

1 A bill to be entitled
 2 An act relating to the Florida Tax Credit Scholarship
 3 Program; transferring, renumbering, and amending s.
 4 220.187, F.S.; revising definitions; making operation of
 5 the program contingent upon available funds; revising
 6 certain eligibility criteria; revising tax credit grant
 7 provisions; specifying a tax credit cap; providing for
 8 increasing the tax credit cap under certain circumstances;
 9 providing application procedures and requirements;
 10 providing for unused amounts of tax credits to be carried
 11 forward; providing application requirements; providing
 12 limitations on conveying, assigning, or transferring tax
 13 credits; revising provisions governing the rescission of
 14 taxpayer tax credits; deleting a prohibition against
 15 claiming certain multiple tax credits; specifying
 16 additional obligations for eligible nonprofit scholarship-
 17 funding organizations relating to development and review
 18 of certain accounting procedures and guidelines; providing
 19 reporting requirements; limiting private school
 20 participation eligibility to certain grades; requiring
 21 private schools to annually contract with accountants to
 22 perform certain procedures; providing reporting and
 23 procedural requirements; revising certain obligations of
 24 the Department of Education; specifying additional
 25 requirements for certain independent research
 26 organizations; providing responsibilities of the
 27 Department of Education; deleting certain requirements for
 28 independent research organizations; authorizing the

29 Commissioner of Education to deny, suspend, or revoke
 30 private school program participation under certain
 31 circumstances; providing requirements and criteria;
 32 revising limitations on annual amounts of scholarships
 33 provided; deleting certain corporate tax credit
 34 carryforward authority; revising certain rulemaking
 35 authority; providing for severability and for preserving
 36 certain additional tax credits; creating s. 211.0251,
 37 F.S.; providing for a credit against the oil and gas
 38 production tax for certain program contributions;
 39 requiring the Department of Revenue to disregard certain
 40 tax credits for certain purposes; providing for
 41 application; creating s. 212.1831, F.S.; providing for a
 42 credit against sales and use tax for certain program
 43 contributions; requiring the Department of Revenue to
 44 disregard certain tax credits for certain purposes;
 45 providing for application; amending s. 213.053, F.S.;

46 expanding the authority of the Department of Revenue to
 47 disclose certain information; amending s. 220.13, F.S.;

48 revising the determination of additions to adjusted
 49 federal income; providing intent; providing for
 50 construction of certain provisions; providing for
 51 retroactive application; creating s. 220.1875, F.S.;

52 providing for a credit against the corporate income tax
 53 for certain program contributions; providing limitations;
 54 providing for adjustments; providing for application;
 55 creating s. 561.1211, F.S.; providing for a credit against
 56 certain alcoholic beverage taxes for certain

57 | contributions; requiring the Department of Revenue to
 58 | disregard certain tax credits for certain purposes;
 59 | providing for application; amending ss. 220.02, 220.186,
 60 | 624.51055, 1001.10, 1002.20, 1002.23, 1002.39, 1002.421,
 61 | 1006.061, 1012.315, and 1012.796, F.S.; conforming cross-
 62 | references to changes made by the act; providing effective
 63 | dates.

64 |

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

66 |

67 | Section 1. Section 220.187, Florida Statutes, is
 68 | transferred, renumbered as section 1002.395, Florida Statutes,
 69 | and amended to read:

70 | 1002.395 ~~220.187~~ Florida Tax Credit Scholarship Program
 71 | ~~Credits for contributions to nonprofit scholarship funding~~
 72 | ~~organizations.~~

73 | (1) FINDINGS AND PURPOSE.—

74 | (a) The Legislature finds that:

75 | 1. It has the inherent power to determine subjects of
 76 | taxation for general or particular public purposes.

77 | 2. Expanding educational opportunities and improving the
 78 | quality of educational services within the state are valid
 79 | public purposes that the Legislature may promote using its
 80 | sovereign power to determine subjects of taxation and exemptions
 81 | from taxation.

82 | 3. Ensuring that all parents, regardless of means, may
 83 | exercise and enjoy their basic right to educate their children
 84 | as they see fit is a valid public purpose that the Legislature

85 | may promote using its sovereign power to determine subjects of
 86 | taxation and exemptions from taxation.

87 | 4. Expanding educational opportunities and the healthy
 88 | competition they promote are critical to improving the quality
 89 | of education in the state and to ensuring that all children
 90 | receive the high-quality education to which they are entitled.

91 | (b) The purpose of this section is to:

92 | 1. Enable taxpayers to make private, voluntary
 93 | contributions to nonprofit scholarship-funding organizations in
 94 | order to promote the general welfare.

95 | 2. Provide taxpayers who wish to help parents with limited
 96 | resources exercise their basic right to educate their children
 97 | as they see fit with a means to do so.

98 | 3. Promote the general welfare by expanding educational
 99 | opportunities for children of families that have limited
 100 | financial resources.

101 | 4. Enable children in this state to achieve a greater
 102 | level of excellence in their education.

103 | 5. Improve the quality of education in this state, both by
 104 | expanding educational opportunities for children and by creating
 105 | incentives for schools to achieve excellence.

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

107 | (a) "Annual tax credit amount" means, for any state fiscal
 108 | year, the sum of the amount of tax credits approved under
 109 | paragraph (5) (b), including tax credits to be taken under s.
 110 | 220.1875 or s. 624.51055, which are approved for a taxpayer
 111 | whose taxable year begins on or after January 1 of the calendar
 112 | year preceding the start of the applicable state fiscal year.

113 (b)~~(a)~~ "Department" means the Department of Revenue.

114 (c)~~(b)~~ "Direct certification list" means the certified
 115 list of children who qualify for the Food Stamp Program, the
 116 Temporary Assistance to Needy Families Program, or the Food
 117 Distribution Program on Indian Reservations provided to the
 118 Department of Education by the Department of Children and Family
 119 Services.

120 (d) "Division" means the Division of Alcoholic Beverages
 121 and Tobacco of the Department of Business and Professional
 122 Regulation.

123 (e)~~(e)~~ "Eligible contribution" means a monetary
 124 contribution from a taxpayer, subject to the restrictions
 125 provided in this section, to an eligible nonprofit scholarship-
 126 funding organization. The taxpayer making the contribution may
 127 not designate a specific child as the beneficiary of the
 128 contribution.

129 (f)~~(d)~~ "Eligible nonprofit scholarship-funding
 130 organization" means a charitable organization that:

- 131 1. Is exempt from federal income tax pursuant to s.
 132 501(c)(3) of the Internal Revenue Code;
- 133 2. Is a Florida entity formed under chapter 607, chapter
 134 608, or chapter 617 and whose principal office is located in the
 135 state; and
- 136 3. Complies with the provisions of subsection (6).

137 (g)~~(e)~~ "Eligible private school" means a private school,
 138 as defined in s. 1002.01(2), located in Florida which offers an
 139 education to students in any grades K-12 and that meets the
 140 requirements in subsection (8).

141 (h) ~~(f)~~ "Owner or operator" includes:

142 1. An owner, president, officer, or director of an

143 eligible nonprofit scholarship-funding organization or a person

144 with equivalent decisionmaking authority over an eligible

145 nonprofit scholarship-funding organization.

146 2. An owner, operator, superintendent, or principal of an

147 eligible private school or a person with equivalent

148 decisionmaking authority over an eligible private school.

149 (i) "Tax credit cap amount" means the maximum annual tax

150 credit amount that the department may approve in a state fiscal

151 year.

152 (j) "Unweighted FTE funding amount" means the statewide

153 average total funds per unweighted full-time equivalent funding

154 amount that is incorporated by reference in the General

155 Appropriations Act, or any subsequent special appropriations

156 act, for the applicable state fiscal year.

157 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.—

158 (a) The Florida Tax Credit Scholarship Program is

159 established.

160 (b) Contingent upon available funds:

161 1. A student is eligible for a Florida tax credit

162 scholarship under this section ~~or s. 624.51055~~ if the student

163 qualifies for free or reduced-price school lunches under the

164 National School Lunch Act or is on the direct certification list

165 and:

166 a. ~~(a)~~ Was counted as a full-time equivalent student during

167 the previous state fiscal year for purposes of state per-student

168 funding;

169 ~~b.(b)~~ Received a scholarship from an eligible nonprofit
 170 scholarship-funding organization or from the State of Florida
 171 during the previous school year;

172 ~~c.(e)~~ Is eligible to enter kindergarten or first grade; or

173 ~~d.(d)~~ Is currently placed, or during the previous state
 174 fiscal year was placed, in foster care as defined in s. 39.01.

175 2. ~~Contingent upon available funds,~~ A student may continue
 176 in the scholarship program as long as the student's household
 177 income level does not exceed 230 ~~200~~ percent of the federal
 178 poverty level.

179 3. A sibling of a student who is continuing in the
 180 scholarship program and who resides in the same household as the
 181 student shall also be eligible as a first-time tax credit
 182 scholarship recipient if the sibling meets one or more of the
 183 criteria specified in subparagraph 1. and as long as the
 184 student's and sibling's household income level does not exceed
 185 230 ~~200~~ percent of the federal poverty level.

