



STUDENT ELIGIBILITY

- Student must have been diagnosed with one of the following: anaphylaxis, autism, cerebral palsy, deafness, down syndrome, dual sensory impaired, high-risk, hospital or homebound, intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, have a rare disease as defined by the National Organization for Rare Disorders, spina bifida, traumatic brain injury, visually impaired, Williams syndrome, or be considered a high-risk 3-, 4- or 5-year-old child with a developmental delay in cognition, language or physical development
- Student must have either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist

PARENT REQUIREMENTS

- Parent must sign an agreement with the tax scholarship funding organization (SFO) annually to:
 - Affirm that the student is enrolled in a program that meets regular school attendance requirements
 - Use program funds only for authorized purposes including not submitting payment to both Medicare and Gardiner for the same service
 - Ensure that the student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test
 - Affirm that the parent will not transfer any college saving funds to another beneficiary
 - Affirm that the parent will not take possession of any funding provided by the state

SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS

- Participate in the Florida Tax Credit Scholarship Program
- Determine student eligibility
- Provide the Department of Education with information on the student to enable the Department to report the student for funding
- Establish and maintain separate accounts for each eligible student
- Verify qualifying expenditures
- Return any unused funds to the department when the student is no longer eligible for a Gardiner Scholarship

SCHOOL REQUIREMENTS

- Comply with all requirements of private schools participating in the John M. McKay Scholarship for Students with Disabilities Program or the Florida Tax Credit Scholarship
- Provide SFO with all documentation required for the student’s participation, including the private school and student fee schedules
- Be academically accountable to the parent by:
 - Annually providing to the parent a written explanation of the student’s progress
 - Annually administering, for students participating in the program in grades 3-10, one of the nationally norm-referenced tests identified by the Florida Department of Education or the statewide assessments; a participating private school shall report a student’s scores to the parent; students with disabilities for whom standardized testing is not appropriate are exempt from this requirement

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE
Education Savings Account
- Special needs

SCHOLARSHIP CAP

- 90% of the amount of public school funding that the student would have received in a public school

ENROLLMENT CAP

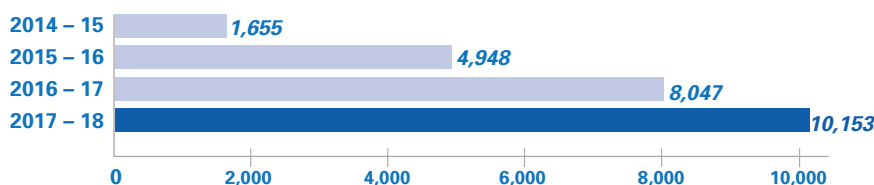
- None

PROGRAM FUNDING

- \$105.3 million appropriated for 2017-18
- \$124.6 million appropriated for 2018-19

YEAR ENACTED
2014

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	993
SFOs Operating	2
2017 Expenditures	\$105,300,000



