

THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private
school choice program in America

2024 EDITION



ABOUT EDCHOICE

EdChoice is a 501(c)(3) nonprofit, nonpartisan organization. Our mission is to advance educational freedom and choice for all as a pathway to successful lives and a stronger society. We are committed to understanding and pursuing a K–12 education ecosystem that empowers every family to choose the learning environment that fits their children’s needs best. EdChoice is the intellectual legacy of Milton and Rose D. Friedman, who founded the organization in 1996 as the Friedman Foundation for Educational Choice. The contents of this publication are intended to provide empirical information and should not be construed as lobbying for any position related to any legislation.

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In just three years, the number of states with universal or near-universal private school choice programs has grown from zero to 10 and the number of students eligible for these programs has increased by 60 percent.

Mere days into the year, Iowa passed the first universal education savings account program of the year. In fact, the momentum has been so strong that in the time it took EdChoice to print and mail *The 2023 ABCs of School Choice*, not one but two states created universal education savings account programs!

Policy makers in 40 states debated 111 educational choice bills—79 percent of which related to ESAs. As the months ticked by, a total of seven states enacted new choice programs and 10 expanded ones already in operation. As of this writing, eight states have joined Arizona and West Virginia in offering all students choice, making 2023 the Year of Universal Choice.

With the release of this latest edition of *The ABCs of School Choice*, approximately 20 million students—or 36 percent—are now eligible for a private choice program.

In light of the monumental expansion of broad educational choice programs, we've updated *The ABCs* to better reflect the changing landscape of educational freedom in the United States. In addition to publishing it two months earlier than we historically have so stakeholders, policymakers, and local leaders have this critical data in-hand when they need it most, we've added new features that highlight the emerging trends we are seeing in the school choice landscape.

This year, you'll find more maps so you can easily understand the school choice landscape, viewing at a glance which states have universal programs, which limit by students' means, those that require testing of participants, and more. You'll also find a new category of programs—refundable tax credits—as we work to better capture the ways different states make choice work for their families. And, with the growth of programs, we've moved some data online so you can more easily view the program-specific guidelines for parents, schools, and scholarship-granting organizations.

The ABCs of School Choice remains the most-cited school choice resource by lawmakers across the country, serving as the best data-rich, comprehensive guide to every private school choice program in America.

As we work to maintain momentum to ensure every student has access to the learning environment of their family's choosing, we invite you to study individual policies. Explore and compare choice within and across states. Delve into a program's regulations and legal history. Envision what true educational freedom could look like for your state or family.

Yours sincerely,



Robert C. Enlow

President and CEO

Types of Private School Choice

EDUCATION SAVINGS ACCOUNTS

Education savings accounts (ESAs) in K-12 education establish for parents a publicly funded, government-authorized savings account with restricted but multiple uses for educational purposes. Parents may use the funds to pay for expenses including: school tuition, tutoring, online education programs, therapies for students with special needs, textbooks or other instructional materials, and sometimes, save for college.

SCHOOL VOUCHERS

Vouchers give parents the freedom to choose a private school for their children, using all or part of the public funding set aside for their children's education. Under such a program, funds typically expended by a school district would be allocated to a participating family in the form of a voucher to pay partial or full tuition for their child's private school, including both religious and non-religious options.

TAX-CREDIT SCHOLARSHIPS

Tax-credit scholarships allow taxpayers to receive full or partial tax credits when they donate to nonprofits that provide private school scholarships. Eligible taxpayers can include both individuals and businesses. In some states, scholarship-giving nonprofits also provide innovation grants to public schools and/or transportation assistance to students who choose alternative public schools.

TAX-CREDIT EDUCATION SAVINGS ACCOUNTS

Tax-credit ESAs function the same way as publicly funded ESAs from a family's perspective, but their funding stream is different. Tax-credit ESAs allow taxpayers to receive full or partial tax credits when they donate to nonprofit organizations that fund and manage parent-directed K-12 education savings accounts. Families may use those funds to pay for multiple education-related expenses, including private school tuition and fees, online learning programs, private tutoring, community college costs, higher education expenses and other approved customized learning services and materials, and roll over unused funds from year to year to save for future educational expenses. Some tax-credit ESAs, but not all, even allow students to use their funds to pay for a combination of public school courses and private services.

REFUNDABLE TAX CREDITS

Refundable tax credits allow parents to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation. What makes the credit “refundable” is if the credit exceeds the tax imposed by the government, the excess amount is refunded to the taxpayer (the parents)—similar to the Child Tax Credit or Earned Income Tax Credit. In other words, if the cost of tuition or other allowable educational expenses exceeds what the parent owes the state in taxes, the parent can still receive up to the maximum allowable credit to offset those expenses.

INDIVIDUAL TAX CREDITS & DEDUCTIONS

Individual tax credits and deductions allow parents to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation.

Other Types of School Choice

CHARTER SCHOOLS

Charter schools are independently run public schools exempt from many rules and regulations in exchange for increased accountability. Typically, if charters receive more applications than they have open seats, they must accept students based on a lottery. Families do not need to use ESAs, vouchers or tax-credit scholarships to pay to enroll their children in charter schools as these schools are already publicly funded.

MAGNET SCHOOLS

A magnet school is a public school that offers specialized curricula and programs not available in traditional neighborhood public schools. Magnets are designed to attract students with a common interest or skillset, and students must apply and be accepted to enroll. Families do not need to use ESAs, vouchers or tax-credit scholarships to pay to enroll their children in magnet schools as these schools are already publicly funded.

INTER/INTRA-DISTRICT PUBLIC SCHOOL CHOICE

Sometimes referred to as open enrollment, inter- and intra-district choice laws allow families to choose traditional public schools other than the ones the government assigned based on their ZIP Codes. Intra-district choice allows families to choose from among more than one public school within their assigned district. Inter-district choice allows families to send their children to any traditional public school in their resident state or a defined region. Typically, these open enrollment options still allow public schools to give enrollment preference to students within their assigned district lines.

HYBRID HOMESCHOOLING

Hybrid homeschooling is an educational model where students split their time between homeschooling and a traditional classroom setting.

ONLINE LEARNING

Online learning allows students to work with their curriculum and teachers over the internet—in combination with, or in place of, traditional classroom learning. Online schools can be public or private. Families may also use some educational choice options, such as ESAs and vouchers, to pay for online and virtual schooling.

CUSTOMIZED LEARNING

Customized learning is unique to every child. As an example, some students might use ESA or course choice programs to mix courses from public schools with privately tutored classes at home, online courses, special education therapies and a work-study internship. The possibilities are endless, especially as new innovations in learning continue to emerge.

TOWN TUITIONING

Generally speaking, town tuitioning allows students who live in towns that don't have district public schools to receive their per-pupil education tax dollars to pay tuition at a neighboring town's public school or a private school of their choice—sometimes even across state lines for families who live close to state borders. This type of school choice functions much like a school voucher, and only a handful of rural states in the northeast use it.

MICRO-SCHOOLING

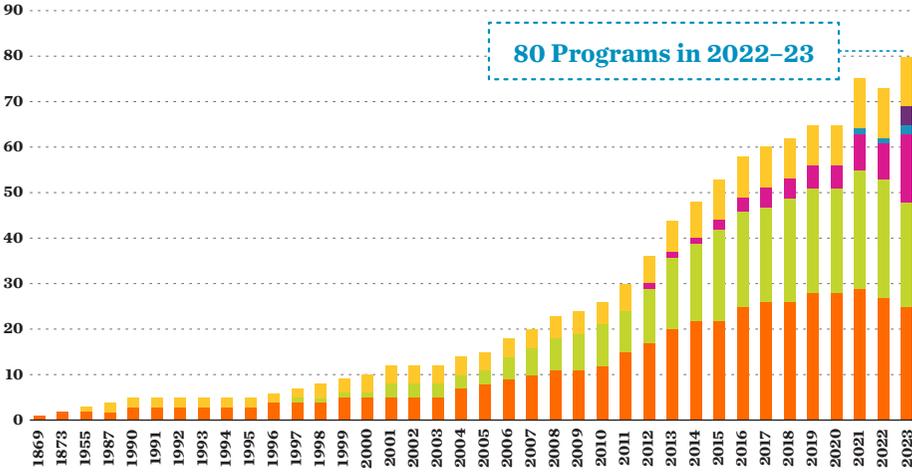
Micro-schooling is the reimagining of the one-room schoolhouse, where class sizes are usually fewer than 15 students of varying ages, and the schedule and curriculum is tailored to fit the needs of each class. This model of schooling can operate in either public, private or charter schools or separately on its own.

HOMESCHOOLING

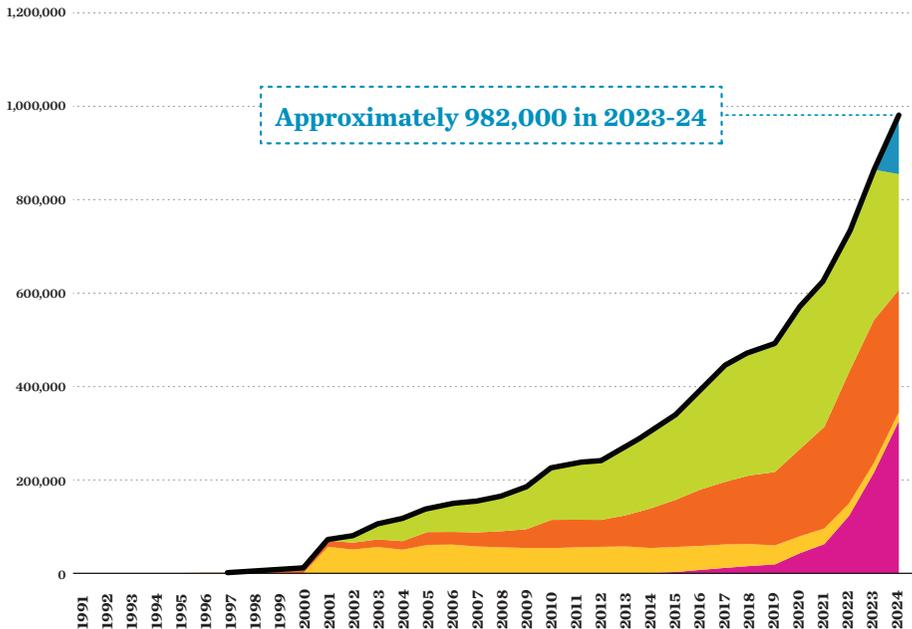
Homeschooling is an alternative form of education for children outside of public or private schools, typically within their own homes. Homeschooling is regulated differently from state to state.



Number of Currently Enacted Private School Choice Programs by Year Enacted

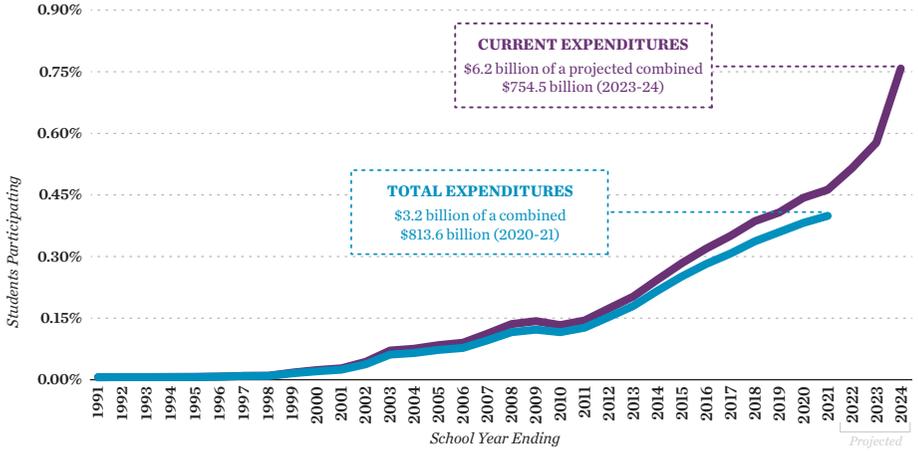


Number of ESAs, Vouchers, Tax-Credit Scholarships and Tax-Credit ESAs



Spending on ESAs, Vouchers and Tax-Credit Scholarships as a Percent of Combined Program and Public K–12 Current and Total Expenditures

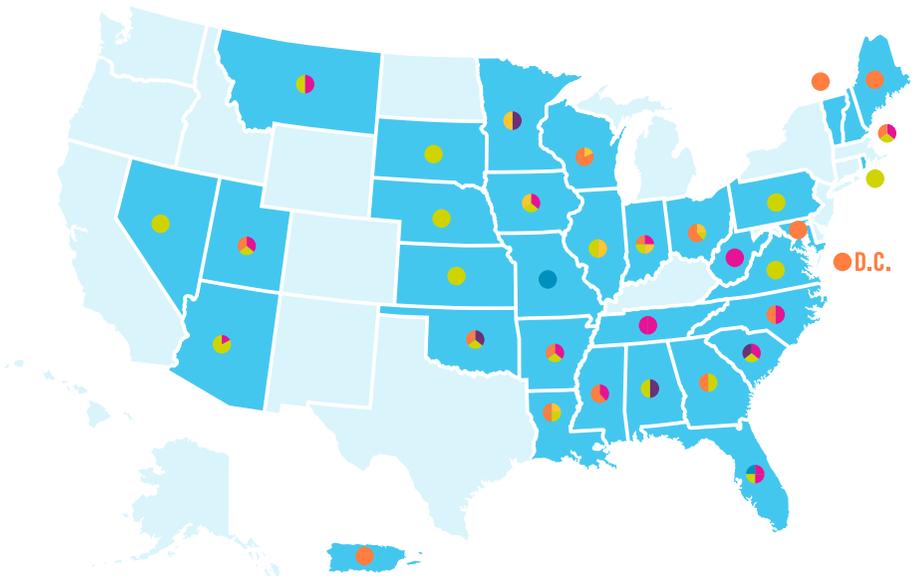
Current expenditures include instruction, support services, food services and enterprise operations. Total expenditures include those categories and also capital outlay, interest payments on debts and programs outside of public elementary/secondary education, such as adult education and community services.



Note: Only includes expenditures in states and Washington, D.C.

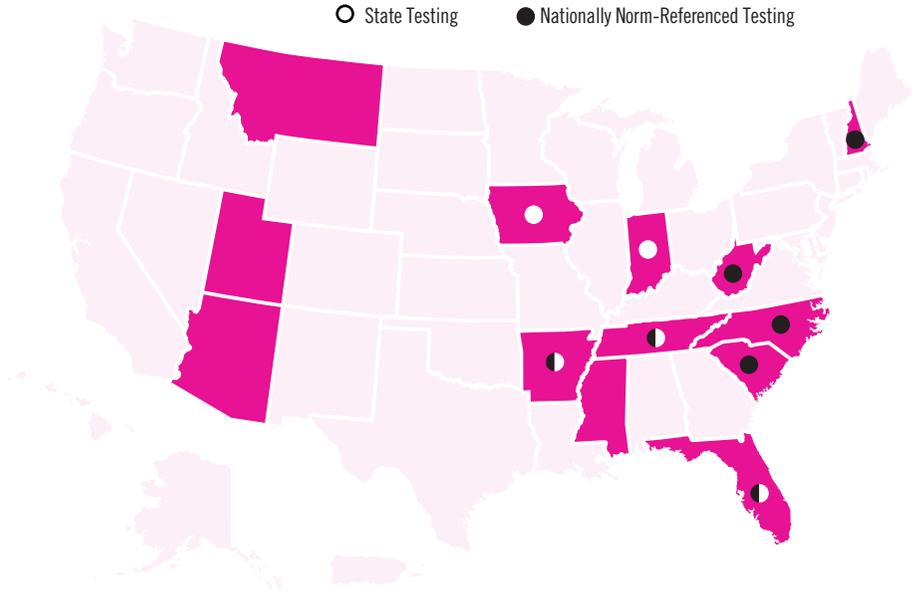
Sources: EdChoice (2023), *The ABCs of School Choice: The Comprehensive Guide to Every Private School Choice Program in America, 2024 edition*; National Center for Education Statistics (2022), *Digest of Education Statistics Table 236.15*, retrieved October 19, 2023 from https://nces.ed.gov/programs/digest/d22/tables/dt22_236.15.asp?current=yes; Stephen Q. Corman, Jeremy J. Phillips, Malia R. Howell, and Lei Zhou (2022), *Revenues and Expenditures for Public Elementary and Secondary Education: FY 21* (NCES 2023-301), retrieved from <https://nces.ed.gov/pubs2023/2023301.pdf>

32 States (plus Washington, D.C. and Puerto Rico) Are Using School Choice in 2023



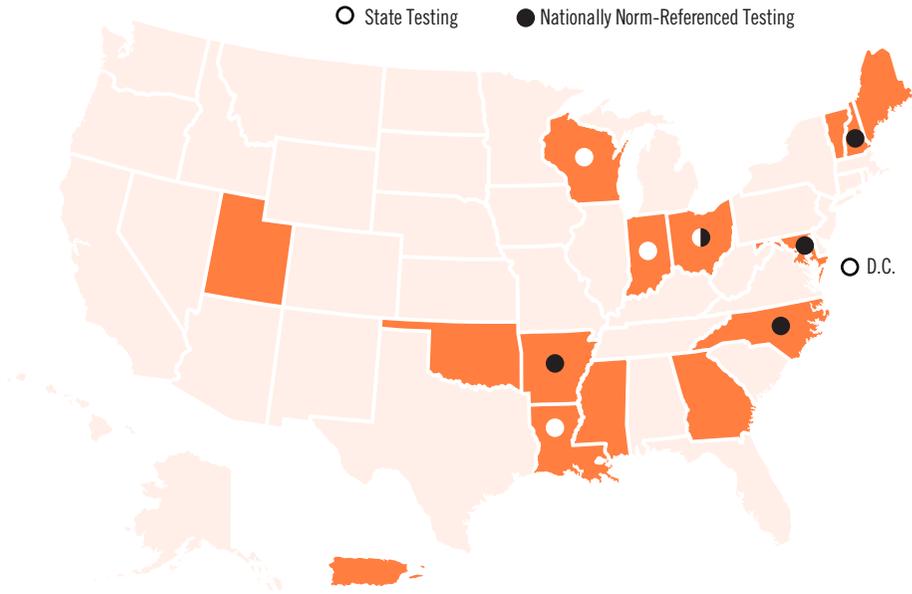
Testing Requirements for ESA Programs

Nine ESA states require some form of standardized testing for program participants.



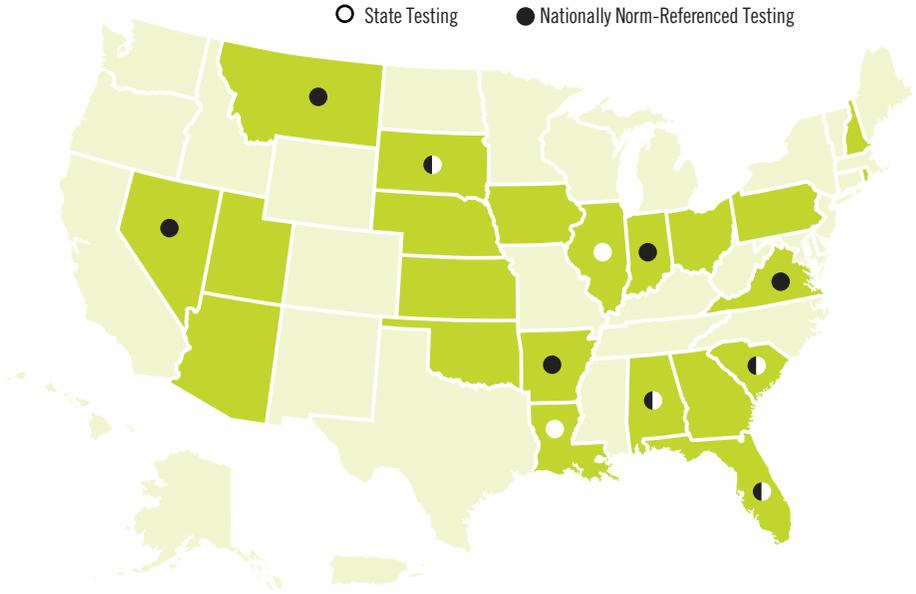
Testing Requirements for Voucher Programs

Eight voucher states plus D.C. require some form of standardized testing for program participants.



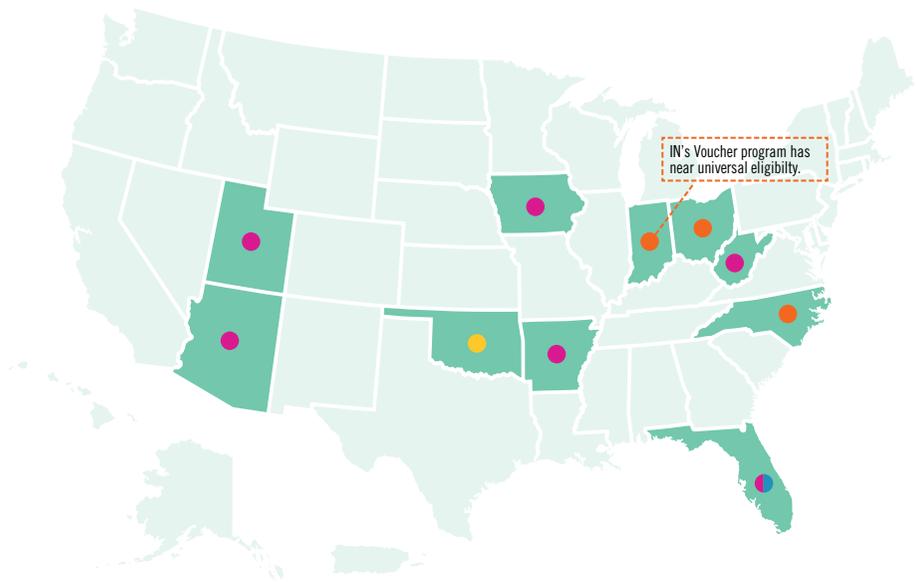
Testing Requirements for Tax-Credit Scholarships

Eleven states with tax-credit scholarship programs require some form of standardized testing for program participants.