186 (c) Household income for purposes of a student who is
 187 currently in foster care as defined in s. 39.01 shall consist
 188 only of the income that may be considered in determining whether
 189 he or she qualifies for free or reduced-price school lunches
 190 under the National School Lunch Act.

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

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

196 (b) Receiving a scholarship from another eligible

197 nonprofit scholarship-funding organization under this section;

198 (c) Receiving an educational scholarship pursuant to
199 chapter 1002;

200 (d) Participating in a home education program as defined
201 in s. 1002.01(1);

202 (e) Participating in a private tutoring program pursuant
203 to s. 1002.43;

204 (f) Participating in a virtual school, correspondence
205 school, or distance learning program that receives state funding
206 pursuant to the student's participation unless the participation
207 is limited to no more than two courses per school year; or

208 (g) Enrolled in the Florida School for the Deaf and the
209 Blind.

210 (5) ~~AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX~~
211 ~~CREDITS; LIMITATIONS ON INDIVIDUAL AND TOTAL CREDITS.-~~

212 (a) 1. The tax credit cap amount is \$140 million in the
213 2010-2011 state fiscal year.

214 2. In the 2011-2012 state fiscal year and each state
215 fiscal year thereafter, the tax credit cap amount is the tax
216 credit cap amount in the prior state fiscal year. However, in
217 any state fiscal year when the annual tax credit amount for the
218 prior state fiscal year is equal to or greater than 90 percent
219 of the tax credit cap amount applicable to that state fiscal
220 year, the tax credit cap amount shall increase by 25 percent.

221 The department shall publish on its website information
222 identifying the tax credit cap amount when it is increased
223 pursuant to this subparagraph. ~~There is allowed a credit of 100~~
224 ~~percent of an eligible contribution against any tax due for a~~

PCS for HB 1009

ORIGINAL

2010

225 ~~taxable year under this chapter. However, such a credit may not~~
226 ~~exceed 75 percent of the tax due under this chapter for the~~
227 ~~taxable year, after the application of any other allowable~~
228 ~~credits by the taxpayer. The credit granted by this section~~
229 ~~shall be reduced by the difference between the amount of federal~~
230 ~~corporate income tax taking into account the credit granted by~~
231 ~~this section and the amount of federal corporate income tax~~
232 ~~without application of the credit granted by this section.~~

233 (b) A taxpayer may submit an application to the department
234 for a tax credit or credits under one or more of s. 211.0251, s.
235 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055. The
236 taxpayer shall specify in the application each tax for which the
237 taxpayer requests a credit and the applicable taxable year for a
238 credit under s. 220.1875 or s. 624.51055 or the applicable state
239 fiscal year for a credit under s. 211.0251, s. 212.1831, or s.
240 561.1211. The department shall approve tax credits on a first-
241 come, first-served basis and must obtain the division's approval
242 prior to approving a tax credit under s. 561.1211. For each
243 state fiscal year, the total amount of tax credits and
244 carryforward of tax credits which may be granted under this
245 section and s. 624.51055 is \$118 million.

246 (c) If a tax credit approved under paragraph (b) is not
247 fully used within the specified state fiscal year for credits
248 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
249 due for the specified taxable year for credits under s. 220.1875
250 or s. 624.51055 because of insufficient tax liability on the
251 part of the taxpayer, the unused amount may be carried forward
252 for a period not to exceed 3 years. However, any taxpayer that

253 seeks to carry forward an unused amount of tax credit must
 254 submit an application to the department for approval of the
 255 carryforward tax credit in the year that the taxpayer intends to
 256 use the carryforward. The department must obtain the division's
 257 approval prior to approving the carryforward of a tax credit
 258 under s. 561.1211. A taxpayer who files a Florida consolidated
 259 return as a member of an affiliated group pursuant to s.
 260 220.131(1) may be allowed the credit on a consolidated return
 261 basis; however, the total credit taken by the affiliated group
 262 is subject to the limitation established under paragraph (a).

263 (d) A taxpayer may not convey, assign, or transfer an
 264 approved tax credit or a carryforward tax credit to another
 265 entity unless all of the assets of the taxpayer are conveyed,
 266 assigned, or transferred in the same transaction.

267 (e)~~(d)~~ Within any state fiscal year ~~Effective for tax~~
 268 ~~years beginning January 1, 2006,~~ a taxpayer may rescind all or
 269 part of a its allocated tax credit approved under paragraph (b)
 270 ~~this section~~. The amount rescinded shall become available for
 271 ~~purposes of the cap for that state fiscal year under this~~
 272 ~~section~~ to another ~~an~~ eligible taxpayer as approved by the
 273 department if the taxpayer receives notice from the department
 274 that the rescindment has been accepted by the department and the
 275 taxpayer has not previously rescinded any or all of its tax
 276 credits approved ~~credit allocation~~ under paragraph (b) ~~this~~
 277 ~~section~~ more than once in the previous 3 tax years. The
 278 department must obtain the division's approval prior to
 279 accepting the rescindment of a tax credit under s. 561.1211. Any
 280 amount rescinded under this paragraph shall become available to

281 an eligible taxpayer on a first-come, first-served basis based
 282 on tax credit applications received after the date the
 283 rescindment is accepted by the department.

284 ~~(c) A taxpayer who is eligible to receive the credit~~
 285 ~~provided for in s. 624.51055 is not eligible to receive the~~
 286 ~~credit provided by this section.~~

287 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
 288 ORGANIZATIONS.—An eligible nonprofit scholarship-funding
 289 organization:

290 (a) Must comply with the antidiscrimination provisions of
 291 42 U.S.C. s. 2000d.

292 (b) Must comply with the following background check
 293 requirements:

294 1. All owners and operators as defined in subparagraph
 295 (2) (h) ~~(f)~~ 1. are, upon employment or engagement to provide
 296 services, subject to level 2 background screening as provided
 297 under chapter 435. The fingerprints for the background screening
 298 must be electronically submitted to the Department of Law
 299 Enforcement and can be taken by an authorized law enforcement
 300 agency or by an employee of the eligible nonprofit scholarship-
 301 funding organization or a private company who is trained to take
 302 fingerprints. However, the complete set of fingerprints of an
 303 owner or operator may not be taken by the owner or operator. The
 304 results of the state and national criminal history check shall
 305 be provided to the Department of Education for screening under
 306 chapter 435. The cost of the background screening may be borne
 307 by the eligible nonprofit scholarship-funding organization or
 308 the owner or operator.

309 2. Every 5 years following employment or engagement to
 310 provide services or association with an eligible nonprofit
 311 scholarship-funding organization, each owner or operator must
 312 meet level 2 screening standards as described in s. 435.04, at
 313 which time the nonprofit scholarship-funding organization shall
 314 request the Department of Law Enforcement to forward the
 315 fingerprints to the Federal Bureau of Investigation for level 2
 316 screening. If the fingerprints of an owner or operator are not
 317 retained by the Department of Law Enforcement under subparagraph
 318 3., the owner or operator must electronically file a complete
 319 set of fingerprints with the Department of Law Enforcement. Upon
 320 submission of fingerprints for this purpose, the eligible
 321 nonprofit scholarship-funding organization shall request that
 322 the Department of Law Enforcement forward the fingerprints to
 323 the Federal Bureau of Investigation for level 2 screening, and
 324 the fingerprints shall be retained by the Department of Law
 325 Enforcement under subparagraph 3.

326 3. Beginning July 1, 2007, all fingerprints submitted to
 327 the Department of Law Enforcement as required by this paragraph
 328 must be retained by the Department of Law Enforcement in a
 329 manner approved by rule and entered in the statewide automated
 330 fingerprint identification system authorized by s. 943.05(2)(b).
 331 The fingerprints must thereafter be available for all purposes
 332 and uses authorized for arrest fingerprint cards entered in the
 333 statewide automated fingerprint identification system pursuant
 334 to s. 943.051.

335 4. Beginning July 1, 2007, the Department of Law
 336 Enforcement shall search all arrest fingerprint cards received

337 | under s. 943.051 against the fingerprints retained in the
 338 | statewide automated fingerprint identification system under
 339 | subparagraph 3. Any arrest record that is identified with an
 340 | owner's or operator's fingerprints must be reported to the
 341 | Department of Education. The Department of Education shall
 342 | participate in this search process by paying an annual fee to
 343 | the Department of Law Enforcement and by informing the
 344 | Department of Law Enforcement of any change in the employment,
 345 | engagement, or association status of the owners or operators
 346 | whose fingerprints are retained under subparagraph 3. The
 347 | Department of Law Enforcement shall adopt a rule setting the
 348 | amount of the annual fee to be imposed upon the Department of
 349 | Education for performing these services and establishing the
 350 | procedures for the retention of owner and operator fingerprints
 351 | and the dissemination of search results. The fee may be borne by
 352 | the owner or operator of the nonprofit scholarship-funding
 353 | organization.

354 | 5. A nonprofit scholarship-funding organization whose
 355 | owner or operator fails the level 2 background screening shall
 356 | not be eligible to provide scholarships under this section.

