

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Education Pre-K - 12 Committee

BILL: SB 1550

INTRODUCER: Senator Negrón

SUBJECT: Education Savings Account Program

DATE: April 11, 2011

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	deMarsh-Mathues	Matthews	ED	Favorable
2.	_____	_____	BC	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

The bill creates the Education Savings Account Program in which the parent would direct the state to deposit funds, equivalent to 40 percent of the amount funded under the Florida Education Finance Program, in an account with a financial institution to be used for certain educational purposes for an eligible student. These purposes include the following:

- Payment of tuition and fees for the student to attend a private school or private virtual school;
- Payment to a private tutor or private tutoring program for supplemental educational services;
- Payment of tuition, fees, or books for dual enrollment at an eligible public or private postsecondary education institution; or
- Contribution to the student’s college savings plan or to purchase of a Florida Prepaid College Program plan.

A student is eligible under the program, if the student resides in the state and:

- Is eligible to enter kindergarten or first grade;
- Is the sibling of a student who participates in the program and who resides in the same household;
- Was counted as a full-time equivalent student during the previous state fiscal year under the FEFP; or
- Attends a home education program or private school.

This bill creates section 1002.385 of the Florida Statutes.

II. Present Situation:

Scholarship Programs

Under the Florida Tax Credit Scholarship Program (FTC program), tax credit scholarships were created to encourage private, voluntary contributions from corporate donors to nonprofit scholarship-funding organizations.¹ A corporation can receive a dollar for dollar tax credit against its state corporate income tax, insurance premium tax, severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage tax on beer, wine, and spirits for donations to private nonprofit scholarship-funding organizations.

Current law sets forth the requirements for parental placement of a student with disabilities in an eligible private school or another public school, using a John M. McKay Scholarships for Students with Disabilities Program.² To be eligible for a McKay scholarship to attend a private school, a K-12 student with a disability³ must have an individual education plan (IEP) and have spent the prior school year in attendance at a Florida public school.⁴

Private schools participating in the FTC program and the McKay program must provide documentation of financial stability and comply with federal antidiscrimination law and all state laws regulating private schools.⁵ To be eligible for participation in the FTC program, a private school must demonstrate fiscal soundness and accountability.⁶

Supplemental Educational Services in Title I Schools

Federal law requires districts with schools that have not met state performance goals for three consecutive years to offer their low-income students supplemental educational services (SES), such as tutoring, if these schools receive Title I funds.⁷ Services are provided outside of the regular school day by a state-approved provider, with responsibility for implementation shared by states and districts. The Florida DOE is responsible for monitoring and evaluating the effectiveness of provider services.⁸

The responsibilities for school districts providing SES services include entering into a contract with each approved provider and notifying eligible families regarding the availability of services,

¹ ss. 1002.395(1) and 1002.421, F.S. In 2010, the program was transferred from s. 220.187, F.S., to s. 1002.395, F.S., by ch. 2010-24, L.O.F.

² s. 1002.39, F.S.

³ s. 1002.39(1), F.S.

⁴ s. 1002.39(2), F.S. There are two exceptions to the requirement for prior year in attendance.

⁵ ss. 1002.39(8), 1002.395(8) and 1002.421, F.S.

⁶ s. 1002.421, F.S.

⁷ 20 U.S.C. § 6316, codified in s. 1008.331, F.S., by ch. 2006-301, L.O.F.

⁸ 20 U.S.C.A. § 6316(e)(4), s. 1008.331(5)(b), F.S., and Rule 6A-1.0391, F.A.C. The DOE is required to evaluate each state-approved provider and assign a service designation of excellent, satisfactory, or unsatisfactory for the prior school year. The State Board of Education rules specify the threshold requirements for assigning the service designations; however, the service designations must be based primarily on student learning gains. By July 1 of each year, the DOE must report the service designation to the SES providers, the school districts, parents, and the public. This is the first year for evaluating providers. The service designations have not been released for 2009-2010, pending the appeal of six providers. E-mail, DOE, April 8, 2011, on file with the committee.

tutor qualifications, and evidence of effectiveness as determined by the DOE's evaluation of the academic proficiency of each SES provider.⁹ There were 293 approved SES providers (private tutoring companies) for 2009-2010.¹⁰

Dual Enrollment

The dual enrollment program allows high school students to simultaneously earn credit toward a high school diploma and college or vocational credit toward a career certificate, an associate degree or a baccalaureate degree. Dual enrollment courses may be taken during or after school or during the summer, and may be offered at a high school or college site. The DOE must approve any course for inclusion in the dual enrollment program that is contained within the statewide course numbering system¹¹.