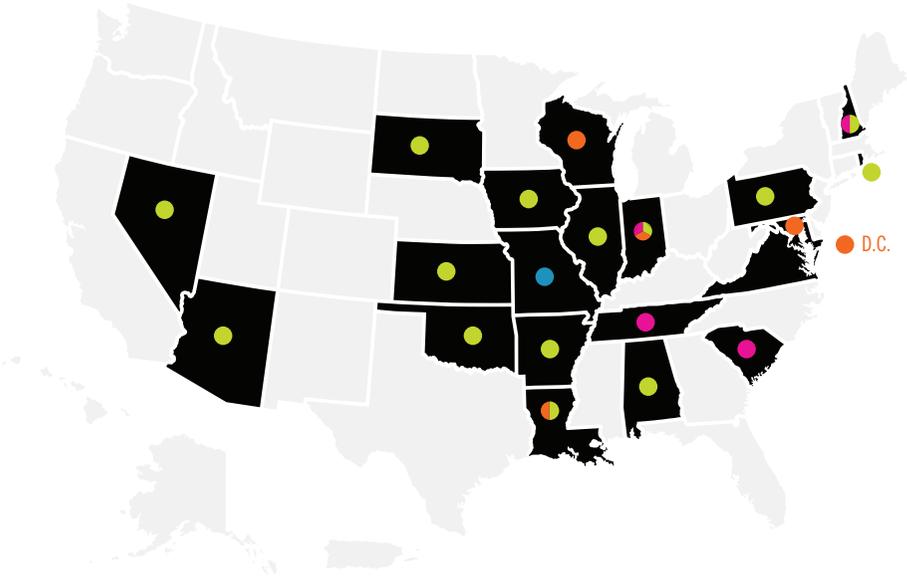
10 States Have Universal Choice/ Near-Universal Choice

Ten states now have choice programs with universal or near-universal student eligibility, meaning all K-12 students are eligible to participate. Six universal states offer education savings accounts, three offer vouchers, one offers a refundable tax credit, and one offers a tax credit education savings account. **Note that Florida has two universal programs.*



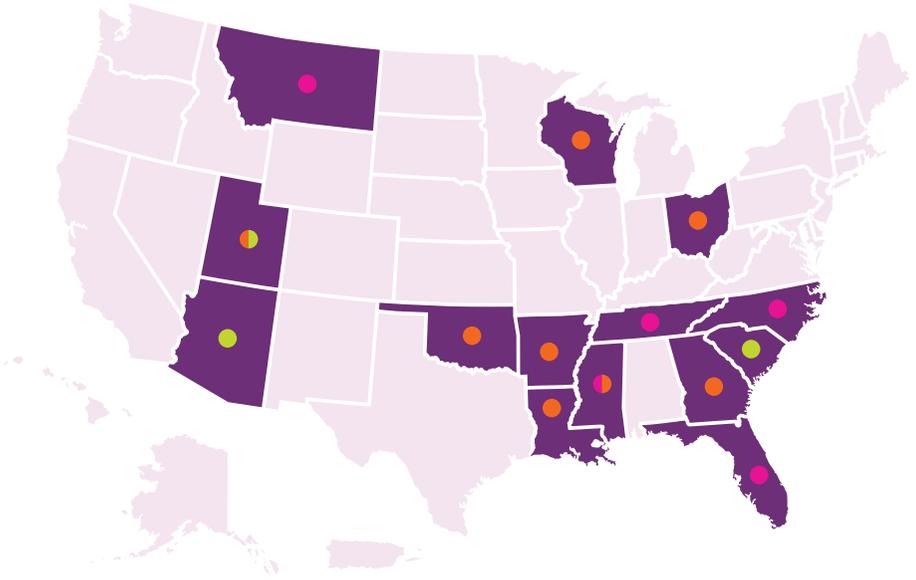
20 States and Washington D.C. with Means Tested Programs

Twenty states plus D.C. have means tested choice programs, which means the student must live in a household under a certain income threshold to participate. Five states offer means tested voucher programs, fifteen offer tax credit scholarships, four offer education savings accounts, and one offers a tax credit education savings account. **Note that several states have multiple means tested programs.*



14 States have Programs with Special-Needs Pathway

Fourteen states offer choice programs with a special-needs pathway, which typically means the student must have an IEP or learning disability status to qualify. Eight states offer special needs voucher programs, three offer tax credit scholarships, and five offer education savings accounts. *Note that several states have multiple programs for students with special needs



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Education Savings Accounts (ESAs)

Education savings accounts (ESAs) in K-12 education establish for parents a publicly funded, government-authorized savings account with restricted but multiple uses for educational purposes. Parents may use the funds to pay for expenses including: school tuition, tutoring, online education programs, therapies for students with special needs, textbooks or other instructional materials, and sometimes, save for college.

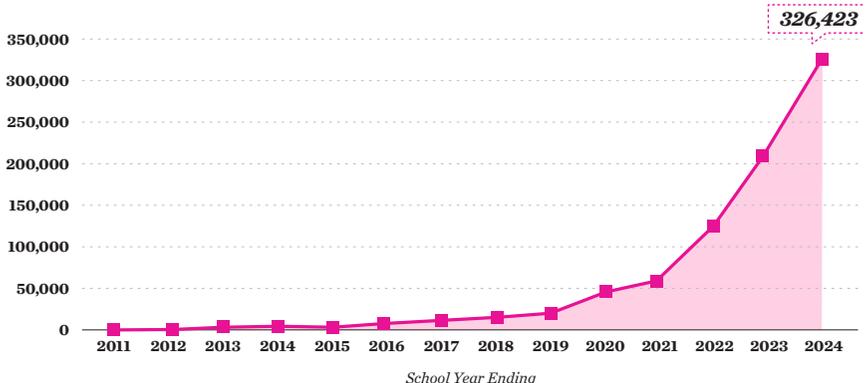
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Programs

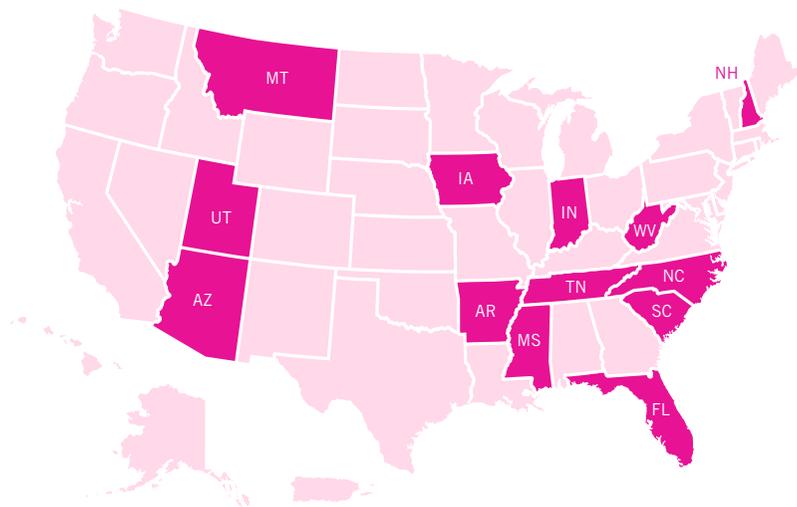
326,423
Total Students

\$7,531
Average Amount

69%
of Public Spending
(National)

Number of Students Using ESAs





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Watch How ESAs Work

Hold your device’s camera over this QR code and click the link that pops up to watch a short video about how this type of program works for state budgets and for families.

Arizona Empowerment Scholarship Accounts

Education Savings Account | Enacted 2011 | Launched 2011

Arizona's Empowerment Scholarship Accounts (ESA) program allows parents to withdraw their children from public, district, or charter schools and receive a portion of their public funding deposited into an account with defined, but multiple uses, including private school tuition, online education, private tutoring or future educational expenses.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

TESTING MANDATE None

ACCOUNT CAP 100/90% Charter/District Funding

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Ariz. Rev. Stat. §§ 15-2401 through 2404

Student Funding

ESAs are funded at 90 percent of the state's per-student base funding. In 2020–21, ESAs were worth about \$6,400 for students in grades 1–12 who do not have special needs. State estimates projected this amount rising to \$7,000 as of 2022–23. Students with special needs receive additional funding, and those amounts vary depending on the services the student's disability requires. Because a majority of ESA students have special needs, the average ESA in 2022–23 is more than the statewide per-pupil average base funding amount.

Student Eligibility

Students must meet one of the following characteristics: Is eligible to enroll in a public school in Arizona in (1) a preschool program for children with disabilities, (2) a kindergarten program, or (3) any of grades 1–12.

EdChoice Expert Feedback

Arizona's ESA program is now the most expansive program in the nation. The bar for universal student access to educational opportunity has been set for other states to follow.

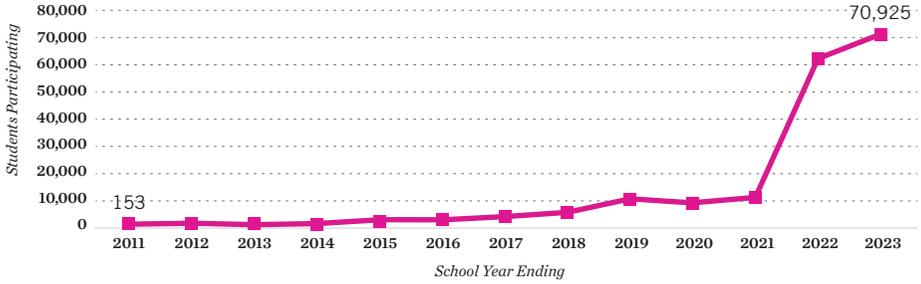
All K-12 students are eligible to receive an ESA, along with pre-K students with disabilities. Every Arizona student is eligible to receive an ESA, though Arizona students may not concurrently receive ESA funding and financial assistance via the state's tuition tax-credit programs. Statewide, recipients participating in one of Arizona's private educational choice options (including the universal-eligibility Original Individual-Donor Tax-Credit Scholarship Program, the Low-Income Corporate-Donor Tax-Credit Scholarship Program, "Switcher" Tax-Credit Scholarship Program and Lexie's Law for Disabled and Displaced Students Tax-Credit Scholarship Program) represent about seven percent of the state's enrollment.

ESAs are funded at 90 percent of the state's per-pupil base funding. State estimates project that typical ESA students will receive about \$7,000 annually as of 2022-2023, but students with special needs receive significantly more. Funding amounts vary based on the types of special needs.

Arizona's ESA program generally avoids unnecessary and counterproductive regulations.

Program Participation

Participation in Arizona’s Empowerment Scholarship Program increased 13% in its second year of universal eligibility.



70,925

Participating
Students
(2023–24)

100%

of Students
Eligible
Statewide

398

Participating
Schools
(2022–23)

\$7,000

Estimated Average
Account Value
(2022–23, excluding students
with special needs)

90%

Maximum Account Value as
a Percentage of State-Level
Public School Per-Student
Spending

\$9,523

Average Account
Value
(2022–23, including students
with special needs)

For the latest program information and data updated in real time, visit edchoice.org/AZ_ESA

Arkansas

Children's Educational Freedom Account Program

Education Savings Account | Enacted 2023 | Launched 2024

The Arkansas Children's Educational Freedom Account Program is an education savings account (ESA) where students receive a portion of their assigned state education funding for private school tuition or other educational expenses, including special needs services and therapies, individual classes, testing fees or transportation.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	Statewide	TESTING MANDATE	State or Federal (except IEP status)
ENROLLMENT CAP	1.5% of total public school enrollment in year one 3% of total public school enrollment in year two, no enrollment cap thereafter.		
ACCOUNT CAP	90% of prior year foundation funding (\$7,349 per student in 2022–23)		
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Arkansas Code § 6-18-2501 through 6-18-2511.

Student Funding

The Arkansas ESAs are equal to 90 percent of the state's foundation funding spent per student in the prior education year (\$7,349 in 2022–23). Initial ESAs will be valued at \$6,614.

Qualifying expenses for education savings accounts in year 2023-24 include private school tuition and fees, supplies, testing fees, uniforms, and education expenses as determined by participating schools, including supplies, equipment, technology and educational services. Parents must prioritize private tuition before paying for other expenses.

In 2024-25 and thereafter, qualifying expenses will include all the above, plus curriculum, supplemental materials, tutoring, technology—excluding TVs and video games—fees for college credit and admission exams, fees for career training courses and industry credentials, ESA management fees, transportation, textbooks and all other approved expenses.

All funds remain in the student's account until they graduate high school or turn 21 years old, whichever occurs first.

Student Eligibility

Student eligibility is targeted in years one and two, transitioning to fully universal by year three (2025).

- 2023–24: Targeted eligibility for students with disabilities, homeless, foster care, Succeed Scholars, active-military families, students within the boundaries of F-rated schools, or Level 5 Intensive support school districts, and students entering kindergarten, up to a cap of 1.5 percent of total public enrollment.
- 2024–25: Targeted eligibility expands to students within attendance zones of D- or F-rated schools, students with parents who are military veterans or reservists, first responders, and law enforcement officers, up to a cap of three percent of total public enrollment.
- 2025–26: Eligibility expands to all K–12 students who are eligible to attend public school in Arkansas, with no enrollment cap.

Program Participation

This program is not slated to start until the 2024 school year, at which time we could have preliminary participation data.

3rd

Arkansas School
Choice Program

\$6,614

Initial Account
Value

100%

of Student
Eligibility to be
Universal by 2025

64%

Account Value as a
Percentage of Public
School Per-Student
Spending

EdChoice Expert Feedback

Although Arkansas' Children's Educational Freedom Account Program is one of the most expansive ESAs in the country and has the potential to help tens of thousands of students obtain the educational services that best fit their needs, participating students must be enrolled in a private school.

Eligibility will be targeted and capped in years one and two, with all K-12 students being eligible to receive an ESA by 2025. Additionally, there are no enrollment or budget caps by 2025.

ESAs will be funded at 90 percent of the state's average per-pupil foundation funding (prior year), absent administrative expenses. The ESA will empower families with the freedom and broad flexibility to customize their child's education, including transportation expenses and unbundled courses at a public school. The program's rollover provision will allow parents to save for future educational expenses.

In order to make this program even more expansive for Arkansas families, policymakers should improve access by including students who wish to use their ESA for individualized instruction in a non-school setting (e.g. home).

Administration of the Children's Educational Freedom Account Program is overseen by the Division of Elementary and Secondary Education, who may contract with a third-party manager if they choose to do so. This administrative structure should give the state department the flexibility to adapt to the needs of parents and ensure the program is run effectively. The program generally avoids counterproductive regulations.

This analysis is limited to the Children's Educational Freedom Account Program contained within The Learns Act; it does not address other elements of the Act.

Separate from the ESA component, The Learns Act increases the minimum public school teacher base salary from \$36,000 to \$50,000 in 2023, provides for an additional \$2,000 raise, and includes a merit pay provision for the highest performing teachers to receive a \$10,000 annual bonus.

For the latest program information and data updated in real time, visit edchoice.org/AR_ESA

Florida Family Empowerment Scholarship for Students with Unique Abilities

Education Savings Account | Enacted 2014 | Launched 2014 | Re-Codified 2021

Florida's Family Empowerment Scholarship for Students with Unique Abilities allows students with special needs an opportunity to receive an education savings account (ESA) funded by the state and administered by an approved scholarship-funding organization. Parents can use the funds to pay for a variety of educational services, including private school tuition, tutoring, online education, home education, curriculum, therapy, postsecondary educational institutions in Florida and other defined educational services.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP 26,500/exemptions/escalator

TESTING MANDATE State or national

ACCOUNT CAP 100% state and local funding

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Fla. Stat. §1002.394

Student Funding

Florida's Family Empowerment Scholarship Program (ESA) is funded through the Florida Education Finance Plan. The per-pupil amount varies according to grade, county of residence and public school spending for students with disabilities, with the maximum equating to 100 percent of the cost of the matrix of services a student would receive from a school district. ESAs are prorated based on the academic quarter in which the student is deemed eligible for the ESA by a scholarship-funding organization. As of 2023-24, the average ESA is just under \$10,000.

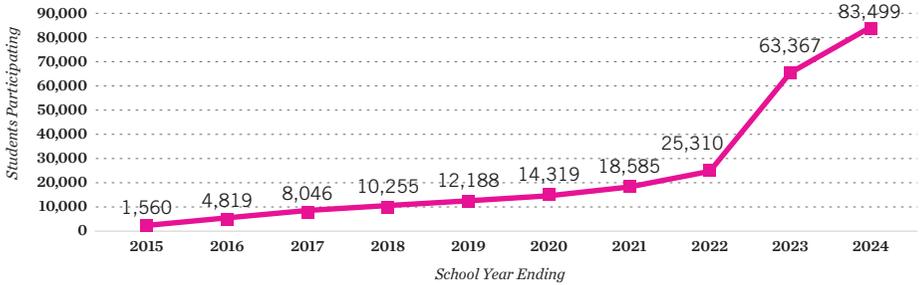
Student Eligibility

To be awarded an ESA, students must be between the ages of 3 and 22 and not yet graduated from the 12th grade. Students must have an Individualized Education Plan or have been diagnosed by a physician or psychologist with one of the following: autism spectrum disorder, cerebral palsy, Down syndrome, an intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, spina bifida, Williams syndrome, anaphylaxis, dual sensory impairment, rare diseases which affect patient populations of fewer than 200,000 Americans, specific learning disabilities, and other health impairments as defined by law. Students are also eligible if A) they are identified as deaf or visually impaired, B) they have had a traumatic brain injury defined by the state board of education, C) they are hospitalized or homebound with a medically diagnosed physical or psychiatric condition for more than six months or D) they are students aged three, four or five who are considered "high-risk" due to developmental delay.

**Note: As of July 1, 2022, students who were participating in the McKay Scholarship Program joined the Family Empowerment Scholarship Program under the Unique Abilities category (FES UA).*

Program Participation

Enrollment in Florida’s Empowerment Scholarship for Students with Unique Abilities Program increased 28 percent since the last school year.



83,499

Participating Students
(Fall 2023-24)

11%

of Students
Eligible Statewide

1,972

Participating
Schools
(2021-22)

7,000

providers
(approximately)

\$9,858

Average Account Value
(Fall 2023-24)

90%

Value as a Percentage of Per-Student
Funding for Special Needs (Maximum)

EdChoice Expert Feedback

Florida’s education savings account for students with special needs (FES-UA) helps more than 25,000 students access schools that are the right fit for them. In 2023, Florida policymakers dramatically expanded educational choice eligibility, so all students have access to an Education Savings Account under one of the four choice programs.

Eligibility for the scholarships is limited to students with certain special needs. About one in 10 Florida students are eligible to receive a scholarship. Statewide, roughly 10 percent of students participate in one of Florida’s private educational choice options (including the Florida Tax-Credit Scholarship Program, Family Empowerment Scholarship Program for Educational Opportunities, and the Hope Scholarship Program. This is the highest share of K-12 students participating in private school choice programs in the nation.

The average ESA size is about \$9,900, which is comparable to the average student expenditure at Florida’s district schools but still only a portion of the average per-pupil funding for students with special needs at district schools.

Florida’s ESA program generally avoids unnecessary and counterproductive regulations. The addition of a “choice navigator” to the program offers parents an optional guide to help with choice options and academics.

For the latest program information and data updated in real time, visit edchoice.org/FL_ESA

Florida Family Empowerment Scholarship for Educational Options

Education Savings Account | Enacted 2019 | Launched 2019

Florida's Empowerment Scholarship for Educational Options (FES-EO) ESA program was created to alleviate the waitlist of the Florida Tax-Credit Scholarship Program while expanding school choice options for other families. It allows public school students to receive ESAs to choose the education of their choice.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	TESTING MANDATE	National
ACCOUNT CAP	100% unweighted state funding, less Exceptional Services Education expenses (No SFO payments to accounts with balances in excess of \$24,000)				
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Fla. Stat. § 1002.394		

Student Funding

Florida's Empowerment Scholarship for Educational Options (FES-EO) (ESA) is funded through the Florida Education Finance Plan. The per-pupil amount varies according to grade, county of residence and public school spending for students with disabilities, with the maximum equating to 100 percent of the unweighted full-time equivalent amount (\$7,612 in 2021–22), less the Exceptional Services Education expenses. Payments are transferred quarterly from the state's general revenue fund for parents to use for qualifying expenses.

Qualifying expenses for education savings accounts include private school tuition and fees; transportation in certain instances; physical and digital instructional materials; tuition and fees for college; private tutoring; virtual education with Florida Virtual School or another approved provider; fees for nationally norm-referenced tests, AP exams, and industry certifications; unbundled courses and services at a public district school; and fees associated with a choice navigator.

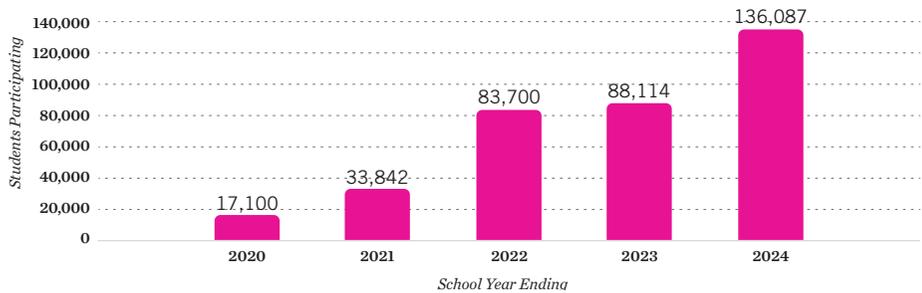
Student Eligibility

Students are eligible for Family Empowerment Scholarship education savings accounts if they are a Florida resident and are eligible to enroll in kindergarten through grade 12 in a public school. Priority is given to students whose household income does not exceed 185 percent of federal poverty limit (FPL) (\$55,500 for a family of four in 2023–24) and children in foster care or out-of-home care. Secondary priority is given to students whose household income is above 185 percent of FPL and up to 400 percent of FPL.

Parents fill out a universal application, which applies to both Florida Tax Credit Scholarship (FTC) program and Family Empowerment Scholarship program (FES), but students are granted access under FTC until 75 percent of all estimated net eligible contributions are used, at which point students may be awarded Family Empowerment Scholarships.

Program Participation

Enrollment in Florida's Family Empowerment Scholarship Vouchers jumped 45 percent since last year.



136,087

Participating Students
(Fall 2023-24)

100%

of Students Eligible
Statewide

7,000

Providers
(Approximately)

1,960

Eligible
Schools
(2021-22)

\$7,846

Average Account Value

72%

Average Value as a Percentage of
Public School Per-Student Spending

EdChoice Expert Feedback

In 2023, Florida policymakers took a giant leap in granting universal ESA access to all K-12 students. Additionally, they converted the Family Empowerment Scholarship Voucher to an Education Savings Account with broadly flexible use for parents. Florida is now the nationwide model for educational freedom and choice. Florida's FES-EO ESA program helps over 100,000 students access schools that are the right fit for them.

With the 2023 expansion, Florida policymakers introduced a Choice Navigator for parents, an optional service provider to help guide parents through their choices via Florida's various education savings account programs.

Florida's Family Empowerment Scholarship ESA program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/FL_ESA2

Indiana Education Scholarship Account Program

Education Savings Account | Enacted 2021 | Launched Fall 2022

Indiana's Education Scholarship Account Program is an education savings account (ESA) where students with special needs receive a portion of their assigned state education funding for private school tuition or other educational expenses, including special needs services and therapies, individual classes, testing fees, and transportation.

INCOME LIMIT	400% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None		
TESTING MANDATE	State	ACCOUNT CAP	90% State Funding	PARENT REQUIREMENTS	pg. 177
GOVERNING STATUTES	Ind. Code § 20-51.4				

Student Funding

Education Scholarship Accounts may be used for private school tuition and fees, as well as other educational services, including testing fees, special needs services and therapies, individual classes and school-sponsored extracurricular activities and occupational therapy. Students may also use up to \$750 of their ESA funds annually for transportation services.

Accounts are funded at 90 percent of what a student would receive in a public school, which is affected by a student's school district of residence, as well as special needs status. Parents may roll over up to \$1,000 of unused funds each year plus previous years' rollover amounts to be used in subsequent years, up to when a participating student graduates or turns 22 years old. The Indiana legislature appropriated \$10 million for Education Scholarship Accounts for 2022–23.

Student Eligibility

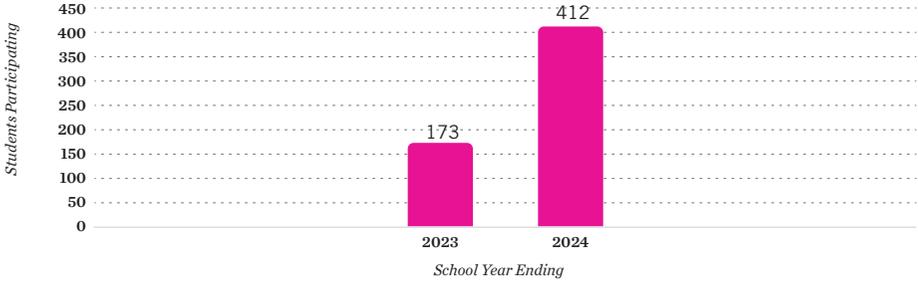
Students must come from families earning no more than 400 percent of the threshold for free and reduced-price lunch (FRL) (\$222,000 for a family of four in 2023-24) and have an education plan for students with special needs. Eligible plans include an Individualized Education Program (IEP) from a public school district, as well as a special needs service plan from a private school. ESA recipients are not eligible to combine funding with Indiana's voucher, the Choice Scholarship Program. ESA recipients are eligible to combine funding with Indiana's School Scholarship Tax Credit program, unlike Arizona's and West Virginia's ESA programs. Students are eligible to enroll at age 5, and once enrolled in the program, students remain eligible to receive Education Scholarship Accounts until they graduate or turn 22 years old.

EdChoice Expert Feedback

Indiana's Education Scholarship Account Program is the state's first education savings account and is helping hundreds of Hoosiers with special needs obtain the educational services that best fit their needs. However, policymakers could do more to expand educational opportunities.

Program Participation

Fall enrollment in Indiana’s Education Scholarship Account Program more than doubled its total from last year.



