



PreK-12 Policy Committee

Tuesday, March 3, 2009

2:00 p.m.

404 HOB

Action Packet

**Larry Cretul
Speaker**

**John Legg
Chair**

COMMITTEE MEETING REPORT

PreK-12 Policy Committee

3/3/2009 2:00:00PM

Location: 404 HOB

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
John Legg (Chair)	X		
Dwight Bullard	X		
Rachel V. Burgin	X		
Anitere Flores	X		
Clay Ford	X		
Erik Fresen	X		
Mia Jones	X		
Martin Kiar	X		
Rick Kriseman	X		
Charles McBurney	X		
Scott Plakon	X		
Kelli Stargel	X		
Ritch Workman	X		
Totals:	13	0	0

Committee meeting was reported out: Tuesday, March 03, 2009 4:58:11PM

COMMITTEE MEETING REPORT

PreK-12 Policy Committee

3/3/2009 2:00:00PM

Location: 404 HOB

HB 453 : Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Dwight Bullard		X			
Rachel V. Burgin	X				
Anitere Flores	X				
Clay Ford	X				
Erik Fresen	X				
Mia Jones		X			
Martin Kiar		X			
Rick Kriseman		X			
Charles McBurney	X				
Scott Plakon	X				
Kelli Stargel	X				
Ritch Workman	X				
John Legg (Chair)	X				
Total Yeas: 9		Total Nays: 4			

Appearances:

Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations
La Norra Dennis, Scholarship parent - Proponent
7350 Blanding Blvd
Jacksonville FL
Phone: 904-379-7274

Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations
Chriss Ott, Teacher (State Employee) - Opponent
Alachua County Education Association
2436 NW 28 Pl
Gainesville FL 32605
Phone: 352-222-9498

Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations
Joseph Shea, HARV Tech (State Employee) - Opponent
Alachua County Education Association
163 Oak Circle
Interlachen FL 32148
Phone: 352-207-1804

Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations
Kathy Thrumston - Opponent
Florida PTA
6641 S Old Floral City Rd
Floral City FL 34436
Phone: 352-341-2569

Committee meeting was reported out: Tuesday, March 03, 2009 4:58:11PM

COMMITTEE MEETING REPORT

PreK-12 Policy Committee

3/3/2009 2:00:00PM

Location: 404 HOB

Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations

Patricia Levesque, Executive Director (Lobbyist) - Proponent

Foundation for Florida's Future

215 S. Monroe, Suite 100

Tallahassee FL 32301

Phone: 850-391-3074

Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations

Kevin Watson, Lobbyist (Lobbyist) - Opponent

Florida Education Association

213 S. Adams St.

Tallahassee FL 32301

Phone: 850-224-2078

Committee meeting was reported out: Tuesday, March 03, 2009 4:58:11PM

COMMITTEE MEETING REPORT

PreK-12 Policy Committee

3/3/2009 2:00:00PM

Location: 404 HOB

Workshop

High School Graduation Standards and College & Career Preparation

Workshopped

Appearances:

Michael Cohen, President (At Request Of Chair) - Information Only

American Diploma Project

Achieve

1775 I Street NW

Washington DC 20016

Phone:202-419-1540

Committee meeting was reported out: Tuesday, March 03, 2009 4:58:11PM

COMMITTEE MEETING REPORT

PreK-12 Policy Committee

3/3/2009 2:00:00PM

Location: 404 HOB

Summary:

PreK-12 Policy Committee

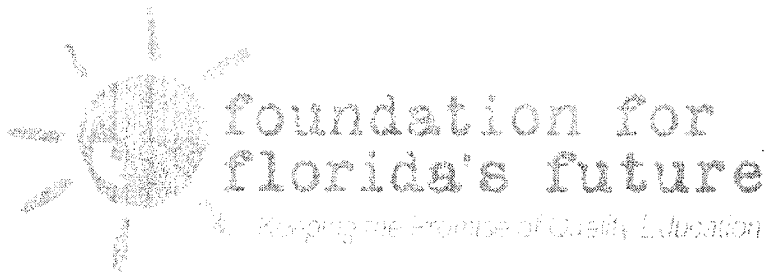
Tuesday March 03, 2009 02:00 pm

HB 453 Favorable With Committee Substitute

Yeas: 9 Nays: 4

High School Graduation Standards and College & Career
Preparation Workshopped

Committee meeting was reported out: Tuesday, March 03, 2009 4:58:11PM



The Foundation for Florida's Future

SUPPORTS

HB 453: Tax Credits for Contributions to Nonprofit Scholarship-funding Organizations By Rep. Will Weatherford

