

~~(2) DISBURSE THE PROGRAM FUNDS TO THE SCHOOLS UNDER THE JURISDICTION OF THE BOARD OR THE SCHOOLS THAT ARE UNDER THE SPONSORING AGENCY THAT ARE PARTICIPANTS IN THE PROGRAM IN CONJUNCTION WITH FEDERAL REIMBURSEMENT FUNDS THROUGH THE FEDERAL SCHOOL BREAKFAST PROGRAM; AND~~

~~(3)~~ (2) SUBMIT AN ANNUAL REPORT TO THE DEPARTMENT ON THE PROGRAM, INCLUDING THE MANNER IN WHICH THE FUNDS HAVE BEEN EXPENDED.

~~(E)~~ (F) A SCHOOL THAT PARTICIPATES IN THE PROGRAM SHALL:

(1) IMPLEMENT AN ~~IN-CLASSROOM~~ AN IN-CLASSROOM BREAKFAST PROGRAM IN WHICH ALL STUDENTS IN THE SCHOOL MAY PARTICIPATE REGARDLESS OF FAMILY INCOME;

(2) SERVE A BREAKFAST THAT MEETS THE GUIDELINES OF THE DEPARTMENT AND THE NUTRITIONAL STANDARDS OF THE UNITED STATES DEPARTMENT OF AGRICULTURE FOR SCHOOLS THAT PARTICIPATE IN THE FEDERAL SCHOOL BREAKFAST PROGRAM;

(3) SERVE THE BREAKFAST IN THE CLASSROOM ~~CLASSROOM AT THE BEGINNING OF THE INSTRUCTIONAL DAY~~ SCHOOL UPON THE ARRIVAL OF STUDENTS TO THE SCHOOL;

(4) COLLECT THE DATA THAT THE COUNTY BOARD OR THE SPONSORING AGENCY AND THE DEPARTMENT REQUIRE FROM PARTICIPANTS IN THE PROGRAM; AND

(5) SUBMIT AN ANNUAL REPORT TO THE COUNTY BOARD OR THE SPONSORING AGENCY.

~~(F) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A BUSINESS ENTITY MAY CLAIM A TAX CREDIT APPLICABLE TO THE STATE INCOME TAX OF THE ENTITY IN THE AMOUNT DETERMINED UNDER SUBSECTION (G) OF THIS SECTION FOR CONTRIBUTIONS MADE BY THE ENTITY TO A SCHOOL FOR THE PROGRAM.~~

~~(G) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE STATE INCOME TAX CREDIT ALLOWED UNDER THIS SECTION SHALL EQUAL 50% OF THE AMOUNT OF THE CONTRIBUTIONS THAT:~~

~~(H) ARE APPROVED BY THE DEPARTMENT UNDER SUBSECTION (H) OF THIS SECTION; AND~~

~~(I) WERE MADE DURING THE TAXABLE YEAR OF THE BUSINESS ENTITY.~~

~~(2) (1) THE STATE INCOME TAX CREDIT ALLOWED TO A BUSINESS ENTITY UNDER THIS SECTION MAY NOT EXCEED, FOR ANY TAXABLE YEAR OF THE BUSINESS ENTITY, THE LESSER OF:~~

~~1. \$25,000; OR~~