151 but are not limited to:
- 152           1. Applied behavior analysis services as provided in ss.  
 153 627.6686 and 641.31098.
- 154           2. Services provided by speech-language pathologists as  
 155 defined in s. 468.1125.
- 156           3. Occupational therapy services as defined in s. 468.203.

157 4. Services provided by physical therapists as defined in  
158 s. 486.021.

159 5. Services provided by listening and spoken language  
160 specialists and an appropriate acoustical environment for a  
161 child who is deaf or hard of hearing and who has received an  
162 implant or assistive hearing device.

163 6. Any therapy, service, or activity that is approved in a  
164 personal learning plan for the student as described in paragraph  
165 (11) (d).

166 (d) Enrollment in, or tuition or fees associated with  
167 enrollment in, an eligible private school, an eligible  
168 postsecondary educational institution, a private tutoring  
169 program authorized under s. 1002.43, a virtual program offered  
170 by a department-approved private online provider that meets the  
171 provider qualifications specified in s. 1002.45(2)(a), the  
172 Florida Virtual School as a private paying student, or an  
173 approved online course offered pursuant to s. 1003.499 or s.  
174 1004.0961.

175 (e) Fees for nationally standardized, norm-referenced  
176 achievement tests, Advanced Placement Examinations, industry  
177 certification examinations, assessments related to postsecondary  
178 education, or other assessments.

179 (f) Contributions to the Stanley G. Tate Florida Prepaid  
180 College Program pursuant to s. 1009.98 or the Florida College  
181 Savings Program pursuant to s. 1009.981, for the benefit of the  
182 eligible student.

183 (g) Contracted services provided by a public school or  
 184 school district, including classes. A student who receives  
 185 services under a contract under this paragraph is not considered  
 186 enrolled in a public school for eligibility purposes as  
 187 specified in subsection (4).

188 (h) Fees for part-time tutoring by a certified teacher, an  
 189 education paraprofessional, or a person employed by a company  
 190 incorporated in this state that provides specialized educational  
 191 services.

192 (i) Fees for services provided by a certified teacher.

193 (j) Fees for specialized summer programs.

194 (k) Fees for specialized educational after-school  
 195 programs.

196 (l) Transitional services provided by job coaches.

197 (m) Fees for an annual evaluation of educational progress  
 198 by a certified teacher pursuant to s. 1002.41(1)(c)1.

199 (n) Other therapy, services, or activities used to meet  
 200 the individual educational needs of a student as defined in  
 201 rule.

202  
 203 A specialized service provider, eligible private school,  
 204 eligible postsecondary educational institution, private tutoring  
 205 program provider, online or virtual program provider, public  
 206 school, school district, or other entity receiving payments  
 207 pursuant to this subsection may not share, refund, or rebate any  
 208 moneys from the Florida personal learning scholarship account



209 with the parent or participating student in any manner.

210 (6) TERM OF THE PROGRAM.—

211 (a) For purposes of continuity of educational choice, the  
 212 program payments made under this section shall remain in force  
 213 until a student participating in the program meets any of the  
 214 following restrictions, whichever occurs first:

215 1. Participates in any of the prohibited activities  
 216 specified in subsection (4);τ

217 2. Has funds revoked by the Commissioner of Education  
 218 pursuant to subsection (10);τ

219 3. Returns to a public school;τ

220 4. Graduates from high school;τ or

221 5. Attains 22 years of age,~~τ, whichever occurs first.~~

222 (b) A participating student who enrolls in a public school  
 223 or public school program is considered to have returned to a  
 224 public school for the purpose of determining the end of the  
 225 program's term.

226 (7) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

227 (a)1. For a student with a disability who does not have a  
 228 matrix of services under s. 1011.62(1)(e) and for whom the  
 229 parent requests a matrix of services, the school district must  
 230 complete a matrix that assigns the student to one of the levels  
 231 of service as they existed before the 2000-2001 school year.

232 2.a. Within 10 school days after a school district  
 233 receives notification of a parent's request for completion of a  
 234 matrix of services, the school district must notify the

HB 723

2015

235 student's parent if the matrix of services has not been  
236 completed and inform the parent that the district is required to  
237 complete the matrix within 30 days after receiving notice of the  
238 parent's request for the matrix of services. This notice must  
239 include the required completion date for the matrix.

240 b. The school district shall complete the matrix of  
241 services for a student whose parent has made a request. The  
242 school district must provide the student's parent with the  
243 student's matrix level within 10 school days after its  
244 completion.

245 c. The department shall notify the parent and the eligible  
246 nonprofit personal learning service ~~scholarship-funding~~  
247 organization of the amount of the funds awarded within 10 days  
248 after receiving the school district's notification of the  
249 student's matrix level.

250 d. A school district may change a matrix of services only  
251 if the change is to correct a technical, typographical, or  
252 calculation error.

253 (b) For each student participating in the program who  
254 chooses to participate in statewide, standardized assessments  
255 under s. 1008.22 or the Florida Alternate Assessment, the school  
256 district in which the student resides must notify the student  
257 and his or her parent about the locations and times to take all  
258 statewide, standardized assessments.

259 (c) For each student participating in the program, a  
260 school district shall notify the parent about the availability

261 of a reevaluation at least every 3 years.

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

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

268 (b) Provide to the eligible nonprofit personal learning  
 269 service ~~scholarship-funding~~ organization, upon request, all  
 270 documentation required for the student's participation,  
 271 including the private school's and student's fee schedules.

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

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

276 2. Annually administering or making provision for students  
 277 participating in the program in grades 3 through 10 to take one  
 278 of the nationally norm-referenced tests identified by the  
 279 Department of Education or the statewide assessments pursuant to  
 280 s. 1008.22. Students with disabilities for whom standardized  
 281 testing is not appropriate are exempt from this requirement. A  
 282 participating private school shall report a student's scores to  
 283 the parent.

284 3. Cooperating with the scholarship student whose parent  
 285 chooses to have the student participate in the statewide  
 286 assessments pursuant to s. 1008.22 or, if a private school

HB 723

2015

287 chooses to offer the statewide assessments, administering the  
288 assessments at the school.

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

292 b. A participating private school shall submit a request  
293 in writing to the Department of Education by March 1 of each  
294 year in order to administer the statewide assessments in the  
295 subsequent school year.

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

299 (e) Annually contract with an independent certified public  
300 accountant to perform the agreed-upon procedures developed under  
301 s. 1002.395(6)(o) ~~1002.395(6)(n)~~ and produce a report of the  
302 results if the private school receives more than \$250,000 in  
303 funds from scholarships awarded under this section in the 2014-  
304 2015 state fiscal year or a state fiscal year thereafter. A  
305 private school subject to this paragraph must submit the report  
306 by September 15, 2015, and annually thereafter to the personal  
307 learning service ~~scholarship-funding~~ organization that awarded  
308 the majority of the school's scholarship funds. The agreed-upon  
309 procedures must be conducted in accordance with attestation  
310 standards established by the American Institute of Certified  
311 Public Accountants.

312

313 The inability of a private school to meet the requirements of  
314 this subsection constitutes a basis for the ineligibility of the  
315 private school to participate in the program as determined by  
316 the department.

317 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The department  
318 shall:

319 (a) Maintain a list of approved providers.

320 (b) Require each eligible nonprofit personal learning  
321 service ~~scholarship-funding~~ organization to verify eligible  
322 expenditures before the distribution of funds for any  
323 expenditures made pursuant to paragraphs (5) (a) and (b). Review  
324 of expenditures made for services in paragraphs (5) (c)-(g) may  
325 be completed after the payment has been made.

326 (c) Investigate any written complaint of a violation of  
327 this section in accordance with the process established by s.  
328 1002.395(9) (f).

329 (d) Require quarterly reports by an eligible nonprofit  
330 personal learning service ~~scholarship-funding~~ organization  
331 regarding the number of students participating in the program,  
332 the providers of services to students, and other information  
333 deemed necessary by the department.

334 (e) Compare the list of students participating in the  
335 program with the public school enrollment lists before each  
336 program payment to avoid duplicate payments.

337       (f) Require each eligible nonprofit personal learning  
338 service organization to specify a reasonable date by which an  
339 expense claim must be submitted.

340       (g) Administer an annual parental survey through the  
341 eligible nonprofit personal learning service organization. The  
342 survey must ask a parent of a student receiving a personal  
343 learning scholarship account to express:

344           1. His or her satisfaction with the program;

345           2. The number of years that his or her child has  
346 participated in the program; and

347           3. Any recommendations for improving the program.

348       (10) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

349       (a) The Commissioner of Education:

350           1. Shall deny, suspend, or revoke a student's  
351 participation in the program if the health, safety, or welfare  
352 of the student is threatened or fraud is suspected.

353           2. Shall deny, suspend, or revoke an authorized use of  
354 program funds if the health, safety, or welfare of the student  
355 is threatened or fraud is suspected.

356           3. May deny, suspend, or revoke an authorized use of  
357 program funds for material failure to comply with this section  
358 and applicable department rules if the noncompliance is  
359 correctable within a reasonable period of time. Otherwise, the  
360 commissioner shall deny, suspend, or revoke an authorized use  
361 for failure to materially comply with the law and rules adopted  
362 under this section.

363 4. Shall require compliance by the appropriate party by a  
364 date certain for all nonmaterial failures to comply with this  
365 section and applicable department rules. The commissioner may  
366 deny, suspend, or revoke program participation under this  
367 section thereafter.