The Foundation for Florida's Future asks that you vote **YES** on HB 453 in the House PreK-12 Committee on March 3rd. The initiative expands the sources of funding for Florida's successful, cost-saving Corporate Tax Credit Scholarship Program.

Expanding Opportunity and Closing the Achievement Gap

In its first seven years, the Corporate Tax Credit (CTC) Scholarship Program has expanded educational opportunities for more than 115,000 low-income students throughout Florida and currently serves a diverse population of families. Of the more than 23,420 current scholarship recipients:

- 38.3% are African-American
- 25.1% are Hispanic and
- 23.3% are White

Approximately 60 percent of these students are living in single-parent homes. The average income of the families receiving scholarships is \$23,347, with a household size of four.

Saving Florida Taxpayers Money

A December 2008 OPPAGA report found that in 2007-08 taxpayers saved \$1.49 in education funding for every dollar loss in corporate income tax revenue that went to scholarship contributions. A February 2007 report by the Collins Center showed that the program **resulted in state savings of \$140 million during a 3-year period. *The bill will result in additional savings for the state's education budget at a time when the Legislature is forced to make cuts.***

Expanding Corporate Participation

During these tight budget times, corporations owe less in income tax, so less money will be available to fund scholarships for families in need. By providing a credit on sales tax and insurance premiums, the legislation allows for continued funding of this successful program **at its current cap of \$118 million.**

"The Corporate Tax Credit Scholarships provided by corporations give children and families the opportunity to dream bigger dreams for their futures."

- Governor Jeb Bush

Giving insurance companies the flexibility of receiving tax credits against either their corporate income taxes or their insurance premium taxes maximizes the number of companies eligible to make contributions to Florida scholarship foundations. Expanding sources of funding ensures many of Florida's most vulnerable students receive high-quality educational opportunities, while saving money for Florida's hardworking taxpayers.

Your support of our legislative priorities will be reflected in the grade you earn on Florida's Education Report Card, slated for release following the 2009 Legislative Session. If you have any questions, please contact Adam Peshek, Policy Analyst, at (850) 298-8571 or adam@floridapromise.org.

www.floridapromise.org

P.O. Box 12651, Tallahassee, FL 32311-0265 | (850) 298-8571 | 3070-1768 | 094 tax

Amendment No.

CHAMBER ACTION

Senate

House

.
. .
. .

1 Representative(s) Weatherford offered the following:

3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Subsection (2) of section 220.186, Florida
6 Statutes, is amended to read:

7 220.186 Credit for Florida alternative minimum tax.—

8 (2) The credit pursuant to this section shall be the amount
9 of the excess, if any, of the tax paid based upon taxable income
10 determined pursuant to s. 220.13(2)(k) over the amount of tax
11 which would have been due based upon taxable income without
12 application of s. 220.13(2)(k), before application of this
13 credit and without application of credit under s. 220.187.

14 Section 2. Subsections (2) and (3), and paragraphs (b) and
15 (i) of subsection (6) of section 220.187, Florida Statutes, are
16 amended, and a new paragraph (e) is added to subsection (5) of
17 that section, and a new subsection (9) is added to that section,

Amendment No.

18 and paragraphs (a), (b), (l), and (n) of a new subsection (10)
19 are amended, and a new paragraph (o) is added to that subsection
20 to read:

21 220.187 Credits for contributions to nonprofit
22 scholarship-funding organizations.--

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

24 (a) "Department" means the Department of Revenue.

25 (b) "Direct certification list" means the certified list
26 of children who qualify for the Food Stamp Program, the
27 Temporary Assistance to Needy Families Program, or the Food
28 Distribution Program on Indian Reservations provided to the
29 Department of Education by the Department of Children and Family
30 Services.