<p><i>This Guidebook does not score or rank programs that did not have students enrolled for the 2017-2018 school year.</i></p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • A student is eligible for a scholarship if he or she is enrolled in a Florida public school in grades K-12 and has reported an incident of: battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault or battery; threat or intimidation; or fighting at school • Upon conclusion of the investigation or within 15 days after the incident was reported, whichever occurs first, the school district must notify the student’s parent about the Hope Scholarship Program and offer the parent an opportunity to enroll his or her student in another public school that has capacity or to request and receive a scholarship to attend an eligible private school, subject to available funding • Students may use the Hope Scholarship until the student returns to public school or graduates from high school, whichever occurs first 																
<p>PROGRAM TYPE Tax Credit Scholarship—individual – Bullied and harassed students</p>	<p>DONOR ELIGIBILITY</p> <ul style="list-style-type: none"> • The purchaser of a motor vehicle is granted a credit of 100% of an eligible contribution made to an eligible nonprofit scholarship funding organization against any state tax, up to \$105 • Donations are collected from the purchaser by a car dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle on or after October 1, 2018 																
<p>TAX CREDIT VALUE  100% of donation</p>	<p>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</p> <ul style="list-style-type: none"> • Must be annually approved by the State Board of Education • Allowed to keep 3% of funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years • Make scholarships available for more than one school • Submit to the state: <ul style="list-style-type: none"> – Financial and compliance audit performed by certified public accountant – Operational audit conducted by the state auditor general – Quarterly reports on the number of scholarship recipients and participating schools 																
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • The max amount of private school scholarships is as follows: <ul style="list-style-type: none"> – Grades K-5 (88% of avg per-pupil funding for public schools: approx \$6,519 for 2018-19) – Grades 6-8 (92% of avg per-pupil funding for public schools: approx \$6,815 for 2018-19) – Grades 9-12 (96% of avg per-pupil funding for public schools: approx \$7,111 for 2018-19) • Alternatively, eligible students may receive up to a \$750 scholarship for transportation to an out-of-district public school 	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Be approved by the state • Submit to the state annual sworn compliance reports regarding all local and state health, fire and safety codes • Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d • Teachers and other school personnel working with scholarship recipients must undergo federal background checks; school owners and operators must undergo a federal background check every five years • Teachers must have a bachelor’s degree, three years of teaching experience or special expertise; schools must notify parents in writing, or on the school’s website, about the qualifications of classroom teachers • Schools must send quarterly reports to parents on student’s progress • Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter • Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state • Schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education • Scholarship students in grades 3-10 must take a nationally recognized norm-referenced test or the state public school assessment; all schools with at least 30 students in grades 3-10 taking the test in consecutive years will have the gain scores published by state researchers • DOE will conduct site visits for all new participating schools. Beginning in 2019-20, new schools must receive a satisfactory site visit from DOE before the school is eligible to receive scholarship funding 																
<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> • 100% of state tax liability, up to \$105 per purchase 	<p>YEAR ENACTED 2018</p> <ul style="list-style-type: none"> • DOE may conduct site visits on any school that has received a complaint, notice of noncompliance or a notice of proposed action within the previous two years 																
<p>STATEWIDE CAP There is no cap on total program funding</p>																	
<table border="1"> <thead> <tr> <th colspan="2" data-bbox="68 1795 909 1858">STUDENT PARTICIPATION</th> <th colspan="2" data-bbox="909 1795 1557 1858">DATA UPDATE</th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="68 1858 909 1900">Student participation begins in 2018-2019 school year</td> <td data-bbox="909 1858 1299 1900">Number of Students</td> <td data-bbox="1299 1858 1557 1900">N/A</td> </tr> <tr> <td colspan="2" data-bbox="68 1900 909 1942"></td> <td data-bbox="909 1900 1299 1942">Schools Participating</td> <td data-bbox="1299 1900 1557 1942">N/A</td> </tr> <tr> <td colspan="2" data-bbox="68 1942 909 1990"></td> <td data-bbox="909 1942 1299 1990">SFOs Operating</td> <td data-bbox="1299 1942 1557 1990">1</td> </tr> </tbody> </table>		STUDENT PARTICIPATION		DATA UPDATE		Student participation begins in 2018-2019 school year		Number of Students	N/A			Schools Participating	N/A			SFOs Operating	1
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STUDENT ELIGIBILITY

- Student must:
 - Have an Individualized Education Plan (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act
 - Have attended public school in any of the first years prior to the 2010-11 fiscal year
- Children of U.S. military personnel who are transferring are exempt from the prior year public school attendance requirement
- Children who received specialized instructional services under the Voluntary Pre-K Education Program (VPK) the previous school year are exempt from prior year public school attendance requirement

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor’s degree, three years of teaching experience, or special expertise; schools must notify parents in writing, or on the school’s website, the credentials of all teachers
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state; schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education
- Providing a written explanation to the parent of the student’s progress annually and cooperating with parents who choose to have the student participate in statewide assessments
- Notify the Department when a scholarship student withdraws from the school
- Beginning in 2019-20, new schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding

Because of the unique nature of special education programs, this Guidebook does not score or rank programs that serve students with special needs.