368 (b) In determining whether to deny, suspend, or revoke in  
369 accordance with this subsection, the commissioner may consider  
370 factors that include, but are not limited to, acts or omissions  
371 by a participating entity which led to a previous denial or  
372 revocation of participation in an education scholarship program;  
373 failure to reimburse the eligible nonprofit personal learning  
374 service ~~scholarship-funding~~ organization for program funds  
375 improperly received or retained by the entity; imposition of a  
376 prior criminal sanction related to the entity or its officers or  
377 employees; imposition of a civil fine or administrative fine,  
378 license revocation or suspension, or program eligibility  
379 suspension, termination, or revocation related to an entity's  
380 management or operation; or other types of criminal proceedings  
381 in which the entity or its officers or employees were found  
382 guilty of, regardless of adjudication, or entered a plea of nolo  
383 contendere or guilty to, any offense involving fraud, deceit,  
384 dishonesty, or moral turpitude.

385 (11) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
386 PARTICIPATION.—A parent who applies for program participation  
387 under this section is exercising his or her parental option to  
388 determine the appropriate placement or the services that best

389 meet the needs of his or her child. The scholarship award for a  
390 student is based on a matrix that assigns the student to support  
391 Level III services. If a parent chooses to request and receive  
392 an IEP and a matrix of services from the school district, the  
393 amount of the payment shall be adjusted as needed, when the  
394 school district completes the matrix.

395 (a) To enroll an eligible student in the program, the  
396 parent must sign an agreement with the eligible nonprofit  
397 personal learning service scholarship-funding organization and  
398 annually submit a notarized, sworn compliance statement to the  
399 organization to:

400 1. Affirm that the student is enrolled in a program that  
401 meets regular school attendance requirements as provided in s.  
402 1003.01(13)(b)-(e) ~~1003.01(13)(b)-(d)~~.

403 2. Use the program funds only for authorized purposes, as  
404 described in subsection (5).

405 3. Affirm that the student takes all appropriate  
406 standardized assessments as specified in this section.

407 a. If the parent enrolls the child in an eligible private  
408 school, the student must take an assessment selected by the  
409 private school pursuant to s. 1002.395(7)(e).

410 b. If the parent enrolls the child in a home education  
411 program, the parent may choose to participate in an assessment  
412 as part of the annual evaluation provided for in s.  
413 1002.41(1)(c).

414 4. Notify the school district that the student is



415 participating in the Personal Learning Scholarship Accounts if  
416 the parent chooses to enroll in a home education program as  
417 provided in s. 1002.41.

418 5. Request participation in the program by the date  
419 established by the eligible nonprofit personal learning service  
420 ~~scholarship-funding~~ organization.

421 6. Affirm that the student remains in good standing with  
422 the provider or school if those options are selected by the  
423 parent.

424 7. Apply for admission of his or her child if the private  
425 school option is selected by the parent.

426 8. Annually renew participation in the program.

427 ~~Notwithstanding any changes to the student's IEP,~~ A student who  
428 received a personal learning scholarship during the previous  
429 school year, including a student identified as a high-risk child  
430 in kindergarten pursuant to paragraph (2) (h), ~~was previously~~  
431 ~~eligible for participation in the program~~ shall remain eligible  
432 to apply for renewal as provided in subsection (6).

433 9. Affirm that the parent will not transfer any college  
434 savings funds to another beneficiary.

435 10. Affirm that the parent will not take possession of any  
436 funding provided by the state for the Florida Personal Learning  
437 Scholarship Accounts.

438 11. Affirm that the parent will comply with all home  
439 education requirements pursuant to s. 1002.41 ~~Maintain a~~  
440 ~~portfolio of records and materials which must be preserved by~~

441 ~~the parent for 2 years and be made available for inspection by~~  
442 ~~the district school superintendent or the superintendent's~~  
443 ~~designee upon 15 days' written notice. This paragraph does not~~  
444 ~~require the superintendent to inspect the portfolio. The~~  
445 ~~portfolio of records and materials must consist of:~~

446 ~~a. A log of educational instruction and services which is~~  
447 ~~made contemporaneously with delivery of the instruction and~~  
448 ~~services and which designates by title any reading materials~~  
449 ~~used; and~~

450 ~~b. Samples of any writings, worksheets, workbooks, or~~  
451 ~~creative materials used or developed by the student.~~

452 (b) The parent is responsible for procuring the services  
453 necessary to educate the student. When the student receives a  
454 personal learning scholarship account, the district school board  
455 is not obligated to provide the student with a free appropriate  
456 public education. For purposes of s. 1003.57 and the Individuals  
457 with Disabilities in Education Act, a participating student has  
458 only those rights that apply to all other unilaterally  
459 parentally placed students, except that, when requested by the  
460 parent, school district personnel must develop an individual  
461 education plan or matrix level of services.

462 (c) The parent is responsible for the payment of all  
463 eligible expenses in excess of the amount of the personal  
464 learning scholarship account in accordance with the terms agreed  
465 to between the parent and the providers.

466 (d) The parent may choose to develop and file an annual

467 personal learning plan for the student with the eligible  
468 nonprofit personal learning service organization. The personal  
469 learning plan must be approved annually by a certified teacher  
470 in the area of exceptional student education.

471  
472 A parent who fails to comply with this subsection forfeits the  
473 personal learning scholarship account.

474 (12) ADMINISTRATION OF PERSONAL LEARNING SCHOLARSHIP  
475 ACCOUNTS.—An eligible nonprofit personal learning service  
476 ~~scholarship funding~~ organization participating in the Florida  
477 Tax Credit Scholarship Program established under s. 1002.395 may  
478 establish personal learning scholarship accounts for eligible  
479 students by:

480 (a) Receiving applications and determining student  
481 eligibility in accordance with the requirements of this section.  
482 The organization shall notify the department of the applicants  
483 for the program by March 1 before the school year in which the  
484 student intends to participate. When an application is received,  
485 the personal learning service ~~scholarship funding~~ organization  
486 must provide the department with information on the student to  
487 enable the department to report the student for funding in  
488 accordance with subsection (13).

489 (b) Notifying parents of their receipt of a scholarship on  
490 a first-come, first-served basis based upon the funds provided  
491 for this program in the General Appropriations Act. However,  
492 first priority must be given to eligible students who received a

493 personal learning scholarship during the previous school year.

494 (c) Establishing a date by which a parent must confirm  
495 initial or continuing participation in the program and confirm  
496 the establishment or continuance of a personal learning  
497 scholarship account.

498 (d) Establishing a date and process by which students on  
499 the wait list or late-filing applicants may be allowed to  
500 participate in the program during the school year, within the  
501 amount of funds provided for this program in the General  
502 Appropriations Act.

503 (e) Establishing and maintaining separate accounts for  
504 each eligible student.

505 (f) Verifying qualifying expenditures pursuant to ~~the~~  
506 ~~requirements of paragraph (9)(b) (8)(b).~~

507 (g) Returning any unused funds to the department when the  
508 student is no longer eligible for a personal learning  
509 scholarship ~~learning~~ account pursuant to subsection (6) and  
510 paragraph (13)(c).

511 (h) Allowing account funds to roll over from year to year  
512 until a student is no longer eligible under paragraph (13)(c).

513 (13) FUNDING AND PAYMENT.—

514 (a)1. The maximum funding amount granted for an eligible  
515 student with a disability, pursuant to subsection (3), shall be  
516 equivalent to the base student allocation in the Florida  
517 Education Finance Program multiplied by the appropriate cost  
518 factor for the educational program which would have been

519 provided for the student in the district school to which he or  
520 she would have been assigned, multiplied by the district cost  
521 differential.

522 2. In addition, an amount equivalent to a share of the  
523 guaranteed allocation for exceptional students in the Florida  
524 Education Finance Program shall be determined and added to the  
525 amount in subparagraph 1. The calculation shall be based on the  
526 methodology and the data used to calculate the guaranteed  
527 allocation for exceptional students for each district in chapter  
528 2000-166, Laws of Florida. Except as provided in subparagraph  
529 3., the calculation shall be based on the student's grade, the  
530 matrix level of services, and the difference between the 2000-  
531 2001 basic program and the appropriate level of services cost  
532 factor, multiplied by the 2000-2001 base student allocation and  
533 the 2000-2001 district cost differential for the sending  
534 district. The calculated amount must also include an amount  
535 equivalent to the per-student share of supplemental academic  
536 instruction funds, instructional materials funds, technology  
537 funds, and other categorical funds as provided in the General  
538 Appropriations Act.

539 3. Except as otherwise provided, the calculation for all  
540 students participating in the program shall be based on the  
541 matrix that assigns the student to support Level III of  
542 services. If a parent requests ~~chooses to request~~ and receives  
543 ~~receive~~ a matrix of services from the school district, when the  
544 school district completes the matrix, the amount of the payment

545 shall be adjusted as needed.

546 (b) The amount of the awarded funds shall be 90 percent of  
547 the calculated amount. The awarded funds may be reduced by up to  
548 3 percent for administrative expenses incurred by the eligible  
549 nonprofit personal learning service organization and by up to an  
550 additional 3 percent for the payment of benefits by electronic  
551 funds transfer pursuant to paragraph (d).

552 (c) Upon an eligible student's graduation from an eligible  
553 postsecondary educational institution or after any period of 4  
554 consecutive years after high school graduation in which the  
555 student is not enrolled in an eligible postsecondary educational  
556 institution, the student's personal learning scholarship account  
557 shall be closed, and any remaining funds shall revert to the  
558 state.

559 (d) The eligible nonprofit personal learning service  
560 ~~scholarship-funding~~ organization shall develop a system for  
561 payment of benefits by electronic funds transfer, including, but  
562 not limited to, debit cards, electronic payment cards, or any  
563 other means of electronic payment that the department deems to  
564 be commercially viable or cost-effective. Commodities or  
565 services related to the development of such a system shall be  
566 procured by competitive solicitation unless they are purchased  
567 from a state term contract pursuant to s. 287.056.

568 (e) Moneys received pursuant to this section do not  
569 constitute taxable income to the parent of the qualified  
570 student.