357 | 6. A nonprofit scholarship-funding organization whose
 358 | owner or operator in the last 7 years has filed for personal
 359 | bankruptcy or corporate bankruptcy in a corporation of which he
 360 | or she owned more than 20 percent shall not be eligible to
 361 | provide scholarships under this section.

362 | (c) Must not have an owner or operator who owns or
 363 | operates an eligible private school that is participating in the
 364 | scholarship program.

365 (d) Must provide scholarships, from eligible
 366 contributions, to eligible students for the cost of:
 367 1. Tuition and fees for an eligible private school; or
 368 2. Transportation to a Florida public school that is
 369 located outside the district in which the student resides or to
 370 a lab school as defined in s. 1002.32.

371 (e) Must give priority to eligible students who received a
 372 scholarship from an eligible nonprofit scholarship-funding
 373 organization or from the State of Florida during the previous
 374 school year.

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

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

381 (h) Must allow an eligible student to attend any eligible
 382 private school and must allow a parent to transfer a scholarship
 383 during a school year to any other eligible private school of the
 384 parent's choice.

385 (i)1. May use up to 3 percent of eligible contributions
 386 received during the state fiscal year in which such
 387 contributions are collected for administrative expenses if the
 388 organization has operated under this section for at least 3
 389 state fiscal years and did not have any negative financial
 390 findings in its most recent audit under paragraph (1). Such
 391 administrative expenses must be reasonable and necessary for the
 392 organization's management and distribution of eligible

393 | contributions under this section. No more than one-third of the
 394 | funds authorized for administrative expenses under this
 395 | subparagraph may be used for expenses related to the recruitment
 396 | of contributions from taxpayers.

397 | 2. Must expend for annual or partial-year scholarships an
 398 | amount equal to or greater than 75 percent of the net eligible
 399 | contributions remaining after administrative expenses during the
 400 | state fiscal year in which such contributions are collected. No
 401 | more than 25 percent of such net eligible contributions may be
 402 | carried forward to the following state fiscal year. Any amounts
 403 | carried forward shall be expended for annual or partial-year
 404 | scholarships in the following state fiscal year. Net eligible
 405 | contributions remaining on June 30 of each year that are in
 406 | excess of the 25 percent that may be carried forward shall be
 407 | returned to the State Treasury for deposit in the General
 408 | Revenue Fund.

409 | 3. Must, before granting a scholarship for an academic
 410 | year, document each scholarship student's eligibility for that
 411 | academic year. A scholarship-funding organization may not grant
 412 | multiyear scholarships in one approval process.

413 | (j) Must maintain separate accounts for scholarship funds
 414 | and operating funds.

415 | (k) With the prior approval of the Department of
 416 | Education, may transfer funds to another eligible nonprofit
 417 | scholarship-funding organization if additional funds are
 418 | required to meet scholarship demand at the receiving nonprofit
 419 | scholarship-funding organization. A transfer shall be limited to
 420 | the greater of \$500,000 or 20 percent of the total contributions

421 received by the nonprofit scholarship-funding organization
 422 making the transfer. All transferred funds must be deposited by
 423 the receiving nonprofit scholarship-funding organization into
 424 its scholarship accounts. All transferred amounts received by
 425 any nonprofit scholarship-funding organization must be
 426 separately disclosed in the annual financial and compliance
 427 audit required in this section.

428 (l) Must provide to the Auditor General and the Department
 429 of Education an annual financial and compliance audit of its
 430 accounts and records conducted by an independent certified
 431 public accountant and in accordance with rules adopted by the
 432 Auditor General. The audit must be conducted in compliance with
 433 generally accepted auditing standards and must include a report
 434 on financial statements presented in accordance with generally
 435 accepted accounting principles set forth by the American
 436 Institute of Certified Public Accountants for not-for-profit
 437 organizations and a determination of compliance with the
 438 statutory eligibility and expenditure requirements set forth in
 439 this section. Audits must be provided to the Auditor General and
 440 the Department of Education within 180 days after completion of
 441 the eligible nonprofit scholarship-funding organization's fiscal
 442 year.

443 (m) Must prepare and submit quarterly reports to the
 444 Department of Education pursuant to paragraph (9) (m). In
 445 addition, an eligible nonprofit scholarship-funding organization
 446 must submit in a timely manner any information requested by the
 447 Department of Education relating to the scholarship program.

448 (n)1.a. Must participate in the joint development of

449 agreed-upon procedures to be performed by an independent
450 certified public accountant as required under paragraph (8) (e)
451 if the scholarship-funding organization provided more than
452 \$250,000 in scholarship funds to an eligible private school
453 under this section during the 2009-2010 state fiscal year. The
454 agreed-upon procedures must uniformly apply to all private
455 schools and must determine, at a minimum, whether the private
456 school has been verified as eligible by the Department of
457 Education under paragraph (9) (c); has an adequate accounting
458 system, system of financial controls, and process for deposit
459 and classification of scholarship funds; and has properly
460 expended scholarship funds for education-related expenses.
461 During the development of the procedures, the participating
462 scholarship-funding organizations shall specify guidelines
463 governing the materiality of exceptions that may be found during
464 the accountant's performance of the procedures. The procedures
465 and guidelines shall be provided to private schools and the
466 Commissioner of Education by March 15, 2011.

467 b. Must participate in a joint review of the agreed-upon
468 procedures and guidelines developed under sub-subparagraph a.,
469 by February 2013 and biennially thereafter, if the scholarship-
470 funding organization provided more than \$250,000 in scholarship
471 funds to an eligible private school under this section during
472 the state fiscal year preceding the biennial review. If the
473 procedures and guidelines are revised, the revisions must be
474 provided to private schools and the Commissioner of Education by
475 March 15, 2013, and biennially thereafter.

476 c. Must monitor the compliance of a private school with

477 paragraph (8) (e) if the scholarship-funding organization
 478 provided the majority of the scholarship funding to the school.
 479 For each private school subject to paragraph (8) (e), the
 480 appropriate scholarship-funding organization shall notify the
 481 Commissioner of Education by October 30, 2011, and annually
 482 thereafter of:

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

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

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

493 Any and all information and documentation provided to the
 494 Department of Education and the Auditor General relating to the
 495 identity of a taxpayer that provides an eligible contribution
 496 under this section shall remain confidential at all times in
 497 accordance with s. 213.053.

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

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

502 (b) The parent must inform the child's school district
 503 when the parent withdraws his or her child to attend an eligible
 504 private school.

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

508 (d) Each parent and each student has an obligation to the
 509 private school to comply with the private school's published
 510 policies.

511 (e) The parent shall ensure that the student participating
 512 in the scholarship program takes the norm-referenced assessment
 513 offered by the private school. The parent may also choose to
 514 have the student participate in the statewide assessments
 515 pursuant to s. 1008.22. If the parent requests that the student
 516 participating in the scholarship program take statewide
 517 assessments pursuant to s. 1008.22, the parent is responsible
 518 for transporting the student to the assessment site designated
 519 by the school district.

520 (f) Upon receipt of a scholarship warrant from the
 521 eligible nonprofit scholarship-funding organization, the parent
 522 to whom the warrant is made must restrictively endorse the
 523 warrant to the private school for deposit into the account of
 524 the private school. The parent may not designate any entity or
 525 individual associated with the participating private school as
 526 the parent's attorney in fact to endorse a scholarship warrant.
 527 A participant who fails to comply with this paragraph forfeits
 528 the scholarship.

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

532 (a) Comply with all requirements for private schools

533 participating in state school choice scholarship programs
 534 pursuant to s. 1002.421.

535 (b) Provide to the eligible nonprofit scholarship-funding
 536 organization, upon request, all documentation required for the
 537 student's participation, including the private school's and
 538 student's fee schedules.

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

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

543 2. Annually administering or making provision for students
 544 participating in the scholarship program in grades 3 through 10
 545 to take one of the nationally norm-referenced tests identified
 546 by the Department of Education. Students with disabilities for
 547 whom standardized testing is not appropriate are exempt from
 548 this requirement. A participating private school must report a
 549 student's scores to the parent and to the independent research
 550 organization selected by the Department of Education as
 551 described in paragraph (9) (j).

552 3. Cooperating with the scholarship student whose parent
 553 chooses to have the student participate in the statewide
 554 assessments pursuant to s. 1008.22.

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

558 (e) Annually contract with an independent certified public
 559 accountant to perform the agreed-upon procedures developed under
 560 paragraph (6) (n) and produce a report of the results if the

561 private school receives more than \$250,000 in funds from
 562 scholarships awarded under this section in the 2010-2011 state
 563 fiscal year or a state fiscal year thereafter. A private school
 564 subject to this paragraph must submit the report by September
 565 15, 2011, and annually thereafter to the scholarship-funding
 566 organization that awarded the majority of the school's
 567 scholarship funds. The agreed-upon procedures must be conducted
 568 in accordance with attestation standards established by the
 569 American Institute of Certified Public Accountants.

570
 571 The inability of a private school to meet the requirements of
 572 this subsection shall constitute a basis for the ineligibility
 573 of the private school to participate in the scholarship program
 574 as determined by the Department of Education.

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

577 (a) Annually submit to the department and division, by
 578 March 15, a list of eligible nonprofit scholarship-funding
 579 organizations that meet the requirements of paragraph (2) (f) ~~(d)~~.