6th

Publicly Funded Education Savings Account Program in the Nation

14%

Indiana Students Eligible

412

Participating Students (Fall 2023)

\$6,203

Average Account Value (2023-24)

54%

Maximum Account Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback *(continued)*

Eligibility for the ESAs is limited to students with special needs from families earning no more than 400 percent of the threshold for free and reduced-price lunch (FRL) (\$222,000 for a family of four in 2023-24). This income limitation hampers options for all Indiana students with special needs who may not be in the best educational environments.

Accounts are funded at 90 percent of what a student would be allocated at a public district school via the state’s funding formula. While this amount is relatively high compared to other school choice programs, the program’s total appropriation amount (\$10 million) means the program will only be able to serve no more than 2,000 students, or less than one percent of Indiana’s K–12 student population.

To expand access to educational choice, Indiana policymakers should increase the ESA amounts to be in-line with the per-pupil spending at district schools and expand eligibility to all students. Additionally, while the program’s funding is set at \$10 million, there is not currently the possibility for further expansion with increased demand. Indiana lawmakers should consider funding the ESA through the state’s K-12 education funding formula so that all eligible students who want to use ESAs are able to do so.

Indiana’s ESA program mandates participating students take the state test or the assessment dictated by their special education service plan. In addition to facilitating these tests, participating schools receiving ESA payments in excess of \$50,000 face additional financial regulations and reporting requirements. Administration of the program is overseen by Indiana’s treasury department, which is a governmental agency best suited for administering a program like this.

For the latest program information and data updated in real time, visit edchoice.org/IN_ESA

Iowa Education Savings Account Program

Education Savings Account | Enacted 2023 | Launched 2023

Iowa's Education Savings Account (ESA) allows eligible parents to receive the average per-pupil state funding already set aside for their children's education onto an electronic, parent-controlled fund for educational expenses. Those expenses can include private school tuition, tutoring, credentialing, therapies, online learning, and more.

INCOME LIMIT Year 1 – 300% FPL, Year 2 – 400% FPL, None Year 3 and thereafter

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Conditional; None Year 3 and thereafter

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

TESTING MANDATE State

ACCOUNT CAP 100% of the regular program state cost per pupil

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Iowa Stat. §257.11B

Student Funding

Iowa Education Savings Accounts are equal to 100 percent of the same budget year's regular program state cost per pupil (\$7,413 in 2022-23), which is about 62 percent of the value of total current public school per-student spending in the state.

Qualifying expenses for Education Savings Accounts include private school tuition and fees; textbooks; tutoring services; cognitive skills training; fees for nationally standardized assessments, advanced placement exams, and any college admission exams; tuition and fees for non-public online learning programs; educational services and therapies; vocational and life skills education.

All funds remain in the student's account until they graduate high school or turn 20 years old, whichever occurs first.

Student Eligibility

Students who previously attended a public school or are entering kindergarten are eligible. In the first year, students who attended private school the previous school year must be from a family whose income does not exceed 300 percent of the federal poverty level (\$90,000 for a family of four in 2023–24) to be eligible. In 2024-25, students who attended private school the previous school year must be from a family whose income does not exceed 400 percent of the federal poverty level (\$120,000 for a family of four in 2023-24). Starting in 2025-26, all students in the state are eligible.

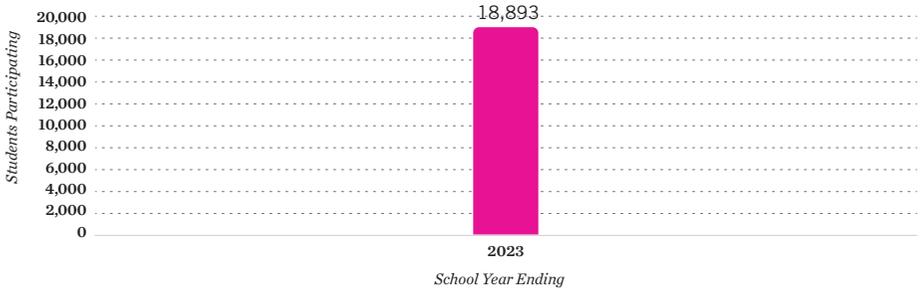
Parents must reapply each year after initial approval.

EdChoice Expert Feedback

Although Iowa's Education Savings Account Program will be one of the most expansive ESA programs in the country once phased in and has the potential to help hundreds of thousands of students obtain the educational services that best fit their needs, participating students must be enrolled in a private school. Policymakers could do more to expand educational opportunities.

Program Participation

Fall enrollment in Iowa's Education Savings Account Program reached 18,893.



3rd

Iowa School
Choice
Program

18,893

Students
Participating
(Fall 2023)

94%

of Students
Eligible Statewide
(100% starting in
2025-26)

\$7,413

Maximum Account
Value

62%

Account Value as
a Percentage of
Public School Per-
Student Spending

ESA

EdChoice Expert Feedback (continued)

All Iowa students are eligible to receive an ESA if they are switching out of a public school in grades 1-12 or entering kindergarten, or if they were previously enrolled in private school and their family income is below the threshold in the first two years of the program. In the program's third year, all students in the state will be eligible.

ESAs are funded at 100 percent of the state's regular program cost per-pupil funding, absent administrative expenses. The ESA empowers families with the freedom and flexibility to customize their child's education, and the program's rollover provision allows them to save for future educational expenses.

The program is administered by the Iowa Department of Education, which may contract with a third-party manager.

In order to make this program even more expansive for Iowa families, Iowa policymakers could improve access by including students who wish to use their ESA for individualized instruction in a non-school setting (e.g. home), and relax the limitation on accreditation for participating schools, such as microschools. Additionally, they could allow ESA spending on transportation (as Arizona does). Although it is a hurdle for parents to have to reapply for the funding every year, the program is otherwise fairly light on parent requirements outside of clearly defined eligible expenses. The requirement of all participating students to take state and federally required assessments has more of a potential to deter participation than allowing students to choose from a variety of nationally norm-referenced tests like similar programs.

For the latest program information and data updated in real time, visit edchoice.org/IA_ESA

Mississippi Equal Opportunity for Students with Special Needs Program

Education Savings Account | Enacted 2015 | Launched 2015

Mississippi allows students with special needs to receive a portion of their public funding in a government-authorized savings account with multiple uses. Participating students must have had an Individualized Education Plan (IEP) within the past three years and not be participating in either of Mississippi's two other school choice programs.

INCOME LIMIT None **PRIOR YEAR PUBLIC SCHOOL REQUIREMENT** Yes, with exceptions

GEOGRAPHIC LIMIT Statewide **ENROLLMENT CAP** 3,500 **ACCOUNT CAP** \$6,779

TESTING MANDATE None **PARENT REQUIREMENTS** pg. 177

GOVERNING STATUTES Miss. Code Ann. §§ 37-181-1 through 21

Student Funding

The award amount is \$7,089 in 2023. After a \$2 million increase to program funding in 2019–20, the Mississippi legislature reverted to previous years' funding level of \$3 million appropriated for 2021–22. Due to this decrease in funding, the annual student award amount decreased considerably from previous years to accommodate the previous increase in enrollment. This amount is normally based on the Mississippi Adequate Education Program (MAEP) base student cost–funding amount provided by the state to public schools and is subject to annual increases or decreases by the same proportion as MAEP.

ESA funds may pay for tuition and fees at eligible private schools, textbooks, tutoring, testing fees, licensed therapy services, dual-enrollment courses, consumable school supplies and essential computer hardware and software.

Student Eligibility

Students must have had an Individualized Education Plan (IEP) within the past three years. While participating in this program, students are not eligible for either a Dyslexia Therapy Scholarship or a Nate Rogers Scholarship. Participating students are automatically approved to participate the following year. Once enrolled in the program, participating parents do not need to reapply for funding if their students remain outside of the public school system.

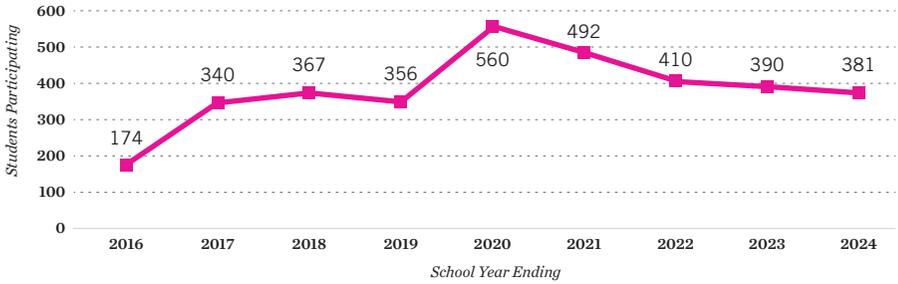
EdChoice Expert Feedback

Mississippi's ESA program for students with special needs helps hundreds of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the scholarships is limited to students in grades K–12 who have had an IEP in the previous five years. Only 19 percent of Mississippi students are eligible for a scholarship and less than one percent of students statewide actually use one of Mississippi's three educational choice programs (including the Nate Rogers Scholarship for Students with Disabilities and the Dyslexia Therapy Scholarship Program).

Program Participation

Enrollment in Mississippi's ESA program has stabilized somewhat since 2022.



381

Participating Students
(2023–24)

7%

of Students Eligible
(Statewide)

104

Participating Schools
(2023–24)

\$7,089

Average Account Value
(2023–24)

70%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback *(continued)*

The ESA value is \$7,089, which is about 70 percent of the average expenditure per student at Mississippi's district schools. Only \$3 million in funding for the ESAs is currently available, which is equivalent to only 0.06 percent of Mississippi's total K–12 revenue.

To expand access to educational choice, Mississippi policymakers should expand eligibility to all students.

Mississippi's ESA program has some unnecessary and counterproductive regulations. In 2020, Mississippi lawmakers took a step backward by disallowing the use of ESA funds at out-of-state schools or online schools, needlessly limiting the options available to ESA families. Moreover, unlike the ESA programs in other states, the Mississippi ESA does not allow rollover funds to be saved into a college savings account if they remain unused. Reversing these policies would provide greater freedom and flexibility for families to customize their child's education, as well as a greater incentive to utilize their ESA funds efficiently.

For the latest program information and data updated in real time, visit edchoice.org/MS_ESA

Montana

Special Needs Equal Opportunity Education Savings Account Program

Education Savings Account | Enacted 2023 | Launches 2024-25

This program provides families of students with special needs an account that may be used for educational and therapeutic uses, including private school tuition. The accounts may also be used for education-related transportation.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Conditional
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None
ACCOUNT CAP	\$6,000 elementary / \$8,000 high school	TESTING MANDATE	None
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Mont. Code Ann. §§ 20-7-1 through 10

Student Funding

The Montana State Superintendent will award certain students with special needs accounts that are loaded twice per year with funds for qualified educational and therapeutic uses, including private school tuition.

The ESA amount is calculated by a combination of several factors under the state’s BASE aid, amounting to an estimated \$5,000 to \$6,000 for elementary students, and between \$6,400 to \$8,000 per high school student, or 65 percent of overall public school funding.

Qualifying expenses for education savings accounts include tuition and fees; software; online programs and tutoring; distance learning; curriculum and supplemental materials; educational therapies and services; standardized test fees (plus college entrance); unbundled courses at public school; \$50 for consumables (such as paper and pens); transportation; college tuition; books; and fees to education co-op.

Funds roll over each year until the student’s 24th birthday.

Student Eligibility

To qualify, students must have an Individualized Education Plan and be identified as having special needs under the Individuals with Disabilities Education Act (IDEA) definition of a “child with disabilities.” These include students with autism, an intellectual disability, a hearing or visual impairment, a speech or language impairment, a serious emotional disturbance, an orthopedic impairment, a traumatic brain injury, another health impairment and/or a specific learning disability. Qualified students must also be Montana state residents between ages five and 19, and must have attended public school in the previous school year, or be newly eligible to attend public school in Montana, or have been enrolled in the previous school year at a school for juvenile corrections or the deaf and blind.

Program Participation

Participation data is not yet available.

1st

Education Savings Account in Montana

12%

of Students Eligible (Statewide)

\$6,000

Initial Account Value (Elementary)

\$8,000

Initial Account Value (High School)

65%

Account Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback

Montana's ESA program for students with special needs could help thousands of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the ESA is limited to students in grades K-12 with a disability. Roughly one in 10 of Montana's students are eligible for a scholarship and less than one percent of students statewide actually use one of Montana's educational choice programs (including the Tax Credits for Contributions to Student Scholarship Organizations).

To expand access to educational choice, Montana policymakers should expand eligibility to all students. Montana's ESA program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/MT_ESA

New Hampshire Education Freedom Account Program

Education Savings Account | Enacted 2021 | Launched 2021

The Education Freedom Account Program allows students in low- and middle-income households to receive education savings accounts which can be used for private school tuition, tutoring, textbooks, curriculum, educational therapies and other education-related expenses.

INCOME LIMIT	350% x FPL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None
TESTING MANDATE	State or national or portfolio	ACCOUNT CAP	Adequate education grants
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	N.H. Rev.Stat. § 194-F: 1-12

Student Funding

The commissioner of the department of education shall transfer to the scholarship organization the per-pupil adequate education grant amount, plus any differentiated aid that would have been provided to a public school for that eligible student. The transfers shall be made in accordance with the distribution of adequate education grants. On average the adequate education grant plus differentiated aid equals about \$4,700.

Student Eligibility

A child must be a resident of New Hampshire and eligible to enroll in a public elementary or secondary school. Additionally, their annual household income at the time of application for the program must be less than or equal to 350 percent of the Federal Poverty Level (\$105,000 for a family of four in 2023–24) as updated annually in the Federal Register by the United States Department of Health and Human Services. No income threshold need be met in subsequent years, provided the student otherwise qualifies. No prior public school enrollment is required.

EdChoice Expert Feedback

New Hampshire's EFA program has the potential to help thousands of students access the learning environments that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the EFAs is limited to 350 percent of the Federal Poverty Line. Roughly half of New Hampshire students are eligible for a scholarship and less than one percent of students statewide actually use one of the existing choice policies in New Hampshire (tax-credit scholarships or town tuitioning vouchers).

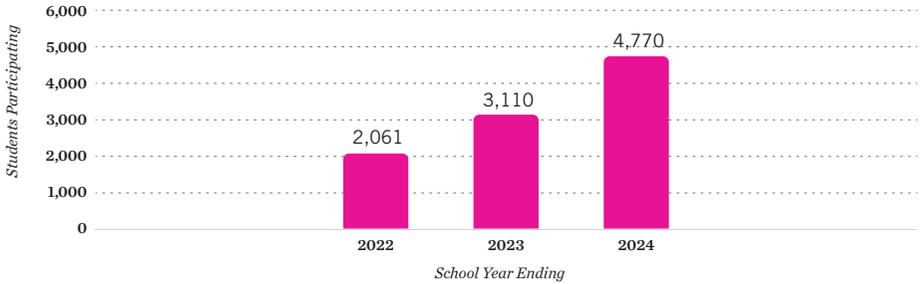
The average EFA value is projected to be about \$5,200, which is about one-fourth of the average expenditure per student at New Hampshire's district schools.

New Hampshire's EFA program deserves credit for being the second-most expansive in the nation in terms of eligibility. The program also avoids unnecessarily burdensome regulations.

To expand access to educational choice, New Hampshire policymakers should expand eligibility to all students.

Program Participation

Enrollment in New Hampshire's Education Freedom Account Program increased 51 percent in its second year.



4,770

Participating Students
(Fall 2023)

48%

Families with Children
Income-Eligible
(Statewide)

\$5,255

Average ESA Award
Amount
(Fall 2023)

27%

Average Account Value as a
Percentage of Public School
Per-Student Spending
(Fall 2023)

For the latest program information and data updated in real time, visit edchoice.org/NH_ESA

North Carolina Education Student Accounts (ESA+)

Education Savings Account | Enacted 2021 | Launched 2022

This program provides families of students with special needs an account that may be used for educational and therapeutic uses, including private school tuition. The accounts may also be used for education-related transportation. Notably, this program replaced both the Personal Education Savings Account Program and the Special Education Scholarship Grants for Children with Disabilities Program as part of legislative action in the 2021 state budget.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Conditional		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	ACCOUNT CAP	\$9,000 / \$17,000 disabilities
TESTING MANDATE	National (unless homeschooled)		PARENT REQUIREMENTS	pg. 177	
GOVERNING STATUTES	N.C. Gen. Stat. § 115C-592-600				

Student Funding

The North Carolina State Education Assistance Authority (NCSEAA) awards certain students with special needs accounts that are loaded each semester with funds for qualified educational and therapeutic uses, including private school tuition. Students may attend public school part-time while receiving partial awards with a maximum value of \$4,500. Students attending a non-public educational option will see accounts funded up to \$9,000 per student. Additionally, students with certain disabilities such as autism, hearing impairment, moderate to severe intellectual developmental disability, orthopedic impairment, or visual impairment can qualify for aid up to \$17,000 per student.

Funds may not be used for consumable education supplies such as paper and pens or tuition and fees at higher education institutions.

Starting in fiscal year 2023–24, funding will be set at \$48,943,166 with a \$1 million increase each subsequent year.

Student Eligibility

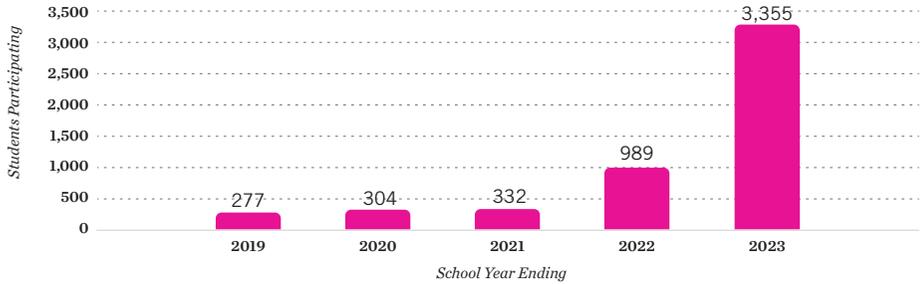
To qualify, students must have an Individualized Education Plan and be identified as having special needs under the IDEA definition of a “child with disabilities.” These include autism, an intellectual disability, a hearing or visual impairment, a speech or language impairment, a serious emotional disturbance, an orthopedic impairment, a traumatic brain injury, another health impairment, and/or a specific learning disability.

EdChoice Expert Feedback

North Carolina’s ESA program for students with special needs helps hundreds of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Program Participation

Enrollment in North Carolina's school choice program for children with disabilities more than tripled after switching from a voucher to an ESA.



3,355

Participating
Students
(2022–23)

10%

of Students
Eligible
(Statewide)

\$11,230

Average Account Value
(2022–23)

107%

Average Account
Value as a Percentage
of Public School Per-
Student Spending

ESA

EdChoice Expert Feedback (continued)

Eligibility for the ESA is limited to students in grades K–12 who have had an IEP. Only one in 10 North Carolina students are eligible for a scholarship and approximately two percent of students statewide actually use one of North Carolina's educational choice programs (including the Opportunity Scholarship).

To expand access to educational choice, North Carolina policymakers should expand eligibility to all students.

North Carolina's ESA program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/NC_ESA

South Carolina Education Scholarship Trust Fund Program

Education Savings Account | Enacted 2023 | Launching 2024

The South Carolina Education Scholarship Trust Fund Program is an education savings account (ESA) through which students receive \$6,000 for private school tuition or other educational expenses, including special needs services and therapies, individual classes, testing fees or transportation.

INCOME LIMIT Year 1 – 200% x Poverty, Year 2 – 300% x Poverty, Year 3 and thereafter, 400% x Poverty

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes **GEOGRAPHIC LIMIT** Statewide

ENROLLMENT CAP Year 1 – 5,000; Year 2 – 10,000; Year 3 and thereafter, 15,000 **ACCOUNT CAP** \$6,000

TESTING MANDATE National **PARENT REQUIREMENTS** pg. 177

GOVERNING STATUTES South Carolina Code § 59-8-110 and § 59-8-115 and § 59-8-220.

Student Funding

The South Carolina ESAs are initially funded at \$6,000 per scholarship. This equals roughly 53 percent of public school per-student spending in South Carolina. The General Assembly must appropriate funding for the Education Scholarship Trust Fund and has discretion over increasing or decreasing the per-ESA funding amount.

Qualifying expenses for education savings accounts include tuition and fees of an education service provider; textbooks, curriculum or other instructional materials; tutoring services approved by the department of education, computer hardware or other technological devices; tuition and fees for an approved nonpublic online education service provider or course; fees for national norm-referenced examinations, advanced placement examinations or similar assessments, industry certification exams and examinations related to college or university admission; educational services and therapies for students with disabilities from a licensed or accredited practitioner or provider; unbundled courses, services, extracurricular activities and tutoring from a public school district; contracted teaching services and education classes approved by the department of education; up to \$750 for transportation associated with services from an eligible provider; fees for ESA account management; and any other educational expense approved by the department of education.

All funds remain in the student's account until they graduate high school or turn 21 years old, whichever occurs first.

Student enrollment is capped through year three, at which point the General Assembly may decide to expand.

- 2024-2025, the program is limited to 5,000 scholarship students;
- 2025-2026, the program is limited to 10,000 scholarship students; and
- 2026-2027, and for all subsequent school years, the program is limited to 15,000 scholarship students.

Program Participation

This program is not slated to start until the 2024 school year, at which time we could have preliminary participation data

3rd

Educational Choice
Program in South
Carolina

\$6,000

Initial account value

71%

Student Eligibility
by 2026

53%

Account Value as a
Percentage of Public School
Per-Student Spending

Student Eligibility

ESA-eligible students must have attended public school in the prior school year, except for students entering kindergarten and prior ESA recipients. Additionally, student eligibility is based on a family's needs through year three, at which point the General Assembly may decide to expand.

- 2024–25: Targeted eligibility for students from households earning 200 percent or less of the federal poverty limit.
- 2025–26: Targeted eligibility for students from households earning 300 percent or less of the federal poverty limit.
- 2026–27 and beyond: Targeted eligibility for students from households earning 400 percent or less of the federal poverty limit.

EdChoice Expert Feedback

The South Carolina Education Scholarship Trust Fund ESA Program is broadly available to most families (albeit subject to enrollment caps) and offers flexible use for the child's education. But policymakers could do even more for South Carolina students.

The ESA program may not currently be combined with the Educational Credit for Exceptional Needs Children Fund (Tax-Credit Scholarship) Program.

The \$6,000 ESA amount is fixed at the time of the program's launch, with no cost-of-living adjustment or escalator for awards to increase with the rising cost of educational expenses.

The enrollment cap should be phased out after year three, or automatically adjusted to meet demand. The means testing and prior public requirements should phase out after year three to offer universal funded eligibility to South Carolina K-12 students.

Administration of the South Carolina Education Scholarship Trust Fund Program is overseen by the Department of Education, which may contract with a third-party manager if it chooses to do so. This administrative structure should give the state department the flexibility to adapt to the needs of parents and ensure the program is run effectively.

High school students are required to take a nationally norm referenced assessment, except for students with disabilities.

The program generally avoids counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/SC_ESA

Tennessee Individualized Education Account Program

Education Savings Account | Enacted 2015 | Launched 2017

Tennessee's Individualized Education Account (IEA) Program provides parents funds to pay for a variety of educational services for their children, including private school tuition, tutoring, online education, curriculum, therapy, post-secondary educational institutions in Tennessee and other defined educational services.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes, with exceptions

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

TESTING MANDATE State or national

ACCOUNT CAP 100% state and local funding

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Tenn. Code Ann. §§ 49-10-1401 through 1406

Student Funding

An Individualized Education Account (IEA) is funded at an amount equivalent to 100 percent of the state and local funds reflected in the state funding formula that would have gone to the student had he or she attended a zoned public school, plus special education funds to which the student would otherwise be entitled under the student's Individualized Education Plan (IEP). Families receive IEA funds quarterly in an IEA debit card account during the 10 months of the school year. Funds can roll over each quarter, but at least half of the annual award amount must be spent by the end of the school year. Some funds require pre-approval from the state department of education.

