

Ensuring that the Florida Department of Education is a Good Steward of Taxpayer-Funded School Vouchers

Current Problem

For decades, Florida has offered vouchers to fund K-12 students' private-school education in certain circumstances¹ through the Family Empowerment and Florida Tax Credit Scholarships. In 2023, Florida significantly expanded who was eligible for these vouchers with legislation² that removed income limits and allowed home-schooled students to receive them. The law made every school-aged child in the state eligible for vouchers that divert public funds to private schools and home-schooled students at the same per pupil amount — currently more than \$9,000 — going to neighborhood public schools and charter schools.

Moreover, the 2023 law included few elements of accountability. This is especially concerning for a program that now accounts for 24.2 percent of general revenue funds for education.³ For the 2025-26 fiscal year, Florida allocated \$3.8 billion⁴ for these vouchers via the Florida Education Finance Program (FEFP) and \$1.1 billion⁵ via the Florida Tax Credit Scholarship program, for which home-schooled students are now eligible. Advocates and some state leaders attempted to increase the school voucher program's accountability in the 2024 and 2025 legislative sessions; however, they were unsuccessful. Still, numerous limitations of the program surfaced as a result of complaints by parents and private school operators in multiple Florida House hearings.^{6,7,8} In addition, the state auditor general issued detailed reports on the groups that administer the voucher program, Florida's Scholarship Funding Organizations (SFOs).^{9,10} The auditor general documented concerns including the timeliness of voucher payments and reimbursements and that there is no process to ensure unused funds in closed accounts reverted to the Florida Department of Education (FLDOE). Other deficiencies cited included an inadequate process to reconcile lists of students in public schools and voucher students, leading to duplicate payments that resulted in a \$47 million shortfall in payments to school districts and inadequate staffing for program administration.^{11,12}

Many of the auditor general's recommendations were incorporated into Senate Bill (SB) 318, "Educational Scholarship Programs."

How SB 318 Addresses the Problem

SB 318¹³ would implement many important measures to increase accountability and transparency in the voucher programs.

Florida Department of Education (FLDOE)

Specifically, SB 318 would:

- Create a categorical (i.e., dedicated, restricted funding) for the Family Empowerment Scholarship programs, a mechanism Intended to isolate funding in the state budget. It would also add funding to cover cost over-runs, the Educational Enrollment Stabilization Program (EESP), either in public schools or voucher programs with a minimum balance of \$250 million.
- Require FLDOE to:
 - Cross-check each list of eligible students before disbursing payments.

- Publish and update information on its website concerning voucher programs (though which data elements would be required is not specified).
- Investigate complaints from students, parents, schools, school districts, SFOs, or other providers for fraud and report cases to the Department of Financial Services for criminal investigation.
- Develop a standard withdrawal form for parents withdrawing their students from public schools or private schools for students returning to public schools. This form would have to be provided to parents by school districts upon request.
- Create a uniform reimbursement process with the SFOs beginning in school year 2026-27, which would have to be informed by parents, private schools, and providers.
- Submit a report outlining recommendations for implementation of the voucher program beginning in the 2028-2029 school year to the governor, senate president, and house speaker by December 2026. FLDOE would also have to report its accountability actions annually by December 15 each year to the governor, senate president, and house speaker.
- Add non-compliance with this statute to the list of types of fraud FLDOE could sanction an SFO or student for and expand the conditions under which an account could be closed to include non-compliance with voucher program requirements.
- Reduce the amount of time an account could be inactive from two years to one.

Scholarship Funding Organizations (SFOs)

The legislation would require that SFOs:

- Return overpayments to FLDOE within 30 days of certification.
- Provide information to parents, including eligibility and authorized use of funds.
- Create a single application for all voucher programs in an electronic format, and the data elements that must be collected for each application. (SFOs are forbidden from charging an application fee.)
- Verify student eligibility upon receipt of an application each school year. This includes obtaining a Florida Education Identification that uniquely identifies all public school students. (If the applicant did not have one, the FLDOE would have to assign one.)
- Report an annual audit of background screenings of private school personnel.
- Allow the auditor general and FLDOE to access to SFO accounts and records.

The bill, SB 318, would also prohibit SFOs from transferring funds to accounts with a balance in excess of \$24,000 for most students and \$50,000 for the accounts of students with disabilities.