580 (b) Annually verify the eligibility of nonprofit
 581 scholarship-funding organizations that meet the requirements of
 582 paragraph (2) (f) ~~(d)~~.

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

585 (d) Annually verify the eligibility of expenditures as
 586 provided in paragraph (6) (d) using the audit required by
 587 paragraph (6) (1).

588 (e) Establish a toll-free hotline that provides parents

589 and private schools with information on participation in the
 590 scholarship program.

591 (f) Establish a process by which individuals may notify
 592 the Department of Education of any violation by a parent,
 593 private school, or school district of state laws relating to
 594 program participation. The Department of Education shall conduct
 595 an inquiry of any written complaint of a violation of this
 596 section, or make a referral to the appropriate agency for an
 597 investigation, if the complaint is signed by the complainant and
 598 is legally sufficient. A complaint is legally sufficient if it
 599 contains ultimate facts that show that a violation of this
 600 section or any rule adopted by the State Board of Education has
 601 occurred. In order to determine legal sufficiency, the
 602 Department of Education may require supporting information or
 603 documentation from the complainant. A department inquiry is not
 604 subject to the requirements of chapter 120.

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

608 (h) Cross-check the list of participating scholarship
 609 students with the public school enrollment lists to avoid
 610 duplication.

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

615 (j) Select an independent research organization, which may
 616 be a public or private entity or university, to which

617 participating private schools must report the scores of
 618 participating students on the nationally norm-referenced tests
 619 administered by the private school in grades 3 through 10.

620 1. The independent research organization must annually
 621 report to the Department of Education on the year-to-year
 622 learning gains ~~improvements~~ of participating students:

623 a. On a statewide basis. The report shall also include, to
 624 the extent possible, a comparison of these learning gains to the
 625 statewide learning gains of public school students with
 626 socioeconomic backgrounds similar to those of students
 627 participating in the scholarship program. ~~The independent~~
 628 ~~research organization must analyze and report student~~
 629 ~~performance data in a manner that protects the rights of~~
 630 ~~students and parents as mandated in 20 U.S.C. s. 1232g, the~~
 631 ~~Family Educational Rights and Privacy Act, and must not~~
 632 ~~disaggregate data to a level that will disclose the academic~~
 633 ~~level of individual students or of individual schools. To the~~
 634 ~~extent possible, the independent research organization must~~
 635 ~~accumulate historical performance data on students from the~~
 636 ~~Department of Education and private schools to describe baseline~~
 637 ~~performance and to conduct longitudinal studies. To minimize~~
 638 costs and reduce time required for the independent research
 639 organization's third-party analysis and evaluation, the
 640 Department of Education shall conduct analyses of matched
 641 students from public school assessment data and calculate
 642 control group learning gains using an agreed-upon methodology
 643 outlined in the contract with the independent research
 644 organization; ~~third-party evaluator~~

645 b. According to each participating private school in which
 646 there are at least 30 participating students who have scores for
 647 tests administered during or after the 2009-2010 school year for
 648 2 consecutive years at that private school.

649 2. The sharing and reporting of student learning gain data
 650 under this paragraph must be in accordance with requirements of
 651 20 U.S.C. s. 1232g, the Family Educational Rights and Privacy
 652 Act, and shall be for the sole purpose of creating the annual
 653 report required by subparagraph 1 ~~conducting the evaluation.~~ All
 654 parties must preserve the confidentiality of such information as
 655 required by law. The annual report must not disaggregate data to
 656 a level that will identify individual participating schools,
 657 except as required under sub-subparagraph 1.b., or disclose the
 658 academic level of individual students.

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

661 (k) Notify an eligible nonprofit scholarship-funding
 662 organization of any of the organization's identified students
 663 who are receiving educational scholarships pursuant to chapter
 664 1002.

665 (l) Notify an eligible nonprofit scholarship-funding
 666 organization of any of the organization's identified students
 667 who are receiving tax credit scholarships from other eligible
 668 nonprofit scholarship-funding organizations.

669 (m) Require quarterly reports by an eligible nonprofit
 670 scholarship-funding organization regarding the number of
 671 students participating in the scholarship program, the private
 672 schools at which the students are enrolled, and other

673 information deemed necessary by the Department of Education.

674 (n)1. Conduct random site visits to private schools
 675 participating in the Florida Tax Credit Scholarship Program. The
 676 purpose of the site visits is solely to verify the information
 677 reported by the schools concerning the enrollment and attendance
 678 of students, the credentials of teachers, background screening
 679 of teachers, and teachers' fingerprinting results. The
 680 Department of Education may not make more than seven random site
 681 visits each year and may not make more than one random site
 682 visit each year to the same private school.

683 2. Annually, by December 15, report to the Governor, the
 684 President of the Senate, and the Speaker of the House of
 685 Representatives the Department of Education's actions with
 686 respect to implementing accountability in the scholarship
 687 program under this section and s. 1002.421, any substantiated
 688 allegations or violations of law or rule by an eligible private
 689 school under this program concerning the enrollment and
 690 attendance of students, the credentials of teachers, background
 691 screening of teachers, and teachers' fingerprinting results and
 692 the corrective action taken by the Department of Education.

693 (o) Provide a process to match the direct certification
 694 list with the scholarship application data submitted by any
 695 nonprofit scholarship-funding organization eligible to receive
 696 the 3-percent administrative allowance under paragraph (6)(i).

697 (10) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.—Upon
 698 the request of any eligible nonprofit scholarship-funding
 699 organization, a school district shall inform all households
 700 within the district receiving free or reduced-priced meals under

701 the National School Lunch Act of their eligibility to apply for
 702 a tax credit scholarship. The form of such notice shall be
 703 provided by the eligible nonprofit scholarship-funding
 704 organization, and the district shall include the provided form,
 705 if requested by the organization, in any normal correspondence
 706 with eligible households. If an eligible nonprofit scholarship-
 707 funding organization requests a special communication to be
 708 issued to households within the district receiving free or
 709 reduced-price meals under the National School Lunch Act, the
 710 organization shall reimburse the district for the cost of
 711 postage. Such notice is limited to once a year.

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

713 (a)1. The Commissioner of Education shall deny, suspend,
 714 or revoke a private school's participation in the scholarship
 715 program if it is determined that the private school has failed
 716 to comply with the provisions of this section. However, in
 717 instances in which the noncompliance is correctable within a
 718 reasonable amount of time and in which the health, safety, or
 719 welfare of the students is not threatened, the commissioner may
 720 issue a notice of noncompliance that shall provide the private
 721 school with a timeframe within which to provide evidence of
 722 compliance prior to taking action to suspend or revoke the
 723 private school's participation in the scholarship program.

724 2. The Commissioner of Education may deny, suspend, or
 725 revoke a private school's participation in the scholarship
 726 program if the commissioner determines that an owner or operator
 727 of the private school is operating or has operated an
 728 educational institution in this state or another state or

729 jurisdiction in a manner contrary to the health, safety, or
 730 welfare of the public. In making this determination, the
 731 commissioner may consider factors that include, but are not
 732 limited to, acts or omissions by an owner or operator that led
 733 to a previous denial or revocation of participation in an
 734 education scholarship program; an owner's or operator's failure
 735 to reimburse the Department of Education for scholarship funds
 736 improperly received or retained by a school; imposition of a
 737 prior criminal or civil administrative sanction related to an
 738 owner's or operator's management or operation of an educational
 739 institution; or other types of criminal proceedings in which the
 740 owner or operator was found guilty of, regardless of
 741 adjudication, or entered a plea of nolo contendere or guilty to,
 742 any offense involving fraud, deceit, dishonesty, or moral
 743 turpitude.

744 (b) The commissioner's determination is subject to the
 745 following:

746 1. If the commissioner intends to deny, suspend, or revoke
 747 a private school's participation in the scholarship program, the
 748 Department of Education shall notify the private school of such
 749 proposed action in writing by certified mail and regular mail to
 750 the private school's address of record with the Department of
 751 Education. The notification shall include the reasons for the
 752 proposed action and notice of the timelines and procedures set
 753 forth in this paragraph.

754 2. The private school that is adversely affected by the
 755 proposed action shall have 15 days from receipt of the notice of
 756 proposed action to file with the Department of Education's

757 agency clerk a request for a proceeding pursuant to ss. 120.569
 758 and 120.57. If the private school is entitled to a hearing under
 759 s. 120.57(1), the Department of Education shall forward the
 760 request to the Division of Administrative Hearings.

761 3. Upon receipt of a request referred pursuant to this
 762 paragraph, the director of the Division of Administrative
 763 Hearings shall expedite the hearing and assign an administrative
 764 law judge who shall commence a hearing within 30 days after the
 765 receipt of the formal written request by the division and enter
 766 a recommended order within 30 days after the hearing or within
 767 30 days after receipt of the hearing transcript, whichever is
 768 later. Each party shall be allowed 10 days in which to submit
 769 written exceptions to the recommended order. A final order shall
 770 be entered by the agency within 30 days after the entry of a
 771 recommended order. The provisions of this subparagraph may be
 772 waived upon stipulation by all parties.

