

**STATE BOARD OF EDUCATION**  
**Action Item**  
February 20, 2026

**SUBJECT:** Approval of Step Up for Students - Florida, Inc. as a Scholarship Funding Organization for 2026-2027

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**PROPOSED BOARD ACTION**

Approve the renewal of Step Up For Students, Inc. as an eligible Scholarship Funding Organization (SFO) for purposes of administering the Florida Tax Credit (FTC) Scholarship Program, New Worlds Scholarship Program, and Family Empowerment Scholarship Programs (FES) for 2026-2027

**AUTHORITY FOR STATE BOARD ACTION**

Section 1002.395(15), Florida Statutes

**EXECUTIVE SUMMARY**

In order to participate in the FTC, New Worlds Reading, and FES Scholarship Programs, a charitable organization that seeks to be a nonprofit SFO must submit an application for initial approval or renewal to the Office of Independent Education and Parental Choice no later than September 1 of each year before the school year for which the organization intends to offer scholarships. In consultation with the Department of Revenue and the Chief Financial Officer, the Office of Independent Education and Parental Choice shall review the application, and the Commissioner of Education shall recommend approval or denial of the application to the State Board of Education. The State Board of Education shall approve or deny the application.

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**Supporting Documentation Included:** Application packet for Step Up for Students - Florida, Inc. (under separate cover)

**Facilitators/Presenters:** Adam Emerson, Executive Director, Office of Independent Education and Parental Choice, Gretchen Schoenhaar, CEO, Step Up for Students, Inc.