Auditor General

The legislation would require the auditor general to annually examine SFO records, audit background screening results, and determine whether SFO expenditures are “reasonable and necessary” at least every three years.

School Districts

SB 318 would also require that payments to school districts are not below the amount required to cover the state share of FEFP. Funds from the newly created EESP would be used to supplement districts that do not receive an appropriate allocation.

Private Schools, Parents, and Students

Additionally, the bill includes provisions related to parents and students involved in the voucher program, along with private schools. Specifically, SB 318 would:

- Require private schools to provide parents with information on the policies and programs they offer and their codes of conduct and attendance. Parents of children with Individualized Education Plans and 504 Plans for students with disabilities, along with parents of English Language Learners, would have to be informed of modifications, accommodations, and therapies the school offers.
- Prohibit parents from applying for multiple voucher programs.
- Require students to take norm-referenced tests approved by the FLDOE, unless they have an exemption, and stipulate that private schools may opt to participate in [Florida's Progress Monitoring](#) system that public schools use to assess students. The school district would shoulder the costs of private schools using progress monitoring.

Why Now is the Time for the House to Pass Essential Provisions in SB 318

There is no House companion to SB 318, and House leadership has expressed reservations about the bill,¹⁴ especially the provision establishing a separate pool of funding for vouchers. Even without this separate funding pool, SB 318 includes critical provisions that would bring much greater transparency and accountability to the state's universal voucher program.

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¹ This includes students with disabilities and students with low household income

² Florida Session Laws, Chapter 2023-16, <https://laws.flrules.org/2023/16>.

³ Norín Dollard, "Florida FY 2025-26 Budget Summary: Education", Florida Policy Institute, August 2026, <https://www.floridapolicy.org/posts/edu-budget>.

⁴ Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, "Florida Education Finance Program 2025-26, Second Calculation, July 18, 2025," <https://www.fldoe.org/file/7507/25-26FEFP2ndCalc.pdf>.

⁵ Florida Department of Revenue, "Tax Information Publication 23ADM-05," December 12, 2023, https://floridarevenue.com/taxes/tips/Documents/TIP_23ADM-05.pdf.

⁶ Florida House of Representatives, House PreK-12 Budget Subcommittee hearing, 10/8/2025, <https://thefloridachannel.org/videos//10-8-25-house-prek-12-budget-subcommittee/>.

⁷ Florida House of Representatives, House PreK-12 Budget Subcommittee hearing, 10/15/2025, Florida Channel, <https://thefloridachannel.org/videos/10-15-25-house-prek-12-budget-subcommittee/>.

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- ⁸ Florida House of Representatives, House PreK-12 Budget Subcommittee hearing, 11/5/2025, Florida Channel, <https://thefloridachannel.org/videos/11-5-25-house-prek-12-budget-subcommittee/>.
- ⁹ State of Florida Auditor General, “Step Up For Students – Florida, Inc., Operational Audit, Report No. 2025-185,” https://flauditor.gov/pages/pdf_files/2025-185.pdf.
- ¹⁰ State of Florida Auditor General, “AAA Scholarship Foundation – FL, LLC, Report No.2025-009,” August 2024, https://flauditor.gov/pages/pdf_files/2025-009.pdf.
- ¹¹ Florida Senate, 11/19/25 “Senate Appropriations Committee on Pre-K12,” Florida Channel, <https://thefloridachannel.org/videos/11-19-25-senate-appropriations-committee-on-prek-12-education/>.
- ¹² Florida House of Representatives, “House PreK-12 Budget Subcommittee hearing,” 11/19/2025, Florida Channel, <https://thefloridachannel.org/videos/11-19-25-house-prek-12-budget-subcommittee/>.
- ¹³ Florida Senate, “CS/SB 318: Educational Scholarship Programs, Engrossed 1,” <https://www.flsenate.gov/Session/Bill/2026/318>.
- ¹⁴ Jeffrey S. Solochek, “Key Florida lawmakers float plan to add accountability to school vouchers,” *Tampa Bay Times*, November 19, 2025, <https://www.tampabay.com/news/education/2025/11/19/key-florida-lawmakers-float-plan-add-accountability-school-vouchers/>.