773 (c) The commissioner may immediately suspend payment of
 774 scholarship funds if it is determined that there is probable
 775 cause to believe that there is:

776 1. An imminent threat to the health, safety, and welfare
 777 of the students; or

778 2. Fraudulent activity on the part of the private school.
 779 Notwithstanding s. 1002.22, in incidents of alleged fraudulent
 780 activity pursuant to this section, the Department of Education's
 781 Office of Inspector General is authorized to release personally
 782 identifiable records or reports of students to the following
 783 persons or organizations:

784 a. A court of competent jurisdiction in compliance with an

785 order of that court or the attorney of record in accordance with
 786 a lawfully issued subpoena, consistent with the Family
 787 Educational Rights and Privacy Act, 20 U.S.C. s. 1232g.

788 b. A person or entity authorized by a court of competent
 789 jurisdiction in compliance with an order of that court or the
 790 attorney of record pursuant to a lawfully issued subpoena,
 791 consistent with the Family Educational Rights and Privacy Act,
 792 20 U.S.C. s. 1232g.

793 c. Any person, entity, or authority issuing a subpoena for
 794 law enforcement purposes when the court or other issuing agency
 795 has ordered that the existence or the contents of the subpoena
 796 or the information furnished in response to the subpoena not be
 797 disclosed, consistent with the Family Educational Rights and
 798 Privacy Act, 20 U.S.C. s. 1232g, and 34 C.F.R. s. 99.31.

799
 800 The commissioner's order suspending payment pursuant to this
 801 paragraph may be appealed pursuant to the same procedures and
 802 timelines as the notice of proposed action set forth in
 803 paragraph (b).

804 (12) SCHOLARSHIP AMOUNT AND PAYMENT.—

805 (a) 1. Except as provided in subparagraph 2., the amount of
 806 a scholarship provided to any student for any single school year
 807 by an eligible nonprofit scholarship-funding organization from
 808 eligible contributions shall be for total costs authorized under
 809 paragraph (6) (d), not to exceed ~~the following~~ annual limits,
 810 which shall be determined as follows:

811 a.1. ~~Three thousand nine hundred fifty dollars~~ For a
 812 scholarship awarded to a student enrolled in an eligible private

813 school: ~~for~~

814 (I) For the 2009-2010 state fiscal year, the limit shall
 815 be \$3,950 the 2008-2009 state fiscal year and each fiscal year
 816 thereafter.

817 (II) For the 2010-2011 state fiscal year, the limit shall
 818 be 60 percent of the unweighted FTE funding amount for that
 819 year.

820 (III) For the 2011-2012 state fiscal year and thereafter,
 821 the limit shall be determined by multiplying the unweighted FTE
 822 funding amount in that state fiscal year by the percentage used
 823 to determine the limit in the prior state fiscal year. However,
 824 in each state fiscal year that the tax credit cap amount
 825 increases pursuant to subparagraph (5) (a)2., the prior year
 826 percentage shall be increased by 4 percentage points and the
 827 increased percentage shall be used to determine the limit for
 828 that state fiscal year. If the percentage so calculated reaches
 829 80 percent in a state fiscal year, no further increase in the
 830 percentage is allowed and the limit shall be 80 percent of the
 831 unweighted FTE funding amount for that state fiscal year and
 832 thereafter.

833 b.2. Five hundred dollars For a scholarship awarded to a
 834 student enrolled in a Florida public school that is located
 835 outside the district in which the student resides or in a lab
 836 school as defined in s. 1002.32, the limit shall be \$500.

837 2. The annual limit for a scholarship under sub-
 838 subparagraph 1.a. shall be reduced by:

839 a. Twenty-five percent if the student's household income
 840 level is equal to or greater than 200 percent, but less than 215

841 percent, of the federal poverty level.

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

845 (b) Payment of the scholarship by the eligible nonprofit
 846 scholarship-funding organization shall be by individual warrant
 847 made payable to the student's parent. If the parent chooses that
 848 his or her child attend an eligible private school, the warrant
 849 must be delivered by the eligible nonprofit scholarship-funding
 850 organization to the private school of the parent's choice, and
 851 the parent shall restrictively endorse the warrant to the
 852 private school. An eligible nonprofit scholarship-funding
 853 organization shall ensure that the parent to whom the warrant is
 854 made restrictively endorsed the warrant to the private school
 855 for deposit into the account of the private school.

856 (c) An eligible nonprofit scholarship-funding organization
 857 shall obtain verification from the private school of a student's
 858 continued attendance at the school for each period covered by a
 859 scholarship payment.

860 (d) Payment of the scholarship shall be made by the
 861 eligible nonprofit scholarship-funding organization no less
 862 frequently than on a quarterly basis.

863 (13) ADMINISTRATION; RULES.—

864 ~~(a) If the credit granted pursuant to this section is not~~
 865 ~~fully used in any one year because of insufficient tax liability~~
 866 ~~on the part of the corporation, the unused amount may be carried~~
 867 ~~forward for a period not to exceed 3 years; however, any~~
 868 ~~taxpayer that seeks to carry forward an unused amount of tax~~

869 ~~credit must submit an application for allocation of tax credits~~
 870 ~~or carryforward credits as required in paragraph (d) in the year~~
 871 ~~that the taxpayer intends to use the carryforward. This~~
 872 ~~carryforward applies to all approved contributions made after~~
 873 ~~January 1, 2002. A taxpayer may not convey, assign, or transfer~~
 874 ~~the credit authorized by this section to another entity unless~~
 875 ~~all of the assets of the taxpayer are conveyed, assigned, or~~
 876 ~~transferred in the same transaction.~~

877 ~~(b) An application for a tax credit pursuant to this~~
 878 ~~section shall be submitted to the department on forms~~
 879 ~~established by rule of the department.~~

880 (a)(e) The department, the division, and the Department of
 881 Education shall develop a cooperative agreement to assist in the
 882 administration of this section.

883 (b)(d) The department shall adopt rules necessary to
 884 administer this section and ss. 211.0251, 212.1831, 220.1875,
 885 561.1211, and 624.51055, including rules establishing
 886 application forms, and procedures and governing the approval
 887 allocation of tax credits and carryforward tax credits under
 888 subsection (5), and procedures to be followed by taxpayers when
 889 claiming approved tax credits on their returns ~~this section on a~~
 890 ~~first-come, first-served basis.~~

891 (c) The division shall adopt rules necessary to administer
 892 its responsibilities under this section and s. 561.1211.

893 (d)(e) The State Board of Education shall adopt rules
 894 ~~pursuant to ss. 120.536(1) and 120.54 to administer the~~
 895 responsibilities ~~this section as it relates to the roles of the~~
 896 Department of Education and the Commissioner of Education under

897 this section.

898 (14) DEPOSITS OF ELIGIBLE CONTRIBUTIONS.—All eligible
 899 contributions received by an eligible nonprofit scholarship-
 900 funding organization shall be deposited in a manner consistent
 901 with s. 17.57(2).

902 (15) PRESERVATION OF CREDIT.—If any provision or portion
 903 of this section, s. 211.0251, s. 212.1831, s. 220.1875, s.
 904 561.1211, or s. 624.51055 ~~subsection (5)~~ or the application
 905 thereof to any person or circumstance is held unconstitutional
 906 by any court or is otherwise declared invalid, the
 907 unconstitutionality or invalidity shall not affect any credit
 908 earned under s. 211.0251, s. 212.1831, s. 220.1875, s. 561.1211,
 909 or s. 624.51055 ~~subsection (5)~~ by any taxpayer with respect to
 910 any contribution paid to an eligible nonprofit scholarship-
 911 funding organization before the date of a determination of
 912 unconstitutionality or invalidity. Such credit shall be allowed
 913 at such time and in such a manner as if a determination of
 914 unconstitutionality or invalidity had not been made, provided
 915 that nothing in this subsection by itself or in combination with
 916 any other provision of law shall result in the allowance of any
 917 credit to any taxpayer in excess of one dollar of credit for
 918 each dollar paid to an eligible nonprofit scholarship-funding
 919 organization.

920 Section 2. Effective January 1, 2011, section 211.0251,
 921 Florida Statutes, is created to read:

922 211.0251 Credit for contributions to eligible nonprofit
 923 scholarship-funding organizations.—There is allowed a credit of
 924 100 percent of an eligible contribution made to an eligible

925 nonprofit scholarship-funding organization under s. 1002.395
 926 against any tax due under s. 211.02 or s. 211.025. However, a
 927 credit allowed under this section may not exceed 50 percent of
 928 the tax due on the return the credit is taken. For purposes of
 929 the distributions of tax revenue under s. 211.06, the department
 930 shall disregard any tax credits allowed under this section to
 931 ensure that any reduction in tax revenue received which is
 932 attributable to the tax credits results only in a reduction in
 933 distributions to the General Revenue Fund. The provisions of s.
 934 1002.395 apply to the credit authorized by this section.