571 (14) OBLIGATIONS OF THE AUDITOR GENERAL.—

572 (a) The Auditor General shall conduct an annual financial  
573 and operational audit of accounts and records of each eligible  
574 personal learning service ~~scholarship-funding~~ organization that  
575 participates in the program. As part of this audit, the Auditor  
576 General shall verify, at a minimum, the total amount of students  
577 served and eligibility of reimbursements made by each eligible  
578 nonprofit personal learning service ~~scholarship-funding~~  
579 organization and transmit that information to the department.

580 (b) The Auditor General shall notify the department of any  
581 eligible nonprofit personal learning service ~~scholarship-funding~~  
582 organization that fails to comply with a request for  
583 information.

584 (15) OBLIGATIONS RELATED TO APPROVED PROVIDERS.—The  
585 Department of Health, the Agency for Persons with Disabilities,  
586 and the Department of Education shall work with an eligible  
587 nonprofit personal learning service ~~scholarship-funding~~  
588 organization for easy or automated access to lists of licensed  
589 providers of services specified in paragraph (5)(c) to ensure  
590 efficient administration of the program.

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

593 (17) SCOPE OF AUTHORITY.—This section does not expand the  
594 regulatory authority of this state, its officers, or any school  
595 district to impose additional regulation on participating  
596 private schools, nonpublic postsecondary educational

597 institutions, and private providers beyond those reasonably  
 598 necessary to enforce requirements expressly set forth in this  
 599 section.

600 (18) RULES.—The State Board of Education shall adopt rules  
 601 pursuant to ss. 120.536(1) and 120.54 to administer this  
 602 section.

603 (19) IMPLEMENTATION SCHEDULE FOR THE 2014-2015 SCHOOL  
 604 YEAR.—Notwithstanding the provisions of this section related to  
 605 notification and eligibility timelines, an eligible nonprofit  
 606 personal learning service ~~scholarship-funding~~ organization may  
 607 enroll parents on a rolling schedule on a first-come, first-  
 608 served basis, within the amount of funds provided in the General  
 609 Appropriations Act.

610 Section 2. Paragraph (b) of subsection (1), paragraphs  
 611 (e), (f), and (i) of subsection (2), paragraph (b) of subsection  
 612 (4), paragraphs (b) and (f) of subsection (5), subsection (6),  
 613 paragraphs (f) and (g) of subsection (7), subsections (8) and  
 614 (9), paragraph (a) of subsection (10), paragraph (a) of  
 615 subsection (11), and subsections (12), (14), (15), and (16) of  
 616 section 1002.395, Florida Statutes, are amended to read:

617 1002.395 Florida Tax Credit Scholarship Program.—

618 (1) FINDINGS AND PURPOSE.—

619 (b) The purpose of this section is to:

- 620 1. Enable taxpayers to make private, voluntary
- 621 contributions to nonprofit personal learning service
- 622 ~~scholarship-funding~~ organizations in order to promote the



623 general welfare.

624 2. Provide taxpayers who wish to help parents with limited  
625 resources exercise their basic right to educate their children  
626 as they see fit with a means to do so.

627 3. Promote the general welfare by expanding educational  
628 opportunities for children of families that have limited  
629 financial resources.

630 4. Enable children in this state to achieve a greater  
631 level of excellence in their education.

632 5. Improve the quality of education in this state, both by  
633 expanding educational opportunities for children and by creating  
634 incentives for schools to achieve excellence.

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

636 (e) "Eligible contribution" means a monetary contribution  
637 from a taxpayer, subject to the restrictions provided in this  
638 section, to an eligible nonprofit personal learning service  
639 ~~scholarship-funding~~ organization. The taxpayer making the  
640 contribution may not designate a specific child as the  
641 beneficiary of the contribution.

642 (f) "Eligible nonprofit personal learning service  
643 ~~scholarship-funding~~ organization" means a state university; or  
644 an independent college or university that is eligible to  
645 participate in the William L. Boyd, IV, Florida Resident Access  
646 Grant Program, located and chartered in this state, is not for  
647 profit, and is accredited by the Commission on Colleges of the  
648 Southern Association of Colleges and Schools; or is a charitable

649 organization that:

650 1. Is exempt from federal income tax pursuant to s.  
651 501(c)(3) of the Internal Revenue Code;

652 2. Is a Florida entity formed under chapter 607, chapter  
653 608, or chapter 617 and whose principal office is located in the  
654 state; and

655 3. Complies with subsections (6) and (16).

656 (i) "Owner or operator" includes:

657 1. An owner, president, officer, or director of an  
658 eligible nonprofit personal learning service ~~scholarship-funding~~  
659 organization or a person with equivalent decisionmaking  
660 authority over an eligible nonprofit personal learning service  
661 ~~scholarship-funding~~ organization.

662 2. An owner, operator, superintendent, or principal of an  
663 eligible private school or a person with equivalent  
664 decisionmaking authority over an eligible private school.

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

667 (b) Receiving a scholarship from another eligible  
668 nonprofit personal learning service ~~scholarship-funding~~  
669 organization under this section;

670 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

671 (b) A taxpayer may submit an application to the department  
672 for a tax credit or credits under one or more of s. 211.0251, s.  
673 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

674 1. The taxpayer shall specify in the application each tax

675 for which the taxpayer requests a credit and the applicable  
676 taxable year for a credit under s. 220.1875 or s. 624.51055 or  
677 the applicable state fiscal year for a credit under s. 211.0251,  
678 s. 212.1831, or s. 561.1211. The department shall approve tax  
679 credits on a first-come, first-served basis and must obtain the  
680 division's approval before approving a tax credit under s.  
681 561.1211.

682 2. Within 10 days after approving an application, the  
683 department shall provide a copy of its approval letter to the  
684 eligible nonprofit personal learning service ~~scholarship-funding~~  
685 organization specified by the taxpayer in the application.

686 (f) For purposes of calculating the underpayment of  
687 estimated corporate income taxes pursuant to s. 220.34 and tax  
688 installment payments for taxes on insurance premiums or  
689 assessments under s. 624.5092, the final amount due is the  
690 amount after credits earned under s. 220.1875 or s. 624.51055  
691 for contributions to eligible nonprofit personal learning  
692 service ~~scholarship-funding~~ organizations are deducted.

693 1. For purposes of determining whether ~~if~~ a penalty or  
694 interest shall be imposed for underpayment of estimated  
695 corporate income tax pursuant to s. 220.34(2)(d)1., a taxpayer  
696 may, after earning a credit under s. 220.1875, reduce the  
697 following estimated payment in that taxable year by the amount  
698 of the credit. This subparagraph applies to contributions made  
699 on or after July 1, 2014.

700 2. For purposes of determining whether ~~if~~ a penalty under

701 s. 624.5092 shall be imposed, an insurer may, after earning a  
 702 credit under s. 624.51055, reduce the following installment  
 703 payment of 27 percent of the amount of the net tax due as  
 704 reported on the return for the preceding year under s.  
 705 624.5092(2)(b) by the amount of the credit. This subparagraph  
 706 applies to contributions made on or after July 1, 2014.

707 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT PERSONAL LEARNING  
 708 SERVICE ~~SCHOLARSHIP-FUNDING~~ ORGANIZATIONS.—An eligible nonprofit  
 709 personal learning service ~~scholarship-funding~~ organization:

710 (a) Must comply with the antidiscrimination provisions of  
 711 42 U.S.C. s. 2000d.

712 (b) Must comply with the following background check  
 713 requirements:

714 1. All owners and operators as defined in subparagraph  
 715 (2)(i)1. are, before employment or engagement to provide  
 716 services, subject to level 2 background screening as provided  
 717 under chapter 435. The fingerprints for the background screening  
 718 must be electronically submitted to the Department of Law  
 719 Enforcement and can be taken by an authorized law enforcement  
 720 agency or by an employee of the eligible nonprofit personal  
 721 learning service ~~scholarship-funding~~ organization or a private  
 722 company who is trained to take fingerprints. However, the  
 723 complete set of fingerprints of an owner or operator may not be  
 724 taken by the owner or operator. The results of the state and  
 725 national criminal history check shall be provided to the  
 726 Department of Education for screening under chapter 435. The

727 cost of the background screening may be borne by the eligible  
728 nonprofit personal learning service ~~scholarship-funding~~  
729 organization or the owner or operator.

730 2. Every 5 years following employment or engagement to  
731 provide services or association with an eligible nonprofit  
732 personal learning service ~~scholarship-funding~~ organization, each  
733 owner or operator must meet level 2 screening standards as  
734 described in s. 435.04, at which time the nonprofit personal  
735 learning service ~~scholarship-funding~~ organization shall request  
736 the Department of Law Enforcement to forward the fingerprints to  
737 the Federal Bureau of Investigation for level 2 screening. If  
738 the fingerprints of an owner or operator are not retained by the  
739 Department of Law Enforcement under subparagraph 3., the owner  
740 or operator must electronically file a complete set of  
741 fingerprints with the Department of Law Enforcement. Upon  
742 submission of fingerprints for this purpose, the eligible  
743 nonprofit personal learning service ~~scholarship-funding~~  
744 organization shall request that the Department of Law  
745 Enforcement forward the fingerprints to the Federal Bureau of  
746 Investigation for level 2 screening, and the fingerprints shall  
747 be retained by the Department of Law Enforcement under  
748 subparagraph 3.

749 3. Fingerprints submitted to the Department of Law  
750 Enforcement as required by this paragraph must be retained by  
751 the Department of Law Enforcement in a manner approved by rule  
752 and entered in the statewide automated biometric identification

HB 723

2015

753 system authorized by s. 943.05(2)(b). The fingerprints must  
754 thereafter be available for all purposes and uses authorized for  
755 arrest fingerprints entered in the statewide automated biometric  
756 identification system pursuant to s. 943.051.

