

AMENDMENTS TO HOUSE BILL NO. 1642

Sponsor: REPRESENTATIVE CARROLL

Printer's No. 1832

1 Amend Bill, page 2, line 10, by striking out "Sections 2003-
2 B(d.3) and 2004-B(a)(2)" and inserting

3 Section 2003-B(c) and (d.1)

4 Amend Bill, page 2, line 11, by inserting after "amended"
5 by adding paragraphs and subsection (d.3) is amended

6 Amend Bill, page 2, by inserting between lines 13 and 14

7 (c) Scholarship organizations and pre-kindergarten
8 scholarship organizations.--A scholarship organization or pre-
9 kindergarten scholarship organization must certify to the
10 department that the organization is eligible to participate in
11 the educational improvement tax credit program established under
12 this article and must agree to annually report the following
13 information to the department by November 1 of each year:

14 (1) (i) The number of scholarships awarded during the
15 immediately preceding school year to eligible pre-
16 kindergarten students.

17 (ii) The total and average amounts of the
18 scholarships awarded during the immediately preceding
19 school year to eligible pre-kindergarten students.

20 (iii) The number of scholarships awarded during the
21 immediately preceding school year to eligible students in
22 grades kindergarten through eight.

23 (iv) The total and average amounts of the
24 scholarships awarded during the immediately preceding
25 school year to eligible students in grades kindergarten
26 through eight.

27 (v) The number of scholarships awarded during the
28 immediately preceding school year to eligible students in
29 grades nine through 12.

30 (vi) The total and average amounts of the
31 scholarships awarded during the immediately preceding
32 school year to eligible students in grades nine through
33 12.

34 (vii) Where the scholarship organization or pre-
35 kindergarten scholarship organization collects

1 information on a county-by-county basis, the total number
2 and the total amount of scholarships awarded during the
3 immediately preceding school year to residents of each
4 county in which the scholarship organization or pre-
5 kindergarten scholarship organization awarded
6 scholarships.

7 (viii) The total number of scholarship applications
8 processed and the amounts of any application fees
9 charged, either per scholarship application or in the
10 aggregate through a third-party processor.

11 (ix) The organization's Federal Form 990 or other
12 Federal form indicating the tax status of the
13 organization for Federal tax purposes, if any, and a copy
14 of a compilation, review or audit of the organization's
15 financial statements conducted by a certified public
16 accounting firm.

17 (1.1) Beginning in the 2022-2023 fiscal year, the
18 following additional information based upon the immediately
19 preceding school year shall be included in the annual
20 reports:

21 (i) For each scholarship award:

22 (A) The name of the school the recipient
23 attended.

24 (B) The amount of the scholarship the recipient
25 received.

26 (C) The amount of tuition and school-related
27 fees charged to the recipient after accounting for
28 the scholarship award.

29 (D) The household income of the recipient's
30 household members reported in ranges determined by
31 the department.

32 (ii) The information provided under subparagraph (i)
33 shall not include personally identifiable information.

34 (2) The information required under [paragraph]
35 paragraphs (1) and (1.1) shall be submitted on a form
36 provided by the department. No later than September 1 of each
37 year, the department shall annually distribute such sample
38 forms, together with the forms on which the reports are
39 required to be made, to each listed scholarship organization
40 and pre-kindergarten scholarship organization.

41 (2.1) The department shall annually post the information
42 required under paragraphs (1) and (1.1) in a downloadable
43 spreadsheet on the department's publicly accessible Internet
44 website.

45 (3) The department may not require any other information
46 to be provided by scholarship organizations or pre-
47 kindergarten scholarship organizations, except as expressly
48 authorized in this article.

49 * * *

50 (d.1) Opportunity scholarship organizations.--

51 (1) An opportunity scholarship organization must enhance

1 the educational opportunities available to students in this
2 Commonwealth by providing opportunity scholarships to
3 eligible students who reside within the attendance boundary
4 of low-achieving schools to attend schools which are not low-
5 achieving schools and which are not public schools within the
6 eligible student's school district of residence. By February
7 15 of each year, an opportunity scholarship organization must
8 certify to the department that the organization is eligible
9 to participate in the opportunity scholarship tax credit
10 program.

11 (2) An opportunity scholarship organization must agree
12 to report the following information on a form provided by the
13 department by November 1 of each year:

14 (i) The total number of applications for opportunity
15 scholarships received during the immediately preceding
16 school year from eligible students in grades kindergarten
17 through eight.