935 Section 3. Effective January 1, 2011, section 212.1831,
 936 Florida Statutes, is created to read:

937 212.1831 Credit for contributions to eligible nonprofit
 938 scholarship-funding organizations.—There is allowed a credit of
 939 100 percent of an eligible contribution made to an eligible
 940 nonprofit scholarship-funding organization under s. 1002.395
 941 against any tax imposed by the state and due under this chapter
 942 from a direct pay permit holder as a result of the direct pay
 943 permit held pursuant to s. 212.183. For purposes of the
 944 distributions of tax revenue under s. 212.20, the department
 945 shall disregard any tax credits allowed under this section to
 946 ensure that any reduction in tax revenue received that is
 947 attributable to the tax credits results only in a reduction in
 948 distributions to the General Revenue Fund. The provisions of s.
 949 1002.395 apply to the credit authorized by this section.

950 Section 4. Paragraph (u) of subsection (8) of section
 951 213.053, Florida Statutes, is amended to read:

952 213.053 Confidentiality and information sharing.—

953 (8) Notwithstanding any other provision of this section,
 954 the department may provide:

955 (u) Information relative to ss. 211.0251, 212.1831,
 956 220.1875, 561.1211, 624.51055, and 1002.395 ~~s. 220.187~~ to the
 957 Department of Education and the Division of Alcoholic Beverages
 958 and Tobacco in the conduct of ~~its~~ official business.

959
 960 Disclosure of information under this subsection shall be
 961 pursuant to a written agreement between the executive director
 962 and the agency. Such agencies, governmental or nongovernmental,
 963 shall be bound by the same requirements of confidentiality as
 964 the Department of Revenue. Breach of confidentiality is a
 965 misdemeanor of the first degree, punishable as provided by s.
 966 775.082 or s. 775.083.

967 Section 5. Subsection (8) of section 220.02, Florida
 968 Statutes, is amended to read:

969 220.02 Legislative intent.—

970 (8) It is the intent of the Legislature that credits
 971 against either the corporate income tax or the franchise tax be
 972 applied in the following order: those enumerated in s. 631.828,
 973 those enumerated in s. 220.191, those enumerated in s. 220.181,
 974 those enumerated in s. 220.183, those enumerated in s. 220.182,
 975 those enumerated in s. 220.1895, those enumerated in s. 221.02,
 976 those enumerated in s. 220.184, those enumerated in s. 220.186,
 977 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 978 those enumerated in s. 220.185, those enumerated in s. 220.1875
 979 ~~220.187~~, those enumerated in s. 220.192, those enumerated in s.
 980 220.193, and those enumerated in s. 288.9916.

981 Section 6. Paragraph (a) of subsection (1) of section
 982 220.13, Florida Statutes, is amended to read:

983 220.13 "Adjusted federal income" defined.—

984 (1) The term "adjusted federal income" means an amount
 985 equal to the taxpayer's taxable income as defined in subsection
 986 (2), or such taxable income of more than one taxpayer as
 987 provided in s. 220.131, for the taxable year, adjusted as
 988 follows:

989 (a) *Additions.*—There shall be added to such taxable
 990 income:

991 1. The amount of any tax upon or measured by income,
 992 excluding taxes based on gross receipts or revenues, paid or
 993 accrued as a liability to the District of Columbia or any state
 994 of the United States which is deductible from gross income in
 995 the computation of taxable income for the taxable year.

996 2. The amount of interest which is excluded from taxable
 997 income under s. 103(a) of the Internal Revenue Code or any other
 998 federal law, less the associated expenses disallowed in the
 999 computation of taxable income under s. 265 of the Internal
 1000 Revenue Code or any other law, excluding 60 percent of any
 1001 amounts included in alternative minimum taxable income, as
 1002 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1003 taxpayer pays tax under s. 220.11(3).

1004 3. In the case of a regulated investment company or real
 1005 estate investment trust, an amount equal to the excess of the
 1006 net long-term capital gain for the taxable year over the amount
 1007 of the capital gain dividends attributable to the taxable year.

1008 4. That portion of the wages or salaries paid or incurred

1009 for the taxable year which is equal to the amount of the credit
 1010 allowable for the taxable year under s. 220.181. This
 1011 subparagraph shall expire on the date specified in s. 290.016
 1012 for the expiration of the Florida Enterprise Zone Act.

1013 5. That portion of the ad valorem school taxes paid or
 1014 incurred for the taxable year which is equal to the amount of
 1015 the credit allowable for the taxable year under s. 220.182. This
 1016 subparagraph shall expire on the date specified in s. 290.016
 1017 for the expiration of the Florida Enterprise Zone Act.

1018 6. The amount of emergency excise tax paid or accrued as a
 1019 liability to this state under chapter 221 which tax is
 1020 deductible from gross income in the computation of taxable
 1021 income for the taxable year.

1022 7. That portion of assessments to fund a guaranty
 1023 association incurred for the taxable year which is equal to the
 1024 amount of the credit allowable for the taxable year.

1025 8. In the case of a nonprofit corporation which holds a
 1026 pari-mutuel permit and which is exempt from federal income tax
 1027 as a farmers' cooperative, an amount equal to the excess of the
 1028 gross income attributable to the pari-mutuel operations over the
 1029 attributable expenses for the taxable year.

1030 9. The amount taken as a credit for the taxable year under
 1031 s. 220.1895.

1032 10. Up to nine percent of the eligible basis of any
 1033 designated project which is equal to the credit allowable for
 1034 the taxable year under s. 220.185.

1035 11. The amount taken as a credit for the taxable year
 1036 under s. 220.1875 ~~220.187~~. The addition in this subparagraph is

1037 intended to ensure that the same amount is not allowed for the
 1038 tax purposes of this state as both a deduction from income and a
 1039 credit against the tax. This addition is not intended to result
 1040 in adding the same expense back to income more than once.

1041 12. The amount taken as a credit for the taxable year
 1042 under s. 220.192.

1043 13. The amount taken as a credit for the taxable year
 1044 under s. 220.193.

1045 14. Any portion of a qualified investment, as defined in
 1046 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1047 taken as a credit against income tax pursuant to s. 288.9916.

1048 Section 7. The amendment to s. 220.13(1)(a)11., Florida
 1049 Statutes, made by this act is intended to be clarifying and
 1050 remedial in nature and shall apply retroactively to tax credits
 1051 under s. 220.187, Florida Statutes, between January 1, 2002, and
 1052 June 30, 2010, for taxes due under chapter 220, Florida
 1053 Statutes, and prospectively to tax credits under s. 220.1875,
 1054 Florida Statutes.

1055 Section 8. Subsection (2) of section 220.186, Florida
 1056 Statutes, is amended to read:

1057 220.186 Credit for Florida alternative minimum tax.—

1058 (2) The credit pursuant to this section shall be the
 1059 amount of the excess, if any, of the tax paid based upon taxable
 1060 income determined pursuant to s. 220.13(2)(k) over the amount of
 1061 tax which would have been due based upon taxable income without
 1062 application of s. 220.13(2)(k), before application of this
 1063 credit without application of any credit under s. 220.1875
 1064 ~~220.187.~~

1065 Section 9. Section 220.1875, Florida Statutes, is created
 1066 to read:

1067 220.1875 Credit for contributions to eligible nonprofit
 1068 scholarship-funding organizations.—

1069 (1) There is allowed a credit of 100 percent of an
 1070 eligible contribution made to an eligible nonprofit scholarship-
 1071 funding organization under s. 1002.395 against any tax due for a
 1072 taxable year under this chapter. However, such a credit may not
 1073 exceed 75 percent of the tax due under this chapter for the
 1074 taxable year, after the application of any other allowable
 1075 credits by the taxpayer. The credit granted by this section
 1076 shall be reduced by the difference between the amount of federal
 1077 corporate income tax taking into account the credit granted by
 1078 this section and the amount of federal corporate income tax
 1079 without application of the credit granted by this section.

1080 (2) A taxpayer who files a Florida consolidated return as
 1081 a member of an affiliated group pursuant to s. 220.131(1) may be
 1082 allowed the credit on a consolidated return basis; however, the
 1083 total credit taken by the affiliated group is subject to the
 1084 limitation established under subsection (1).

1085 (3) The provisions of s. 1002.395 apply to the credit
 1086 authorized by this section.

1087 Section 10. Section 561.1211, Florida Statutes, is created
 1088 to read:

1089 561.1211 Credit for contributions to eligible nonprofit
 1090 scholarship-funding organizations.—There is allowed a credit of
 1091 100 percent of an eligible contribution made to an eligible
 1092 nonprofit scholarship-funding organization under s. 1002.395

1093 against any tax due under s. 563.05, s. 564.06, or s. 565.12,
 1094 except excise taxes imposed on wine produced by manufacturers in
 1095 this state from products grown in this state. However, a credit
 1096 allowed under this section may not exceed 90 percent of the tax
 1097 due on the return the credit is taken. For purposes of the
 1098 distributions of tax revenue under ss. 561.121 and 564.06(10),
 1099 the division shall disregard any tax credits allowed under this
 1100 section to ensure that any reduction in tax revenue received
 1101 that is attributable to the tax credits results only in a
 1102 reduction in distributions to the General Revenue Fund. The
 1103 provisions of s. 1002.395 apply to the credit authorized by this
 1104 section.

