

220.187(3) Credits for contributions to nonprofit scholarship-funding organizations.--

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

- (a) Was counted as a full-time equivalent student during the previous state fiscal year for purposes of state per-student funding;
- (b) Received a scholarship from an eligible nonprofit scholarship-funding organization or from the State of Florida during the previous school year;
- (c) Is eligible to enter kindergarten or first grade; or
- (d) Is currently placed, or during the previous state fiscal year was placed, in foster care as defined in s. 39.01.

Contingent upon available funds, a student may continue in the scholarship program as long as the student's household income level does not exceed 200 percent of the federal poverty level. A sibling of a student who is continuing in the program and resides in the same household as the student shall also be eligible as a first-time corporate income tax credit scholarship recipient as long as the student's and sibling's household income level does not exceed 200 percent of the federal poverty level. Household income for purposes of a student who is currently in foster care as defined in s. 39.01 shall consist only of the income that may be considered in determining whether he or she qualifies for free or reduced-price school lunches under the National School Lunch Act.

History.--s. 5, ch. 2001-225; s. 42, ch. 2002-218; s. 258, ch. 2003-261; s. 9, ch. 2003-391; s. 16, ch. 2004-5; s. 2, ch. 2006-75; s. 2, ch. 2008-142; s. 2, ch. 2008-235; s. 1, ch. 2008-241.