In the Florida Education Finance Program, the following types of private postsecondary institutions may be included in the dual enrollment program:

An independent college or university which is located and chartered in Florida, is not for profit, is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools or the Accrediting Council for Independent Colleges and Schools, and confers degrees as defined in s. 1005.02, F.S.¹²

In order to participate in dual enrollment, students must:¹³

- Be a student in a Florida public or nonpublic secondary school, or in a home education program.
- Have a 3.0 unweighted grade point average to enroll in college credit courses, or a 2.0 unweighted grade point average to enroll in career certificate courses.
- Pass the appropriate section of the college placement examination.
- Meet any additional admissions criteria set by the postsecondary institution.

Of the students participating in dual enrollment for the second semester of 2009-2010, 110 students were enrolled in a private institution, 1,150 were enrolled in a state university, and 26,555 were enrolled in a Florida College system institution.¹⁴

Instructional materials for dual enrollment courses must be made available to students from Florida public high schools free of charge.¹⁵ Dual enrollment students from private high schools

⁹ Rule 6A-1.039, F.A.C., requires that districts and parents develop a student learning plan that includes specific student achievement goals, an explanation of how progress will be measured, a timetable for improving achievement, and how parents and teachers will be informed about student progress.

¹⁰ E-mail, DOE, April 8, 2011, on file with the committee. Currently, providers are annually approved by the DOE. They may annually contract with each individual district to provide services. For FY 2009-2010, \$157,272,411.20 was allocated for SES services.

¹¹ s. 1007.271(11), F.S.

¹² s. 1011.62(1)(i), F.S.

¹³ s. 1007.271(3), F.S.

¹⁴ E-mail, DOE, April 8, 2011 and April 11, 2011, on file with the committee.

¹⁵ s. 1007.271(14), F.S.

and home education students must pay for instructional materials unless the institution they attend elects to furnish the materials to them.

The Stanley G. Tate Florida Prepaid College Program

The Stanley G. Tate Florida Prepaid College Program allows purchasers to buy prepaid contracts to pay the registration fees, local fees, tuition differential fees and dormitory expenses of beneficiaries at Florida community colleges and state universities, in advance of enrollment.¹⁶ Beneficiaries of prepaid contracts are permitted to transfer the benefits of their contracts to any of the following institutions that qualify as an “eligible educational institution” under s. 529 of the Internal Revenue Code:

- An independent college or university located and chartered in Florida, that confers degrees and is accredited by the Southern Association of Colleges and Schools or the Accrediting Council for Independent Colleges and Schools and that confers degrees;
- Any out-of-state college or university that confers degrees, is not-for-profit, and is accredited by a regional accrediting association; and
- An applied technology diploma program or career certificate program operated by a Florida community college or a career center operated by a district school board.¹⁷

The value of the prepaid contract benefits that may be transferred to one of those educational institutions may not exceed the redemption value of the prepaid contract, that is, the value of the tuition or benefits at a Florida community college or university or the actual cost of fees or housing, whichever is less.

529 Plans (Qualified Tuition Program)

Section 529 of the Internal Revenue Code, exempts the contributor and the beneficiary of a qualified tuition program from the payment of federal income tax on the funds contributed to or disbursed from the program.¹⁸ These programs, popularly known as 529 plans, are established by a state or eligible education institutions. There are two types of 529 plans: college savings plans and prepaid tuition plans. The Florida Prepaid College Plan is a prepaid tuition 529 plan. Under the federal law, an “eligible educational institution” is a postsecondary educational institution eligible to participate in federal student financial aid programs under the federal Higher Education Act of 1965, such as the Pell Grant Program and federal student loan programs. Thus, the federal law would permit a beneficiary of a 529 plan to transfer the benefits of the plan to a broader range of institutions than would Florida’s prepaid program.

III. Effect of Proposed Changes:

The bill creates the Education Savings Account Program in which the parent would direct the state to deposit funds, equivalent to 40 percent of the amount funded under the Florida Education Finance Program, in an account with a financial institution to be used for certain educational purposes for an eligible student.