757 4. The Department of Law Enforcement shall search all  
758 arrest fingerprints received under s. 943.051 against the  
759 fingerprints retained in the statewide automated biometric  
760 identification system under subparagraph 3. Any arrest record  
761 that is identified with an owner's or operator's fingerprints  
762 must be reported to the Department of Education. The Department  
763 of Education shall participate in this search process by paying  
764 an annual fee to the Department of Law Enforcement and by  
765 informing the Department of Law Enforcement of any change in the  
766 employment, engagement, or association status of the owners or  
767 operators whose fingerprints are retained under subparagraph 3.  
768 The Department of Law Enforcement shall adopt a rule setting the  
769 amount of the annual fee to be imposed upon the Department of  
770 Education for performing these services and establishing the  
771 procedures for the retention of owner and operator fingerprints  
772 and the dissemination of search results. The fee may be borne by  
773 the owner or operator of the nonprofit personal learning service  
774 ~~scholarship-funding~~ organization.

775 5. A nonprofit personal learning service ~~scholarship-~~  
776 ~~funding~~ organization whose owner or operator fails the level 2  
777 background screening is not eligible to provide scholarships  
778 under this section.

779           6. A nonprofit personal learning service ~~scholarship-~~  
 780 ~~funding~~ organization whose owner or operator in the last 7 years  
 781 has filed for personal bankruptcy or corporate bankruptcy in a  
 782 corporation of which he or she owned more than 20 percent shall  
 783 not be eligible to provide scholarships under this section.

784           7. In addition to the offenses listed in s. 435.04, a  
 785 person required to undergo background screening pursuant to this  
 786 part or authorizing statutes must not have an arrest awaiting  
 787 final disposition for, must not have been found guilty of, or  
 788 entered a plea of nolo contendere to, regardless of  
 789 adjudication, and must not have been adjudicated delinquent, and  
 790 the record must not have been sealed or expunged for, any of the  
 791 following offenses or any similar offense of another  
 792 jurisdiction:

- 793           a. Any authorizing statutes, if the offense was a felony.
- 794           b. This chapter, if the offense was a felony.
- 795           c. Section 409.920, relating to Medicaid provider fraud.
- 796           d. Section 409.9201, relating to Medicaid fraud.
- 797           e. Section 741.28, relating to domestic violence.
- 798           f. Section 817.034, relating to fraudulent acts through  
 799 mail, wire, radio, electromagnetic, photoelectronic, or  
 800 photooptical systems.
- 801           g. Section 817.234, relating to false and fraudulent  
 802 insurance claims.
- 803           h. Section 817.505, relating to patient brokering.
- 804           i. Section 817.568, relating to criminal use of personal

HB 723

2015

805 identification information.

806 j. Section 817.60, relating to obtaining a credit card  
807 through fraudulent means.

808 k. Section 817.61, relating to fraudulent use of credit  
809 cards, if the offense was a felony.

810 l. Section 831.01, relating to forgery.

811 m. Section 831.02, relating to uttering forged  
812 instruments.

813 n. Section 831.07, relating to forging bank bills, checks,  
814 drafts, or promissory notes.

815 o. Section 831.09, relating to uttering forged bank bills,  
816 checks, drafts, or promissory notes.

817 p. Section 831.30, relating to fraud in obtaining  
818 medicinal drugs.

819 q. Section 831.31, relating to the sale, manufacture,  
820 delivery, or possession with the intent to sell, manufacture, or  
821 deliver any counterfeit controlled substance, if the offense was  
822 a felony.

823 (c) Must not have an owner or operator who owns or  
824 operates an eligible private school that is participating in the  
825 scholarship program.

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

828 1. Tuition and fees for an eligible private school; or

829 2. Transportation to a Florida public school that is  
830 located outside the district in which the student resides or to



831 a lab school as defined in s. 1002.32.

832 (e) Must give first priority to eligible students who  
833 received a scholarship from an eligible nonprofit personal  
834 learning service ~~scholarship-funding~~ organization or from the  
835 State of Florida during the previous school year. Beginning in  
836 the 2016-2017 school year, an eligible nonprofit personal  
837 learning service ~~scholarship-funding~~ organization shall give  
838 priority to new applicants whose household income levels do not  
839 exceed 185 percent of the federal poverty level or who are in  
840 foster care or out-of-home care.

841 (f) Must provide a scholarship to an eligible student on a  
842 first-come, first-served basis unless the student qualifies for  
843 priority pursuant to paragraph (e).

844 (g) May not restrict or reserve scholarships for use at a  
845 particular private school or provide scholarships to a child of  
846 an owner or operator.

847 (h) Must allow a student in foster care or out-of-home  
848 care to apply for a scholarship at any time.

849 (i) Must allow an eligible student to attend any eligible  
850 private school and must allow a parent to transfer a scholarship  
851 during a school year to any other eligible private school of the  
852 parent's choice.

853 (j)1. May use up to 3 percent of eligible contributions  
854 received during the state fiscal year in which such  
855 contributions are collected for all administrative and program  
856 expenses under this section and s. 1002.385 if the organization

HB 723

2015

857 has operated under this section for at least 3 state fiscal  
858 years and did not have any negative financial findings in its  
859 most recent audit under paragraph (m). ~~Such administrative~~  
860 ~~expenses must be reasonable and necessary for the organization's~~  
861 ~~management and distribution of eligible contributions under this~~  
862 ~~section.~~ No Funds authorized under this subparagraph shall not  
863 be used for lobbying or political activity or expenses related  
864 to lobbying or political activity. Up to one-third of the funds  
865 authorized for administrative and program expenses under this  
866 subparagraph may be used for expenses related to the recruitment  
867 of contributions from taxpayers. If an eligible nonprofit  
868 personal learning service scholarship-funding organization  
869 charges an application fee for a scholarship, the application  
870 fee must be immediately refunded to the person that paid the fee  
871 if the student is not enrolled in a participating school within  
872 12 months.

873 2. Must expend for annual or partial-year scholarships an  
874 amount equal to or greater than 75 percent of the net eligible  
875 contributions remaining after administrative and program  
876 expenses during the state fiscal year in which such  
877 contributions are collected. No more than 25 percent of such net  
878 eligible contributions may be carried forward to the following  
879 state fiscal year. All amounts carried forward, for audit  
880 purposes, must be specifically identified for particular  
881 students, by student name and the name of the school to which  
882 the student is admitted, subject to the requirements of ss.

883 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, and the applicable  
884 rules and regulations issued pursuant thereto. Any amounts  
885 carried forward shall be expended for annual or partial-year  
886 scholarships in the following state fiscal year. Net eligible  
887 contributions remaining on June 30 of each year that are in  
888 excess of the 25 percent that may be carried forward shall be  
889 returned to the State Treasury for deposit in the General  
890 Revenue Fund.

891 3. Must, before granting a scholarship for an academic  
892 year, document each scholarship student's eligibility for that  
893 academic year. A personal learning service ~~scholarship-funding~~  
894 organization may not grant multiyear scholarships in one  
895 approval process.

896 (k) Must maintain separate accounts for scholarship funds  
897 and operating funds.

898 (l) With the prior approval of the Department of  
899 Education, may transfer funds to another eligible nonprofit  
900 personal learning service ~~scholarship-funding~~ organization if  
901 additional funds are required to meet scholarship demand at the  
902 receiving nonprofit personal learning service ~~scholarship-~~  
903 ~~funding~~ organization. A transfer is limited to the greater of  
904 \$500,000 or 20 percent of the total contributions received by  
905 the nonprofit personal learning service ~~scholarship-funding~~  
906 organization making the transfer. All transferred funds must be  
907 deposited by the receiving nonprofit personal learning service  
908 ~~scholarship-funding~~ organization into its scholarship accounts.

909 All transferred amounts received by any nonprofit personal  
910 learning service ~~scholarship-funding~~ organization must be  
911 separately disclosed in the annual financial and compliance  
912 audit required in this section.

913 (m) Must provide to the Auditor General and the Department  
914 of Education a report on the results of an annual financial  
915 audit of its accounts and records conducted by an independent  
916 certified public accountant in accordance with auditing  
917 standards generally accepted in the United States, government  
918 auditing standards, and rules promulgated by the Auditor  
919 General. The audit report must include a report on financial  
920 statements presented in accordance with generally accepted  
921 accounting principles. Audit reports must be provided to the  
922 Auditor General and the Department of Education within 180 days  
923 after completion of the eligible nonprofit personal learning  
924 service ~~scholarship-funding~~ organization's fiscal year. The  
925 Auditor General shall review all audit reports submitted  
926 pursuant to this paragraph. The Auditor General shall request  
927 any significant items that were omitted in violation of a rule  
928 adopted by the Auditor General. The items must be provided  
929 within 45 days after the date of the request. If the personal  
930 learning service ~~scholarship-funding~~ organization does not  
931 comply with the Auditor General's request, the Auditor General  
932 shall notify the Legislative Auditing Committee.

933 (n) Must prepare and submit quarterly reports to the  
934 Department of Education pursuant to paragraph (9) (m). In

HB 723

2015

935 addition, an eligible nonprofit personal learning service  
936 ~~scholarship-funding~~ organization must submit in a timely manner  
937 any information requested by the Department of Education  
938 relating to the scholarship program.