Student Eligibility

Students qualify if they are eligible to enroll in kindergarten through 12th grade. They must also have an Individualized Education Plan (IEP) and have been diagnosed with one of the following: autism, deaf-blindness, a hearing impairment (including deafness), an intellectual disability, an orthopedic impairment, a traumatic brain injury, developmental delay, visual impairment (including blindness), and/or multiple disabilities. Additionally, students must either (1) have been enrolled in a Tennessee public school during the previous full school year, (2) be attending a Tennessee public school for the first time or (3) have received an IEA in the previous school year. After receiving an IEA, students can no longer be enrolled in a public school.

EdChoice Expert Feedback

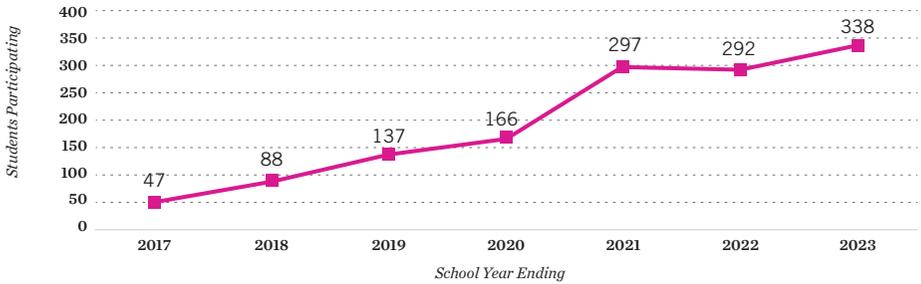
Tennessee's education savings account for students with special needs helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with certain special needs. Less than five percent of Tennessee students are eligible to receive a scholarship. Statewide, less than one percent of students participate in Tennessee's ESA program. Additionally, Tennessee lawmakers recently passed a new pilot ESA program that is currently under legal challenge.

The average ESA is worth about \$7,700, which is about 80 percent of the average expenditure per student at Tennessee's district schools.

Program Participation

Enrollment in Tennessee’s Individualized Education Accounts program reached a new peak in 2022-23.



338

Participating
Students
(2022-23)

3%

of Students
Eligible
(Statewide)

29

Participating
Schools
(2022-23)

\$6,968

Average Account
Value
(2022-23)

66%

Average Base Account
Value as a Percentage of
Public School Per-Student
Spending

ESA

EdChoice Expert Feedback (continued)

To expand access to educational choice, Tennessee policymakers should dramatically increase funding for the ESAs and expand eligibility to all students (prioritizing ESAs based on need).

Tennessee’s ESA program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/TN_ESA

Tennessee Education Savings Account Program

Education Savings Account | Enacted 2019 | Launched 2021

Tennessee's Education Savings Account program is for low-income students in the Hamilton County (Chattanooga), Shelby County (Memphis) and Metro Nashville public schools systems. Although this program remains subject to litigation, the lower court refused to block its implementation and ruled that opponents had no legal standing to oppose the program in a court of law. The program was upheld. Possible appeal of this ruling is pending. The state is moving forward to implement the program.

INCOME LIMIT	200% FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions
GEOGRAPHIC LIMIT	Chattanooga, Memphis and Nashville	ENROLLMENT CAP	15,000 students
ACCOUNT CAP	200% x FRL	TESTING MANDATE	State
GOVERNING STATUTES	Tenn. Code Ann. § 49-6-2601-2612		
PARENT REQUIREMENTS	pg. 177		

Student Funding

The Education Savings Account amount is equal to the per-pupil state and local funds generated and required through the TISA (Tennessee Investment in Student Achievement) for the local education agency in which the participating student resides, but must not exceed the combined statewide average of required state and local TISA allocations per pupil (\$8,192). Families may pay for tuition and educational services in excess of the maximum Education Savings Account amount.

Funds are deposited into families' Education Savings Accounts at least four times per school year to help parents pay for private school tuition and fees. Funds may also be used for textbooks, state-approved tutoring and therapy services, transportation to educational institutions or services, computer hardware and software, school uniforms, summer education programs and higher education expenses.

Student Eligibility

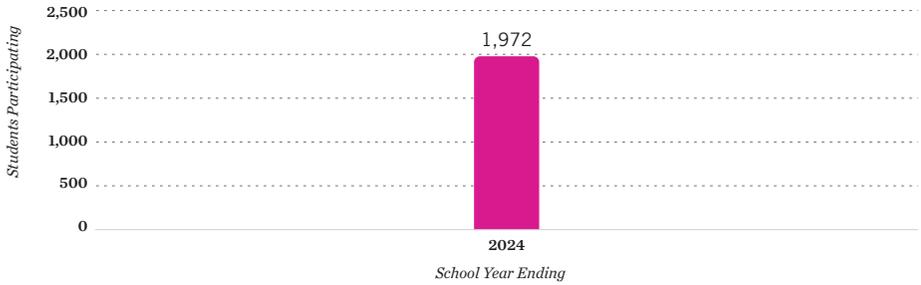
Students must be eligible to enroll in either the Hamilton County (Chattanooga), Shelby County (Memphis) or Metro Nashville school districts, or the Achievement School District. In addition, students must have attended a Tennessee public school during the prior school year or any year during the 2019-20 through 2021-22 school years; or be newly eligible to attend a Tennessee public school; or have been newly eligible to attend public school any year during the 2019-20 through 2021-22 school years, and come from households earning less than 200 percent of the federal free lunch program (\$78,000 for a family of four in 2023-24).

Participating students must be enrolled in a state-approved private school to continue receiving Education Savings Account funds. If students move into a different school district while receiving an ESA, they are no longer eligible. Absent this stipulation and annual income verification, returning students are guaranteed Education Savings Accounts.

For the first year, there is a 5,000-student enrollment cap. If there are more applications than 75 percent of that figure, the cap is allowed to grow by 2,500 students a year until reaching 15,000 students. If there are more applications than Education Savings Accounts available, the state will conduct a lottery that prioritizes (1) siblings of Education Savings Account recipients, (2) students zoned to a priority school as designated by the Tennessee Department of Education, (3) students directly certified to receive benefits from the Supplemental Nutrition Assistance Program (SNAP) program, and then (4) all other eligible students.

Program Participation

In its first year of accepting students, Tennessee’s education savings account program has 1,972 children participating.



1,972

Participating Students (2023–24)

68%

of Families in Hamilton County (Chattanooga), Nashville and Shelby County (Memphis) Income Eligible

\$9,049

Average Education Savings Account Value (2023–24)

86%

Maximum Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback

Like Iowa’s ESA program, students participating in Tennessee’s pilot Education Savings Account for low-income students must be enrolled in a private school. Policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students in the Chattanooga, Memphis and Nashville areas from households earning less than 200 percent of the federal free lunch program (\$78,000 for a family of four in 2023–24). About two-thirds of students in Chattanooga, Memphis, and Nashville are eligible to receive a scholarship. The Education Savings Account program is still subject to litigation, but the state is moving forward with implementation. Additionally, less than one percent of students statewide participate in Tennessee’s Individualized Education Account program.

The average scholarship size is roughly \$9,000, which is about 86 percent of the average expenditure per student at Tennessee’s district schools. Enrollment is capped at 15,000 students in year 5 and beyond, which is less than seven percent of the K–12 student population in Chattanooga, Memphis and Nashville.

To expand access to educational choice, Tennessee policymakers should dramatically increase funding for the scholarships and expand eligibility to all students (prioritizing scholarships based on need).

In addition to tuition or fees at a private school, parents may also use ESA funds for textbooks required by the school; tutoring services; transportation to and from a participating school or provider; fees for early postsecondary opportunity courses and examinations required for college admission; computer hardware and technological devices (purchased through the school); uniforms; tuition and fees for approved summer education programs and specialized afterschool education programs (not including afterschool childcare); tuition; fees and textbooks at an eligible postsecondary institution; approved educational therapy services; and fees for the management of the ESA by a private or non-profit financial management organization (not to exceed two percent of the funds deposited in a fiscal year). Tennessee’s Education Savings Account program imposes some unnecessary and counterproductive regulations. For example, the program requires Education Savings Account students to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests.

For the latest program information and data updated in real time, visit edchoice.org/TN_Education

Utah *Fits All Scholarship Program*

Education Savings Account | Enacted 2023 | Launching Fall 2024

The Utah Fits All Scholarship Program is an education savings account (ESA) through which students receive a portion of their assigned state education funding for private school tuition or other educational expenses, including special needs services and therapies, individual classes, testing fees or transportation.

INCOME LIMIT	None	Prior year public school requirement	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	TESTING MANDATE	None
ACCOUNT CAP	\$42.5 million (2024-25)	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Utah Code 53E-1-201				

Student Funding

Utah Fits All Scholarship accounts may be used for education expenses and services beginning in the 2024-25 school year. Education expenses can include private school tuition and fees; tutoring services; testing fees; special needs services and therapies; individual classes and activities; educational materials and curriculum costs; contracted services; including individual classes and extracurricular activities from a local education agency (public school); and numerous other approved expenses for the ESA student's education.

Families may utilize up to \$750 per school year of Education Savings Account (ESA) funds for transportation services for the ESA student. Utah Fits All Scholarship Program students receive \$8,000 for their educational expenses. ESA students attending a local education agency part-time may receive prorated awards in proportion to their enrollment in public schools. Accounts do not allow for carryover, and remaining funds will be recaptured at the end of each school year to be disbursed the following year.

The Utah legislature has provided for \$42.5 million in annual appropriations for the Utah Fits All Scholarship Program, allowing for up to five percent to be spent on administrative costs of running the program. If enrollment exceeds available program funding, accounts shall be awarded in the following order: students who used an account in the previous school year; students with a family income at or below 200 percent of the federal poverty level (\$60,000 for a family of four in 2023-24), students with a sibling who uses an ESA at the time of application or in the immediately preceding school year, to students with a family income between 200 percent and 555 percent of the federal poverty level (\$165,000 for a family of four in 2023-2024).

Student Eligibility

Students must be residents of the state of Utah, and eligible to participate in public school in kindergarten through grade 12 to access the Utah Fits All Scholarship Program. Students may not receive funds from the Utah Fits All Scholarship Program while also receiving funding from either the Carson Smith Scholarship Program or the Special Needs Opportunity Scholarship Program, Utah's two educational choice programs for students with special needs. Students may receive prorated funding from the program while participating in a local education agency. Home-based ESA students are also eligible.

Program Participation.

This program is not slated to start until the 2024–25 school year, at which time we could have preliminary participation data.

\$8,000

Account Value

5,312

Maximum Number of Available Accounts Under Current Appropriation and First-Year Award Amount

100%

of Students Eligible (Statewide)

97%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback

The Utah Fits All Scholarship Program is the state's first education savings account and the only school choice program in Utah available to all students. The previously enacted Carson Smith Special Needs Scholarship Program (voucher) and Special Needs Opportunity Scholarship Program (tax-credit scholarship) are designed for students with special learning needs. The Utah Fits All Scholarship Program is a historical step for granting students and their families educational freedom and choice in Utah. While a significant victory, several opportunities are available to expand the program and reduce barriers to school choice.

Funding for the program is limited by appropriations and restricts participation. Accounts are funded at 97 percent of what would be spent on a student at a public school. The ratio and ESA value of \$8,000 is healthy in comparison to other programs. The legislature's appropriation of \$42.5 million, however, limits enrollment to no more than 5,312 students, or less than one percent of current Utah students. This will further limit the number of students able to enroll if future legislatures do not increase appropriations.

The program additionally provides for increased teacher pay: \$8,400 per educator if the ESA program is funded and in effect, \$4,200 if not. Given the broad staffing surge trend, this is a noteworthy shift in prioritizing education dollars to the classroom.

To expand access, policymakers should include an escalator providing increased funding to the program automatically as participation increases without requiring legislative action. Increasing ESA awards to be equal to per-pupil spending would provide access to greater, more equitable educational choice. Funding all, or part of the Utah Fits All Scholarship Program through existing state education funding sources would allow the per-pupil expenditure to follow students, increasing ESA awards without additional liabilities on the state budget.

Families are required to reapply each year for the Utah Fits All Scholarship Program. Students, or their parents, are additionally required to annually submit a portfolio describing their educational opportunities and achievements to remain eligible. These requirements on students and families create an unnecessary burden and increase administrative costs for the program, reducing the amount of funding that can go to ESAs.

The state board is required to follow existing Utah procurement rules and issue a request for proposals when selecting a program manager. However, the program creates additional regulations that an organization be a non-profit entity without any affiliations to international organizations. Requiring a procurement process to be followed supports transparency and accountability when choosing a program manager and ensures a quality administrator is selected. The additional requirement on potential organizations disqualifies experienced, otherwise qualified candidates, potentially driving the administrative costs higher and limiting eligible program managers.

Removing additional requirements on families, program managers, and providers will allow for lower administrative costs, more accessible participation and increase education choice in Utah.

For the latest program information and data updated in real time, visit edchoice.org/UT_ESA

West Virginia Hope Scholarship Program

Education Savings Account | Enacted 2021 | Launched 2022

This education savings account (ESA) allows eligible parents to receive the average per-pupil state funding already set aside for their children's education into an electronic, parent-controlled fund for educational expenses. Those expenses can include private school tuition, tutoring, credentialing, therapies, transportation and more.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

TESTING MANDATE National / Portfolio Review Option for IIP students

ACCOUNT CAP 100% state funding, less administrative

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES West Virginia §18-8-1, §18-9A-25, §18-31

Student Funding

Each West Virginia Hope Scholarship is equal to 100 percent of the prior year's statewide average net state aid allotted per pupil. It is based on net enrollment adjusted for state aid purposes (roughly \$4,300 in 2022–23), which is about a third of the value of total current public school per-student spending in the state. If a student is awarded a Hope Scholarship for less than the full school year, they receive a prorated share of that amount. Unused funds carry over to the next school year.

Qualifying expenses for Hope Scholarship accounts include: individual classes and extracurricular activities provided by a public school district; private school tuition and fees; tutoring services; fees for nationally standardized assessments, advanced placement exams, any college admission exams and any preparatory courses for these exams; tuition and fees for courses leading to an industry-recognized credential; tuition and fees for non-public online learning programs, alternative education programs and after-school or summer education programs; supplemental materials (supplies, textbooks); educational services and therapies and any other qualified expenses approved by the Hope Board. Parents may also use Hope Scholarship funds to pay transportation providers to bring their students to and from an education service provider.

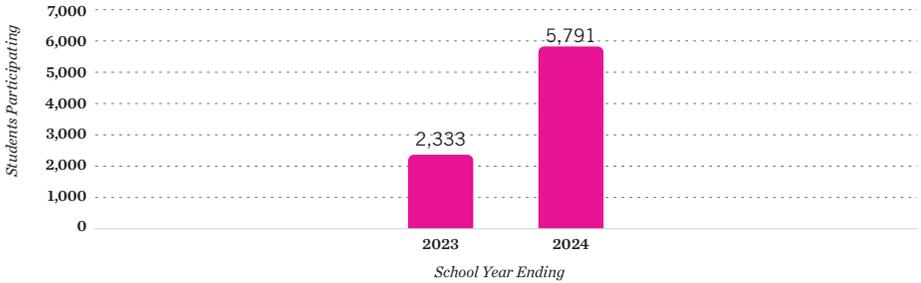
Student Eligibility

Students must have attended public elementary or secondary schools for at least 45 full-time instruction days of the school year in which they apply or have been enrolled in public school for the entirety of the previous school year. All kindergarten students are eligible for a Hope Scholarship regardless of previous public school attendance. If the total amount of Hope Scholarship recipients in 2024 is less than five percent of West Virginia's K–12 enrollment, then all K–12 students will be eligible for ESAs beginning in July 2026, regardless of whether they had previously been enrolled in a public school.

Parents may renew their child's Hope Scholarships each year after initial approval, up to a student's high school graduation or when they turn 21 years old.

Program Participation

Enrollment in West Virginia's Hope Scholarship Program more than tripled from its first to its second year.



5,791

Participating
Students
(Fall 2023)

93%

of Students Eligible
(Statewide)

\$4,299

For Full-Year
Scholarship
(2023-24)

34%

Maximum Account Value as
a Percentage of Public School
Per-Student Spending

EdChoice Expert Feedback

West Virginia's Hope Scholarship Program is one of the most expansive ESAs in the country and has the potential to help tens of thousands of students obtain the educational services that best fit their needs. It is a model for other states to emulate.

All West Virginia students are eligible to receive an ESA if they are switching out of a public school in grades 1-12 or entering kindergarten. If the total amount of Hope Scholarship recipients in 2024 is less than five percent of West Virginia's K-12 enrollment, then all K-12 students will be eligible for ESAs beginning in July 2026, regardless of whether they had previously been enrolled in a public school. Policymakers could do even more for West Virginia families by eliminating the prior public attendance requirement, rather than relying on the 5 percent threshold.

ESAs are funded at 100 percent of the state's per-pupil funding, absent administrative expenses. The ESA empowers families with the freedom and flexibility to customize their child's education and the program's rollover provision allows them to save for future educational expenses.

Administration of the Hope Scholarship Program is overseen by a nine-member board comprising state cabinet members, education leaders, as well as governor appointees. This administrative structure should give ESA families a voice to ensure that the program is run effectively. The program generally avoids counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/WV_ESA

School Vouchers

Vouchers give parents the freedom to choose a private school for their children, using all or part of the public funding set aside for their children's education. Under such a program, funds typically expended by a school district would be allocated to a participating family in the form of a voucher to pay partial or full tuition for their child's private school, including both religious and non-religious options.

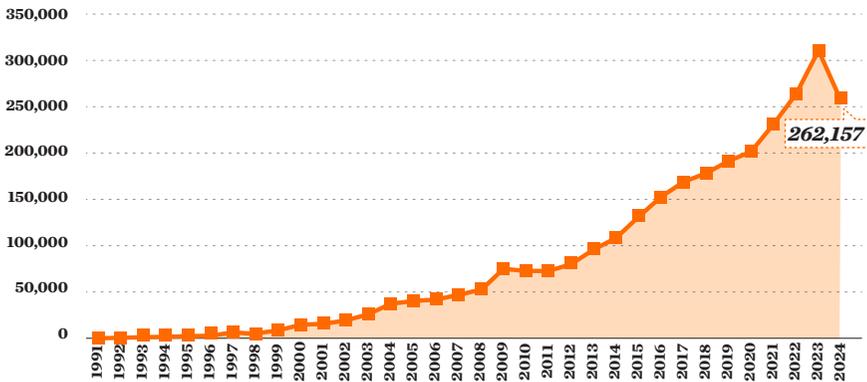
25
Programs

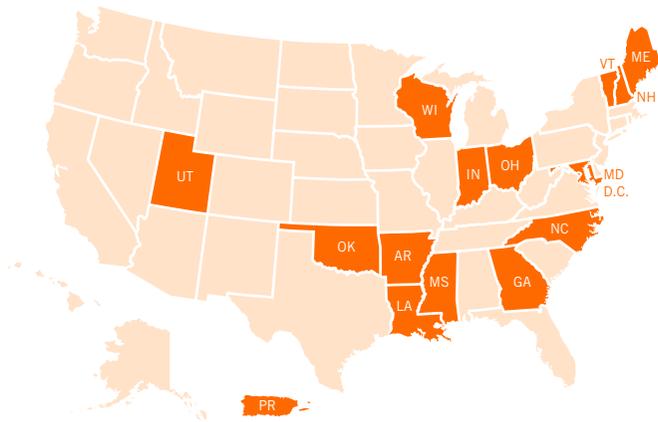
262,157
Total Students

\$8,566
Average Amount

61%
of Public Spending
(National)

Number of Students Using Vouchers





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Watch How Vouchers Work

Hold your device's camera over this QR code and click the link that pops up to watch a short video about how this type of program works for state budgets and for families.

Arkansas

Succeed Scholarship Program

Voucher | **Enacted 2015** | **Launched 2016**

Arkansas provides private school vouchers to students in foster care or students with disabilities. Students who fall under either category must have previously attended public school, unless they are children of an active-duty military member, or receive a waiver from the superintendent of their resident school district. With the introduction of Arkansas' universal Education Freedom Accounts program, this scholarship will eventually be phased out.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	Foster care students: 20	VOUCHER CAP	\$7,413
TESTING MANDATES	National	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Ark. Code Ann. §§ 6-41-901 through 907				

Student Funding

Each student's voucher is funded at the public school foundation funding amount for the current school year (\$7,413 in 2022-23), up to but not exceeding the amount of tuition and fees at the private school.

Student Eligibility

Students must be accepted to an eligible private school and A) be in group foster care, B) have an Individualized Education Plan (IEP), C) have an individualized service plan in accordance with the Individuals with Disabilities Education Act (IDEA), D) be diagnosed by a physician as having a disability defined by 20 U.S.C.1401(3)(A), E) participated in the Succeed Scholarship Program during the prior school year and not yet graduated from high school or reached 21 years of age, or F) be the dependent of active-duty or reserve members of the U.S. military. Students who meet the aforementioned requirements must also have been enrolled in an Arkansas public school for at least one year unless they receive a waiver from their home district superintendent or are dependents of active-duty or reserve members of the U.S. military.

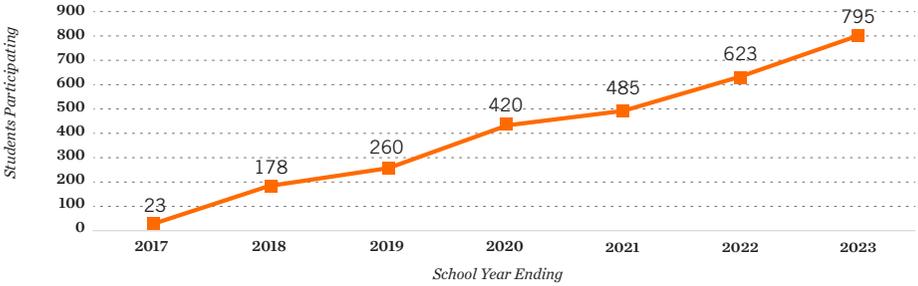
SB294, Gov. Sanders' LEARNS Act, became law on March 8, 2023. The LEARNS Act created an Education Freedom Account (EFA) Program and provided that all students currently receiving a Succeed Scholarship would automatically transition into the EFA Program. To continue in the Succeed Scholarship Program and continue to receive funds for the 2023-2024 school year, students must complete an annual student certification. The Division of Elementary and Secondary Education accepted annual student certifications from March 14, 2023, through April 2, 2023.

EdChoice Expert Feedback

The Succeed Scholarship Program helps hundreds of Arkansas students with special needs, foster kids, and the children of members of the U.S. military access schools that are the right fit for them. In 2023, Arkansas created a universal education savings account program, the Education Freedom Accounts Program, which will eventually absorb the Succeed Scholarship. In the 2023-24 school year, students who had been receiving Succeed Scholarships were moved into the new EFA program and grandfathered in with the same funding they would have received through Succeed. By 2024-25, Succeed will be fully phased out so Arkansas students may use the EFA program.

Program Participation

Arkansas's Succeed Scholarship program has grown each year since it launched.



795

Participating Students (2022-23)

14%

of Students Eligible (Statewide)

51

Participating Schools (2022-23)

\$6,391

Average Voucher Value (2022-23)

57%

Value as a Percentage of Public School Per-Student Total Spending

EdChoice Expert Feedback (continued)

The average Succeed scholarship size is about \$6,300, which is about half of the average expenditure per student at Arkansas district schools, although it is likely significantly less than the average cost per pupil for students with special needs.

Arkansas' scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/AR_voucher

District of Columbia Opportunity Scholarship Program

Voucher | **Enacted 2004** | **Launched 2004**

The District of Columbia's Opportunity Scholarship Program provides vouchers to students from low-income families. It is overseen by the U.S. Department of Education and is administered by a D.C. nonprofit organization. There are \$20 million in appropriations from Congress annually, which include administrative costs.

INCOME LIMIT 185% x Poverty (300% x Poverty to remain eligible year-to-year)

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT District (D.C.)

ENROLLMENT CAP None

VOUCHER CAP \$10,204 (K-8) / \$15,307 (9-12)

TESTING MANDATES State (D.C.)

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES DC ST § 38-1853

Student Funding

Vouchers are worth up to \$10,713 for K-8 students and \$16,070 for students in grades 9-12 for 2023-24. Those amounts increase annually with the Consumer Price Index (CPI). Vouchers first pay for tuition, with any leftover funds available for certain qualified fees that schools may require as well as for summer school. As the result of a 2019 reauthorization bill, Congress currently allocates \$20 million for the voucher program, including administrative fees.