¹⁶ s. 1009.98, F.S.

¹⁷ *Id.*

¹⁸ 26 U.S.C. § 529(c) (2006)

Eligible Students

Under the program, a student who resides in the state is eligible for the program if he or she:

- Is eligible to enter kindergarten or the first grade;
- Was counted as a full-time equivalent student during the previous state fiscal year for purposes of state per-student funding;
- Is the sibling of a student who participates in the program and who resides in the same household;
- Attends a home education program or a private school and was randomly selected to participate in the program.

A student is ineligible to participate if he or she:

- Is enrolled in a school operating for the purpose of providing educational services to youth in a commitment program for the Department of Juvenile Justice;
- Participates in a virtual school, correspondence school, or distance learning program that receives state funding for the student's participation;
- Is enrolled in the Florida School for the Deaf and the Blind; or
- Is receiving an educational scholarship pursuant to chapter 1002, F.S.

Education Options

A parent is responsible for annually applying to the DOE for his or her child to participate in the program.

The parent must select the following purposes for program funds:

- Payment of tuition and fees for the student to attend a private school or private virtual school;
- Payment to a private tutor or private tutoring program for supplemental educational services;
- Payment of tuition, fees, or books for dual enrollment at an eligible public or private postsecondary education institution; or
- Contribution to the student's college savings plan or to purchase of a Florida Prepaid College Program plan.

A parent may also choose to simultaneously enroll the child in a dual enrollment program through a public postsecondary institution or an eligible private postsecondary institution. The bill limits the private dual enrollment option to an institution that is a member of the Independent Colleges and Universities of Florida (ICUF).¹⁹ For dual enrollment, the parent must register the child or apply for admission and notify the district when the child is withdrawn from school to attend the postsecondary institution. The child must attend the institution and comply with institutional policy.

¹⁹ In s. 1011.62(1)(i), F.S., the FEFP, private postsecondary institutions that may participate in dual enrollment are independent colleges or universities which are located and chartered in Florida, are not for profit, are accredited by the Commission on Colleges of the Southern Association of Colleges and Schools or the Accrediting Council for Independent Colleges and Schools, and confer degrees, as defined in s. 1005.02, F.S. Twenty-nine ICUF member schools are eligible to participate in dual enrollment. There are four additional private postsecondary institutions that are approved to offer dual enrollment, but are not members of ICUF. They would be ineligible to participate in the program.

Likewise, a parent must comply with all policies of the eligible provider, school, institution, or program. A parent is responsible for all costs of the authorized educational option that are in excess of the program funds. A parent also assumes the obligation for any outstanding balance owed when a child returns to a public school.

A parent that chooses a private school must apply to the school, notify the school district when the child is withdrawn from public school, and ensure that the child takes the assessments administered by the school. The student is responsible for meeting the attendance requirements and complying with school policy.

A parent may transfer account funds to another financial institution. Although it appears that the parent selects the eligible financial institution (see lines 225-226 and 244-252), the bill does not explicitly require him or her to do so.

Term of Education Savings Account

A student remains eligible for the program until he or she graduates from high school and as long as the student does not enroll in a public school, charter school, or a virtual instruction program that receives state funding as a result of the student's participation. However, a student would remain eligible if he or she is enrolled in the Florida Virtual School.

Eligible Private Schools and Institutions

The following schools and institutions, whether sectarian or nonsectarian, that comply with applicable DOE rules are eligible to participate in the program:

- A private school that is accredited by the Southern Association of Colleges and Schools or is eligible to participate in the FTC Program or the John M. McKay Scholarships for Students with Disabilities Program;²⁰
- A private virtual school that is approved by the DOE to participate in the school district virtual instruction program;²¹
- A state postsecondary institution; and
- An eligible private postsecondary institution.

Additionally, a private tutor or private tutoring program is eligible to participate in the program if the private tutor or private tutoring program is qualified under s. 1002.43, F.S.,²² complies with applicable DOE rules, and is an SES provider.

Eligible private schools, including private virtual schools, would administer nationally norm-referenced tests to students participating in the program and report the results to an independent research organization that analyzes the test scores.

²⁰ ss. 1002.395 and 1002.39, F.S., respectively.

²¹ s. 1002.45, F.S.

