

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-15719>), effective ~~September 2024~~ ~~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 ~~September 2024~~ ~~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. The ~~appropriate~~ Nonprofit Scholarship-Funding Organization Renewal 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 at any time by November 1, and ~~Upon~~ receipt by the Department of Education, applications 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.stml>.

~~(b) By July 1 of each year, the Department of Education shall make available the forms for organizations to use pursuant to paragraph (1)(a) of this rule.~~

~~(b)(e)~~ No change.

~~(c)(d)~~ No change.

~~(d)~~(e) No change.

~~(e)~~(f) No change.

~~(f)~~(g) No later than March 15 of each year, the Department shall submit to the Florida Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation a list of organizations that it has determined to be eligible to be listed as a nonprofit scholarship-funding organization for participation in the Florida Tax Credit Scholarship Program for the upcoming fiscal year.

~~(g)~~(h) No change.

~~(h)~~(i) No change.

~~(i)~~(j) No change.

~~(j)~~(k) No change.

(2) Nonprofit scholarship-funding organization requirements.

(a) Eligible nonprofit scholarship-funding organizations shall ten (10) times a year, no later than July 10, August 10, September 10, October 10, November 10, January 10, February 10, 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. Demographic information for each student, including name, date of birth, social security number, grade level, ~~sex gender~~, race, parent's name, mailing address, email address, telephone number, and student's household income level;

2. through 4. No change.

(b) No change.

(3) No change.

(4) Qualified students. Applications for a Florida Tax Credit Scholarship shall be made by parents directly through an eligible nonprofit scholarship-funding organization. The nonprofit scholarship-funding organization shall identify qualified students and award all scholarships consistent with the requirements of Sections 1002.395 and 212.099, F.S. The process used to identify qualified students and award scholarships is subject to the ~~annual~~ financial and compliance audit required by law.

(5) Private school participation. To participate in the Florida Tax Credit Scholarship Program, a school must

meet the definition of an “eligible private school” as defined in Section 1002.395(2)(~~i~~)(~~g~~), F.S., and:

(a) through (b) 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)(~~c~~)(~~b~~), 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) through (b) No change.

Rulemaking Authority 1001.02, 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, 8-22-23.