Student Eligibility

Families must be current D.C. residents. Additionally, families must either receive benefits under the Supplemental Nutrition Assistance Program (SNAP) or earn no more than 185 percent of the federal poverty level (FPL) when they enter the program (\$55,500 for a family of four in 2023-24). Students may continue to receive vouchers in later years if their household income does not rise above 300 percent of the FPL (\$90,000 for a family of four in 2023-24). Students are given priority if they previously attended a public school identified as one of the lowest performing under the District of Columbia's accountability system or if they or their siblings are already participating in the program. They may use vouchers only to attend private schools located in D.C.

EdChoice Expert Feedback

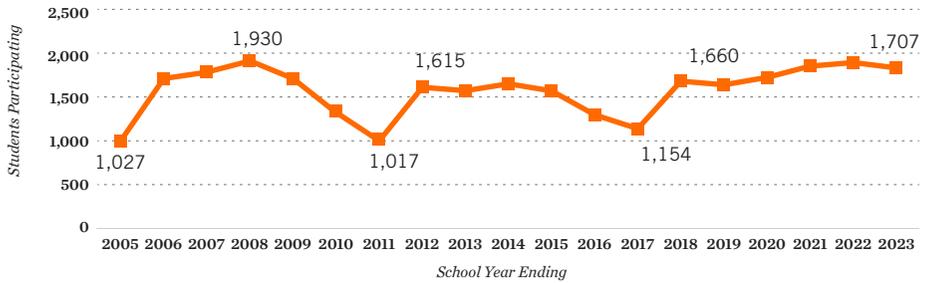
The D.C. Opportunity Scholarship Program (OSP) helps over a thousand students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 185 percent of FPL initially. Around one-third of D.C. students are eligible for a scholarship and fewer than five percent of students citywide actually use a scholarship.

The average scholarship size is about \$10,300, which is about 44 percent of the average expenditure per student at D.C.'s district schools, though the maximum scholarship size varies by grade level (\$10,204 for K-8 and \$15,307 for high school). Only \$17.5 million in scholarships is currently appropriated annually, which is equivalent to only 1.2 percent of D.C.'s total K-12 revenue.

Program Participation

Enrollment in the District of Columbia’s voucher program has slightly increased since its reauthorization in 2019.



1,707

Participating Students
(2022–23)

29%

of Families with Children Eligible
(Districtwide)

41

Participating Schools
(Fall 2021)

\$10,340

Average Voucher Value
(2021–22)

44%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, the U.S. Congress should dramatically increase the D.C. OSP’s funding and expand eligibility to all students (prioritizing scholarships based on need). Congress should also formula fund the D.C. OSP—moving away from a volatile annual appropriations process—to put program funding on stable footing year after year. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Additionally, D.C.’s scholarship program has several unnecessary and counterproductive regulations, including removal of private school autonomy over admissions and requiring participating students to take the D.C. Public Schools assessment in grades 3 through 8. Congress should restore private schools’ admissions autonomy and allow schools to choose from a menu of nationally norm-referenced tests.

For the latest program information and data updated in real time, visit edchoice.org/DC_voucher

Georgia Special Needs Scholarship Program

Voucher | *Enacted 2007* | *Launched 2007*

The Georgia Special Needs Scholarship Program allows students with a district-recognized disability whose parents are not satisfied with their assigned public school to receive a voucher to attend private school.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

VOUCHER CAP Conditional

TESTING MANDATES Pre- and post-assessments

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Maine Rev. Stat. 20-A §§ 2951-55 and 5203-06

Student Funding

Vouchers are worth up to the cost of the educational program a student would have received in public school, as calculated by the services the student received in the local school district as well as existing state funding formulas. The voucher may not exceed the private school's tuition and fees.

Student Eligibility

To qualify, a student must have been enrolled in a Georgia public school for the entire previous school year. Preschool programs do not count toward this eligibility factor. The student must also have received special education services under an Individualized Education Plan or a Section 504 plan at any point in that year, and those services must be reflected in the student's local district's October or May student count. The student's parent or guardian must live in Georgia currently and have been a resident for at least one year—active-duty military exempted from one-year residential requirement.

EdChoice Expert Feedback

Georgia's voucher for students with disabilities helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with special needs who have IEPs or 504 plans. About one in eight Georgia students are eligible to receive a scholarship. Statewide, one percent of students participate in one of Georgia's private educational choice options (including the Qualified Education Expense Tax Credit).

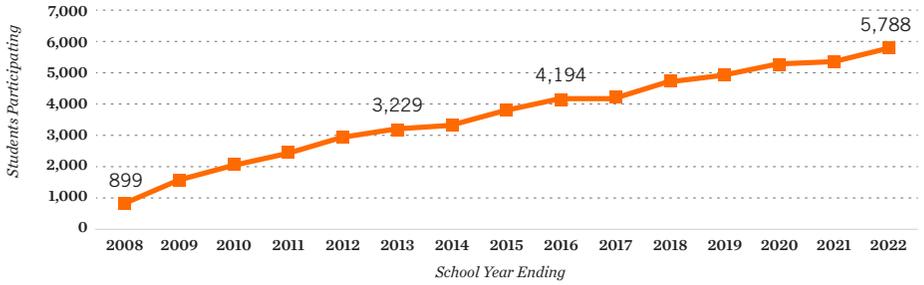
The average scholarship size is about \$6,600, which is about 54 percent of the average expenditure per student at Georgia's district schools.

With the passage of SB 47, Georgia policymakers took a major step in expanding flexibility of parent use for the scholarship, though stopping short of a full-fledged ESA. Parents may apply the scholarship to tuition; fees for student assessment; uniforms; physical therapy, speech therapy or occupational therapy; transportation provided by the participating school; meals; summer school programs; tutoring; and other materials, services or activities as authorized by the department.

In order to expand access to educational choice, Georgia policymakers should convert the vouchers into full education savings accounts and expand them to serve all students. Georgia's voucher program generally avoids unnecessary and counterproductive regulations.

Program Participation

Participation in Georgia’s voucher program for students with special needs has grown each year since its inception.



5,788

Participating Students
(2021–22)

12%

of Students Eligible
(Statewide)

273

Participating Schools
(2021–22)

\$6,590

Average Voucher Value
(2021–22)

54%

Value as a Percentage of Public School Per-Student Spending



For the latest program information and data updated in real time, visit edchoice.org/GA_voucher

Indiana Choice Scholarship Program

Voucher | Enacted 2011 | Launched 2011

Indiana's Choice Scholarship Program allows students in low- and middle-income families to receive vouchers to attend private school.

INCOME LIMIT 400% x FRL **PRIOR YEAR PUBLIC SCHOOL REQUIREMENT** Conditional

GEOGRAPHIC LIMIT Statewide **ENROLLMENT CAP** None **VOUCHER CAP** 90% of state expenditure

TESTING MANDATES State **PARENT REQUIREMENTS** pg. 177

GOVERNING STATUTES Ind. Code §§ 20-51-1 through 4

Student Funding

Vouchers are worth up to 90 percent of the state per-student spending amount for the sending school district. Families can supplement vouchers with additional funds. Students eligible to receive district-allocated special education funds are now eligible to use those funds for special education services at a voucher-accepting school.

Student Eligibility

To receive a Choice Scholarship, children must be between ages five and 22 and must be from families that earn up to 400 percent of the amount required for the individual to qualify for the federal free and reduced-price lunch program (\$222,000 for a family of four in 2023–24).

EdChoice Expert Feedback

Indiana's voucher program for students helps tens of thousands of students access schools that are the right fit for them. In 2023, Indiana policymakers took a giant leap to expand educational opportunity by making income eligibility near-universal.

Eligibility for the vouchers is available to all students at or below 400 percent of free and reduced-price lunch. About 98 percent of Indiana's students are eligible for a scholarship. Approximately five percent of students statewide participate in one of Indiana's private educational choice options (including the School Scholarship Tax Credit and the Education Scholarship Account Program).

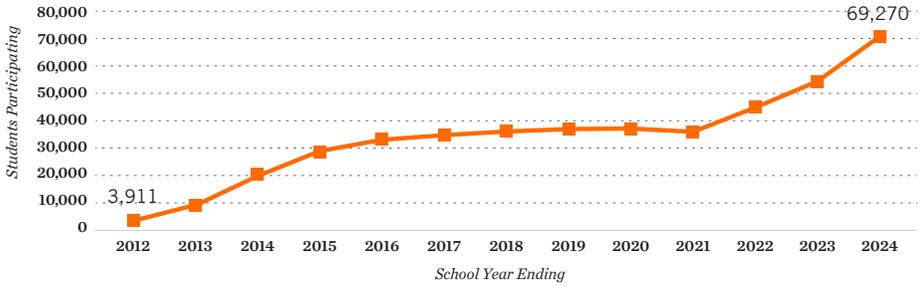
The average voucher value is about \$5,854, which is about half the average expenditure per student at Indiana's district schools.

In order to expand educational choice options, Indiana policymakers should convert the program into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Indiana's voucher program imposes some unnecessary and counterproductive regulations. For example, the program requires voucher students to take the state's standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests.

Program Participation

Participation in Indiana’s voucher program grew by 30 percent from 2022-23 to 2023-24.



69,270

Participating Students
(2023-24)

98%

of Families Income-eligible
(Statewide)

343

Participating Schools
(2022-23)

\$5,854

Average Voucher Value
(2022-23)

51%

Value as a Percentage of Public School Per-Student Spending



For the latest program information and data updated in real time, visit edchoice.org/IN_voucher

Louisiana

Student Scholarships for Educational Excellence Program

Voucher | *Enacted 2008* | *Launched 2008*

Louisiana's statewide voucher program is available to low-income students attending low-performing public schools. It launched first in New Orleans before expanding statewide in 2012.

INCOME LIMIT	250% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	VOUCHER CAP	100% of state allocation
TESTING MANDATES	State	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	La. Rev. Stat. §§ 17:4011 through 4025				

Student Funding

The voucher is equal to the lesser of the total state allocation per student in the student's home school district or the tuition charged by the private school. Schools that accept students using the voucher may not charge those students more than non-voucher students. Students requiring special education services are eligible for additional voucher funds equal to the federal special education funding in their home districts.

Student Eligibility

Students are eligible if their family income is no more than 250 percent of the federal poverty line (\$75,000 for a family of four in 2023–24) and they either (1) attended a public school designated as C, D or F in the previous year, (2) are entering kindergarten or (3) were enrolled at a public school in the Recovery School District. If more students apply than the program's capacity and funding allow, participation is determined by random lottery. If a particular private school is oversubscribed under the program, the state department of education must conduct a randomized lottery to award seats in that school. In that lottery, students from public schools rated D or F receive priority over students from public schools rated C.

EdChoice Expert Feedback

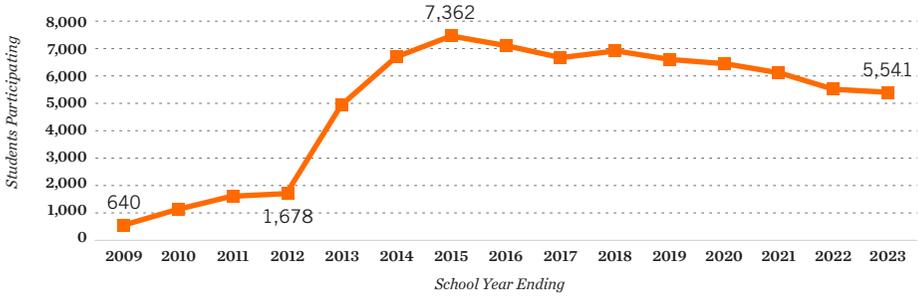
Louisiana's voucher for low-income students helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students from families earning up to 250 percent of the federal poverty level (\$75,000 for a family of four in 2023–24) in areas that have low-performing district schools. More than one-third of Louisiana students are eligible to receive a scholarship, but approximately one percent of students participate in one of Louisiana's private educational choice options (including the Tuition Donation Credit Program and the School Choice Program for Certain Students with Exceptionalities).

The average scholarship size is about \$6,800, which is about 52 percent of the average expenditure per student at Louisiana's district schools.

Program Participation

Enrollment in Louisiana’s statewide voucher program has declined slightly each year since 2017-18.



5,541

Participating
Students
(2022-23)

36%

of Students
Eligible
(Statewide)

131

Participating
Schools
(2022-23)

\$6,793

Average Voucher
Value
(2022-23)

52%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Louisiana policymakers should increase the voucher amounts to be comparable with the per-pupil spending at district schools and expand eligibility to all students. At the very least, eligibility should not be tied to the performance of district schools on standardized tests. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Louisiana’s voucher program has some unnecessary and counterproductive regulations. For example, the program requires voucher students in certain grades to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests. Policymakers should also amend the program so that it no longer interferes with schools’ admissions standards.

For the latest program information and data updated in real time, visit edchoice.org/LA_voucher

Louisiana

School Choice Program for Certain Students with Exceptionalities

Voucher | **Enacted 2010** | **Launched 2011**

Louisiana allows students with certain exceptionalities who live in eligible parishes to attend schools of their parents' choosing that provide educational services specifically addressing their needs. Eligible students are defined generally as those with special needs who have Individualized Education Plans but who are not in accelerated or gifted-and-talented programs.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Parish (population > 190,000)

ENROLLMENT CAP None

VOUCHER CAP Conditional

TESTING MANDATES None

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES La. Rev. Stat. § 17:4031

Student Funding

The educational certificate (voucher) is worth a maximum of 50 percent of the state per-student expenditure within the recipient's district (this averages to about \$2,500 in 2020–21) or the cost of private school tuition, whichever is less. Families are responsible for any additional tuition charged by the school.

Student Eligibility

Students qualify if they have one of six categories of learning exceptionalities, have an Individualized Education Plan or services plan in accordance with Title 34 of the Code of Federal Regulations, reside in a parish with more than 190,000 residents, are eligible to attend a public school, and are not deemed gifted or talented.

EdChoice Expert Feedback

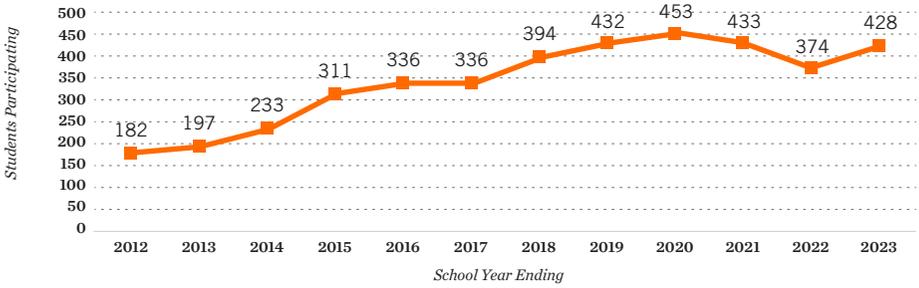
Louisiana's voucher for students with special needs helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with certain special needs who live in parishes with up to 190,000 residents. Slightly more than 10 percent of students in these parishes are eligible to receive a scholarship, but approximately one percent of students participate in one of Louisiana's private educational choice options (including the Tuition Donation Credit Program and the Louisiana Scholarship Program).

The average scholarship size is about \$2,500, which is only about 18 percent of the average expenditure per student at Louisiana's district schools.

Program Participation

Enrollment in Louisiana’s special needs voucher program has rebounded since a 2022-23 dropoff.



428

Participating Students (2022-23)

11%

of Students Eligible in the Applicable Parishes

21

Participating Schools (2022-23)

\$2,436

Average Voucher Value (2022-23)

18%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Louisiana policymakers should increase the voucher amounts to be comparable with the per-pupil spending at district schools and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Louisiana’s voucher program for students with special needs generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/LA_voucher2

Maine Town Tuitioning Program

Voucher | Launched 1873

Many small towns in Maine do not operate high schools, and some do not have elementary schools. Students in those towns are eligible for vouchers to attend public schools in other towns or non-religious private schools, even outside the state. The sending towns pay tuition directly to the receiving schools. Although most towns allow parents to choose which schools will receive their students, some towns send all their students to one school.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	District (w/out elementary or high school)	ENROLLMENT CAP	None
VOUCHER CAP	\$10,477 (K-8) / \$12,480 (9-12)	TESTING MANDATES	Conditional – state
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Maine Rev. Stat. 20-A §§ 2951-55 and 5203-06

Student Funding

Sending towns pay tuition directly to the receiving schools. Public schools in Maine have a tuition rate that sending towns must pay when their students are tuitioned at public schools. For private schools, the tuition rate for elementary students may not exceed the average per-pupil cost on a statewide basis. For secondary pupils, the tuition rate is Maine's average per-pupil cost for secondary education in the previous year, plus an additional payment intended to cover depreciation of private schools' buildings. Parents may supplement that voucher with their own money. Voucher values vary from county to county based on current per-student funding levels. Sending towns have the option of adding on to the voucher up to an amount worth as much as 115 percent of the per-student funding in total, but may not reduce the voucher below the state's tuition rates.

Student Eligibility

Students must live in Maine and reside in an identified sending town that does not have a public school at their grade level. Although most towns allow parents to choose which schools will receive their students, some towns send all their students to one school.

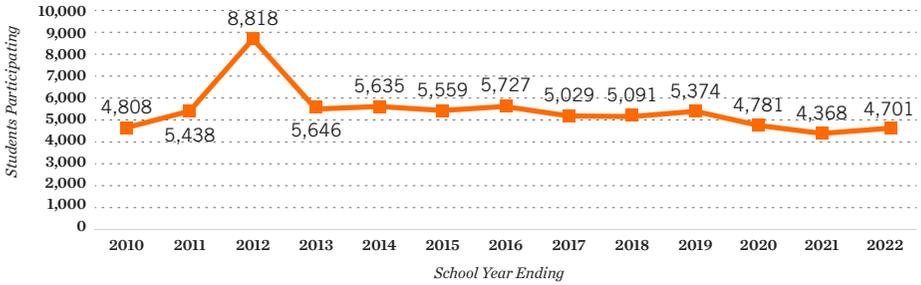
EdChoice Expert Feedback

Maine's town tuitioning program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility is limited to students living in towns that do not operate public schools for student's grade level, making it one of the most restrictive educational choice programs in the nation. Less than five percent of Maine students are eligible to participate; the same percentage of students statewide actually do so. The maximum voucher size is about \$10,500 for K-8 and \$12,500 for high school, which is 78 percent of per-student spending at Maine's district schools, though the amounts vary by county. To expand access to educational choice, Maine policymakers should expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Program Participation

Participation in Maine's Town Tuitioning Program increased eight percent since 2022.



4,701

Participating
Students
(2021-22)

2%

of Students
Eligible
(Statewide)

38

Participating
Schools
(2021-22)

\$10,477

(K-8) Maximum
Voucher Value
(2021-22)

\$12,480

(9-12) Maximum
Voucher Value
(2021-22)

78%

Maximum
Value as a
Percentage of
Public School
Per-Student
Spending

For the latest program information and data updated in real time, visit edchoice.org/ME_voucher

Maryland

Broadening Options and Opportunities for Students Today (BOOST) Program

Voucher | **Enacted 2016** | **Launched 2016**

Maryland's Broadening Options and Opportunities for Students Today (BOOST) Program was enacted in 2016 and began providing vouchers in 2016–17. This school choice program, the state's first, provides vouchers to low-income students to attend private schools.

INCOME LIMIT	100% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None
VOUCHER CAP	100% of statewide average local expenditure	TESTING MANDATES	National
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Senate Bill 190 § R00A03.05

Student Funding

Each student's voucher is funded at the statewide average of the per-pupil expenditures by all local education agencies for the current school year, up to but not exceeding the amount of tuition at the private school. The program's advisory board considers a student's special needs when determining scholarship amounts and may fund these students with higher vouchers than the per-pupil average.

The Maryland legislature established the program as a budget item, and it is funded by appropriation. It appropriated \$9 million from the general fund to fund vouchers for students as well as awarded rollover funds for the 2022–23 school year. Of the appropriation, \$0.7 million is set aside for providing higher vouchers to students with special needs.

Student Eligibility

Students are eligible if they live in families with incomes up to, but not exceeding, 100 percent of the federal free and reduced-price lunch program (\$55,500 for a family of four in 2023–24). Renewing students who remain income-eligible are entitled to vouchers as long as funding is available with priority to siblings as well.

EdChoice Expert Feedback

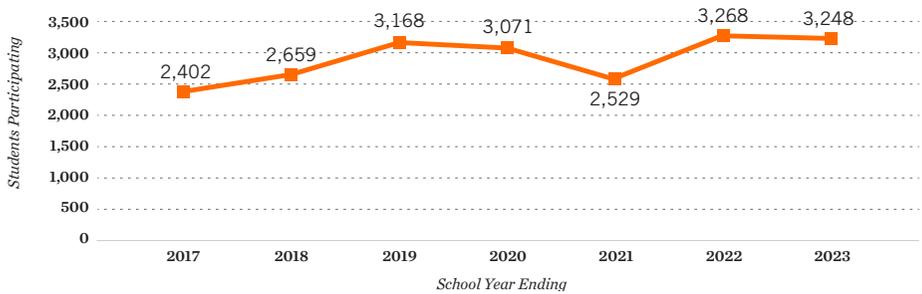
Maryland's Broadening Options and Opportunities for Students Today (BOOST) Program helps thousands of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the scholarships is limited to 185 percent of the federal poverty line. Around one in four Maryland students are eligible for a scholarship and less than one percent of students statewide actually use a scholarship.

The average scholarship size is about \$3,100, which is a little less than one-fifth of the average expenditure per student at Maryland's district schools. The amount of money budgeted for scholarships in the 2023–24 academic year is only \$9 million, which is equivalent to only 0.76 percent of Maryland's total K–12 expenditures.

Program Participation

Enrollment in Maryland's BOOST program decreased slightly in 2023.



3,248

Participating
Students
(2022-23)

25%

of Families
with Children
Income-Eligible
(Statewide)

174

Participating
Schools
(2022-23)

\$3,106

Average Voucher
Value
(2022-23)

18%

Value as a
Percentage of Public
School Per-Student
Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Maryland policymakers should dramatically increase funding for the scholarship and expand eligibility to all students (prioritizing scholarships based on need). Instead of funding the scholarships via an annual line-item appropriation, the scholarships should be formula-funded. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Additionally, Maryland's scholarship program has some unnecessary and counterproductive regulations. The program requires the Maryland Department of Education to "compile and certify" a list of applicants and rank them by eligibility before sending to the BOOST advisory board. Though this was likely intended to provide the most aid to the most disadvantaged students, this policy creates unnecessary invasions of privacy and forces a ranking system for students already eligible for the program. Schools participating in this program also must adhere to Maryland's Title VI of the Civil Rights Act of 1964 as amended and Title 20 Subtitle 6 of the State Governor Article, which requires private schools eligible for vouchers to not discriminate in student admissions, retention, expulsion or otherwise based on race, color, national origin, sexual orientation or gender identity or expression. Although the program includes a protection for religious liberty ("Nothing herein shall require any school or institution to adopt any rule, regulation, or policy that conflicts with its religious or moral teachings"), the state government expelled one private religious school from participating in the program due to its stated beliefs about marriage and sexuality, even though the school fully complied with the state's nondiscrimination policy concerning admissions.

For the latest program information and data updated in real time, visit edchoice.org/MD_voucher

Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

Voucher | **Enacted 2012** | **Launched 2012**

Mississippi allows children with dyslexia to receive vouchers to attend accredited special purpose private schools that provide dyslexia therapy.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	VOUCHER CAP	\$9,614
TESTING MANDATES	None	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Miss. Code Ann. §§ 37-173-1 through 29				

Student Funding

The maximum voucher amount is equal to the Mississippi Adequate Education Program base student cost, i.e., the per-student funding amount provided by the state to public schools. That amount is \$6,532 in 2022-23.

Student Eligibility

Students must be in first through 12th grade and have been screened properly and diagnosed with dyslexia by a licensed psychometrist, psychologist, or speech language pathologist. Students are eligible if they attend a public school or if they attend a state-approved private school that “emphasizes instruction in dyslexia intervention.” The voucher is not available to fund homeschooling, virtual schools, or students in juvenile detention schools.