²² Under s. 1002.43, F.S., students may attend a private tutoring program if the tutor holds a valid Florida teaching certificate for the subjects or grades taught, keeps records, meets reporting requirements, and requires students to be in actual attendance for the minimum length of time specified in law.

Under the bill, students in private tutoring programs that are SES providers are not required to be assessed or included in the research. Pursuant to current administrative rule, SES providers are required to administer a valid and reliable assessment instrument to students that they serve and to make all student data, including learning gains, available to the DOE or district upon request.²³

Commissioner of Education

Under the bill, the Commissioner would deny, suspend, or revoke participation of any private school, tutor, or private tutoring program for failure to meet the requirements in s. 1002.385, F.S. However, if the noncompliance is correctable, the commissioner may issue a notice of noncompliance for correction. The bill also provides for an adversely affected private school to request an administrative hearing.

The Commissioner would be permitted to order a financial institution to suspend payment of funds to an account if there is an imminent threat to health, safety, or welfare of students or fraudulent activity on the part of a private school. A private school would be permitted to request a hearing on the suspension of payments.

DOE Inspector General

The bill also authorizes the release of personally identifiable student records to facilitate investigations of fraud, consistent with the Family Educational Rights and Privacy Act.²⁴

Department of Education

The bill requires the DOE to establish an enrollment period and procedures, annually verify the eligibility of schools, educational institutions, tutors and tutoring programs, and notify participating financial institutions of eligible education providers and students approved to participate.

The DOE would also reconcile the list of participating students with public school enrollment to avoid duplicate payment, conduct investigations of any written complaints of a violation under the program, if the complaint is signed by the complainant and is legally sufficient, conduct random site visits to participating private education providers, and annually report to the Governor and Legislature on the implementation of the program.

While the bill requires private schools to certify compliance with the program's requirements, the requirements are less stringent than those for the current scholarship programs and private virtual instruction providers. Additionally, the bill does not require private tutors, private tutoring programs, or postsecondary institutions to certify compliance.

Private schools participating in the McKay and FTC programs must meet the accountability requirements in s. 1002.39, F.S., and s. 1002.395, F.S., respectively. Moreover, they must meet the requirements in s. 1002.421, F.S., relating to state school choice scholarship programs.

Private providers participating in the school district virtual instruction (VIP) program must meet

²³ Rule 6A-1.0391, F.S. Miami-Dade County Public Schools recently raised concerns that the current pre- and post-assessments cannot provide districts or parents with statistically reliable data that demonstrates the extent to which children benefit from the tutoring they receive. Correspondence to the Commissioner of Education, December 17, 2010, on file with the committee.

²⁴ 20 U.S.C. 1232g(b)(1)(D) and 34 C.F.R. § 99.31

the accountability requirements in s. 1002.45, F.S. Other private schools must provide information to the DOE (e.g., type of institution, administrative officers, enrollment by grade, number of graduates, and number of days in session) and meet requirements that include owner background screening, student attendance, and records retention.²⁵

Chief Financial Officer

Under the bill, the CFO responsibilities would include approving applications for account trustees (financial institutions), providing a list of participating financial institutions to the DOE, conducting random audits of participating financial institutions, revoking the eligibility of financial institutions that fail to meet the required criteria, and making quarterly payments into accounts.

Financial institutions

To participate in the program, a financial institution²⁶ would apply to the CFO for initial approval and annual renewal. The institution serves as the trustee for the account. The transaction fee is limited to no more than three percent per account. Quarterly payments are made directly to the private education providers and may not exceed the state quarterly payment to the institution, less the institution's fee, and the reported tuition and fee schedule, or in the case of a public postsecondary institution, the full cost of books, tuition, and fees. The payments to the college savings plan or the prepaid program may not exceed the state quarterly payment to the institution, less the institution's fee.

On a quarterly basis, the financial institution would also be responsible for notifying the DOE of those students who have education savings accounts. An institution that wishes to withdraw from the program must provide notice to the CFO and parents. The CFO must randomly select another institution and transfer each account to that institution, if a parent fails to make a timely selection.

Education Savings Account

The program would be funded in the General Appropriations Act (GAA). The total annual payment for each student's account is based on a percentage of the base student allocation under the Florida Education Finance Program (FEFP) and the appropriate cost factor, district cost differential, and per-student share of categorical funds, including funds for instructional materials.