31 ~~(c)~~(b) "Eligible contribution" means a monetary
32 contribution from a taxpayer, subject to the restrictions
33 provided in this section, to an eligible nonprofit scholarship-
34 funding organization. The taxpayer making the contribution may
35 not designate a specific child as the beneficiary of the
36 contribution.

37 ~~(d)~~(e) "Eligible nonprofit scholarship-funding
38 organization" means a charitable organization that:

39 1. Is exempt from federal income tax pursuant to s.
40 501(c)(3) of the Internal Revenue Code;

41 2. Is a Florida entity formed under chapter 607, chapter
42 608, or chapter 617 and whose principal office is located in the
43 state; and

44 3. Complies with the provisions of subsection (6).

Amendment No.

45 ~~(e)-(d)~~ "Eligible private school" means a private school,
46 as defined in s. 1002.01(2), located in Florida which offers an
47 education to students in any grades K-12 and that meets the
48 requirements in subsection (8).

49 ~~(f)-(e)~~ "Owner or operator" includes:

50 1. An owner, president, officer, or director of an
51 eligible nonprofit scholarship-funding organization or a person
52 with equivalent decisionmaking authority over an eligible
53 nonprofit scholarship-funding organization.

54 2. An owner, operator, superintendent, or principal of an
55 eligible private school or a person with equivalent
56 decisionmaking authority over an eligible private school.

57 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.--The Florida
58 ~~Corporate Income~~ Tax Credit Scholarship Program is established.
59 A student is eligible for a Florida corporate income tax credit
60 scholarship under this section or s. 624.51055 if the student
61 qualifies for free or reduced-price school lunches under the
62 National School Lunch Act or is on the direct certification list
63 and:

64 (a) Was counted as a full-time equivalent student during
65 the previous state fiscal year for purposes of state per-student
66 funding;

67 (b) Received a scholarship from an eligible nonprofit
68 scholarship-funding organization or from the State of Florida
69 during the previous school year;

70 (c) Is eligible to enter kindergarten or first grade; or

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

Amendment No.

73

74 Contingent upon available funds, a student may continue in the
75 scholarship program as long as the student's household income
76 level does not exceed 200 percent of the federal poverty level.
77 A sibling of a student who is continuing in the program and
78 resides in the same household as the student shall also be
79 eligible as a first-time ~~corporate income~~ tax credit scholarship
80 recipient as long as the student's and sibling's household
81 income level does not exceed 200 percent of the federal poverty
82 level. Household income for purposes of a student who is
83 currently in foster care as defined in s. 39.01 shall consist
84 only of the income that may be considered in determining whether
85 he or she qualifies for free or reduced-price school lunches
86 under the National School Lunch Act.

87 (5) AUTHORIZATION TO GRANT SCHOLARSHIP FUNDING TAX
88 CREDITS; LIMITATIONS ON INDIVIDUAL AND TOTAL CREDITS.—

89 (b) For each state fiscal year, the ~~The total~~ amount of tax
90 credits and carryforward of tax credits which may be granted
91 ~~each state fiscal year~~ under this section and under s. 624.51055
92 is \$118 million in total ÷

93 ~~1. Through June 30, 2008, \$88 million.~~

94 ~~2. Beginning July 1, 2008, and thereafter, \$118 million.~~

95 (e) A taxpayer who is eligible to receive the credit
96 provided for in s. 624.51055 is not eligible to receive the
97 credit provided by this section.

98 (6) OBLIGATIONS OF ELIGIBLE NONPROFIT SCHOLARSHIP-FUNDING
99 ORGANIZATIONS.--An eligible nonprofit scholarship-funding
100 organization:

Amendment No.

101 (b) Must comply with the following background check
102 requirements:

103 1. All owners and operators as defined in subparagraph
104 (2) ~~(f)~~~~(e)~~1. are, upon employment or engagement to provide
105 services, subject to level 2 background screening as provided
106 under chapter 435. The fingerprints for the background screening
107 must be electronically submitted to the Department of Law
108 Enforcement and can be taken by an authorized law enforcement
109 agency or by an employee of the eligible nonprofit scholarship-
110 funding organization or a private company who is trained to take
111 fingerprints. However, the complete set of fingerprints of an
112 owner or operator may not be taken by the owner or operator. The
113 results of the state and national criminal history check shall
114 be provided to the Department of Education for screening under
115 chapter 435. The cost of the background screening may be borne
116 by the eligible nonprofit scholarship-funding organization or
117 the owner or operator.