EdChoice Expert Feedback

Mississippi’s voucher program for students with dyslexia helps hundreds of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the vouchers is limited to students who have been diagnosed with dyslexia, making it one of the most restrictive educational choice programs in the nation. Less than five percent of Mississippi students are eligible for a scholarship and less than one percent of students statewide actually use one of Mississippi’s three educational choice programs (including the Equal Opportunity for Students with Special Needs Program and the Nate Rogers Scholarship for Students with Disabilities).

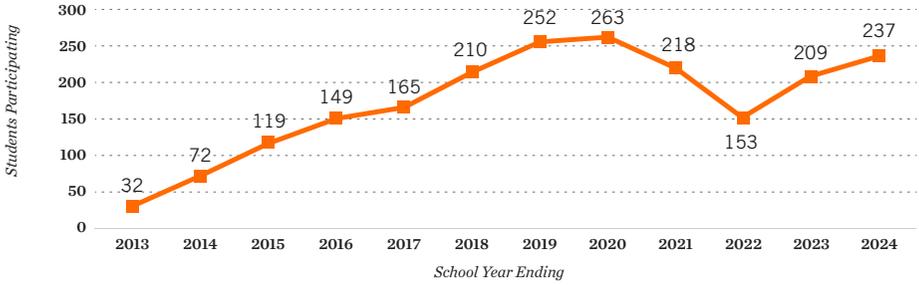
The average voucher size is about \$6,600, which is about three-fifths of the average expenditure per student at Mississippi’s district schools.

To expand access to educational choice, Mississippi policymakers should expand eligibility to all students.

Mississippi’s voucher program generally avoids unnecessary and counterproductive regulations.

Program Participation

Enrollment in Mississippi's voucher program for students with dyslexia increased 13 percent since last year.



237
Participating
Students
(2023-24)

4%
of Students
Eligible
(Statewide)

5
Participating
Schools
(2023-24)

\$6,603
Average Voucher
Value
(2023-24)

60%
Value as a
Percentage of
Public School
Per-Student
Spending

For the latest program information and data updated in real time, visit edchoice.org/MS_dyslexia

Mississippi Nate Rogers Scholarship for Students with Disabilities Program

Voucher | **Enacted 2013** | **Launched 2013**

Mississippi allows children with speech-language impairments to receive vouchers to attend private schools. Participating accredited private schools must be able to provide speech-language therapy.

INCOME LIMIT None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes, with exceptions	
GEOGRAPHIC LIMIT Statewide	ENROLLMENT CAP None	VOUCHER CAP \$9,614
TESTING MANDATES None	PARENT REQUIREMENTS pg. 177	
GOVERNING STATUTES Miss. Code Ann. §§ 37-175-1 through 29		

Student Funding

The maximum voucher amount is equal to the Mississippi Adequate Education Program base student cost, i.e., the funding amount provided by the state to public schools. That amount is \$6,532 in 2022–23.

Student Eligibility

Students must be in grades K through 6 and have been screened properly and diagnosed with speech-language impairment. Students are eligible if, during the previous school year, they attended a public or state accredited special-purpose school that “emphasizes instruction in speech-language therapy and intervention.” The voucher is not available to fund homeschooling, virtual schools, or students in juvenile detention centers.

EdChoice Expert Feedback

Mississippi’s voucher program for students with special needs helps only a handful of students access schools that are the right fit for them. Mississippi policymakers could do much more to expand educational opportunity.

Eligibility for the vouchers is limited to students in grades K through 6 who have been diagnosed with a speech-language impairment, making it one of the most restrictive educational choice programs in the nation. Less than five percent of Mississippi students are eligible for a scholarship and less than one percent of students statewide actually use one of Mississippi’s three educational choice programs (including the Equal Opportunity for Students with Special Needs Program and the Dyslexia Therapy Scholarship Program).

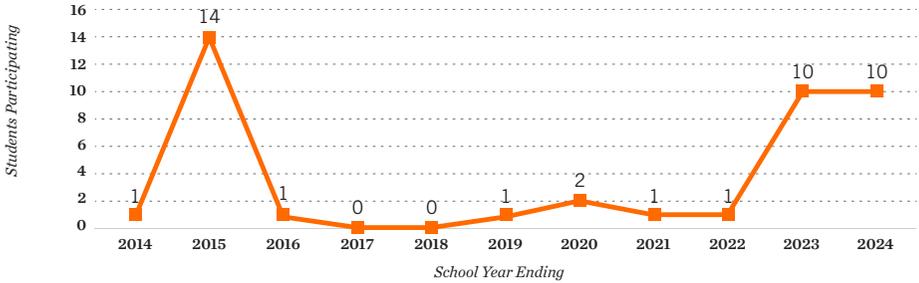
The average voucher size is about \$6,063, which is about 60 percent of the average expenditure per student at Mississippi’s district schools.

To expand access to educational choice, Mississippi policymakers should expand eligibility to all students.

Mississippi’s voucher program generally avoids unnecessary and counterproductive regulations.

Program Participation

Enrollment in Mississippi’s voucher program for students with speech-language impairments has been volatile over its history, but it remained at 10 over the last two school years.



10
Participating
Student
(2023–24)

3%
of Students
Eligible
(Statewide)

1
Participating
School
(2022)

\$6,063
Average Voucher
Value
(2023–24)

60%
Value as a
Percentage of
Public School
Per-Student
Spending



For the latest program information and data updated in real time, visit edchoice.org/MS_NateRogers

New Hampshire Town Tuitioning Program

Voucher | **Enacted 2017** | **Launched 2017**

New Hampshire's Town Tuitioning Program, re-enacted and launched in 2017 to include private schools, allows towns without district schools at a student's grade level to use public dollars for students to attend any public or approved independent (private), non-religious school in or outside of New Hampshire. The "tuitioning" district pays the tuition directly to the "receiving" schools.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	District (w/out elementary or high school)	ENROLLMENT CAP	None
VOUCHER CAP	100% of statewide average local expenditure	TESTING MANDATES	National
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	N.H. Rev. Stat. Ann. §§ 193:3-4

Student Funding

When students are tuitioned at public schools, the sending town pays the receiving school district or private school an amount equal to the receiving school's expenses of operation, as estimated by the state board of education the preceding year. That figure is calculated separately for elementary, junior high, and high schools. Operation costs do not include the transportation of "tuitioning" students. When a family chooses a private school approved as a "school tuition program," the sending town contracts with that private school for an appropriate amount that covers the private school's costs to educate that student.

Student Eligibility

Students must live in New Hampshire and reside in an identified tuition town. A "tuition town" lacks a district school that offers the grade levels students need.

EdChoice Expert Feedback

New Hampshire's town tuitioning program helps students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

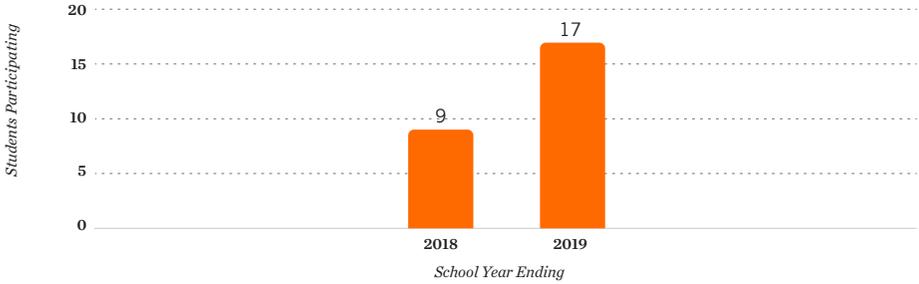
Eligibility is limited to students living in towns that do not operate public schools for student's grade level, making it one of the most restrictive educational choice programs in the nation. Fewer than one percent of New Hampshire students are eligible to participate and only a handful of students statewide actually do so.

To expand access to educational choice, New Hampshire policymakers should expand eligibility to all students.

New Hampshire's town tuitioning program mostly avoids unnecessary and counterproductive regulations.

Program Participation

Enrollment in New Hampshire’s Town Tuitioning Program nearly doubled from 2017-18 to 2018-19.



17
Participating
Students
(2018-19)

<1%
of Students
Eligible
(Statewide)

6
Participating
Schools
(2019-20)

\$14,000
Maximum Voucher
Value
(2017-18)

88%
Maximum Value as a
Percentage of Public
School Per-Student
Spending



For the latest program information and data updated in real time, visit edchoice.org/NH_voucher

North Carolina Opportunity Scholarships

Voucher | *Enacted 2013* | *Launched 2014*

North Carolina's Opportunity Scholarship program provides private school vouchers to K-12 students. Families can use these school vouchers to pay for tuition, transportation, equipment, and other necessary private school expenses. All students are eligible, but the program has a budget cap.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

TESTING MANDATES National

VOUCHER CAP 100% of state expenditure / tiered by income

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES N.C. Rev. Stat. §§ 115C-562.1 through 562.8

Student Funding

The maximum voucher amount allowed is 100 percent of the average per pupil state K-12 allocation based on the prior fiscal year, not to exceed the private school's actual tuition and fees. Awards are up to \$7,213 for the 2023-2024 school year. This maximum amount is reserved for students from families earning at or below the federal free and reduced-price lunch (FRL) program (\$55,500 for a family of four in 2023-24). Families earning above this threshold receive lesser amounts in graduated tiers. See the schedule below:

100% FRL and below: **100% average state funding**
100% FRL to 200% FRL: **90% average state funding**
200% FRL to 450% FRL: **60% average state funding**
450% FRL and up: **45% average state funding**

The vouchers may be used for tuition and fees for transportation, books, equipment, or other items required by qualifying private schools. Beginning in 2024-25, funding will be appropriated at \$191,540,000. In 2025-26, funding jumps to \$415,540,000 and increases yearly by \$15,000,000.

Student Eligibility

All students are eligible to receive vouchers, with students from lower-income households receiving the highest voucher amounts. A child who is the age of 4 on or before April 16 is eligible to attend the following school year if the principal, or equivalent, of the school in which the child seeks to enroll finds that the student meets the state's enrollment requirements.

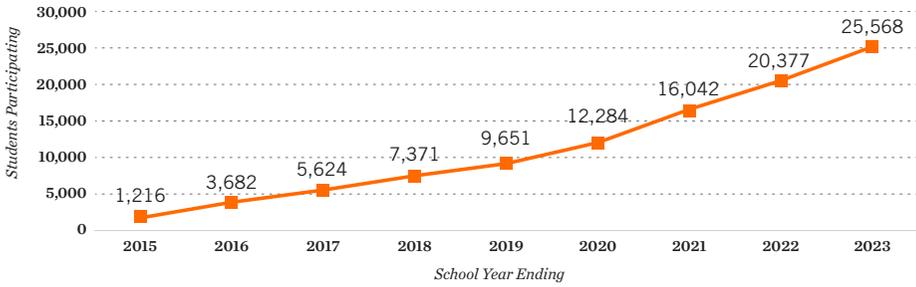
EdChoice Expert Feedback

North Carolina's voucher program helps tens of thousands of students access schools that are the right fit for them. In 2023, policymakers took the massive step of expanding to universal eligibility, meaning many more could soon benefit.

For school year 2022-2023, roughly two percent of students statewide actually use one of North Carolina's two educational choice programs (including the Personal Education Savings Accounts).

Program Participation

Enrollment in North Carolina's Opportunity Scholarship Program has grown by 18 percent since last year.



25,568

Participating Students (2022-23)

100%

of Families with Children Income-eligible Statewide (Fall 2021)

544

Participating Schools (2022-23)

\$5,266

Average Voucher Value (2022-23)

50%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

The average voucher value is a little over \$5,200, which is about half of the average expenditure per student at North Carolina's district schools.

The program also has a provision that provides higher education scholarships for students to attend an in-state college or university, provided they graduate high school in three years instead of four.

Although eligibility is universal, the budget cap will allow up to approximately 100,000 students to participate. In order to expand educational choice access even more for families, North Carolina policymakers should expand lift the cap so all students are funded eligible. The program could also be converted to an education savings account.

North Carolina's voucher program contains testing requirements and test reporting for private schools, along with a requirement for the department of education to conduct a comparative outcomes report. Otherwise, the program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/NC_voucher

Ohio Cleveland Scholarship Program

Voucher | **Enacted 1995** | **Launched 1996**

Parents in the Cleveland Metropolitan School District can receive vouchers to send their children to private schools or public schools bordering the school district. All families are eligible, although low-income families are prioritized for both private school admissions, as well as funding.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT District (Cleveland)

ENROLLMENT CAP None

VOUCHER CAP \$6,165 (K-8) / \$8,407 (9-12)

TESTING MANDATES National

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Ohio Rev. Code §§ 3313.974 through 979

Student Funding

The maximum voucher value is \$6,165 for students in grades K-8 and \$8,407 for high school students. Schools must accept vouchers from K-8 recipients with a household income no greater than 200 percent of the federal poverty level as full tuition payment. Parents whose household income is more than the 200 percent threshold or whose student is in high school may pay the remaining tuition or provide in-kind services of the remaining tuition.

Student Eligibility

Children in grades K-12 who reside in the Cleveland Metropolitan School District are eligible, and students must take the regional scholarship if eligible rather than Ohio's statewide Educational Choice Scholarship. Priority is given to families with incomes less than 200 percent of the federal poverty level (\$60,000 for a family of four in 2023-24). Children from families with incomes above 200 percent of poverty are eligible to receive vouchers if approved by the Ohio Superintendent of Public Instruction. Participating private schools must prioritize renewing scholarship recipients, siblings of enrolled students, and low-income students in admitting scholarship students; otherwise, participating private schools must accept voucher students on a random basis as space allows.

EdChoice Expert Feedback

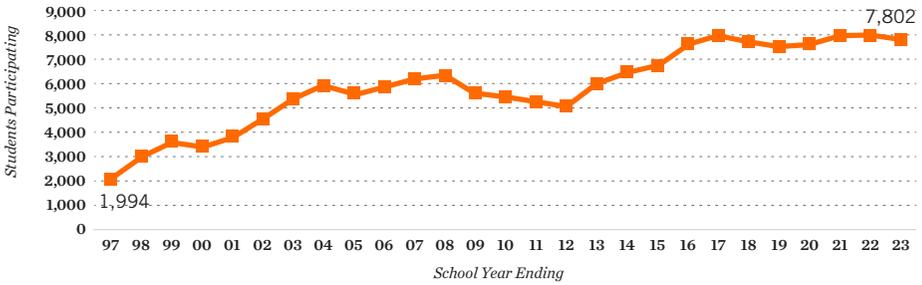
Ohio's Cleveland Scholarship Program helps thousands of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

All K-12 who reside in the Cleveland Metropolitan School District are eligible, but just under five percent of students statewide actually use one of Ohio's five educational choice programs (including the Autism Scholarship Program, the Educational Choice Scholarship Program, the Jon Peterson Special Needs Scholarship Program, and the Income-Based Scholarship Program).

The average voucher value is about \$6,000, which is about 42 percent of the average expenditure per student at Ohio's district schools.

Program Participation

The number of Cleveland students using vouchers has rested between 7,000 and 8,000 since 2015-16.



7,802

Participating
Students
(2022-23)

100%

of Students
Eligible
(Districtwide)

58

Participating
Schools
(2021-22)

\$6,092

Average Voucher
Value
(2022-23)

42%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

In 2023, Ohio policymakers took bold action to expand the statewide voucher program (Educational Choice Scholarship Program) to all students. They could do even more for Ohio families by funding the vouchers on par with the per-pupil funding at district schools. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Ohio's voucher program generally avoids unnecessary and counterproductive regulations. Participants are required to take a nationally norm-referenced assessment.

Ohio

Autism Scholarship Program

Voucher | *Enacted 2003* | *Launched 2004*

Ohio students with autism may receive vouchers for education services from a private provider, including tuition at a private school. After participating students receive education services, their parents endorse state checks for payment of special education services.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None	GEOGRAPHIC LIMIT	Statewide
ENROLLMENT CAP	None	VOUCHER CAP	\$32,455	TESTING MANDATES	None
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Ohio Rev. Code §§ 3310.41 through 43		

Student Funding

The state will compensate a student's parents or custodian for education services up to \$32,455 in FY2023. A child must be in the program for a full academic year to claim this amount. If transportation is listed on the Individualized Educational Plan (IEP) as a related service, the parent may obtain transportation from a registered private provider that is approved by the state to provide such transportation and claim it for reimbursement through the Autism Scholarship Program. Parents are responsible for covering any costs in addition to the maximum amount allowed per year.

Student Eligibility

Students must be ages three to 21, diagnosed with an autism spectrum disorder, registered in a public school special education system, and have a current IEP. Students may use the voucher whether or not they were enrolled previously in public schools, though students not previously enrolled in public schools must formally transfer into the public system for IEP purposes. (They do not need to leave their private schools.)

EdChoice Expert Feedback

Ohio's Autism Scholarship Program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

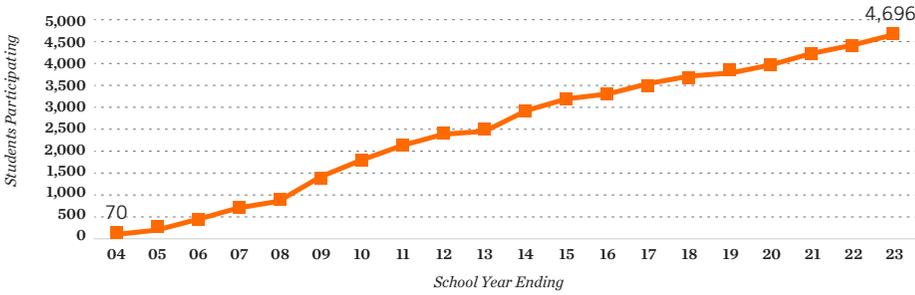
Eligibility for the vouchers is limited to students ages three to 21 who have an IEP and have been diagnosed with autism. Less than five percent of Ohio's students are eligible for a scholarship, and just under five percent of students statewide actually use one of Ohio's five educational choice programs (including the Cleveland Scholarship Program, the Educational Choice Scholarship Program, the Jon Peterson Special Needs Scholarship Program, and the Income-Based Scholarship Program).

In order to expand access to educational choice, Ohio policymakers could convert the program into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Ohio's voucher program generally avoids unnecessary and counterproductive regulations.

Program Participation

Participation in Ohio's Autism Scholarship Program has grown every year of its two decades of existence.



4,696

Participating Students
(2022-23)

2%

of Students Eligible
(Statewide)

279

Participating Service Providers
(2021-22)

\$26,639

Average Voucher Value
(2022-23)

193%

Value as a Percentage of Public School Per-Student Spending



For the latest program information and data updated in real time, visit edchoice.org/OH_Autism

Ohio Educational Choice Scholarship Program

Voucher | Enacted 2005 | Launched 2006

Ohio students who attend chronically low-performing public schools are eligible for Educational Choice vouchers to attend private schools.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None	
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	
VOUCHER CAP	Max \$6,165 (K-8) / \$8,407 (9-12) / tiered by income		TESTING MANDATES	National
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Ohio Rev. Code §§ 3310.01 through 17	

Student Funding

For students from households with family income at or below 450 percent FPL (\$135,000 for a family of four), vouchers are worth up to \$6,165 in grades K-8 and \$8,407 in grades 9-12, not to exceed the private school's actual tuition.

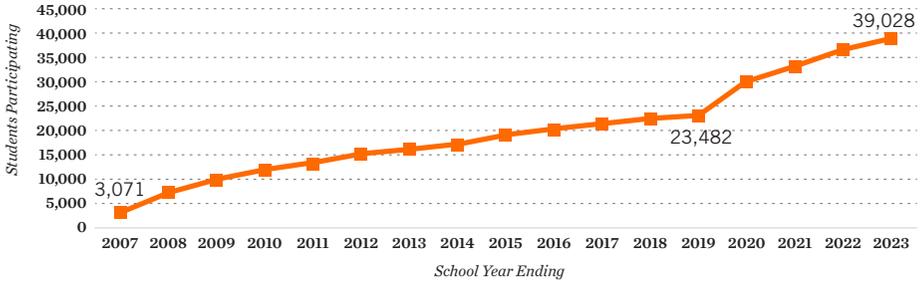
For students in higher income brackets, voucher funding amounts are as follows:

Up to 450% FPL	K - 8 9 - 12	\$6,165 \$8,407
450% FPL to 500% FPL	K - 8 9 - 12	\$5,200 \$7,050
500% FPL to 550% FPL	K - 8 9 - 12	\$3,650 \$5,000
550% FPL to 600% FPL	K - 8 9 - 12	\$2,600 \$3,550
600% FPL to 650% FPL	K - 8 9 - 12	\$1,850 \$2,500
650% FPL to 700% FPL	K - 8 9 - 12	\$1,300 \$1,750
700% FPL to 750% FPL	K - 8 9 - 12	\$900 \$1,250
750% FPL and up	K - 8 9 - 12	\$650 \$950

Participating schools may charge remaining tuition or require in-kind services for the portion of tuition not covered by the voucher for students whose household incomes exceed 200 percent of the federal poverty level (FPL) but must accept the voucher as payment in full for students at or below 200 percent FPL (\$60,000 for a family of four in 2023-24).

Program Participation

Ohio’s Educational Choice Scholarship Program has grown by about one-third since 2019-20.



39,028

Participating Students (2022–23)

100%

of Students Eligible (Statewide)

462

Participating Schools (2022–23)

\$6,036

Average Voucher Value (2022–23)

40%

Value as a Percentage of Public School Per-Student Spending

Student Eligibility

All K-12 students are eligible for the program, with students from households with family income at or below 450 percent FPL receiving the full scholarship amount, and students in higher income brackets receiving a reduced amount.

Vouchers are prioritized for prior recipients and students whose family income is less than 200 percent of FPL (\$60,00 for a family of four in 2023–24).

EdChoice Expert Feedback

Ohio’s Educational Choice Scholarship Program helps tens of thousands of students access schools that are the right fit for them.

In 2023, policymakers expanded the program to be available to all K-12 Ohio students. The average voucher value is about \$6,036, which is about 40 percent of the average expenditure per student at Ohio’s district schools, and the cap on voucher values is \$6,165 in grades K–8 and \$8,407 in grades 9–12.

In order to expand access to educational choice, Ohio policymakers should convert the program into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Ohio’s voucher program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/Oh_EdChoice

Ohio

Jon Peterson Special Needs Scholarship Program

Voucher | **Enacted 2011** | **Launched 2012**

Ohio parents of children with special needs enrolled in public schools may receive vouchers to pay for private school tuition and additional services covered by their Individualized Education Plans from private therapists and other service providers. The number of vouchers available is capped at five percent of students with special needs statewide.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None	GEOGRAPHIC LIMIT	Statewide
ENROLLMENT CAP	5% of students w/ special needs	VOUCHER CAP	\$30,000		
TESTING MANDATES	State	PARENT REQUIREMENTS	pg.177		
GOVERNING STATUTES	Ohio Rev. Code §§ 3310.51 through 64				

Student Funding

Vouchers are worth the lesser of fees and tuition charged by the alternative public or private school, the amount of state aid otherwise provided to the public school district, or a maximum scholarship amount ranging from \$8,941 to \$30,000 depending on a student's special needs category in 2023–24. The amount is reduced proportionately if the child is not enrolled in the alternative or private school for the entire school year.

The state sets maximum funding amounts for different types of special needs. Parents of students with a Category 1 disability (speech and language only) may use the voucher only to pay for services included in their child's IEP and cannot use the voucher to pay for tuition at a private school.

Student Eligibility

Children with special needs must be between ages five and 21 and have at least an initial Individualized Education Plan (IEP) from their public school district. The state will not award vouchers if the IEP is still in development or is in litigation. Parents' applications must certify that they have received the methods of instruction to be used with the child and qualifications of the teachers and instructors who will provide services from the alternative or private school. The number of vouchers available is capped at five percent of the students with special needs statewide. Eligible students may apply year-round depending on whether funding is available.