1105 Section 11. Section 624.51055, Florida Statutes, is
 1106 amended to read:

1107 624.51055 Credit for contributions to eligible nonprofit
 1108 scholarship-funding organizations.—

1109 (1) There is allowed a credit of 100 percent of an
 1110 eligible contribution made to an eligible nonprofit scholarship-
 1111 funding organization under s. 1002.395 ~~as provided in s. 220.187~~
 1112 against any tax due for a taxable year under s. 624.509(1).
 1113 However, such a credit may not exceed 75 percent of the tax due
 1114 under s. 624.509(1) after deducting from such tax deductions for
 1115 assessments made pursuant to s. 440.51; credits for taxes paid
 1116 under ss. 175.101 and 185.08; credits for income taxes paid
 1117 under chapter 220; credits for the emergency excise tax paid
 1118 under chapter 221; and the credit allowed under s. 624.509(5),
 1119 as such credit is limited by s. 624.509(6). An insurer claiming
 1120 a credit against premium tax liability under this section shall

1121 not be required to pay any additional retaliatory tax levied
 1122 pursuant to s. 624.5091 as a result of claiming such credit.
 1123 Section 624.5091 does not limit such credit in any manner.

1124 (2) The provisions of s. 1002.395 ~~220.187~~ apply to the
 1125 credit authorized by this section.

1126 Section 12. Subsections (4) and (5) of section 1001.10,
 1127 Florida Statutes, are amended to read:

1128 1001.10 Commissioner of Education; general powers and
 1129 duties.—

1130 (4) The Department of Education shall provide technical
 1131 assistance to school districts, charter schools, the Florida
 1132 School for the Deaf and the Blind, and private schools that
 1133 accept scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.
 1134 1002.395 in the development of policies, procedures, and
 1135 training related to employment practices and standards of
 1136 ethical conduct for instructional personnel and school
 1137 administrators, as defined in s. 1012.01.

1138 (5) The Department of Education shall provide authorized
 1139 staff of school districts, charter schools, the Florida School
 1140 for the Deaf and the Blind, and private schools that accept
 1141 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.
 1142 1002.395 with access to electronic verification of information
 1143 from the following employment screening tools:

1144 (a) The Professional Practices' Database of Disciplinary
 1145 Actions Against Educators; and

1146 (b) The Department of Education's Teacher Certification
 1147 Database.

1148

1149 | This subsection does not require the department to provide these
 1150 | staff with unlimited access to the databases. However, the
 1151 | department shall provide the staff with access to the data
 1152 | necessary for performing employment history checks of the
 1153 | instructional personnel and school administrators included in
 1154 | the databases.

1155 | Section 13. Paragraph (b) of subsection (6) of section
 1156 | 1002.20, Florida Statutes, is amended to read:

1157 | 1002.20 K-12 student and parent rights.—Parents of public
 1158 | school students must receive accurate and timely information
 1159 | regarding their child's academic progress and must be informed
 1160 | of ways they can help their child to succeed in school. K-12
 1161 | students and their parents are afforded numerous statutory
 1162 | rights including, but not limited to, the following:

1163 | (6) EDUCATIONAL CHOICE.—

1164 | (b) *Private school choices*.—Parents of public school
 1165 | students may seek private school choice options under certain
 1166 | programs.

1167 | 1. Under the Opportunity Scholarship Program, the parent
 1168 | of a student in a failing public school may request and receive
 1169 | an opportunity scholarship for the student to attend a private
 1170 | school in accordance with the provisions of s. 1002.38.

1171 | 2. Under the McKay Scholarships for Students with
 1172 | Disabilities Program, the parent of a public school student with
 1173 | a disability who is dissatisfied with the student's progress may
 1174 | request and receive a McKay Scholarship for the student to
 1175 | attend a private school in accordance with the provisions of s.
 1176 | 1002.39.

1177 3. Under the Florida Tax Credit Scholarship Program, the
 1178 parent of a student who qualifies for free or reduced-price
 1179 school lunch may seek a scholarship from an eligible nonprofit
 1180 scholarship-funding organization in accordance with the
 1181 provisions of s. 1002.395 ~~220.187~~.

1182 Section 14. Paragraph (e) of subsection (2) of section
 1183 1002.23, Florida Statutes, is amended to read:

1184 1002.23 Family and School Partnership for Student
 1185 Achievement Act.—

1186 (2) To facilitate meaningful parent and family
 1187 involvement, the Department of Education shall develop
 1188 guidelines for a parent guide to successful student achievement
 1189 which describes what parents need to know about their child's
 1190 educational progress and how they can help their child to
 1191 succeed in school. The guidelines shall include, but need not be
 1192 limited to:

1193 (e) Educational choices, as provided for in s. 1002.20(6),
 1194 and Florida tax credit scholarships, as provided for in s.
 1195 1002.395 ~~220.187~~;

1196 Section 15. Paragraph (b) of subsection (3) of section
 1197 1002.39, Florida Statutes, is amended to read:

1198 1002.39 The John M. McKay Scholarships for Students with
 1199 Disabilities Program.—There is established a program that is
 1200 separate and distinct from the Opportunity Scholarship Program
 1201 and is named the John M. McKay Scholarships for Students with
 1202 Disabilities Program.

1203 (3) JOHN M. MCKAY SCHOLARSHIP PROHIBITIONS.—A student is
 1204 not eligible for a John M. McKay Scholarship while he or she is:

1205 (b) Receiving a Florida tax credit scholarship under s.
 1206 1002.395 ~~220.187~~;

1207 Section 16. Subsections (1) and (4) of section 1002.421,
 1208 Florida Statutes, are amended to read:

1209 1002.421 Accountability of private schools participating
 1210 in state school choice scholarship programs.—

1211 (1) A Florida private school participating in the Florida
 1212 Tax Credit Scholarship Program established pursuant to s.
 1213 1002.395 ~~220.187~~ or an educational scholarship program
 1214 established pursuant to this chapter must comply with all
 1215 requirements of this section in addition to private school
 1216 requirements outlined in s. 1002.42, specific requirements
 1217 identified within respective scholarship program laws, and other
 1218 provisions of Florida law that apply to private schools.

1219 (4) A private school that accepts scholarship students
 1220 under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395 must:

1221 (a) Disqualify instructional personnel and school
 1222 administrators, as defined in s. 1012.01, from employment in any
 1223 position that requires direct contact with students if the
 1224 personnel or administrators are ineligible for such employment
 1225 under s. 1012.315.

1226 (b) Adopt policies establishing standards of ethical
 1227 conduct for instructional personnel and school administrators.
 1228 The policies must require all instructional personnel and school
 1229 administrators, as defined in s. 1012.01, to complete training
 1230 on the standards; establish the duty of instructional personnel
 1231 and school administrators to report, and procedures for
 1232 reporting, alleged misconduct by other instructional personnel

PCS for HB 1009

ORIGINAL

2010

1233 and school administrators which affects the health, safety, or
1234 welfare of a student; and include an explanation of the
1235 liability protections provided under ss. 39.203 and 768.095. A
1236 private school, or any of its employees, may not enter into a
1237 confidentiality agreement regarding terminated or dismissed
1238 instructional personnel or school administrators, or personnel
1239 or administrators who resign in lieu of termination, based in
1240 whole or in part on misconduct that affects the health, safety,
1241 or welfare of a student, and may not provide the instructional
1242 personnel or school administrators with employment references or
1243 discuss the personnel's or administrators' performance with
1244 prospective employers in another educational setting, without
1245 disclosing the personnel's or administrators' misconduct. Any
1246 part of an agreement or contract that has the purpose or effect
1247 of concealing misconduct by instructional personnel or school
1248 administrators which affects the health, safety, or welfare of a
1249 student is void, is contrary to public policy, and may not be
1250 enforced.

1251 (c) Before employing instructional personnel or school
1252 administrators in any position that requires direct contact with
1253 students, conduct employment history checks of each of the
1254 personnel's or administrators' previous employers, screen the
1255 personnel or administrators through use of the educator
1256 screening tools described in s. 1001.10(5), and document the
1257 findings. If unable to contact a previous employer, the private
1258 school must document efforts to contact the employer.

1259
1260 The department shall suspend the payment of funds under ss.

1261 ~~220.187~~ and 1002.39 and 1002.395 to a private school that
 1262 knowingly fails to comply with this subsection, and shall
 1263 prohibit the school from enrolling new scholarship students, for
 1264 1 fiscal year and until the school complies.

1265 Section 17. Section 1006.061, Florida Statutes, is amended
 1266 to read:

1267 1006.061 Child abuse, abandonment, and neglect policy.—
 1268 Each district school board, charter school, and private school
 1269 that accepts scholarship students under ~~s. 220.187~~ or s. 1002.39
 1270 or s. 1002.395 shall:

1271 (1) Post in a prominent place in each school a notice
 1272 that, pursuant to chapter 39, all employees and agents of the
 1273 district school board, charter school, or private school have an
 1274 affirmative duty to report all actual or suspected cases of
 1275 child abuse, abandonment, or neglect; have immunity from
 1276 liability if they report such cases in good faith; and have a
 1277 duty to comply with child protective investigations and all
 1278 other provisions of law relating to child abuse, abandonment,
 1279 and neglect. The notice shall also include the statewide toll-
 1280 free telephone number of the central abuse hotline.