939 (o)1.a. Must participate in the joint development of  
940 agreed-upon procedures to be performed by an independent  
941 certified public accountant as required under paragraph (8)(e)  
942 if the personal learning service ~~scholarship-funding~~  
943 organization provided more than \$250,000 in scholarship funds to  
944 an eligible private school under this section during the 2009-  
945 2010 state fiscal year. The agreed-upon procedures must  
946 uniformly apply to all private schools and must determine, at a  
947 minimum, whether the private school has been verified as  
948 eligible by the Department of Education under paragraph (9)(c);  
949 has an adequate accounting system, system of financial controls,  
950 and process for deposit and classification of scholarship funds;  
951 and has properly expended scholarship funds for education-  
952 related expenses. During the development of the procedures, the  
953 participating personal learning service ~~scholarship-funding~~  
954 organizations shall specify guidelines governing the materiality  
955 of exceptions that may be found during the accountant's  
956 performance of the procedures. The procedures and guidelines  
957 shall be provided to private schools and the Commissioner of  
958 Education by March 15, 2011.

959 b. Must participate in a joint review of the agreed-upon  
960 procedures and guidelines developed under sub-subparagraph a.,

HB 723

2015

961 by February 2013 and biennially thereafter, if the personal  
962 learning service ~~scholarship-funding~~ organization provided more  
963 than \$250,000 in scholarship funds to an eligible private school  
964 under this section during the state fiscal year preceding the  
965 biennial review. If the procedures and guidelines are revised,  
966 the revisions must be provided to private schools and the  
967 Commissioner of Education by March 15, 2013, and biennially  
968 thereafter.

969 c. Must monitor the compliance of a private school with  
970 paragraph (8) (e) if the personal learning service ~~scholarship-~~  
971 ~~funding~~ organization provided the majority of the scholarship  
972 funding to the school. For each private school subject to  
973 paragraph (8) (e), the appropriate personal learning service  
974 ~~scholarship-funding~~ organization shall notify the Commissioner  
975 of Education by October 30, 2011, and annually thereafter of:

976 (I) A private school's failure to submit a report required  
977 under paragraph (8) (e); or

978 (II) Any material exceptions set forth in the report  
979 required under paragraph (8) (e).

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

985 (p) Must maintain the surety bond or letter of credit  
986 required by subsection (16). The amount of the surety bond or

HB 723

2015

987 letter of credit may be adjusted quarterly to equal the actual  
988 amount of undisbursed funds based upon submission by the  
989 organization of a statement from a certified public accountant  
990 verifying the amount of undisbursed funds. The requirements of  
991 this paragraph are waived if the cost of acquiring a surety bond  
992 or letter of credit exceeds the average 10-year cost of  
993 acquiring a surety bond or letter of credit by 200 percent. The  
994 requirements of this paragraph are waived for a state  
995 university; or an independent college or university which is  
996 eligible to participate in the William L. Boyd, IV, Florida  
997 Resident Access Grant Program, located and chartered in this  
998 state, is not for profit, and is accredited by the Commission on  
999 Colleges of the Southern Association of Colleges and Schools.

1000 (q) Must provide to the Auditor General any information or  
1001 documentation requested in connection with an operational audit  
1002 of a personal learning service ~~scholarship funding~~ organization  
1003 conducted pursuant to s. 11.45.

1004  
1005 Information and documentation provided to the Department of  
1006 Education and the Auditor General relating to the identity of a  
1007 taxpayer that provides an eligible contribution under this  
1008 section shall remain confidential at all times in accordance  
1009 with s. 213.053.

1010 (7) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
1011 PARTICIPATION.—

1012 (f) Upon receipt of a scholarship warrant from the

1013 eligible nonprofit personal learning service ~~scholarship-funding~~  
 1014 organization, the parent to whom the warrant is made must  
 1015 restrictively endorse the warrant to the private school for  
 1016 deposit into the account of the private school. The parent may  
 1017 not designate any entity or individual associated with the  
 1018 participating private school as the parent's attorney in fact to  
 1019 endorse a scholarship warrant. A participant who fails to comply  
 1020 with this paragraph forfeits the scholarship.

1021 (g) The parent shall authorize the nonprofit personal  
 1022 learning service ~~scholarship-funding~~ organization to access  
 1023 information needed for income eligibility determination and  
 1024 verification held by other state or federal agencies, including  
 1025 the Department of Revenue, the Department of Children and  
 1026 Families, the Department of Education, the Department of  
 1027 Economic Opportunity, and the Agency for Health Care  
 1028 Administration.

1029 (8) PRIVATE SCHOOL ELIGIBILITY AND OBLIGATIONS.—An  
 1030 eligible private school may be sectarian or nonsectarian and  
 1031 must:

1032 (a) Comply with all requirements for private schools  
 1033 participating in state school choice scholarship programs  
 1034 pursuant to s. 1002.421.

1035 (b) Provide to the eligible nonprofit personal learning  
 1036 service ~~scholarship-funding~~ organization, upon request, all  
 1037 documentation required for the student's participation,  
 1038 including the private school's and student's fee schedules.



1039 (c) Be academically accountable to the parent for meeting  
 1040 the educational needs of the student by:

1041 1. At a minimum, annually providing to the parent a  
 1042 written explanation of the student's progress.

1043 2. Annually administering or making provision for students  
 1044 participating in the scholarship program in grades 3 through 10  
 1045 to take one of the nationally norm-referenced tests identified  
 1046 by the Department of Education or the statewide assessments  
 1047 pursuant to s. 1008.22. Students with disabilities for whom  
 1048 standardized testing is not appropriate are exempt from this  
 1049 requirement. A participating private school must report a  
 1050 student's scores to the parent. A participating private school  
 1051 must annually report by August 15 the scores of all  
 1052 participating students to the Learning System Institute  
 1053 described in paragraph (9)(j).

1054 3. Cooperating with the scholarship student whose parent  
 1055 chooses to have the student participate in the statewide  
 1056 assessments pursuant to s. 1008.22 or, if a private school  
 1057 chooses to offer the statewide assessments, administering the  
 1058 assessments at the school.

1059 a. A participating private school may choose to offer and  
 1060 administer the statewide assessments to all students who attend  
 1061 the private school in grades 3 through 10.

1062 b. A participating private school must submit a request in  
 1063 writing to the Department of Education by March 1 of each year  
 1064 in order to administer the statewide assessments in the

1065 subsequent school year.

1066 (d) Employ or contract with teachers who have regular and  
 1067 direct contact with each student receiving a scholarship under  
 1068 this section at the school's physical location.

1069 (e) Annually contract with an independent certified public  
 1070 accountant to perform the agreed-upon procedures developed under  
 1071 paragraph (6) (o) and produce a report of the results if the  
 1072 private school receives more than \$250,000 in funds from  
 1073 scholarships awarded under this section in the 2010-2011 state  
 1074 fiscal year or a state fiscal year thereafter. A private school  
 1075 subject to this paragraph must submit the report by September  
 1076 15, 2011, and annually thereafter to the personal learning  
 1077 service ~~scholarship funding~~ organization that awarded the  
 1078 majority of the school's scholarship funds. The agreed-upon  
 1079 procedures must be conducted in accordance with attestation  
 1080 standards established by the American Institute of Certified  
 1081 Public Accountants.

1082  
 1083 The inability of a private school to meet the requirements of  
 1084 this subsection shall constitute a basis for the ineligibility  
 1085 of the private school to participate in the scholarship program  
 1086 as determined by the Department of Education.

1087 (9) DEPARTMENT OF EDUCATION OBLIGATIONS.—The Department of  
 1088 Education shall:

1089 (a) Annually submit to the department and division, by  
 1090 March 15, a list of eligible nonprofit personal learning service

1091 ~~scholarship-funding~~ organizations that meet the requirements of  
 1092 paragraph (2) (f).

1093 (b) Annually verify the eligibility of nonprofit personal  
 1094 learning service ~~scholarship-funding~~ organizations that meet the  
 1095 requirements of paragraph (2) (f).

1096 (c) Annually verify the eligibility of private schools  
 1097 that meet the requirements of subsection (8).

1098 (d) Annually verify the eligibility of expenditures as  
 1099 provided in paragraph (6) (d) using the audit required by  
 1100 paragraph (6) (m) and s. 11.45(2) (k).

1101 (e) Establish a toll-free hotline that provides parents  
 1102 and private schools with information on participation in the  
 1103 scholarship program.

1104 (f) Establish a process by which individuals may notify  
 1105 the Department of Education of any violation by a parent,  
 1106 private school, or school district of state laws relating to  
 1107 program participation. The Department of Education shall conduct  
 1108 an inquiry of any written complaint of a violation of this  
 1109 section, or make a referral to the appropriate agency for an  
 1110 investigation, if the complaint is signed by the complainant and  
 1111 is legally sufficient. A complaint is legally sufficient if it  
 1112 contains ultimate facts that show that a violation of this  
 1113 section or any rule adopted by the State Board of Education has  
 1114 occurred. In order to determine legal sufficiency, the  
 1115 Department of Education may require supporting information or  
 1116 documentation from the complainant. A department inquiry is not

HB 723

2015

1117 subject to the requirements of chapter 120.

1118 (g) Require an annual, notarized, sworn compliance  
1119 statement by participating private schools certifying compliance  
1120 with state laws and shall retain such records.

1121 (h) Cross-check the list of participating scholarship  
1122 students with the public school enrollment lists to avoid  
1123 duplication.

1124 (i) Maintain a list of nationally norm-referenced tests  
1125 identified for purposes of satisfying the testing requirement in  
1126 subparagraph (8)(c)2. The tests must meet industry standards of  
1127 quality in accordance with State Board of Education rule.

1128 (j) Issue a project grant award to the Learning System  
1129 Institute at the Florida State University, to which  
1130 participating private schools must report the scores of  
1131 participating students on the nationally norm-referenced tests  
1132 or the statewide assessments administered by the private school  
1133 in grades 3 through 10. The project term is 2 years, and the  
1134 amount of the project is up to \$500,000 per year. The project  
1135 grant award must be reissued in 2-year intervals in accordance  
1136 with this paragraph.