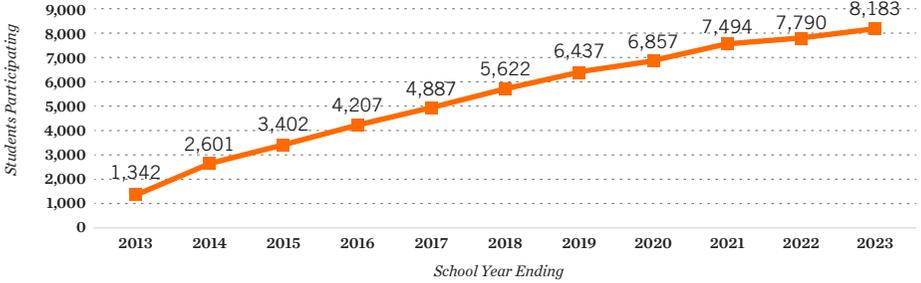
EdChoice Expert Feedback

Ohio's Jon Peterson Special Needs Scholarship Program helps thousands of students with special needs access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the vouchers is limited to students with an IEP between the ages of five and 21. Roughly one in eight Ohio students are eligible for a scholarship and just under five percent of students statewide actually use one of Ohio's five educational choice programs (including the Cleveland Scholarship Program, the Autism Scholarship Program, the Educational Choice Scholarship Program, and the Income-Based Scholarship Program). The program is capped at five percent of students with special needs statewide.

Program Participation

Participation in Ohio's Jon Peterson Special Needs Scholarship Program increased five percent from 2020-21 to 2021-22.



8,183

Participating
Students
(2022-23)

14%

of Students
Eligible
(Statewide)

428

Participating
Service Providers
(2022-23)

\$10,801

Average Voucher
Value
(2022-23)

72%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

The average voucher value is about \$10,800, which is about 72 percent of the average expenditure per student at Ohio's district schools.

To expand access to educational choice, Ohio policymakers should remove the cap on participation. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Ohio's voucher program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/Oh_JonPeterson

Ohio Income-Based Scholarship Program

Voucher | Enacted 2013 | Launched 2013

Income-qualified Ohio students are eligible for vouchers to attend private schools. All income-qualified K-12 students became eligible starting in the 2020-21 school year.

INCOME LIMIT None – Income based awards

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

VOUCHER CAP \$6,165 (K-8) / \$8,407 (9-12)

TESTING MANDATES National

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Ohio Rev. Code § 3310.032

Student Funding

For students from households with family income at or below 450% FPL (\$135,000 for a family of four), vouchers are worth up to \$6,165 for students in K-8 and \$8,407 for high school students, not to exceed the private school's actual tuition and fees.

For students in higher income brackets, voucher funding amounts are as follows:

450% FPL to 500% FPL	K - 8 9 - 12	\$5,200 \$7,050
500% FPL to 550% FPL	K - 8 9 - 12	\$3,650 \$5,000
550% FPL to 600% FPL	K - 8 9 - 12	\$2,600 \$3,550
600% FPL to 650% FPL	K - 8 9 - 12	\$1,850 \$2,500
650% FPL to 700% FPL	K - 8 9 - 12	\$1,300 \$1,750
700% FPL to 750% FPL	K - 8 9 - 12	\$900 \$1,250
750% FPL and up	K - 8 9 - 12	\$650 \$950

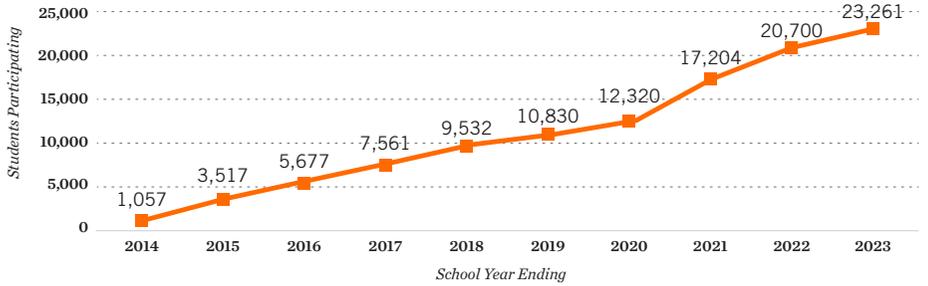
Families who earn below 200 percent of the federal poverty level cannot be charged the difference between tuition and the voucher.

Student Eligibility

For the 2023-24 school year, K-12 students are eligible for an Income-Based Scholarship if they are not eligible for The Cleveland Scholarship Program. Families with income no more than 450 percent of the federal poverty level (\$135,000 for a family of four in 2023-24) are eligible for maximum vouchers when they first apply and renew their vouchers. All K-12 students became eligible starting in the 2023-24 school year, with the exception of students who qualify for The Cleveland Scholarship Program. Once a family qualifies for the EdChoice Expansion scholarship, they will no longer have to submit proof of income to renew unless they would like to have their household income recalculated for their award amount.

Program Participation

Participation in Ohio's Income-Based Scholarship Program nearly doubled from 2019-20 to 2022-23.



23,261

Participating
Students
(2022–2023)

96%

of Families
with Children
Income-Eligible
(Statewide)

511

Participating
Schools
(2021–2022)

\$5,512

Average Voucher
Value
(2022–2023)

36%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback

Ohio's Income-Based Scholarship Program helps thousands of students access schools that are the right fit for them, and Ohio policymakers took the bold step of going universal in 2023.

Ninety-six percent of Ohio's students are eligible for a scholarship and just under five percent of students statewide actually use one of Ohio's five educational choice programs (including the Cleveland Scholarship Program, the Autism Scholarship Program, the Educational Choice Scholarship Program and the Jon Peterson Special Needs Scholarship Program).

The average voucher value is about \$5,500, which is about 36 percent of the average expenditure per student at Ohio's district schools, but the cap on voucher values is somewhat higher (\$6,165 in grades K–8 and \$8,407 in grades 9–12).

In order to expand access to educational choice, Ohio policymakers should convert the program into an education savings account. That step would ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Ohio's voucher program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/Oh_OH_Income

Oklahoma

Lindsey Nicole Henry Scholarships for Students with Disabilities

Voucher | **Enacted 2010** | **Launched 2010**

Oklahoma students with an Individualized Education Plan or Individualized Service Plan, as well as those in foster care and/or those adopted out of state custody, may be eligible to receive a voucher to attend private school.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None
VOUCHER CAP	Lesser of State & local funds or tuition	TESTING MANDATES	None
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Okla. Stat. tit. 70 § 13-101.2

Student Funding

The voucher is worth the lesser amount of state dollars spent on the child in his or her public school or the chosen private school's tuition and fees. Qualifying students in foster care or other state placements receive scholarships worth the per-pupil state aid plus any applicable weights (such as English-language learners or gifted students). The State Department of Education determines this calculation for each student.

The maximum scholarship a qualifying student with disabilities can be granted will be the amount calculated by the State Department of Education according to the student's grade level and disability category or the amount of tuition and fees for the chosen private school, whichever is less. The State Department of Education retains two 2.5 percent of the scholarship amount for administrative services.

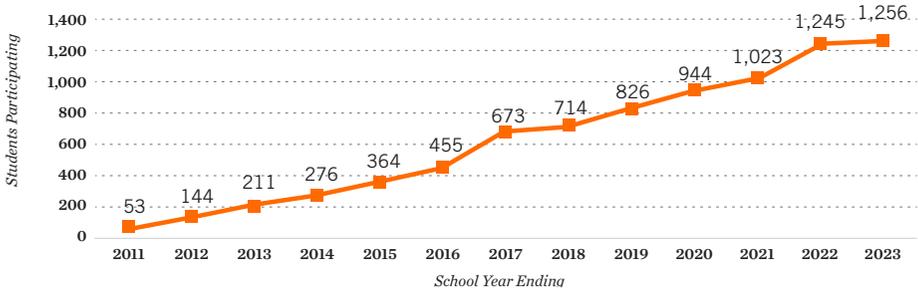
Student Eligibility

Any student with an active Individualized Education Plan (IEP) or Individualized Service Plan (ISP) who attended an Oklahoma public school the prior year is eligible. Eligibility also extends to students served by an IEP with a parent in the U.S. Armed Forces who transfer to Oklahoma from out-of-state or from a foreign country. Students in state custody, or formerly in state custody, supported with Individualized Service Plans (ISP) developed by Oklahoma Department of Human Services (OKDHS) also qualify. These students are also exempt from the prior public schooling requirement and include students in out-of-home placement through foster care, students adopted from state custody or the foster care system, and students in other out-of-home placement situations. Students served by the SoonerStart program, and identified as qualifying for school services, are not required to have previous public schooling with their Individual Family Service Plan.

After receiving an initial voucher, the student will continue to qualify for the scholarship with the submission of a renewal application each year. Eligibility continues until a student returns to public school, graduates from high school, or reaches the age of 22.

Program Participation

Participation in Oklahoma’s voucher program has grown each year since it launched.



1,256

Participating Students
(2022-23)

17%

of Students Eligible
(Statewide)

77

Participating Schools
(2022-23)

\$8,083

Average Voucher Value
(2021-22)

80%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback

Oklahoma’s voucher for students with disabilities provides thousands of families access to schooling choices that better provide support for the needs of their students, but expanded educational opportunities are needed for more families.

Eligibility for the scholarship is narrowly limited to students with special education needs with a learning plan, and in some cases requires previous enrollment in public school. Less than twenty percent of Oklahoma students are eligible to receive a scholarship under the program.

The average voucher is over \$8,000, which is about 80 percent of the average expenditure per student at Oklahoma’s district schools. Statewide, less than one percent of students identified by the State Department of Education as having special education needs participate in the program.

To expand access to educational choice, Oklahoma policymakers should remove any prior enrollment requirements, increase scholarship funding and expand eligibility to more students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Oklahoma’s voucher program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/OK_LindseyNicole

Puerto Rico

Free School Selection Program

Voucher | *Enacted 2018* | *Launched 2019*

Students living in Puerto Rico who have been enrolled in public or charter schools for at least two consecutive years qualify for school vouchers that may be used at private and public schools. Gifted students may also use vouchers to supplement their learning at institutions of higher education.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes

GEOGRAPHIC LIMIT Territory-wide

ENROLLMENT CAP 3% of student population

VOUCHER CAP 80% of per-pupil funding

TESTING MANDATES None

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES 18 L.P.R.A. § 911–913

Student Funding

The maximum amount for private school vouchers is set at 80 percent of the island’s baseline per-pupil funding amount. Puerto Rico Department of Education can set specific funding amounts depending on a student’s status. No more than two percent of the program’s funding may be used for administrative purposes.

Student Eligibility

Students in grades 2–12 who have been enrolled in a public district or charter school for at least two years and are enrolled in a public school the semester immediately before applying are eligible for vouchers. The department of education prioritizes vouchers for low-income families (defined as qualifying for the federal free and reduced-price lunch program, or earning \$55,500 for a family of four in 2023–24), students with severe disabilities, gifted students, students who have been adopted or are in shelters or foster homes, and victims of bullying or sexual harassment. When determining students to accept, the department of education uses a lottery weighted by these priorities.

The program’s total enrollment is capped at three percent of Puerto Rico’s total student population in 2022–23, which is about 7,800 students. The secretary of education has the discretion to lower the rate prior to a given school year, though.

EdChoice Expert Feedback

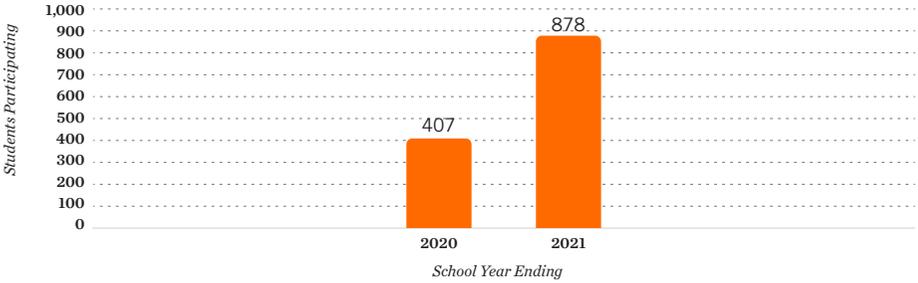
Puerto Rico’s Free School Selection voucher program helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students in grades 2–12 who have attended a public school for at least two years. More than six in 10 Puerto Rico students are eligible for a scholarship. However, the total number of scholarships available is capped at three percent of the island’s total K–12 student population.

The average scholarship size is about \$2,300, which is only about 37 percent of the average expenditure per student at Puerto Rico’s public schools.

Program Participation

Participation in Puerto Rico’s Free School Selection Program doubled in its second year.



878

Participating Students
(Spring 2021)

65

Participating Schools
(2019–20)

62%

of Students Eligible
(Territory-wide)

\$2,275

Average Voucher Value
(2020–21 Projected)

37%

Average Voucher Value as a Percentage of Territory’s Public School Per-Student Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Puerto Rico policymakers should dramatically increase the available vouchers and expand eligibility to all students (prioritizing scholarships based on need). They should also eliminate the requirement that students first attend a district or charter school to be eligible, or at least reduce the two-year minimum to one year. Students should not have to spend longer than necessary in an environment that does not meet their needs before gaining access to a voucher to attend a school that is a better fit. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

For the latest program information and data updated in real time, visit edchoice.org/PRvoucher

Utah

Carson Smith Special Needs Scholarship Program

Voucher | Enacted 2005 | Launched 2005

Most Utah students who have disabilities are eligible to receive vouchers to attend private school. However, participation is limited by the amount of money appropriated to the \$7 million program fund.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes, with exceptions

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

VOUCHER CAP Conditional

TESTING MANDATES Annual assessment of student's progress

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Utah Code §§ 53F-4-301 through 307

Student Funding

Vouchers are based on the state's weighted pupil unit, an element of its school financing formula. Students who receive three or more hours of special education services per day get vouchers worth 2.5 times the weighted pupil unit, whereas students receiving fewer than three hours per day get vouchers worth 1.5 times the weighted pupil unit. In 2022–23, those values amount to \$9,522.50 and \$5,713.50, respectively. The voucher may not exceed the private school's actual tuition and fees.

Student Eligibility

Public school students between ages three and 21 identified as disabled under federal disability rights law are eligible to receive vouchers, as well as students with special needs in private schools that served students with disabilities prior to participating in the program. Participation is limited by the amount of money appropriated each year to the fund (\$7 million in 2020–21), with applications subject to random lottery.

Although a student technically must have been enrolled in a public school in the year prior to using a scholarship, the statute exempts students who both: (1) have a disability that would qualify for special education services in a public school, and (2) are enrolled in or have obtained acceptance for admission to an eligible private school that has previously served students with disabilities.

EdChoice Expert Feedback

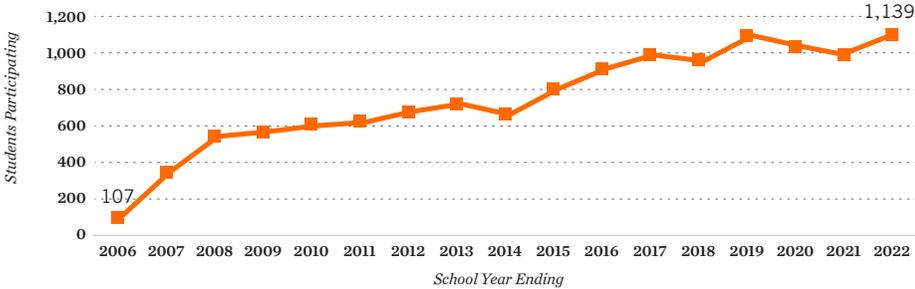
Utah's voucher for students with disabilities helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with certain special needs. About one in eight Utah students are eligible to receive a scholarship. Statewide, less than one percent of students participate in this program. In 2020, Utah policymakers also enacted a tax-credit scholarship for students with special needs.

The average scholarship size is about \$5,700, which is about 60 percent of the average expenditure per student at Utah's district schools. Only \$7 million in funding is available, which is equivalent to only 0.11 percent of Utah's total K–12 revenue.

Program Participation

Enrollment in Utah's Carson Smith Special Needs Scholarship Program reached a new peak in 2020.



1,139
Participating
Students
(2022-23)

12%
of Students
Eligible
(Statewide)

93
Participating
Schools
(2023-24)

\$5,677
Average Voucher
Value
(2022-23)

63%
Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Utah policymakers should dramatically increase funding for the scholarships and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Utah's voucher program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/UT_CarsonSmith

Vermont

Town Tuitioning Program

Voucher | **Launched 1869**

Many towns in Vermont, particularly in rural areas, do not operate public high schools and/or elementary schools. Students in those towns may use public dollars to attend any public or approved independent (private), non-religious school in or outside of Vermont. The “tuitioning” towns pay tuition directly to the “receiving” schools.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	District (w/out elementary or high school)	ENROLLMENT CAP	None
VOUCHER CAP	\$15,295 (K–6) /\$16,752 (7–12)	TESTING MANDATES	None
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	16 V.S.A. §§ 821-36

Student Funding

Many towns in Vermont, particularly in rural areas, do not operate public high schools and/or elementary schools. Students in those towns may use public dollars to attend any public or approved independent (private) school in or outside of Vermont. The “tuitioning” towns pay tuition directly to the “receiving” schools.

When students are “tuitioned” at public schools, the sending town pays the receiving school district an amount equal to the receiving district’s average per-pupil costs, as calculated by the Vermont Agency of Education. When students are “tuitioned” at private schools, the voucher is worth up to the average announced tuition for Vermont public schools, calculated each year by the state, or the private school’s tuition (whichever is less). That figure is calculated separately for grades K–6 and 7–12. For 2022–23, tuition amounts equal \$15,295 for grades K–6 and \$16,752 for grades 7–12.

Student Eligibility

Students must live in Vermont and reside in an identified “tuitioning” town (i.e. towns that do not operate a public school at a given grade level range). Although most “tuitioning” towns allow parents to choose which schools will receive their students, some towns send all their students to one school.

EdChoice Expert Feedback

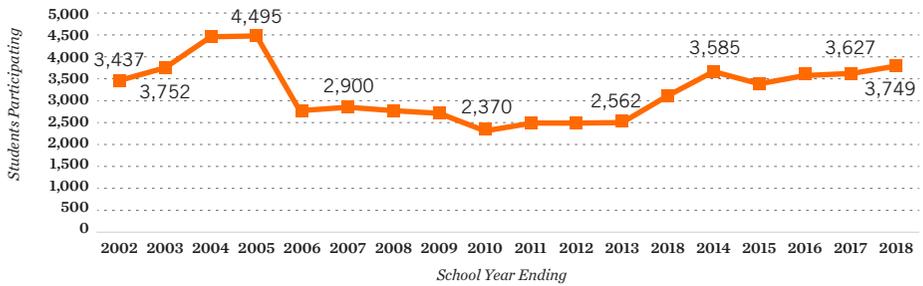
Vermont’s town tuitioning program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility is limited to students living in towns that do not operate public schools for a student’s grade level, making it one of the most restrictive educational choice programs in the nation. Only one in 20 Vermont students are eligible to participate, and less than five percent of students statewide actually do so.

The average voucher size is about \$16,000, which is about 79 percent of per-student spending at Vermont’s district schools, though the cap of the voucher size is somewhat higher, at least for grades 7–12 (\$15,295 for grades K–6 and \$16,752 for grades 7–12).

Program Participation

Participation in Vermont's Town Tuitioning Program has grown every year since 2014–15



3,749

FTE Students
Participating
(2017–18)

4%

of Students
Eligible
(Statewide)

140

Participating
Schools
(2017–18)

\$16,024

Average Voucher
Value
(Projected 2021–22)

79%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Vermont policymakers should expand eligibility to all students. Additionally, although Vermont's town tuitioning program mostly avoids unnecessary and counterproductive regulations, the program formerly prohibited families from choosing to attend religious schools. Thanks to the *Carson v. Makin* ruling, this discriminatory policy violated the First Amendment and was ruled unconstitutional by the U.S. Supreme Court.

Moreover, Act 46, which created a mechanism for school districts to consolidate, is having a negative effect on town tuitioning. When a tuitioning town consolidates with other towns, the right to continue tuitioning students to private schools is forfeited. Act 46 is subject to an active and ongoing debate in the state. Vermont students would be best served by preserving and expanding town tuitioning, a method of funding education that has been successful for more than 100 years.

For the latest program information and data updated in real time, visit edchoice.org/VT_voucher

Wisconsin Milwaukee Parental Choice Program

Voucher | **Enacted 1990** | **Launched 1990**

Milwaukee families who earn up to 300 percent of the federal poverty level qualify to receive vouchers. Once a student receives a voucher, that student is able to keep it, regardless of his or her family's future income. Voucher students are allowed to attend any in-state private school participating in the program.

INCOME LIMIT	300% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	District (Milwaukee)	ENROLLMENT CAP	None
VOUCHER CAP	\$9,893 (K-8) / \$12,387 (9-12)	TESTING MANDATES	State
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Wis. Stat. §§ 119.23 and 235

Student Funding

In 2023–24, the maximum voucher amount is \$9,893 for grades K–8 and \$12,387 for grades 9–12. Voucher amounts are calculated as a portion of the state's revenue limit, which includes a combination of state aid and local property taxes. Each school year, maximum voucher payments increase as general school aid to Wisconsin public schools increases. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$66,000 for a family of four in 2023–24) may be charged additional tuition exceeding the voucher amount.

Student Eligibility

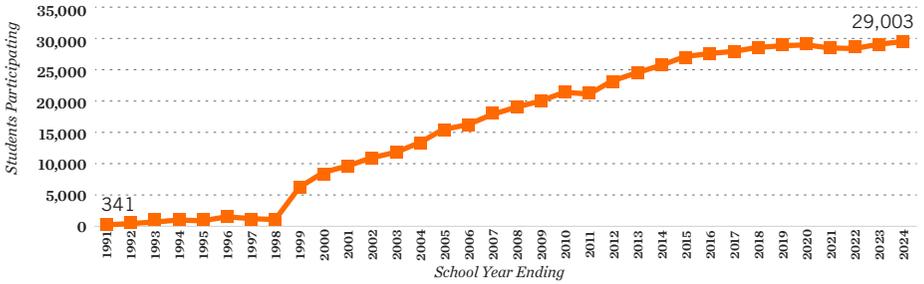
Students who live in Milwaukee and whose family income does not exceed 300 percent of the federal poverty level (\$90,000 for a family of four in 2023–24) are eligible. If the student's parents/legal guardians that reside in the same household are married, their income is reduced by \$7,000 for determining program income eligibility. For instance, a family of four with parents that are married with an income of \$97,000 would subtract \$7,000 from their income and compare that amount (\$90,000) to the income limit for a family of four according to program guidelines. Students who are continuing the program from previous years and those who were on a school's waiting list in the prior year because the school did not have space available do not need to demonstrate income eligibility. Once a student receives a voucher, that student can keep it, regardless of his or her family's future income.

EdChoice Expert Feedback

Wisconsin's voucher for low-income students in Milwaukee helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

Enrollment in Wisconsin’s Milwaukee Parental Choice Program has eclipsed 28,000 students each of the past seven years.



29,003

Participating Students
(2023–24)

83%

of Families with Children
Income-eligible
(Districtwide)

130

Participating Schools
(2023–24)

\$10,460

Average Voucher Value
(2023–24)

76%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to students from families in Milwaukee earning up to 300 percent of the federal poverty level (\$90,000 for a family of four in 2023–24). More than four in five Milwaukee students are income-eligible to receive a scholarship. Statewide, less than five percent of students participate in one of Wisconsin’s private educational choice options (including the Racine Parental Choice Program, the Statewide Parental Choice Program the Special Needs Scholarship Program, and the K-12 Private School Tuition Deduction). This is the third highest EdChoice share in the nation.

The average scholarship size is about \$10,500, which is about three-quarters of the average expenditure per student at Wisconsin’s district schools.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Voucher students will now receive approximately 76 percent of per-pupil funding at the public schools. Policymakers should also expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

The Milwaukee voucher program has some unnecessary and counterproductive regulations. For example, the program requires voucher students in certain grades to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests. Policymakers should also amend the program so that it no longer interferes with schools’ admissions standards.

For the latest program information and data updated in real time, visit edchoice.org/WI_Milwaukee

Wisconsin Racine Parental Choice Program

Voucher | *Enacted 2011* | *Launched 2011*

Racine Parental Choice Program is open to any income-qualified child who attended Racine Unified Public Schools in the prior year or any current or entering private school student in kindergarten (including 4- and 5-year-old students) or first grade. Ninth-graders entering private school are also eligible.