For each quarter, the Legislative Budget Commission would be permitted to transfer excess funds appropriated for the program to the FEFP.

For the 2011-2012 school year, enrollment is limited to the number of students specified in the GAA. Additionally, enrollment is limited to students who are entering kindergarten or first grade and those who were counted as a full-time equivalent student during 2010-2011. If the number of eligible applicants exceeds the number specified in the GAA, the DOE would randomly select students to participate. Thereafter, the DOE would randomly select home school and private

²⁵ s. 1002.42, F.S.

²⁶ s. 655.005(5)(h), F.S.

school students who did not participate in the program during the previous school year. The bill specifies how the number of available spaces would be determined.

Cooperative Agreement and Rules

Under the bill, the DFS and the DOE would develop a cooperative agreement to administer the program. The State Board of Education and the CFO must adopt rules to implement the program.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

The provisions of this bill may be constitutionally challenged. In 2004, petitioners filed suit against the Opportunity Scholarship Program (OSP), which authorized students attending failing public schools the option to transfer, accompanied by a transfer of public monies, to another public school or to a private sectarian or nonsectarian school.²⁷ The First District Court of Appeals struck down the program as unconstitutional based on the “no aid” provision of the state constitution, which provides, in part:

No revenue of the state...shall ever be taken...directly or indirectly in aid of any church, sect, or religious denomination or in aid of any sectarian institution.²⁸

The Florida Supreme Court, upon review, affirmed the District Court of Appeal holding but decided the case on different grounds.²⁹ The court specifically invalidated the OSP on the basis that it violated the uniformity provision, rather than the no aid provision, of the state constitution. The uniformity provision reads:

The education of children is a fundamental value....It is...a paramount duty of the state to make adequate provision for the education of all children....Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education....³⁰

²⁷ *Bush v. Holmes*, 886 So.2d 340 (Fla. 1st DCA 2004).

²⁸ Art. I, sec. 3, of the state constitution.

²⁹ *Bush v. Holmes*, 919 So.2d 392 (Fla. 2006).

³⁰ Art. IX, sec. 1.(a), of the state constitution.

In its analysis, the court considered significant that in contrast to private school/teacher standards and qualifications, state law requires public school teachers to hold bachelor's degrees and be certified, and the public school curriculum must strictly comply with the Sunshine State Standards provided in law and through the DOE. Notably, the OSP required background screening of all teachers and accountability of all qualifying provider schools pursuant to the state assessment model provided in s. 1008.22, F.S.³¹ Still, the court, held, it failed to meet the uniform mandate required under the state constitution:

It diverts public dollars into separate private systems parallel to and in competition with the free public schools that are the sole means set out in the Constitution for the state to provide for the education of Florida's children. This diversion not only reduces money available to the free schools, but also funds private schools that are not "uniform"....through the OSP the state is fostering plural, nonuniform systems of education....³²

To the extent that this bill authorizes the use of funds from the state treasury to fund private K-12 education, a court may find these provisions constitutionally infirm. There is not a concomitant uniformity requirement for postsecondary education in the constitution.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

A parent who chooses to enroll his or her child in a private school may choose to have the child participate in statewide assessments. The parent is responsible for transportation to the designated test site.

Parents are permitted to donate account funds that were not spent at the time of high school graduation or when a student withdraws from the program. A private school or institution may benefit from the donation.

Financial institutions are permitted to impose fees of up to three percent of each payment out of a savings account.

C. Government Sector Impact:

State Fiscal

The amount deposited into a participating student's account is equal to 40 percent of the base student allocation under the FEFP, multiplied by the appropriate cost factor,

³¹ *Holmes*, supra note 3, at 401.

³² *Id.* at 398.

multiplied by the district cost differential, plus the per-student share of the instructional materials funds and other categorical funds. Using FY 2010-2011 FEFP data,³³ the amount per student would be approximately \$3100.00. This program appears to be funded solely through state funds. Accordingly, this would be a fiscal to the state, in an amount indeterminate at this time.

