

#### **6A-6.0960 Florida Tax Credit Scholarship Program.**

The Florida Tax Credit Scholarship Program will be implemented as required by Section 1002.395, F.S., to allow nonprofit scholarship-funding organizations to provide scholarships from eligible contributions to qualified students attending eligible private schools or public schools outside the school district in which the student resides or in a laboratory school; or students participating in personalized education programs as defined in Section 1002.01(2), F.S.

(1) Eligibility of nonprofit scholarship-funding organizations.

(a) A nonprofit organization may apply or register to be a scholarship-funding organization by having its principal officer or legal representative submit documentation to the Department of Education as specified in Form IEPC SFO-1, Nonprofit Scholarship-Funding Organization Participation Application for New Scholarship Funding Organization (<http://www.flrules.org/Gateway/reference.asp?No=Ref-04664>), effective August 2023, Form IEPC SFO-2, Nonprofit Scholarship-Funding Organization Participation Renewal for Scholarship Funding Organization (<http://www.flrules.org/Gateway/reference.asp?No=Ref-04662>), effective November 2014, or Form IEPC SFO-3, Nonprofit Scholarship-Funding Organization Participation Application for State Universities and Independent Colleges or Universities (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13502>), effective September 2021, which are hereby incorporated by reference to become a part of this rule ~~to become effective November 2014 and September 2021, respectively~~. The appropriate Nonprofit Scholarship-Funding Organization Form must be signed by the owner or operator, submitted annually, and be postmarked no later than September 1 for participation in the following school year. The Nonprofit Scholarship Funding Organization Participation Application for New Scholarship Funding Organizations may be submitted by November 1, and upon receipt by the Department of Education will be evaluated pursuant to Section 1002.395(c), F.S. and requirements in this rule. Forms may be obtained through Florida Department of Education, Office of Independent Education and Parental Choice, 325 West Gaines Street, Suite 1044, Tallahassee, Florida 32399 or <https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/sfo/applications.shtml>  
[http://www.floridaschoolchoice.org/information/CTC/SFO\\_Renewal.asp](http://www.floridaschoolchoice.org/information/CTC/SFO_Renewal.asp).

(b) through (c) No change.

(d) Within thirty (30) days of each ~~the~~ application deadline, the Department shall send to each nonprofit scholarship-funding organization applicant, at the address listed on the Nonprofit Scholarship-Funding Organization Form, a written notice of any deficiencies in the application.

(e) through (k) No change.

(h) A state university; or an independent college which is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Florida Resident Access Grant Program, located and chartered in Florida, and is not for profit and accredited by the Commission on Colleges of the Southern Association of Colleges and Schools, is exempt from the initial or renewal application process, but must file a registration notice with the Department of Education in order to be an eligible nonprofit scholarship-funding organization.

(k) No change.

(2) Nonprofit scholarship-funding organization requirements.

(a) Eligible nonprofit scholarship-funding organizations shall ~~ten (10) five (5)~~ times a year, no later than July 10, August 10, September 10, October 10, November 10, January 10, February 10, and March 10, April 10 and no later than fifteen (15) days after the last payment date of the school year, submit in a format to be specified by the Department an electronic list of all participating Florida Tax Credit scholarship students. The list shall include the following information:

1. ~~(a)~~ Demographic information for each student, including name, date of birth, social security number, grade level, gender, race, parent's name, mailing address, email address, ~~and~~ telephone number, and student's household income level;

2. ~~(b)~~ Information on the student's school of attendance, including tuition, fees, and transportation amounts;

3. ~~(c)~~ The amount and type of each student's scholarship; and,

4. ~~(d)~~ Year-to-date information on the amount paid for each scholarship student during the school year and the school attended, including the first date of attendance and withdraw date. If a student attended more than one school, the summary shall detail the amount of the scholarship payments that the student generated by each school.

(b) Four (4) times a year, no later than October 30, January 30, April 30, and July 30 of each year, eligible nonprofit scholarship-funding organizations shall submit, in a manner to be specified by the Department, electronic lists of expenditures for all scholarship students, providers of services, and participating private schools. The lists shall include the following information:

1. Initial balance in each student's account as of July 1;

2. Program award amount for each student;

3. Private school expenditure for each student;

4. Expenditures by purpose type as specified in Section 1002.395(6)(f), F.S.; and,

5. The balance remaining in each student's account.

(3) through (5) No change.

(6) Measurement of student achievement. Private schools participating in the program are responsible for ensuring that all students in grades three through ten who are receiving scholarships are assessed annually and the results reported as required by Section 1002.395(8)(b)(e)~~2~~, F.S. Achievement data for scholarship students shall not be used to rate publicly the performance of private schools that participate in the program.

(a) Pursuant to Section 1002.395(9)(c)(i), F.S., relating to the identification and selection of nationally norm-referenced tests for the measurement of student achievement, participating private schools must annually administer a nationally norm-referenced test that has been approved by the Department and listed on the Department's website to students receiving Florida Income Tax Credit Scholarships. The list may be accessed at <http://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/ftc/annual-assessment-requirement.stml>.

(b) No change.

*Rulemaking Authority 1002.395(9)(i), (12)(d), (15)(h)-(i) FS. Law Implemented 1002.395 FS. History—New 2-5-07, Amended 11-26-08, 6-22-10, 10-25-10, 11-4-14, 3-22-17, 8-21-18, 9-21-21,*