18 (ii) The number of opportunity scholarships awarded
19 during the immediately preceding school year to eligible
20 students in grades kindergarten through eight.

21 (iii) The total and average amounts of the
22 opportunity scholarships awarded during the immediately
23 preceding school year to eligible students in grades
24 kindergarten through eight.

25 (iv) The total number of applications for
26 opportunity scholarships received during the immediately
27 preceding school year from eligible students in grades
28 nine through 12.

29 (v) The number of opportunity scholarships awarded
30 during the immediately preceding school year to eligible
31 students in grades nine through 12.

32 (vi) The total and average amounts of the
33 opportunity scholarships awarded during the immediately
34 preceding school year to eligible students in grades nine
35 through 12.

36 (vii) Where the opportunity scholarship organization
37 collects information on a county-by-county basis, the
38 total number and the total amount of opportunity
39 scholarships awarded during the immediately preceding
40 school year to residents of each county in which the
41 opportunity scholarship organization awarded opportunity
42 scholarships.

43 (viii) The number of opportunity scholarships
44 awarded during the immediately preceding school year to
45 applicants with a household income that does not exceed
46 185% of the Federal poverty level.

47 (ix) The total and average amounts of opportunity
48 scholarships awarded during the immediately preceding
49 school year to applicants with a household income that
50 does not exceed 185% of the Federal poverty level.

51 (x) The number of opportunity scholarships awarded

1 during the immediately preceding school year to
2 applicants with a household income that does not exceed
3 185% of the Federal poverty level and who reside within a
4 first class school district.

5 (xi) The total and average amounts of opportunity
6 scholarships awarded during the immediately preceding
7 school year to applicants with a household income that
8 does not exceed 185% of the Federal poverty level and who
9 reside within a first class school district.

10 (xii) The number of opportunity scholarships awarded
11 during the immediately preceding school year to
12 applicants with a household income that does not exceed
13 185% of the Federal poverty level and who reside within a
14 school district that was designated as a financial
15 recovery school district under Article VI-A at the time
16 of the award.

17 (xiii) The total and average amounts of opportunity
18 scholarships awarded during the immediately preceding
19 school year to applicants with a household income that
20 does not exceed 185% of the Federal poverty level and who
21 reside within a school district that was designated as a
22 financial recovery school district under Article VI-A at
23 the time of the award.

24 (xiv) The total number of opportunity scholarship
25 applications processed and the amounts of any application
26 fees charged either per opportunity scholarship
27 application or in the aggregate through a third-party
28 processor.

29 (xv) The opportunity scholarship organization's
30 Federal Form 990 or other Federal form indicating the tax
31 status of the opportunity scholarship organization for
32 Federal tax purposes, if any, and a copy of a
33 compilation, review or audit of the opportunity
34 scholarship organization's financial statements conducted
35 by a certified public accounting firm.

36 (2.1) Beginning in the 2022-2023 fiscal year, the
37 following additional information based upon the immediately
38 preceding school year shall be included in the annual
39 reports:

40 (i) For each opportunity scholarship award:

41 (A) The name of the school the recipient
42 attended.

43 (B) The amount of the scholarship the recipient
44 received.

45 (C) The amount of tuition and school-related
46 fees charged to the recipient after accounting for
47 the scholarship award.

48 (D) The household income of the recipient's
49 household members reported in ranges determined by
50 the department.

51 (ii) The information provided under subparagraph (i)

1 shall not include any personally identifiable
2 information.

3 (3) No later than September 1 of each year, the
4 department shall annually distribute such sample forms,
5 together with the forms on which the reports are required to
6 be made, to each listed opportunity scholarship organization.

7 (3.1) The department shall annually post the information
8 required under paragraphs (2) and (2.1) in a downloadable
9 spreadsheet on the department's publicly accessible Internet
10 website.

11 (4) The department may not require other information to
12 be provided by opportunity scholarship organizations, except
13 as expressly authorized in this article.

14 * * *

15 Amend Bill, page 7, line 16, by inserting after "act"

16 , amended June 30, 2021 (P.L.158, No.26),

17 Amend Bill, page 7, line 24, by striking out "\$185,000,000"

18 and inserting

19 \$225,000,000

20 Amend Bill, page 7, line 26, by striking out "\$135,000,000"

21 and inserting

22 \$175,000,000