PROGRAM TYPE

Voucher
– Special needs

SCHOLARSHIP CAP

- Whichever is less:
 - Amount of public school funding students would have received
 - Tuition and fees of private school

ENROLLMENT CAP

None

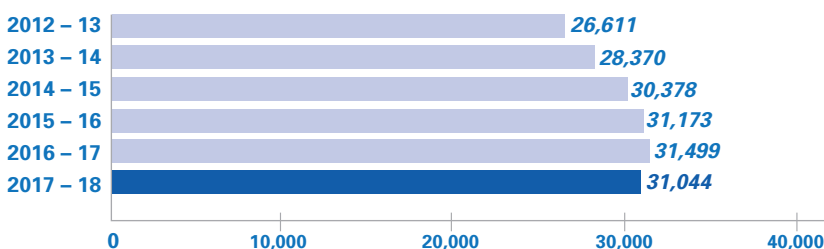
PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

1999

STUDENT PARTICIPATION



DATA UPDATE

Schools Participating	1,482
2017 Expenditures	\$220,435,448



<p><i>This program ranks</i></p> <p style="font-size: 2em; font-weight: bold; color: red;">1st</p> <p style="font-weight: bold;">out of 18</p> <p><i>Tax Credit Scholarship Programs</i></p> <hr/> <p>22 out of 32 pts. STUDENT ELIGIBILITY</p> <p>34 out of 52 pts. PROGRAM AND SCHOLARSHIP SIZE</p> <p>22 out of 24 pts. ACCOUNTABILITY</p> <p>38 out of 38 pts. TAX CREDIT FEATURES</p>	<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> Family income cannot exceed 200% of the federal poverty guidelines (\$50,200 for a family of four in 2018) for a full scholarship Family income cannot exceed 260% of the federal poverty guidelines (\$65,260 for a family of four in 2018) for a partial scholarship Students with family income at or below 185% of the federal poverty guidelines (\$46,435 for family of four in 2018), renewing students and students in foster care or out-of-home care get priority <p>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</p> <ul style="list-style-type: none"> Must be annually approved by the State Board of Education Allowed to keep 3% of funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years May carryforward up to 25% of funds for the next year's scholarships Make scholarships available for more than one school Submit to the state: <ul style="list-style-type: none"> Financial and compliance audit performed by certified public accountant Operational audit conducted by the state auditor general Quarterly reports on the number of scholarship recipients and participating schools <p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> Be approved by the state Submit to the state annual sworn compliance reports regarding all local and state health, fire and safety codes Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d Teachers and other school personnel working with scholarship recipients must undergo federal background checks; school owners and operators must undergo a federal background check every five years Teachers must have a bachelor's degree, three years of teaching experience or special expertise; schools must notify parents in writing, or on the school's website, the credentials of all teachers Schools must send quarterly reports to parents on student's progress Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state Schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education Scholarship students in grades 3-10 must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3-10 taking the test in consecutive years will have the learning gains scores published by state researchers
<p>PROGRAM TYPE</p> <p>Tax Credit Scholarship— — corporate — Means-tested</p>	<p>STATEWIDE CAP</p> <ul style="list-style-type: none"> \$873.5 million (2017-18) \$873.5 million (2018-19) Cap is allowed to increase by 25% in any year after 90% of the cap is reached
<p>TAX CREDIT VALUE</p> <p>● 100% of donation</p>	<ul style="list-style-type: none"> Beginning in 2019-20, new schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding
<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> For private school scholarships, whichever is less: <ul style="list-style-type: none"> Tuition and fees Grades K-5 (88% of average public school per-pupil funding: approximately \$6,420) Grades 6-8 (92% of average public school per-pupil funding: approximately \$6,815) Grades 9-12 (96% of average public school per-pupil funding: approximately \$7,111) \$750 scholarship covering transportation to an out-of-district public school 	<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> 100% of state tax liability
<p>YEAR ENACTED</p> <p>2001</p>	