118 2. Every 5 years following employment or engagement to
119 provide services or association with an eligible nonprofit
120 scholarship-funding organization, each owner or operator must
121 meet level 2 screening standards as described in s. 435.04, at
122 which time the nonprofit scholarship-funding organization shall
123 request the Department of Law Enforcement to forward the
124 fingerprints to the Federal Bureau of Investigation for level 2
125 screening. If the fingerprints of an owner or operator are not
126 retained by the Department of Law Enforcement under subparagraph
127 3., the owner or operator must electronically file a complete
128 set of fingerprints with the Department of Law Enforcement. Upon

Amendment No.

129 submission of fingerprints for this purpose, the eligible
130 nonprofit scholarship-funding organization shall request that
131 the Department of Law Enforcement forward the fingerprints to
132 the Federal Bureau of Investigation for level 2 screening, and
133 the fingerprints shall be retained by the Department of Law
134 Enforcement under subparagraph 3.

135 3. Beginning July 1, 2007, all fingerprints submitted to
136 the Department of Law Enforcement as required by this paragraph
137 must be retained by the Department of Law Enforcement in a
138 manner approved by rule and entered in the statewide automated
139 fingerprint identification system authorized by s. 943.05(2)(b).
140 The fingerprints must thereafter be available for all purposes
141 and uses authorized for arrest fingerprint cards entered in the
142 statewide automated fingerprint identification system pursuant
143 to s. 943.051.

144 4. Beginning July 1, 2007, the Department of Law
145 Enforcement shall search all arrest fingerprint cards received
146 under s. 943.051 against the fingerprints retained in the
147 statewide automated fingerprint identification system under
148 subparagraph 3. Any arrest record that is identified with an
149 owner's or operator's fingerprints must be reported to the
150 Department of Education. The Department of Education shall
151 participate in this search process by paying an annual fee to
152 the Department of Law Enforcement and by informing the
153 Department of Law Enforcement of any change in the employment,
154 engagement, or association status of the owners or operators
155 whose fingerprints are retained under subparagraph 3. The
156 Department of Law Enforcement shall adopt a rule setting the

Amendment No.

157 amount of the annual fee to be imposed upon the Department of
158 Education for performing these services and establishing the
159 procedures for the retention of owner and operator fingerprints
160 and the dissemination of search results. The fee may be borne by
161 the owner or operator of the nonprofit scholarship-funding
162 organization.

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

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

171 (i)1. May use up to 3 percent of eligible contributions
172 received during the state fiscal year in which such
173 contributions are collected for administrative expenses if the
174 organization has operated under this section for at least 3
175 state fiscal years and did not have any negative financial
176 findings in its most recent audit under paragraph (1). Such
177 administrative expenses must be reasonable and necessary for the
178 organization's management and distribution of eligible
179 contributions under this section. No more than one-third of the
180 funds authorized for administrative expenses under this
181 subparagraph may be used for expenses related to the recruitment
182 of contributions from ~~corporate~~ taxpayers.

183 2. Must expend for annual or partial-year scholarships an
184 amount equal to or greater than 75 percent of the net eligible

HOUSE AMENDMENT

Bill No.

Amendment No.

185 contributions remaining after administrative expenses during the
186 state fiscal year in which such contributions are collected. No
187 more than 25 percent of such net eligible contributions may be
188 carried forward to the following state fiscal year. Any amounts
189 carried forward shall be expended for annual or partial-year
190 scholarships in the following state fiscal year. Net eligible
191 contributions remaining on June 30 of each year that are in
192 excess of the 25 percent that may be carried forward shall be
193 returned to the State Treasury for deposit in the General
194 Revenue Fund.

195 3. Must, before granting a scholarship for an academic
196 year, document each scholarship student's eligibility for that
197 academic year. A scholarship-funding organization may not grant
198 multiyear scholarships in one approval process.