1137 1. The Learning System Institute must annually report to  
1138 the Department of Education on the student performance of  
1139 participating students:

1140 a. On a statewide basis. The report shall also include, to  
1141 the extent possible, a comparison of scholarship students'  
1142 performance to the statewide student performance of public

1143 school students with socioeconomic backgrounds similar to those  
1144 of students participating in the scholarship program. To  
1145 minimize costs and reduce time required for the Learning System  
1146 Institute's analysis and evaluation, the Department of Education  
1147 shall coordinate with the Learning System Institute to provide  
1148 data to the Learning System Institute in order to conduct  
1149 analyses of matched students from public school assessment data  
1150 and calculate control group student performance using an agreed-  
1151 upon methodology with the Learning System Institute; and

1152       b. On an individual school basis. The annual report must  
1153 include student performance for each participating private  
1154 school in which at least 51 percent of the total enrolled  
1155 students in the private school participated in the Florida Tax  
1156 Credit Scholarship Program in the prior school year. The report  
1157 shall be according to each participating private school, and for  
1158 participating students, in which there are at least 30  
1159 participating students who have scores for tests administered.  
1160 If the Learning System Institute determines that the 30-  
1161 participating-student cell size may be reduced without  
1162 disclosing personally identifiable information, as described in  
1163 34 C.F.R. s. 99.12, of a participating student, the Learning  
1164 System Institute may reduce the participating-student cell size,  
1165 but the cell size must not be reduced to less than 10  
1166 participating students. The department shall provide each  
1167 private school's prior school year's student enrollment  
1168 information to the Learning System Institute no later than June

1169 15 of each year, or as requested by the Learning System  
 1170 Institute.

1171 2. The sharing and reporting of student performance data  
 1172 under this paragraph must be in accordance with requirements of  
 1173 ss. 1002.22 and 1002.221 and 20 U.S.C. s. 1232g, the Family  
 1174 Educational Rights and Privacy Act, and the applicable rules and  
 1175 regulations issued pursuant thereto, and shall be for the sole  
 1176 purpose of creating the annual report required by subparagraph  
 1177 1. All parties must preserve the confidentiality of such  
 1178 information as required by law. The annual report must not  
 1179 disaggregate data to a level that will identify individual  
 1180 participating schools, except as required under sub-subparagraph  
 1181 1.b., or disclose the academic level of individual students.

1182 3. The annual report required by subparagraph 1. shall be  
 1183 published by the Department of Education on its website.

1184 (k) Notify an eligible nonprofit personal learning service  
 1185 ~~scholarship-funding~~ organization of any of the organization's  
 1186 identified students who are receiving educational scholarships  
 1187 pursuant to chapter 1002.

1188 (l) Notify an eligible nonprofit personal learning service  
 1189 ~~scholarship-funding~~ organization of any of the organization's  
 1190 identified students who are receiving tax credit scholarships  
 1191 from other eligible nonprofit personal learning service  
 1192 ~~scholarship-funding~~ organizations.

1193 (m) Require quarterly reports by an eligible nonprofit  
 1194 personal learning service ~~scholarship-funding~~ organization

HB 723

2015

1195 regarding the number of students participating in the  
1196 scholarship program, the private schools at which the students  
1197 are enrolled, and other information deemed necessary by the  
1198 Department of Education.

1199 (n)1. Conduct site visits to private schools participating  
1200 in the Florida Tax Credit Scholarship Program. The purpose of  
1201 the site visits is solely to verify the information reported by  
1202 the schools concerning the enrollment and attendance of  
1203 students, the credentials of teachers, background screening of  
1204 teachers, and teachers' fingerprinting results. The Department  
1205 of Education may not make more than seven site visits each year;  
1206 however, the department may make additional site visits at any  
1207 time to any school that has received a notice of noncompliance  
1208 or a notice of proposed action within the previous 2 years.

1209 2. Annually, by December 15, report to the Governor, the  
1210 President of the Senate, and the Speaker of the House of  
1211 Representatives the Department of Education's actions with  
1212 respect to implementing accountability in the scholarship  
1213 program under this section and s. 1002.421, any substantiated  
1214 allegations or violations of law or rule by an eligible private  
1215 school under this program concerning the enrollment and  
1216 attendance of students, the credentials of teachers, background  
1217 screening of teachers, and teachers' fingerprinting results and  
1218 the corrective action taken by the Department of Education.

1219 (o) Provide a process to match the direct certification  
1220 list with the scholarship application data submitted by any

1221 nonprofit personal learning service ~~scholarship-funding~~  
 1222 organization eligible to receive the 3-percent administrative  
 1223 allowance under paragraph (6) (j).

1224 (p) Upon the request of a participating private school,  
 1225 provide at no cost to the school the statewide assessments  
 1226 administered under s. 1008.22 and any related materials for  
 1227 administering the assessments. Students at a private school may  
 1228 be assessed using the statewide assessments if the addition of  
 1229 those students and the school does not cause the state to exceed  
 1230 its contractual caps for the number of students tested and the  
 1231 number of testing sites. The state shall provide the same  
 1232 materials and support to a private school that it provides to a  
 1233 public school. A private school that chooses to administer  
 1234 statewide assessments under s. 1008.22 shall follow the  
 1235 requirements set forth in ss. 1008.22 and 1008.24, rules adopted  
 1236 by the State Board of Education to implement those sections, and  
 1237 district-level testing policies established by the district  
 1238 school board.

1239 (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—

1240 (a) Upon the request of any eligible nonprofit personal  
 1241 learning service ~~scholarship-funding~~ organization, a school  
 1242 district shall inform all households within the district  
 1243 receiving free or reduced-priced meals under the National School  
 1244 Lunch Act of their eligibility to apply for a tax credit  
 1245 scholarship. The form of such notice shall be provided by the  
 1246 eligible nonprofit personal learning service ~~scholarship-funding~~



1247 organization, and the district shall include the provided form,  
 1248 if requested by the organization, in any normal correspondence  
 1249 with eligible households. If an eligible nonprofit personal  
 1250 learning service ~~scholarship-funding~~ organization requests a  
 1251 special communication to be issued to households within the  
 1252 district receiving free or reduced-price meals under the  
 1253 National School Lunch Act, the organization shall reimburse the  
 1254 district for the cost of postage. Such notice is limited to once  
 1255 a year.

1256 (11) COMMISSIONER OF EDUCATION AUTHORITY AND OBLIGATIONS.—

1257 (a)1. The Commissioner of Education shall deny, suspend,  
 1258 or revoke a private school's participation in the scholarship  
 1259 program if it is determined that the private school has failed  
 1260 to comply with the provisions of this section. However, in  
 1261 instances in which the noncompliance is correctable within a  
 1262 reasonable amount of time and in which the health, safety, or  
 1263 welfare of the students is not threatened, the commissioner may  
 1264 issue a notice of noncompliance that shall provide the private  
 1265 school with a timeframe within which to provide evidence of  
 1266 compliance prior to taking action to suspend or revoke the  
 1267 private school's participation in the scholarship program.

1268 2. The Commissioner of Education may deny, suspend, or  
 1269 revoke a private school's participation in the scholarship  
 1270 program if the commissioner determines that:

1271 a. An owner or operator of a private school has exhibited  
 1272 a previous pattern of failure to comply with this section or s.

HB 723

2015

1273 1002.421; or

1274       b. An owner or operator of the private school is operating  
 1275 or has operated an educational institution in this state or  
 1276 another state or jurisdiction in a manner contrary to the  
 1277 health, safety, or welfare of the public.

1278  
 1279 In making the determination under this subparagraph, the  
 1280 commissioner may consider factors that include, but are not  
 1281 limited to, acts or omissions by an owner or operator that led  
 1282 to a previous denial or revocation of participation in an  
 1283 education scholarship program; an owner's or operator's failure  
 1284 to reimburse the Department of Education or a nonprofit personal  
 1285 learning service ~~scholarship-funding~~ organization for  
 1286 scholarship funds improperly received or retained by a school;  
 1287 imposition of a prior criminal sanction, civil fine,  
 1288 administrative fine, license revocation or suspension, or  
 1289 program eligibility suspension, termination, or revocation  
 1290 related to an owner's or operator's management or operation of  
 1291 an educational institution; or other types of criminal  
 1292 proceedings in which the owner or operator was found guilty of,  
 1293 regardless of adjudication, or entered a plea of nolo contendere  
 1294 or guilty to, any offense involving fraud, deceit, dishonesty,  
 1295 or moral turpitude.

1296       (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

1297       (a) Except as provided in subparagraph 2., the amount of a  
 1298 scholarship provided to any student for any single school year

HB 723

2015

1299 by an eligible nonprofit personal learning service ~~scholarship-~~  
1300 ~~funding~~ organization from eligible contributions shall be for  
1301 total costs authorized under paragraph (6) (d), not to exceed  
1302 annual limits, which shall be determined as follows:

1303 1.a. For a scholarship awarded to a student enrolled in an  
1304 eligible private school, the limit shall be determined by  
1305 multiplying the unweighted FTE funding amount in that state  
1306 fiscal year by the percentage used to determine the limit in the  
1307 prior state fiscal year. However, in each state fiscal year that  
1308 the tax credit cap amount increases pursuant to paragraph  
1309 (5) (a), the prior year percentage shall be increased by 4  
1310 percentage points and the increased percentage shall be used to  
1311 determine the limit for that state fiscal year. If the  
1312 percentage so calculated reaches 80 percent in a state fiscal  
1313 year, no further increase in the percentage is allowed and the  
1314 limit shall be 80 percent of the unweighted FTE funding amount  
1315 for that state fiscal year and thereafter. Beginning in the  
1316 2016-2017 state fiscal year, the amount of a scholarship awarded  
1317 to a student enrolled in an eligible private school shall be  
1318 equal to 82 percent of the unweighted FTE funding amount for  
1319 that state fiscal year and thereafter.

