

6A-6.0960 Florida Tax Credit Scholarship Program.

The Florida Tax Credit Scholarship Program will be implemented as required by Section 1002.395, F.S., to allow nonprofit scholarship-funding organizations to provide scholarships from eligible contributions to qualified students attending eligible private schools or public schools outside the school district in which the student resides or in a laboratory school.

(1) Eligibility of nonprofit scholarship-funding organizations.

(a) A nonprofit organization may apply or register to be a scholarship-funding organization by having its principal officer or legal representative submit documentation to the Department of Education as specified in Form IEPC SFO-1, Nonprofit Scholarship-Funding Organization Participation Application for New Scholarship Funding Organization (<http://www.flrules.org/Gateway/reference.asp?No=Ref-04661>) Form IEPC SFO-2, Nonprofit Scholarship-Funding Organization Participation Renewal for Scholarship Funding Organization (<http://www.flrules.org/Gateway/reference.asp?No=Ref-04662>), or Form IEPC SFO-3, Nonprofit Scholarship-Funding Organization Participation Application for State Universities and Independent Colleges or Universities (<http://www.flrules.org/Gateway/reference.asp?No=Ref-04663>), which are hereby incorporated by reference to become a part of this rule to become effective November 2014, November 2014, and September 2021, respectively. The appropriate Nonprofit Scholarship-Funding Organization Form must be signed by the owner or operator, submitted annually, and be postmarked no later than September 1. Forms may be obtained through Florida Department of Education, Office of Independent Education and Parental Choice, 325 West Gaines Street, Suite 1044, Tallahassee, Florida 32399 or http://www.floridaschoolchoice.org/information/CTC/SFO_Renewal.asp.

(b) through (k) No change.

(2) through (6) No change.

Rulemaking Authority 1002.395(9)(i), ~~(12)~~ ~~(13)~~(d), ~~(15)~~ ~~(16)~~(h)-(i) FS. Law Implemented 1002.395 FS. History—New 2-5-07, Amended 11-26-08, 6-22-10, 10-25-10, 11-4-14, 3-22-17, 8-21-18.