199
200 Any and all information and documentation provided to the
201 Department of Education and the Auditor General relating to the
202 identity of a taxpayer that provides an eligible contribution
203 under this section shall remain confidential at all times in
204 accordance with s. 213.053.

205 (9) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.--Upon
206 the request of any eligible nonprofit scholarship-funding
207 organization, a school district shall inform all households
208 within the district receiving free or reduced-priced meals under
209 the National School Lunch Act of their eligibility to apply for
210 a tax credit scholarship. The form of such notice shall be
211 provided by the eligible nonprofit scholarship-funding
212 organization, and the district shall include the provided form,

Amendment No.

213 if requested by the organization, in any normal correspondence
214 with eligible households. If an eligible nonprofit scholarship-
215 funding organization requests a special communication to be
216 issued to households within the district receiving free or
217 reduced-price lunch under the National School Lunch Act, the
218 organization shall reimburse the district for the cost of
219 postage. Such notice is limited to once a year in each district.

220 (10)(9) DEPARTMENT OF EDUCATION OBLIGATIONS.--The

221 Department of Education shall:

222 (a) Annually submit to the department, by March 15, a list
223 of eligible nonprofit scholarship-funding organizations that
224 meet the requirements of paragraph (2) (d) ~~(e)~~.

225 (b) Annually verify the eligibility of nonprofit
226 scholarship-funding organizations that meet the requirements of
227 paragraph (2) (d) ~~(e)~~.

228 (1) Notify an eligible nonprofit scholarship-funding
229 organization of any of the organization's identified students
230 who are receiving ~~corporate income~~ tax credit scholarships from
231 other eligible nonprofit scholarship-funding organizations.

232 (n)1. Conduct random site visits to private schools
233 participating in the Florida Corporate Tax Credit Scholarship
234 Program. The purpose of the site visits is solely to verify the
235 information reported by the schools concerning the enrollment
236 and attendance of students, the credentials of teachers,
237 background screening of teachers, and teachers' fingerprinting
238 results. The Department of Education may not make more than
239 seven random site visits each year and may not make more than
240 one random site visit each year to the same private school.

Amendment No.

241 2. Annually, by December 15, report to the Governor, the
242 President of the Senate, and the Speaker of the House of
243 Representatives the Department of Education's actions with
244 respect to implementing accountability in the scholarship
245 program under this section and s. 1002.421, any substantiated
246 allegations or violations of law or rule by an eligible private
247 school under this program concerning the enrollment and
248 attendance of students, the credentials of teachers, background
249 screening of teachers, and teachers' fingerprinting results and
250 the corrective action taken by the Department of Education.

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

255 Section 3. Section 624.51055, Florida Statutes, is created
256 to read:

257 624.51055 Credit for contributions to eligible nonprofit
258 scholarship-funding organizations.--

259 (1) There is allowed a credit of 100 percent of an
260 eligible contribution made to an eligible nonprofit scholarship-
261 funding organization as provided in s. 220.187 against any net
262 tax due for a taxable year under s. 624.509(1). However, such a
263 credit may not exceed 75 percent of the net tax due under s.
264 624.509(1) after deducting from such tax due the taxes paid by
265 the insurer under ss. 175.101 and 185.08 and any assessments
266 pursuant to s. 440.51. An insurer claiming a credit against
267 premium tax liability under this section shall not be required
268 to pay any additional retaliatory tax levied pursuant to s.

Amendment No.

269 624.5091 as a result of claiming such credit. Section 624.5091
270 does not limit such credit in any manner.

271 (2) The provisions of s. 220.187 apply to the credit
272 authorized by this section.

273 Section 4. Paragraph (b) of subsection (6) of section
274 1002.20, Florida Statutes, is amended to read:

275 1002.20 K-12 student and parent rights.--Parents of public
276 school students must receive accurate and timely information
277 regarding their child's academic progress and must be informed
278 of ways they can help their child to succeed in school. K-12
279 students and their parents are afforded numerous statutory
280 rights including, but not limited to, the following:

281 (6) EDUCATIONAL CHOICE.--

282 (b) Private school choices.--Parents of public school
283 students may seek private school choice options under certain
284 programs.