1320 b. For a scholarship awarded to a student enrolled in a  
1321 Florida public school that is located outside the district in  
1322 which the student resides or in a lab school as defined in s.  
1323 1002.32, the limit shall be \$500.

1324 2. The annual limit for a scholarship under sub-

1325 subparagraph 1.a. shall be reduced by:

1326 a. Twenty-five percent if the student's household income  
 1327 level is equal to or greater than 200 percent, but less than 215  
 1328 percent, of the federal poverty level.

1329 b. Fifty percent if the student's household income level  
 1330 is equal to or greater than 215 percent, but equal to or less  
 1331 than 230 percent, of the federal poverty level.

1332 3. For the 2016-2017 state fiscal year and thereafter, the  
 1333 annual limit for a scholarship under sub-subparagraph 1.a. shall  
 1334 be reduced by:

1335 a. Twelve percent if the student's household income level  
 1336 is greater than or equal to 200 percent, but less than 215  
 1337 percent, of the federal poverty level.

1338 b. Twenty-six percent if the student's household income  
 1339 level is greater than or equal to 215 percent, but less than 230  
 1340 percent, of the federal poverty level.

1341 c. Forty percent if the student's household income level  
 1342 is greater than or equal to 230 percent, but less than 245  
 1343 percent, of the federal poverty level.

1344 d. Fifty percent if the student's household income level  
 1345 is greater than or equal to 245 percent, but less than or equal  
 1346 to 260 percent, of the federal poverty level.

1347 (b) Payment of the scholarship by the eligible nonprofit  
 1348 personal learning service ~~scholarship-funding~~ organization shall  
 1349 be by individual warrant made payable to the student's parent.  
 1350 If the parent chooses that his or her child attend an eligible

HB 723

2015

1351 private school, the warrant must be delivered by the eligible  
1352 nonprofit personal learning service ~~scholarship-funding~~  
1353 organization to the private school of the parent's choice, and  
1354 the parent shall restrictively endorse the warrant to the  
1355 private school. An eligible nonprofit personal learning service  
1356 ~~scholarship-funding~~ organization shall ensure that the parent to  
1357 whom the warrant is made restrictively endorsed the warrant to  
1358 the private school for deposit into the account of the private  
1359 school.

1360 (c) An eligible nonprofit personal learning service  
1361 ~~scholarship-funding~~ organization shall obtain verification from  
1362 the private school of a student's continued attendance at the  
1363 school for each period covered by a scholarship payment.

1364 (d) Payment of the scholarship shall be made by the  
1365 eligible nonprofit personal learning service ~~scholarship-funding~~  
1366 organization no less frequently than on a quarterly basis.

1367 (14) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.—All eligible  
1368 contributions received by an eligible nonprofit personal  
1369 learning service ~~scholarship-funding~~ organization shall be  
1370 deposited in a manner consistent with s. 17.57(2).

1371 (15) PRESERVATION OF CREDIT.—If any provision or portion  
1372 of this section, s. 211.0251, s. 212.1831, s. 220.1875, s.  
1373 561.1211, or s. 624.51055 or the application thereof to any  
1374 person or circumstance is held unconstitutional by any court or  
1375 is otherwise declared invalid, the unconstitutionality or  
1376 invalidity shall not affect any credit earned under s. 211.0251,

1377 s. 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055 by any  
 1378 taxpayer with respect to any contribution paid to an eligible  
 1379 nonprofit personal learning service ~~scholarship-funding~~  
 1380 organization before the date of a determination of  
 1381 unconstitutionality or invalidity. Such credit shall be allowed  
 1382 at such time and in such a manner as if a determination of  
 1383 unconstitutionality or invalidity had not been made, provided  
 1384 that nothing in this subsection by itself or in combination with  
 1385 any other provision of law shall result in the allowance of any  
 1386 credit to any taxpayer in excess of one dollar of credit for  
 1387 each dollar paid to an eligible nonprofit personal learning  
 1388 service ~~scholarship-funding~~ organization.

1389 (16) NONPROFIT PERSONAL LEARNING SERVICE ~~SCHOLARSHIP-~~  
 1390 ~~FUNDING~~ ORGANIZATIONS; APPLICATION.—In order to participate in  
 1391 the scholarship program created under this section, a charitable  
 1392 organization that seeks to be a nonprofit personal learning  
 1393 service ~~scholarship-funding~~ organization must submit an  
 1394 application for initial approval or renewal to the Office of  
 1395 Independent Education and Parental Choice no later than  
 1396 September 1 of each year before the school year for which the  
 1397 organization intends to offer scholarships.

1398 (a) An application for initial approval must include:

1399 1. A copy of the organization's incorporation documents  
 1400 and registration with the Division of Corporations of the  
 1401 Department of State.

1402 2. A copy of the organization's Internal Revenue Service

1403 determination letter as a s. 501(c)(3) not-for-profit  
 1404 organization.

1405 3. A description of the organization's financial plan that  
 1406 demonstrates sufficient funds to operate throughout the school  
 1407 year.

1408 4. A description of the geographic region that the  
 1409 organization intends to serve and an analysis of the demand and  
 1410 unmet need for eligible students in that area.

1411 5. The organization's organizational chart.

1412 6. A description of the criteria and methodology that the  
 1413 organization will use to evaluate scholarship eligibility.

1414 7. A description of the application process, including  
 1415 deadlines and any associated fees.

1416 8. A description of the deadlines for attendance  
 1417 verification and scholarship payments.

1418 9. A copy of the organization's policies on conflict of  
 1419 interest and whistleblowers.

1420 10. A copy of a surety bond or letter of credit in an  
 1421 amount equal to 25 percent of the scholarship funds anticipated  
 1422 for each school year or \$100,000, whichever is greater.

1423 (b) In addition to the information required by  
 1424 subparagraphs (a)1.-9., an application for renewal must include:

1425 1. A surety bond or letter of credit equal to the amount  
 1426 of undisbursed donations held by the organization based on the  
 1427 annual report submitted pursuant to paragraph (6)(m). The amount  
 1428 of the surety bond or letter of credit must be at least

1429 \$100,000, but not more than \$25 million.

1430 2. The organization's completed Internal Revenue Service  
 1431 Form 990 submitted no later than November 30 of the year before  
 1432 the school year that the organization intends to offer the  
 1433 scholarships, notwithstanding the September 1 application  
 1434 deadline.

1435 3. A copy of the statutorily required audit to the  
 1436 Department of Education and Auditor General.

1437 4. An annual report that includes:

1438 a. The number of students who completed applications, by  
 1439 county and by grade.

1440 b. The number of students who were approved for  
 1441 scholarships, by county and by grade.

1442 c. The number of students who received funding for  
 1443 scholarships within each funding category, by county and by  
 1444 grade.

1445 d. The amount of funds received, the amount of funds  
 1446 distributed in scholarships, and an accounting of remaining  
 1447 funds and the obligation of those funds.

1448 e. A detailed accounting of how the organization spent the  
 1449 administrative funds allowable under paragraph (6)(j).

1450 (c) In consultation with the Department of Revenue and the  
 1451 Chief Financial Officer, the Office of Independent Education and  
 1452 Parental Choice shall review the application. The Department of  
 1453 Education shall notify the organization in writing of any  
 1454 deficiencies within 30 days after receipt of the application and



1455 allow the organization 30 days to correct any deficiencies.

1456 (d) Within 30 days after receipt of the finalized  
 1457 application by the Office of Independent Education and Parental  
 1458 Choice, the Commissioner of Education shall recommend approval  
 1459 or disapproval of the application to the State Board of  
 1460 Education. The State Board of Education shall consider the  
 1461 application and recommendation at the next scheduled meeting,  
 1462 adhering to appropriate meeting notice requirements. If the  
 1463 State Board of Education disapproves the organization's  
 1464 application, it shall provide the organization with a written  
 1465 explanation of that determination. The State Board of  
 1466 Education's action is not subject to chapter 120.

1467 (e) If the State Board of Education disapproves the  
 1468 renewal of a nonprofit personal learning service ~~scholarship-~~  
 1469 ~~funding~~ organization, the organization must notify the affected  
 1470 eligible students and parents of the decision within 15 days  
 1471 after disapproval. An eligible student affected by the  
 1472 disapproval of an organization's participation remains eligible  
 1473 under this section until the end of the school year in which the  
 1474 organization was disapproved. The student must apply and be  
 1475 accepted by another eligible nonprofit personal learning service  
 1476 ~~scholarship-funding~~ organization for the upcoming school year.  
 1477 The student shall be given priority in accordance with paragraph  
 1478 (6) (f).

1479 (f) All remaining funds held by a nonprofit personal  
 1480 learning service ~~scholarship-funding~~ organization that is

1481 disapproved for participation must revert to the Department of  
1482 Revenue for redistribution to other eligible nonprofit personal  
1483 learning service ~~scholarship-funding~~ organizations.

1484 (g) A nonprofit personal learning service ~~scholarship-~~  
1485 ~~funding~~ organization is a renewing organization if it maintains  
1486 continuous approval and participation in the program. An  
1487 organization that chooses not to participate for 1 year or more  
1488 or is disapproved to participate for 1 year or more must submit  
1489 an application for initial approval in order to participate in  
1490 the program again.

1491 (h) The State Board of Education shall adopt rules  
1492 providing guidelines for receiving, reviewing, and approving  
1493 applications for new and renewing nonprofit personal learning  
1494 service ~~scholarship-funding~~ organizations. The rules must  
1495 include a process for compiling input and recommendations from  
1496 the Chief Financial Officer, the Department of Revenue, and the  
1497 Department of Education. The rules must also require that the  
1498 nonprofit personal learning service ~~scholarship-funding~~  
1499 organization make a brief presentation to assist the State Board  
1500 of Education in its decision.

