

1                                   A bill to be entitled  
 2           An act relating to the Corporate Income Tax Credit  
 3           Scholarship Program; amending s. 220.187, F.S.; providing  
 4           legislative findings; revising program purposes; providing  
 5           a definition; providing that specified students who have  
 6           been in Department of Juvenile Justice education programs  
 7           or who are currently or have been in foster care are  
 8           eligible for participation in the scholarship program;  
 9           revising income criteria for continuation of a scholarship  
 10          for students placed in foster care; providing an effective  
 11          date.

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 13           WHEREAS, the Corporate Income Tax Credit Scholarship Program  
 14          has produced substantial cost savings by relieving the state of  
 15          the expense of educating program participants in public schools  
 16          at a cost in foregone tax revenue that is substantially less than  
 17          the per-student cost of educating children in public schools, and

18           WHEREAS, the Corporate Income Tax Credit Scholarship Program  
 19          has relieved public school class size by creating new classroom  
 20          spaces in the public schools at no cost to the taxpayers, and

21           WHEREAS, empirical evidence is clear, overwhelming, and  
 22          uncontroverted that expanding educational options produces  
 23          improved educational outcomes, both for participating children  
 24          and for public schools that are exposed to healthy competition as  
 25          a result, and no study has ever documented any harm to public  
 26          schools as a result of expanding educational options through  
 27          programs like Corporate Tax Credit Scholarships, NOW, THEREFORE,

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 29          Be It Enacted by the Legislature of the State of Florida:

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Section 1. Subsections (1), (2), and (3) of section 220.187, Florida Statutes, are amended to read:

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

(1) FINDINGS AND PURPOSE.--

(a) The Legislature finds that:

1. It has the inherent power to determine subjects of taxation for general or particular public purposes.

2. Expanding educational opportunities and improving the quality of educational services within the state are valid public purposes that the Legislature may promote using its sovereign power to determine subjects of taxation and exemptions from taxation.

3. Ensuring that all parents, regardless of means, may exercise and enjoy their basic right to educate their children as they see fit is a valid public purpose that the Legislature may promote using its sovereign power to determine subjects of taxation and exemptions from taxation.

4. The existence of programs that provide expanded educational opportunities in this state has not been shown to reduce funding to or otherwise harm public schools within the state, and, to the contrary, per-student funding in public schools has risen each year since the first inception of those programs in 1999.

5. Expanded educational opportunities and the healthy competition they promote are critical to improving the quality of education in the state and to ensuring that all children receive the high-quality education to which they are entitled.

59 |        (b) The purpose of this section is to:

60 |        ~~1.(a)~~ Enable taxpayers to make ~~Encourage~~ private, voluntary  
61 | contributions to nonprofit scholarship-funding organizations in  
62 | order to promote the general welfare.

63 |        2. Provide taxpayers who wish to help parents with limited  
64 | resources exercise their basic right to educate their children as  
65 | they see fit with a means to do so.

66 |        ~~3.(b)~~ Promote the general welfare by expanding ~~Expand~~  
67 | educational opportunities for children of families that have  
68 | limited financial resources.

69 |        ~~4.(e)~~ Enable children in this state to achieve a greater  
70 | level of excellence in their education.

71 |        5. Improve the quality of education in this state, both by  
72 | expanding educational opportunities for children and by creating  
73 | incentives for schools to achieve excellence.

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

75 |        (a) "Department" means the Department of Revenue.

76 |        (b) "Eligible contribution" means a monetary contribution  
77 | from a taxpayer, subject to the restrictions provided in this  
78 | section, to an eligible nonprofit scholarship-funding  
79 | organization. The taxpayer making the contribution may not  
80 | designate a specific child as the beneficiary of the  
81 | contribution.

82 |        (c) "Eligible nonprofit scholarship-funding organization"  
83 | means a charitable organization that:

84 |        1. Is exempt from federal income tax pursuant to s.  
85 | 501(c)(3) of the Internal Revenue Code;

86 |        2. Is a Florida entity formed under chapter 607, chapter  
87 | 608, or chapter 617 and whose principal office is located in the

88 state; and

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

90 (d) "Eligible private school" means a private school, as  
 91 defined in s. 1002.01(2), located in Florida which offers an  
 92 education to students in any grades K-12 and that meets the  
 93 requirements in subsection (8).

94 (e) "Owner or operator" includes:

95 1. An owner, president, officer, or director of an eligible  
 96 nonprofit scholarship-funding organization or a person with  
 97 equivalent decisionmaking authority over an eligible nonprofit  
 98 scholarship-funding organization.

99 2. An owner, operator, superintendent, or principal of an  
 100 eligible private school or a person with equivalent  
 101 decisionmaking authority over an eligible private school.

102 (f) "Parent" has the same meaning as in s. 1000.21.

103 (3) PROGRAM; SCHOLARSHIP ELIGIBILITY.--The Corporate Income  
 104 Tax Credit Scholarship Program is established. A student is  
 105 eligible for a corporate income tax credit scholarship if the  
 106 student qualifies for free or reduced-price school lunches under  
 107 the National School Lunch Act and:

108 (a) Was counted as a full-time equivalent student during  
 109 the previous state fiscal year for purposes of state per-student  
 110 funding;

111 (b) Was counted as a full-time equivalent student at any  
 112 time during the previous state fiscal year in a Department of  
 113 Juvenile Justice education program under s. 1003.52 for purposes  
 114 of state per-student funding;

115 (c)~~(b)~~ Received a scholarship from an eligible nonprofit  
 116 scholarship-funding organization or from the State of Florida

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117 during the previous school year; ~~or~~  
 118 (d)~~(e)~~ Is eligible to enter kindergarten or first grade; or  
 119 (e) Is currently placed, or during the previous state fiscal  
 120 year was placed, in foster care as defined in s. 39.01.

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 122 Contingent upon available funds, a student may continue in the  
 123 scholarship program as long as the student's family income level  
 124 does not exceed 200 percent of the federal poverty level. Family  
 125 income for purposes of a student who is currently in foster care  
 126 as defined in s. 39.01 shall consist only of the income that may  
 127 be considered in determining whether he or she qualifies for free  
 128 or reduced-price school lunches under the National School Lunch  
 129 Act.

130 Section 2. This act shall take effect July 1, 2007.