285 1. Under the Opportunity Scholarship Program, the parent
286 of a student in a failing public school may request and receive
287 an opportunity scholarship for the student to attend a private
288 school in accordance with the provisions of s. 1002.38.

289 2. Under the McKay Scholarships for Students with
290 Disabilities Program, the parent of a public school student with
291 a disability who is dissatisfied with the student's progress may
292 request and receive a McKay Scholarship for the student to
293 attend a private school in accordance with the provisions of s.
294 1002.39.

295 3. Under the Florida ~~corporate income~~ Tax Credit
296 Scholarship Program, the parent of a student who qualifies for

HOUSE AMENDMENT

Bill No.

Amendment No.

297 free or reduced-price school lunch may seek a scholarship from
298 an eligible nonprofit scholarship-funding organization in
299 accordance with the provisions of s. 220.187.

300 Section 5. Paragraph (e) of subsection (2) of section
301 1002.23, Florida Statutes, is amended to read:

302 1002.23 Family and School Partnership for Student
303 Achievement Act.--

304 (2) To facilitate meaningful parent and family
305 involvement, the Department of Education shall develop
306 guidelines for a parent guide to successful student achievement
307 which describes what parents need to know about their child's
308 educational progress and how they can help their child to
309 succeed in school. The guidelines shall include, but need not be
310 limited to:

311 (e) Educational choices, as provided for in s. 1002.20(6),
312 and Florida ~~corporate income~~ tax credit scholarships, as
313 provided for in s. 220.187;

314 Section 6. Paragraph (b) of subsection (3) of section
315 1002.39, Florida Statutes, is amended to read:

316 1002.39 The John M. McKay Scholarships for Students with
317 Disabilities Program.--There is established a program that is
318 separate and distinct from the Opportunity Scholarship Program
319 and is named the John M. McKay Scholarships for Students with
320 Disabilities Program.

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

323 (b) Receiving a Florida ~~corporate income~~ tax credit
324 scholarship under s. 220.187;

Amendment No.

325 Section 7. Subsection (1) of section 1002.421, Florida
326 Statutes, is amended to read:

327 1002.421 Accountability of private schools participating
328 in state school choice scholarship programs.--

329 (1) A Florida private school participating in the Florida
330 ~~Corporate Income~~ Tax Credit Scholarship Program established
331 pursuant to s. 220.187 or an educational scholarship program
332 established pursuant to this chapter must comply with all
333 requirements of this section in addition to private school
334 requirements outlined in s. 1002.42, specific requirements
335 identified within respective scholarship program laws, and other
336 provisions of Florida law that apply to private schools.

337 Section 8. If any provision of this act or the application
338 thereof to any person or circumstance is held invalid, the
339 invalidity shall not affect other provisions or applications of
340 the act which can be given effect without the invalid provision
341 or application, and to this end the provisions of this act are
342 declared severable.

343 Section 9. This act shall take effect July 1, 2009.

344

345

346

347

348

T I T L E A M E N D M E N T

349

Remove the entire title and insert:

350

A bill to be entitled

351

An act relating to tax credits for contributions to

352

nonprofit scholarship-funding organizations; amending s.

Amendment No.

353 220.186, F.S.; providing that the credit authorized under
354 the tax credit scholarship program does not apply to the
355 credit for the Florida alternative minimum tax; amending
356 s. 220.187, F.S.; defining the term "direct certification
357 list"; expanding the Corporate Income Tax Credit
358 Scholarship Program to include insurance premium tax
359 credits; revising credits for contributions to nonprofit
360 scholarship-funding organizations; providing that a
361 taxpayer eligible to receive a credit against the
362 insurance premium tax is not eligible to receive a credit
363 against the corporate income tax; specifying school
364 district tax credit scholarship notification requirements;
365 specifying notice requirements and limitations; imposing
366 additional requirement upon the Department of Education;
367 conforming cross-references; creating s. 624.51055, F.S.;
368 providing for credits against the insurance premium tax
369 for contributions to certain eligible nonprofit
370 scholarship-funding organizations; providing application;
371 amending ss. 1002.20, 1002.23, 1002.39, and 1002.421,
372 F.S.; providing conforming revisions; providing a
373 severability clause; providing an effective date.

374

375