1501 (i) A state university; or an independent college or  
1502 university which is eligible to participate in the William L.  
1503 Boyd, IV, Florida Resident Access Grant Program, located and  
1504 chartered in this state, is not for profit, and is accredited by  
1505 the Commission on Colleges of the Southern Association of  
1506 Colleges and Schools, is exempt from the initial or renewal

1507 application process~~7~~ but must file a registration notice with  
 1508 the Department of Education to be an eligible nonprofit personal  
 1509 learning service ~~scholarship-funding~~ organization. The State  
 1510 Board of Education shall adopt rules that identify the procedure  
 1511 for filing the registration notice with the department. The  
 1512 rules must identify appropriate reporting requirements for  
 1513 fiscal, programmatic, and performance accountability purposes  
 1514 consistent with this section~~7~~ but shall not exceed the  
 1515 requirements for eligible nonprofit personal learning service  
 1516 ~~scholarship-funding~~ organizations for charitable organizations.  
 1517 A nonprofit personal learning service ~~scholarship-funding~~  
 1518 organization that becomes eligible pursuant to this paragraph  
 1519 may begin providing scholarships to participating students in  
 1520 the 2015-2016 school year.

1521 Section 3. Paragraph (k) of subsection (2) and paragraph  
 1522 (x) of subsection (3) of section 11.45, Florida Statutes, are  
 1523 amended to read:

1524 11.45 Definitions; duties; authorities; reports; rules.—

1525 (2) DUTIES.—The Auditor General shall:

1526 (k) Annually conduct operational audits of the accounts  
 1527 and records of eligible nonprofit personal learning service  
 1528 ~~scholarship-funding~~ organizations receiving eligible  
 1529 contributions under s. 1002.395, including any contracts for  
 1530 services with related entities, to determine compliance with ~~the~~  
 1531 ~~provisions of~~ that section. Such audits shall include, but not  
 1532 be limited to, a determination of the eligible nonprofit

HB 723

2015

1533 personal learning service ~~scholarship-funding~~ organization's  
 1534 compliance with s. 1002.395(6)(j). The Auditor General shall  
 1535 provide its report on the results of the audits to the Governor,  
 1536 the President of the Senate, the Speaker of the House of  
 1537 Representatives, the Chief Financial Officer, and the  
 1538 Legislative Auditing Committee, within 30 days after ~~of~~  
 1539 completion of the audit.

1540  
 1541 The Auditor General shall perform his or her duties  
 1542 independently but under the general policies established by the  
 1543 Legislative Auditing Committee. This subsection does not limit  
 1544 the Auditor General's discretionary authority to conduct other  
 1545 audits or engagements of governmental entities as authorized in  
 1546 subsection (3).

1547 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The  
 1548 Auditor General may, pursuant to his or her own authority, or at  
 1549 the direction of the Legislative Auditing Committee, conduct  
 1550 audits or other engagements as determined appropriate by the  
 1551 Auditor General of:

1552 (x) The accounts and records of a nonprofit personal  
 1553 learning service ~~scholarship-funding~~ organization participating  
 1554 in a state-sponsored ~~state-sponsored~~ scholarship program  
 1555 authorized by chapter 1002.

1556 Section 4. Section 211.0251, Florida Statutes, is amended  
 1557 to read:

1558 211.0251 Credit for contributions to eligible nonprofit

1559 personal learning service ~~scholarship-funding~~ organizations.—  
 1560 There is allowed a credit of 100 percent of an eligible  
 1561 contribution made to an eligible nonprofit personal learning  
 1562 service ~~scholarship-funding~~ organization under s. 1002.395  
 1563 against any tax due under s. 211.02 or s. 211.025. However, a  
 1564 credit allowed under this section may not exceed 50 percent of  
 1565 the tax due on the return the credit is taken. For purposes of  
 1566 the distributions of tax revenue under s. 211.06, the department  
 1567 shall disregard any tax credits allowed under this section to  
 1568 ensure that any reduction in tax revenue received which is  
 1569 attributable to the tax credits results only in a reduction in  
 1570 distributions to the General Revenue Fund. Section ~~The~~  
 1571 ~~provisions of s.~~ 1002.395 applies ~~apply~~ to the credit authorized  
 1572 by this section.

1573 Section 5. Section 212.1831, Florida Statutes, is amended  
 1574 to read:

1575 212.1831 Credit for contributions to eligible nonprofit  
 1576 personal learning service ~~scholarship-funding~~ organizations.—  
 1577 There is allowed a credit of 100 percent of an eligible  
 1578 contribution made to an eligible nonprofit personal learning  
 1579 service ~~scholarship-funding~~ organization under s. 1002.395  
 1580 against any tax imposed by the state and due under this chapter  
 1581 from a direct-pay permit holder ~~direct pay permit holder~~ as a  
 1582 result of the direct-pay ~~direct pay~~ permit held pursuant to s.  
 1583 212.183. For purposes of the distributions of tax revenue under  
 1584 s. 212.20, the department shall disregard any tax credits

1585 allowed under this section to ensure that any reduction in tax  
 1586 revenue received that is attributable to the tax credits results  
 1587 only in a reduction in distributions to the General Revenue  
 1588 Fund. Section ~~The provisions of s. 1002.395~~ applies ~~apply~~ to the  
 1589 credit authorized by this section.

1590 Section 6. Subsection (1) of section 220.1875, Florida  
 1591 Statutes, is amended to read:

1592 220.1875 Credit for contributions to eligible nonprofit  
 1593 personal learning service ~~scholarship-funding~~ organizations.—

1594 (1) There is allowed a credit of 100 percent of an  
 1595 eligible contribution made to an eligible nonprofit personal  
 1596 learning service ~~scholarship-funding~~ organization under s.  
 1597 1002.395 against any tax due for a taxable year under this  
 1598 chapter after the application of any other allowable credits by  
 1599 the taxpayer. The credit granted by this section shall be  
 1600 reduced by the difference between the amount of federal  
 1601 corporate income tax taking into account the credit granted by  
 1602 this section and the amount of federal corporate income tax  
 1603 without application of the credit granted by this section.

1604 Section 7. Section 561.1211, Florida Statutes, is amended  
 1605 to read:

1606 561.1211 Credit for contributions to eligible nonprofit  
 1607 personal learning service ~~scholarship-funding~~ organizations.—  
 1608 There is allowed a credit of 100 percent of an eligible  
 1609 contribution made to an eligible nonprofit personal learning  
 1610 service ~~scholarship-funding~~ organization under s. 1002.395

HB 723

2015

1611 against any tax due under s. 563.05, s. 564.06, or s. 565.12,  
1612 except excise taxes imposed on wine produced by manufacturers in  
1613 this state from products grown in this state. However, a credit  
1614 allowed under this section may not exceed 90 percent of the tax  
1615 due on the return the credit is taken. For purposes of the  
1616 distributions of tax revenue under ss. 561.121 and 564.06(10),  
1617 the division shall disregard any tax credits allowed under this  
1618 section to ensure that any reduction in tax revenue received  
1619 that is attributable to the tax credits results only in a  
1620 reduction in distributions to the General Revenue Fund. Section  
1621 ~~The provisions of s. 1002.395~~ applies ~~apply~~ to the credit  
1622 authorized by this section.

1623 Section 8. Subsection (1) of section 624.51055, Florida  
1624 Statutes, is amended to read:

1625 624.51055 Credit for contributions to eligible nonprofit  
1626 personal learning service ~~scholarship-funding~~ organizations.—

1627 (1) There is allowed a credit of 100 percent of an  
1628 eligible contribution made to an eligible nonprofit personal  
1629 learning service ~~scholarship-funding~~ organization under s.  
1630 1002.395 against any tax due for a taxable year under s.  
1631 624.509(1) after deducting from such tax deductions for  
1632 assessments made pursuant to s. 440.51; credits for taxes paid  
1633 under ss. 175.101 and 185.08; credits for income taxes paid  
1634 under chapter 220; and the credit allowed under s. 624.509(5),  
1635 as such credit is limited by s. 624.509(6). An insurer claiming  
1636 a credit against premium tax liability under this section shall

HB 723

2015

1637 not be required to pay any additional retaliatory tax levied  
1638 pursuant to s. 624.5091 as a result of claiming such credit.  
1639 Section 624.5091 does not limit such credit in any manner.

1640 Section 9. Paragraph (b) of subsection (6) of section  
1641 1002.20, Florida Statutes, is amended to read:

1642 1002.20 K-12 student and parent rights.—Parents of public  
1643 school students must receive accurate and timely information  
1644 regarding their child's academic progress and must be informed  
1645 of ways they can help their child to succeed in school. K-12  
1646 students and their parents are afforded numerous statutory  
1647 rights including, but not limited to, the following:

1648 (6) EDUCATIONAL CHOICE.—

1649 (b) Private school choices.—Parents of public school  
1650 students may seek private school choice options under certain  
1651 programs.

1652 1. Under the McKay Scholarships for Students with  
1653 Disabilities Program, the parent of a public school student with  
1654 a disability may request and receive a McKay Scholarship for the  
1655 student to attend a private school in accordance with s.  
1656 1002.39.

1657 2. Under the Florida Tax Credit Scholarship Program, the  
1658 parent of a student who qualifies for free or reduced-price  
1659 school lunch or who is currently placed, or during the previous  
1660 state fiscal year was placed, in foster care as defined in s.  
1661 39.01 may seek a scholarship from an eligible nonprofit personal  
1662 learning service ~~scholarship-funding~~ organization in accordance



HB 723

2015

1663 | with s. 1002.395.

1664 | Section 10. This act shall take effect July 1, 2015.