The bill defines an eligible student to include: students eligible to enter kindergarten or first grade; siblings of program participants; students who attended the prior year in a public school; and students attending a home education program or a private school. The inclusion of students eligible to enter kindergarten or first grade would be a fiscal. The amount of the state fiscal is indeterminate and would be mitigated to a certain extent if a student would have enrolled in a public school, absent the program. The authorization to include students attending a home education program or private school would be a fiscal. The amount of the state fiscal is indeterminate. The cost would be mitigated to a certain extent beginning in 2012-2013 by a cap on program participation by these students to an amount equal to the number of students who enrolled in the program and attended a public school in the prior year under the FEFP. In FY 2011-2012, the cost is mitigated to a certain extent by limiting eligible students to students who attended a public school in the prior year and students eligible to kindergarten or the first grade.

Department of Financial Services

According to the DFS, this will be a major emergency project for the agency, requiring an estimated \$168,541 in recurring costs and 3 FTE and \$761,694 in non-recurring costs for FY 2011-2012, of which \$750,000 is for staff augmentation for computer application development.³⁴ The DFS also notes that counties could be substantially affected by the financial institution fees and the diversion of state education funds to private schools.³⁵

Department of Education

The bill requires the DOE to maintain nationally norm-referenced tests that private schools must administer to students participating in the program. The DOE currently maintains a list of assessments for schools that participate in the FTC program.³⁶ The bill also requires the DOE to select an independent research organization to receive and analyze norm-referenced assessment scores of private school students, as reported by private schools. This is essentially the same requirement that is currently in place for the FTC program. Under an annual contract with the DOE, an independent researcher currently receives \$120,000 to analyze and report on the assessment scores of students participating in the FTC Program. The bill requires similar research for this program for private schools. The DOE provided the following estimates to implement the provisions in the bill for the Web application development and hardware:³⁷

³³ 2010-2011 FEFP, 3rd calculation.

³⁴ E-Mail, DFS, April 6, 2011, on file with the committee.

³⁵ *Id.*

³⁶ According to the DOE, there are 21 norm-referenced tests for the 2010-2011 school year. E-mail, DOE, April 11, 2011.

See http://www.floridaschoolchoice.org/information/ctc/files/norm_CTC.pdf.

³⁷ E-mail, DOE, April 1, 2011, on file with the committee.

Web Application Development Annual Cost Estimates					
Count	Staffing Description	Rate	Weeks	Man Hours	Total
1	Sys Project Analyst	\$90.00	52	2080	\$187,200.00
1	Quality Assurance & Testing	\$85.00	52	2080	\$176,800.00
					\$364,000.00
Web Application Hardware Annual Cost Estimate					
Virtual Servers	Description	Operational Cost	Total		
4	Load Balanced Virtual Web Servers	\$2,880.00	\$11,520.00		
			\$11,520.00	Total	\$11,520.00
					\$375,520.00

This estimate is based on the assumption that the initial module of the application that will go live on July 1, 2011, will only include the student registration form. Further functionality would be added over the next year as needed. Depending on the number of students in the program, additional personnel needed would include: a program director, a payment specialist, three regional managers, a complaint specialist, and a staff assistant.

Other

Parents are permitted to donate account funds that were not spent at the time of high school graduation or when a student withdraws from the program. A school district, private school, private virtual provider, or postsecondary institution may benefit from the donation.

VI. Technical Deficiencies:

On lines 296, 310, 323, and 335, the references to the registration and application process are inconsistent. Throughout the bill, the terms “state postsecondary institution” and “public postsecondary institution” are used interchangeably. The term “public postsecondary institution” should be used to comport with chapter 1004, F.S. Lines 327-331 relating to private tutors and tutoring programs appear to duplicate lines 323-326. On lines 368-369, the reference to the Tax Credit Scholarship Program should be changed to the Florida Tax Credit Scholarship Program. Lines 371 and 384 should reference rules of the State Board of Education, rather than the DOE. The bill allows a parent to direct the trustee to donate any unspent funds in the account to any ‘institution’ that is specified in subsection (4)(a)1.-5. of the bill. This provision should reference private schools, private virtual schools, private tutors, private tutoring programs, or public or private postsecondary institutions.

In the title, on line 10, the phrase “receiving private tutoring, participating in a private tutoring program,” should be added after the word “school.” On line 63, the reference to learning gains should specify that this relates to private school students (*see* lines 448-457). On lines 55-57, delete the words “private tutors, private tutoring programs, and postsecondary institutions” to comport with lines 435-438.

VII. Related Issues:

None.

VIII. Additional Information:

A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
