

**STATE BOARD OF EDUCATION**  
**Action Item**  
May 14, 2026

**SUBJECT:** Approval of Amendment to Rule 6A-6.0960, Florida Tax Credit Scholarship Program

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**PROPOSED BOARD ACTION**

For Approval

**AUTHORITY FOR STATE BOARD ACTION**

Sections 1001.02(1), (2)(n), 1002.395(12), F.S.

**EXECUTIVE SUMMARY**

The purpose of this amendment is to establish procedures for the transfer of funds from one scholarship funding organization to another. Specifically, the amendment would require that a scholarship funding organization receiving a transfer of excess tax-credited contributions from another scholarship funding organization must have been in operation as an eligible scholarship funding organization for at least the preceding three fiscal years and have no findings of material weakness or material noncompliance in its most recent audit under Section 1002.395(6)(o), F.S.

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**Supporting Documentation Included:** Proposed Rule 6A-6.0960, F.A.C.

**Facilitator/Presenter:** Adam Emerson, Executive Director, Office of Independent Education and Parental Choice