1281 (2) Post in a prominent place at each school site and on
 1282 each school's Internet website, if available, the policies and
 1283 procedures for reporting alleged misconduct by instructional
 1284 personnel or school administrators which affects the health,
 1285 safety, or welfare of a student; the contact person to whom the
 1286 report is made; and the penalties imposed on instructional
 1287 personnel or school administrators who fail to report suspected
 1288 or actual child abuse or alleged misconduct by other

1289 instructional personnel or school administrators.

1290 (3) Require the principal of the charter school or private
 1291 school, or the district school superintendent, or the
 1292 superintendent's designee, at the request of the Department of
 1293 Children and Family Services, to act as a liaison to the
 1294 Department of Children and Family Services and the child
 1295 protection team, as defined in s. 39.01, when in a case of
 1296 suspected child abuse, abandonment, or neglect or an unlawful
 1297 sexual offense involving a child the case is referred to such a
 1298 team; except that this does not relieve or restrict the
 1299 Department of Children and Family Services from discharging its
 1300 duty and responsibility under the law to investigate and report
 1301 every suspected or actual case of child abuse, abandonment, or
 1302 neglect or unlawful sexual offense involving a child.

1303
 1304 The Department of Education shall develop, and publish on the
 1305 department's Internet website, sample notices suitable for
 1306 posting in accordance with subsections (1) and (2).

1307 Section 18. Section 1012.315, Florida Statutes, is amended
 1308 to read:

1309 1012.315 Disqualification from employment.—A person is
 1310 ineligible for educator certification, and instructional
 1311 personnel and school administrators, as defined in s. 1012.01,
 1312 are ineligible for employment in any position that requires
 1313 direct contact with students in a district school system,
 1314 charter school, or private school that accepts scholarship
 1315 students under ~~s. 220.187~~ or s. 1002.39 or s. 1002.395, if the
 1316 person, instructional personnel, or school administrator has

1317 | been convicted of:

1318 | (1) Any felony offense prohibited under any of the

1319 | following statutes:

1320 | (a) Section 393.135, relating to sexual misconduct with

1321 | certain developmentally disabled clients and reporting of such

1322 | sexual misconduct.

1323 | (b) Section 394.4593, relating to sexual misconduct with

1324 | certain mental health patients and reporting of such sexual

1325 | misconduct.

1326 | (c) Section 415.111, relating to adult abuse, neglect, or

1327 | exploitation of aged persons or disabled adults.

1328 | (d) Section 782.04, relating to murder.

1329 | (e) Section 782.07, relating to manslaughter, aggravated

1330 | manslaughter of an elderly person or disabled adult, aggravated

1331 | manslaughter of a child, or aggravated manslaughter of an

1332 | officer, a firefighter, an emergency medical technician, or a

1333 | paramedic.

1334 | (f) Section 784.021, relating to aggravated assault.

1335 | (g) Section 784.045, relating to aggravated battery.

1336 | (h) Section 784.075, relating to battery on a detention or

1337 | commitment facility staff member or a juvenile probation

1338 | officer.

1339 | (i) Section 787.01, relating to kidnapping.

1340 | (j) Section 787.02, relating to false imprisonment.

1341 | (k) Section 787.025, relating to luring or enticing a

1342 | child.

1343 | (l) Section 787.04(2), relating to leading, taking,

1344 | enticing, or removing a minor beyond the state limits, or

1345 | concealing the location of a minor, with criminal intent pending
 1346 | custody proceedings.

1347 | (m) Section 787.04(3), relating to leading, taking,
 1348 | enticing, or removing a minor beyond the state limits, or
 1349 | concealing the location of a minor, with criminal intent pending
 1350 | dependency proceedings or proceedings concerning alleged abuse
 1351 | or neglect of a minor.

1352 | (n) Section 790.115(1), relating to exhibiting firearms or
 1353 | weapons at a school-sponsored event, on school property, or
 1354 | within 1,000 feet of a school.

1355 | (o) Section 790.115(2)(b), relating to possessing an
 1356 | electric weapon or device, destructive device, or other weapon
 1357 | at a school-sponsored event or on school property.

1358 | (p) Section 794.011, relating to sexual battery.

1359 | (q) Former s. 794.041, relating to sexual activity with or
 1360 | solicitation of a child by a person in familial or custodial
 1361 | authority.

1362 | (r) Section 794.05, relating to unlawful sexual activity
 1363 | with certain minors.

1364 | (s) Section 794.08, relating to female genital mutilation.

1365 | (t) Chapter 796, relating to prostitution.

1366 | (u) Chapter 800, relating to lewdness and indecent
 1367 | exposure.

1368 | (v) Section 806.01, relating to arson.

1369 | (w) Section 810.14, relating to voyeurism.

1370 | (x) Section 810.145, relating to video voyeurism.

1371 | (y) Section 812.014(6), relating to coordinating the
 1372 | commission of theft in excess of \$3,000.

- 1373 (z) Section 812.0145, relating to theft from persons 65
- 1374 years of age or older.
- 1375 (aa) Section 812.019, relating to dealing in stolen
- 1376 property.
- 1377 (bb) Section 812.13, relating to robbery.
- 1378 (cc) Section 812.131, relating to robbery by sudden
- 1379 snatching.
- 1380 (dd) Section 812.133, relating to carjacking.
- 1381 (ee) Section 812.135, relating to home-invasion robbery.
- 1382 (ff) Section 817.563, relating to fraudulent sale of
- 1383 controlled substances.
- 1384 (gg) Section 825.102, relating to abuse, aggravated abuse,
- 1385 or neglect of an elderly person or disabled adult.
- 1386 (hh) Section 825.103, relating to exploitation of an
- 1387 elderly person or disabled adult.
- 1388 (ii) Section 825.1025, relating to lewd or lascivious
- 1389 offenses committed upon or in the presence of an elderly person
- 1390 or disabled person.
- 1391 (jj) Section 826.04, relating to incest.
- 1392 (kk) Section 827.03, relating to child abuse, aggravated
- 1393 child abuse, or neglect of a child.
- 1394 (ll) Section 827.04, relating to contributing to the
- 1395 delinquency or dependency of a child.
- 1396 (mm) Section 827.071, relating to sexual performance by a
- 1397 child.
- 1398 (nn) Section 843.01, relating to resisting arrest with
- 1399 violence.
- 1400 (oo) Chapter 847, relating to obscenity.

1401 (pp) Section 874.05, relating to causing, encouraging,
 1402 soliciting, or recruiting another to join a criminal street
 1403 gang.

1404 (qq) Chapter 893, relating to drug abuse prevention and
 1405 control, if the offense was a felony of the second degree or
 1406 greater severity.

1407 (rr) Section 916.1075, relating to sexual misconduct with
 1408 certain forensic clients and reporting of such sexual
 1409 misconduct.

1410 (ss) Section 944.47, relating to introduction, removal, or
 1411 possession of contraband at a correctional facility.

1412 (tt) Section 985.701, relating to sexual misconduct in
 1413 juvenile justice programs.

1414 (uu) Section 985.711, relating to introduction, removal,
 1415 or possession of contraband at a juvenile detention facility or
 1416 commitment program.

1417 (2) Any misdemeanor offense prohibited under any of the
 1418 following statutes:

1419 (a) Section 784.03, relating to battery, if the victim of
 1420 the offense was a minor.

1421 (b) Section 787.025, relating to luring or enticing a
 1422 child.

1423 (3) Any criminal act committed in another state or under
 1424 federal law which, if committed in this state, constitutes an
 1425 offense prohibited under any statute listed in subsection (1) or
 1426 subsection (2).

1427 (4) Any delinquent act committed in this state or any
 1428 delinquent or criminal act committed in another state or under

1429 federal law which, if committed in this state, qualifies an
 1430 individual for inclusion on the Registered Juvenile Sex Offender
 1431 List under s. 943.0435(1)(a)1.d.

1432 Section 19. Paragraph (e) of subsection (1) of section
 1433 1012.796, Florida Statutes, is amended to read:

1434 1012.796 Complaints against teachers and administrators;
 1435 procedure; penalties.—

1436 (1)

1437 (e) If allegations arise against an employee who is
 1438 certified under s. 1012.56 and employed in an educator-
 1439 certificated position in any public school, charter school or
 1440 governing board thereof, or private school that accepts
 1441 scholarship students under ~~s. 220.187~~ or s. 1002.39 or s.
 1442 1002.395, the school shall file in writing with the department a
 1443 legally sufficient complaint within 30 days after the date on
 1444 which the subject matter of the complaint came to the attention
 1445 of the school. A complaint is legally sufficient if it contains
 1446 ultimate facts that show a violation has occurred as provided in
 1447 s. 1012.795 and defined by rule of the State Board of Education.
 1448 The school shall include all known information relating to the
 1449 complaint with the filing of the complaint. This paragraph does
 1450 not limit or restrict the power and duty of the department to
 1451 investigate complaints, regardless of the school's untimely
 1452 filing, or failure to file, complaints and followup reports.

1453 Section 20. Except as otherwise expressly provided in this
 1454 act, this act shall take effect July 1, 2010.