

STATE BOARD OF EDUCATION

Action Item

February 20, 2026

SUBJECT: Approval of Sunshine State Kids Foundation, Inc. as a Scholarship Funding Organization for 2026-2027

PROPOSED BOARD ACTION

Approve Sunshine State Kids Foundation, Inc. as an eligible Scholarship Funding Organization (SFO) for purposes of administering the Florida Tax Credit (FTC) 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, 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.

Supporting Documentation Included: Application packet for Sunshine State Kids Foundation, Inc. (under separate cover)

Facilitator/Presenter: Adam Emerson, Executive Director, Office of Independent Education and Parental Choice