INCOME LIMIT	300% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions
GEOGRAPHIC LIMIT	District (Racine)	ENROLLMENT CAP	None
VOUCHER CAP	\$9,893 (K–8) / \$12,387 (9–12)	TESTING MANDATES	State
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Wis. Stat. § 118.60

Student Funding

In 2023–24, the maximum voucher amount is \$9,893 for grades K–8 and \$12,387 for grades 9–12. Voucher amounts are calculated as a portion of the state’s revenue limit, which includes a combination of state aid and local property taxes. Each school year, maximum voucher payments increase as general school aid to Wisconsin public schools increases. Parents of students in grades 9–12 who have an income greater than 220 percent of the federal poverty level (\$66,000 for a family of four in 2023–24) may be charged additional tuition exceeding the voucher amount.

Student Eligibility

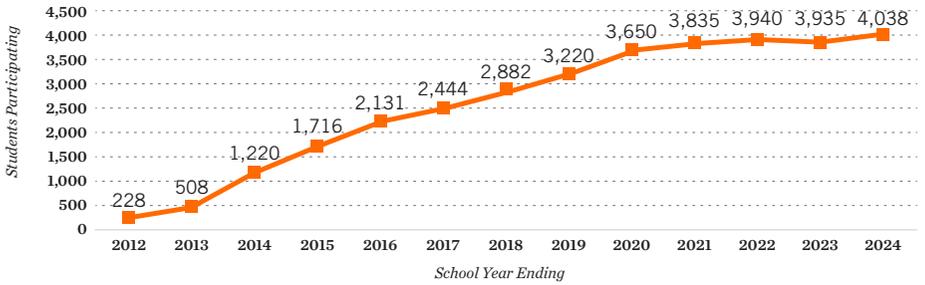
Students from families with household incomes up to 300 percent of the federal poverty level (\$90,000 for a family of four in 2023–24) are eligible for vouchers. If the student’s parents/legal guardians that reside in the same household are married, their income is reduced by \$7,000 for determining program income eligibility. For instance, a family of four with parents that are married with an income of \$97,000 would subtract \$7,000 from their income and compare that amount (\$90,000) to the income limit for a family of four according to program guidelines. Students who are continuing the program from previous years and those who were on a school’s waiting list in the prior year because the school did not have space available do not need to demonstrate income eligibility. Students must have been either (1) enrolled in a public school or home school in the previous year; (2) not enrolled in school in the previous year; (3) enrolled in a private school under the voucher program in the previous year; (4) be entering kindergarten, first grade or ninth grade. If an applying student has a sibling already in the private school the applicant wishes to attend, he or she will receive preference in the event of an enrollment lottery; or or (5) attended school in a different state in the previous year.

EdChoice Expert Feedback

Wisconsin’s voucher for low-income students in Racine helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

Fall enrollment in Racine’s Parental Private School Choice Program reached 4,000 students for the first time.



4,038

Participating Students
(2023–24)

66%

of Families with Children
Income-eligible
(Districtwide)

35

Participating Schools
(2023–24)

\$10,549

Average Voucher Value
(2023–24)

76%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to students from families in Racine earning up to 300 percent of the federal poverty level (\$90,000 for a family of four in 2023–24). About two-thirds of Racine students are income-eligible to receive a scholarship. Statewide, less than five percent of students participate in one of Wisconsin’s private educational choice options (including the Milwaukee Parental Choice Program, the Statewide Parental Choice Program, the Special Needs Scholarship Program, and the K-12 Private School Tuition Deduction). This is the third highest EdChoice share in the nation.

The average scholarship size is about \$10,500, which is about three-quarters of the average expenditure per student at Wisconsin’s district schools.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Voucher students will now receive approximately 76% of per pupil funding at the public schools. Policymakers should also expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

The Racine voucher program has some unnecessary and counterproductive regulations. For example, the program requires voucher students in certain grades to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests. Policymakers should also amend the program so that it no longer interferes with schools’ admissions standards.

For the latest program information and data updated in real time, visit edchoice.org/WI_Racine

Wisconsin Parental Choice Program (Statewide)

Voucher | *Enacted 2013* | *Launched 2013*

Wisconsin's statewide Parental Choice Program is open to any income-qualified child who resides outside of the attendance zones for Milwaukee Public Schools and the Racine Unified School District.

INCOME LIMIT	220% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions
GEOGRAPHIC LIMIT	Statewide (except for Milwaukee and Racine)		
ENROLLMENT CAP	7% of district enrollment (escalator)	VOUCHER CAP	\$9,893 (K-8) / \$12,387 (9-12)
TESTING MANDATES	State	PARENT REQUIREMENTS	pg. 177
		GOVERNING STATUTES	Wis. Stat. § 118.60

Student Funding

In 2023–24, the maximum voucher amount is \$9,499 for grades K–8 and \$11,993 for grades 9–12. Voucher amounts are calculated as a portion of the state's revenue limit, which includes a combination of state aid and local property taxes. Each school year, maximum voucher payments increase as general school aid to Wisconsin public schools increases. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$66,000 for a family of four in 2023–24) may be charged additional tuition exceeding the voucher amount.

Student Eligibility

Wisconsin (outside of Milwaukee and Racine) families with income no more than 220 percent of the federal poverty level (\$66,000 for a family of four in 2023–24) and who do not reside in the Milwaukee Public Schools or the Racine Unified school district are eligible. If the student's parents/legal guardians that reside in the same household are married, their income is reduced by \$7,000 for determining program income eligibility. For instance, a family of four with parents that are married with an income of \$97,000 would subtract \$7,000 from their income and compare that amount (\$90,000) to the income limit for a family of four according to program guidelines. Each district currently has an enrollment cap of seven percent of its public school district enrollment able to participate in the program. This cap will increase by one percentage point each year until the enrollment limit reaches 10 percent, when there will no longer be a cap. Students previously on a voucher wait list because of this cap will be eligible after it is expanded.

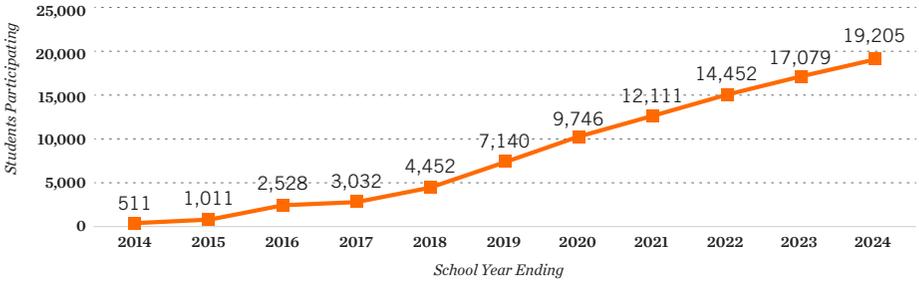
Students must have been either: (1) enrolled in a public school or home school in the previous year; (2) not enrolled in school in the previous year; (3) enrolled in a private school under the voucher program in the previous year; (4) be entering kindergarten, first grade, or ninth grade; or (5) attended school in a different state in the previous year.

EdChoice Expert Feedback

Wisconsin's statewide voucher for low-income students helps nearly 20,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

Enrollment in Wisconsin’s statewide voucher program increased 12 percent since last school year.



19,205

Participating Students
(2023–24)

31%

of Families with Children
Income-eligible
(Outside of Milwaukee or Racine)

330

Participating Schools
(2023–24)

\$10,443

Average Voucher Value
(2023–24)

76%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to students from families statewide (outside Milwaukee or Racine) earning up to 220 percent of the federal poverty level (\$66,000 for a family of four in 2023–24). About one-third of Wisconsin students are eligible to receive a scholarship. Statewide, less than five percent of students participate in one of Wisconsin’s private educational choice options (including the Milwaukee Parental Choice Program, the Racine Parental Choice Program, the Special Needs Scholarship Program, and the K-12 Private School Tuition Deduction).

The average scholarship size is about \$10,500, which is about three-quarters of the average expenditure per student at Wisconsin’s district schools.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Voucher students will now receive approximately 76 percent of per-pupil funding at the public schools. Policymakers should also expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Wisconsin’s statewide voucher program has some unnecessary and counterproductive regulations. For example, the program requires voucher students in certain grades to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests. Policymakers should also amend the program so that it no longer interferes with schools’ admissions standards.

For the latest program information and data updated in real time, visit edchoice.org/WI_Statewide

Wisconsin Special Needs Scholarship Program

Voucher | *Enacted 2015* | *Launched 2016*

Wisconsin began providing vouchers designated specifically for students with disabilities to attend private school in the 2016–17 school year.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	No	GEOGRAPHIC LIMIT	Statewide
ENROLLMENT CAP	None	VOUCHER CAP	\$15,065	TESTING MANDATES	State Civics Exam
PARENT REQUIREMENTS	pg. 177	GOVERNING STATUTES	Wis. Stat. §115.7915		

Student Funding

For 2023–24, the maximum voucher amount is \$15,065. Voucher amounts are calculated as a portion of the state’s revenue limit, which includes a combination of state aid and local property taxes. Each school year, maximum voucher payments, which are indexed to the revenue ceiling, increase as general school aid to Wisconsin public schools increases.

Student Eligibility

Participating students must have an active Individualized Education Plan (IEP). Students may continue participating in the program as long as they have an IEP and attend an eligible school until they turn 21 or graduate high school, whichever comes first.

EdChoice Expert Feedback

Wisconsin’s voucher for students with disabilities helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with special needs who have Individualized Education Plan (IEP). About one in eight Wisconsin students are eligible to receive a scholarship. Statewide, less than five percent of students participate in one of Wisconsin’s private educational choice options (including the Milwaukee Parental Choice Program, the Racine Parental Choice Program, the Statewide Parental Choice Program, and the K-12 Private School Tuition Deduction).

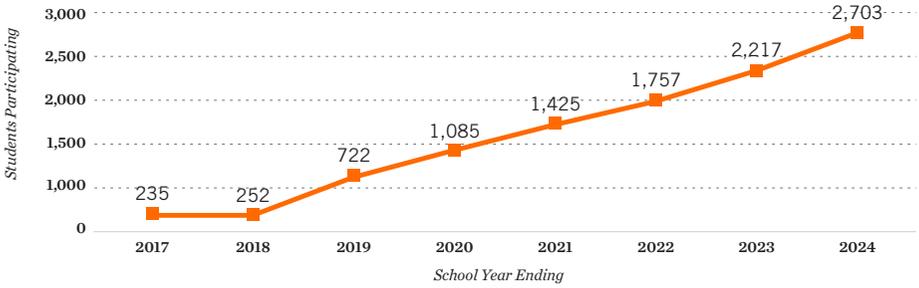
The average scholarship size is about \$12,900, which is just under the average expenditure per student at Wisconsin’s district schools.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Wisconsin policymakers should also expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Wisconsin’s voucher program for students with special needs has some unnecessary and counterproductive regulations. For example, the program requires voucher students in certain grades to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests.

Program Participation

Enrollment in Wisconsin’s voucher program for students with special needs has nearly doubled since 2020-21.



2,703

Participating Students
(2023-24)

12%

of Students Eligible
(Statewide)

179

Participating Schools
(2023-24)

\$12,883

Average Voucher Value
(2022-23)

93%

Value as a Percentage of Public School Per-student Spending



For the latest program information and data updated in real time, visit edchoice.org/WI_voucher

Tax-Credit Scholarships

Tax-credit scholarships allow taxpayers to receive full or partial tax credits when they donate to nonprofits that provide private school scholarships. Eligible taxpayers can include both individuals and businesses. In some states, scholarship-giving nonprofits also provide innovation grants to public schools and/or transportation assistance to students who choose alternative public schools.

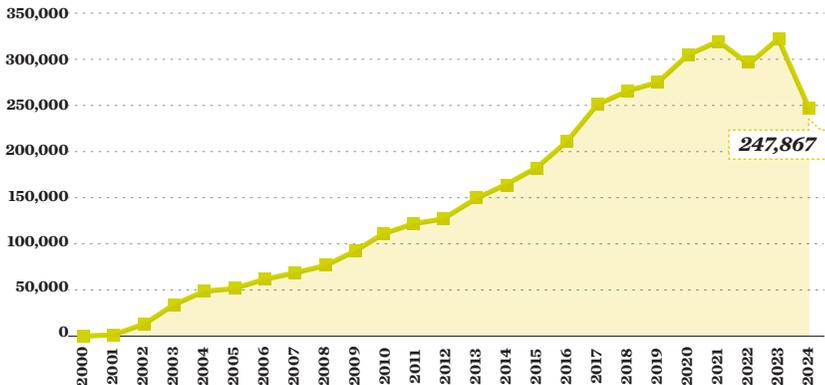
26
Programs

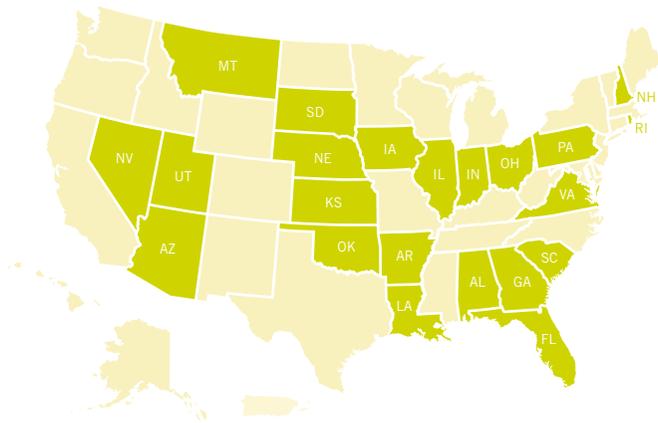
247,867
Total Students/
Scholarships

\$3,600
Average
Amount

30%
of Public
Spending
(National)

Number of Students Using Tax-Credit Scholarships





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Watch How Tax-Credit Scholarships Work

Hold your device’s camera over this QR code and click the link that pops up to watch a short video about how this type of program works for state budgets and for families.

Alabama Education Scholarship Program

Tax-Credit Scholarship | **Enacted 2013** | **Launched 2013**

Alabama's Education Scholarship Program was enacted and launched in 2013. The program, a tax-credit scholarship, allows taxpayers who donate to nonprofit scholarship-granting organizations to receive dollar-for-dollar tax credits for their contributions.

INCOME LIMIT	250% x FPL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	SCHOLARSHIP CAP	\$10,000		
TESTING MANDATES	State or national	CREDIT VALUE	100%	ENROLLMENT CAP	None
PER-DONOR CREDIT CAP	100% liability up to \$100,000 (individual) / 100% liability (business)				
BUDGET CAP	\$40 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Ala. Code §§ 16-6D 1 through 9 and 40-2A-7(a)(5)				

Student Funding

Scholarship amounts are determined by scholarship-granting organizations (SGOs). Scholarships are capped at the lesser of the qualifying school tuition and fees or \$10,000 per student. Scholarship recipients may choose to attend a qualifying school, which includes a (non-priority) public school outside their resident school district, or an accredited private school.

Qualifying expenses for students with unique needs include: tuition and fees at a qualifying school; textbooks required by a qualifying school; payment to a licensed or accredited tutor; payment for the purchase of curriculum or instructional material; tuition and fees for an approved nonpublic online learning program; educational services for an eligible student with unique needs from a licensed or accredited practitioner or provider; or contracted services from a public school district, including individual classes.

Student Eligibility

Children are eligible to receive scholarships if their family household income does not exceed 250 percent of the federal poverty level (\$75,000 for a family of four in 2023–24). Also, qualifying students must be younger than 19 years of age. Once a student receives a scholarship, the family's income may not exceed 350 percent of the federal poverty level (\$105,000 for a family of four in 2023–24). Public and private school students assigned to priority schools receive scholarships first. Alabama defines a public school as priority if it meets one or more of the following requirements: 1) the school is designated as a priority school by the state Superintendent of Education, or 2) the school does not exclusively serve a special population of students and has received a D or an F on the most recent state report card. If an SGO has scholarship funds unaccounted for on July 31 of each year, scholarships may be made available to eligible students in public school, regardless of whether their assigned public school is considered priority. No more than a quarter of first-time recipients may have already been enrolled in a private school the previous year.

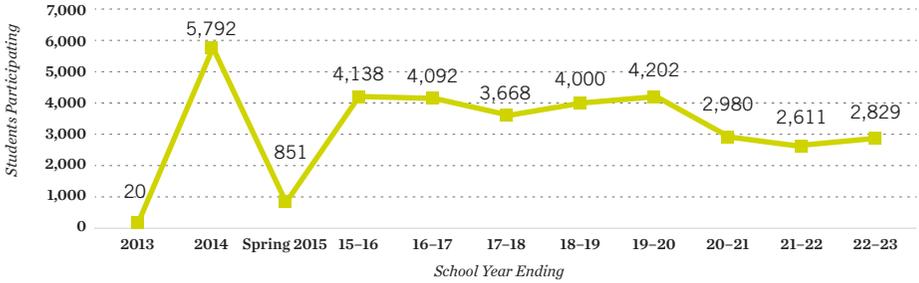
Students with unique needs are also eligible if they have an Individualized Education Plan (IEP) or 504 plan and attended a primary or secondary school within Alabama during the immediately preceding school year.

EdChoice Expert Feedback

Alabama's tax-credit scholarship program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

Enrollment for Alabama’s Education Scholarship Program remains below pre-pandemic levels.



2,829

Scholarships
Awarded
(2022-23)

54%

of Families
with Children
Income-
Eligible
(Statewide)

5

Scholarship
Organizations
Awarding
Scholarships
(2022-23)

126

Schools
Participating
(2020-21)

\$6,800

Average
Scholarship
Value
(2022-23)

63%

Value as a
Percentage of
Public School
Per-Student
Total Spending

EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to 250 percent of the federal poverty line. Just over half of Alabama students are eligible for a scholarship, and fewer than one percent of students statewide actually use a scholarship. The average scholarship size is about \$6,800, which is 63 percent of the average expenditure per student at Alabama’s district schools, but the cap on scholarship value is somewhat higher (\$10,000 per student). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$40 million in tax credits are available annually, which is equivalent to only 0.4 percent of Alabama’s total K-12 revenue. Legislators added an automatic escalator in 2023, which increases the budget cap by \$10 million per year if 90 percent of available credits are issued in three out of four consecutive years, up to a maximum cap of \$60 million.

Alabama policymakers increased the available tax credits and expanded eligibility in 2023. They could do even more to expand access to educational choice, by making all students eligible (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education. Policymakers did take the positive step of adding flexible use for students with unique needs in 2023.

Additionally, Alabama’s scholarship program has some unnecessary and counterproductive regulations. The program was amended in 2015 to prohibit SGOs from accepting donations intended for a specific school—for example, a school of a particular faith or learning style. The exclusion of mission-based scholarship organizations is an error that Alabama should reverse. Additionally, the program has a bifurcated process for distributing scholarships based on the performance of a student’s assigned district school that can be difficult for families, scholarship organizations, and schools to navigate. The state should consider dropping the “priority” school provision altogether to bring clarity to the application process.

For the latest program information and data updated in real time, visit edchoice.org/AL_scholarship

Arizona

Original Individual Income Tax Credit Scholarship Program

Tax-Credit Scholarship | **Enacted 1997** | **Launched 1997**

The Arizona legislature passed this program in 1997, and it launched in the same year. This tax-credit scholarship program allows taxpayers to receive tax credits for their donations to nonprofit organizations that provide school scholarships to K–12 students. Students can receive more than one scholarship from STOs in a given year.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	None
TESTING MANDATES	None	CREDIT VALUE	100%		
PER-DONOR CREDIT CAP	\$655(individual) / \$1,308 (married)		BUDGET CAP	None	
PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Ariz. Rev. Stat. §§ 43-1089; 43-1601 through 1605				

Student Funding

School tuition organizations (STOs) determine scholarship amounts. In tax year 2024, individual taxpayers who contribute to STOs may claim a dollar-for-dollar credit of up to \$731, and married couples filing jointly may claim up to \$1,459. The amount an individual can claim for a credit increases each year by the amount of the Consumer Price Index.

Student Eligibility

Students must be in grades K–12 or be a preschool enrollee identified by the school district as having a disability under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act. STOs must consider financial need when awarding scholarships and cannot make decisions based solely on donor recommendations. Individual taxpayers may not make STO contributions earmarked for their own dependents, nor may donors make agreements among one another to “trade” donations for their respective dependents.

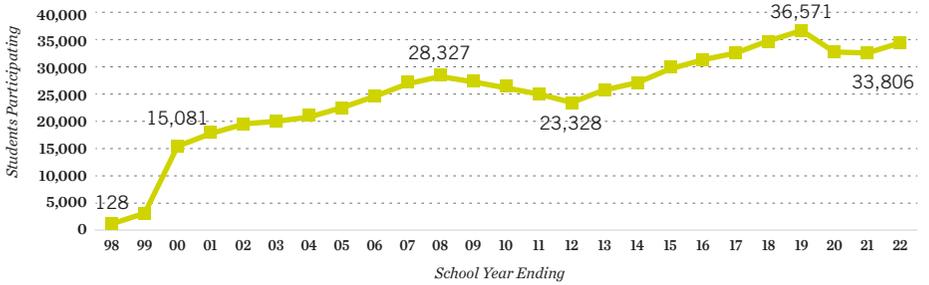
EdChoice Expert Feedback

Arizona’s original individual-donor tax-credit scholarship program—the first in the nation—helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

All students are eligible to receive a tax-credit scholarship, making this among the most expansive educational choice programs in the nation. Statewide, less than 10 percent of students participate in one of Arizona’s private educational choice options (including the Low-Income Corporate Income Tax Credit Scholarship Program, the “Switcher” Tax Credit Scholarship Program, Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program and the Empowerment Scholarship Account Program).

Program Participation

The number of scholarships awarded through Arizona’s Original Individual Income Tax Credit Scholarship Program reached its highest point in three years.



33,806

Scholarships
Awarded
(2021–22)

100%

of Families
with Children
Eligible
(Statewide)

359

Participating
Schools
(2021–22)

49

Scholarship
Organizations
Awarding
Scholarships
(2021–22)

\$1,954

Average
Scholarship
Value
(2021–22)

20%

Value (Average
Scholarship) as
a Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

The average scholarship size is only about \$2,000, which is about 20 percent of the average expenditure per student at Arizona’s district schools, but there is no cap on scholarship values and students may receive multiple scholarships. Students with special needs, students in foster care, students from low-income families, and those who have switched from the public school system can also receive scholarships via the other tax-credit scholarship programs. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but donors may only claim up to \$731 in tax credits annually (or up to \$1,459 for married couples filing jointly).

To expand access to educational choice, Arizona policymakers should increase the amount of tax credits that individual donors can receive.

Arizona’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/AZ_scholarship1

Arizona

Low-Income Corporate Income Tax Credit Scholarship Program

Tax-Credit Scholarship | **Enacted 2006** | **Launched 2006**

Arizona's Low-Income Corporate Income Tax Credit Scholarship Program allows corporate taxpayers to receive tax credits for their donations to nonprofit organizations that provide school scholarships to K-12 students from low-income families. Students are able to receive more than one scholarship from school tuition organizations (STOs) in a given year.

INCOME LIMIT 185% x FRL

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes, with exceptions

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

SCHOLARSHIP CAP \$6,000 (K-8) / \$7,900 (9-12)

TESTING MANDATES None

CREDIT VALUE 100%

PER-DONOR CREDIT CAP None

BUDGET CAP \$158.8 million (escalator)

PARENT REQUIREMENTS pg. 177

SGO REQUIREMENTS pg. 177

GOVERNING STATUTES Ariz. Rev. Stat. §§ 43-1183; 43-1501 through 1507; and 20-224.06

Student Funding

Each school tuition organization (STO) determines the amount of scholarships it distributes. Scholarships were capped at \$6,000 in grades K-8 and \$7,900 in grades 9-12 for 2023-24. Those amounts increase annually by \$200. Corporate taxpayers who contribute to STOs may claim a tax credit equal to the full amount of their contribution. The program is limited to a total of \$158.5 million in available tax credits in 2023-24.

Student Eligibility

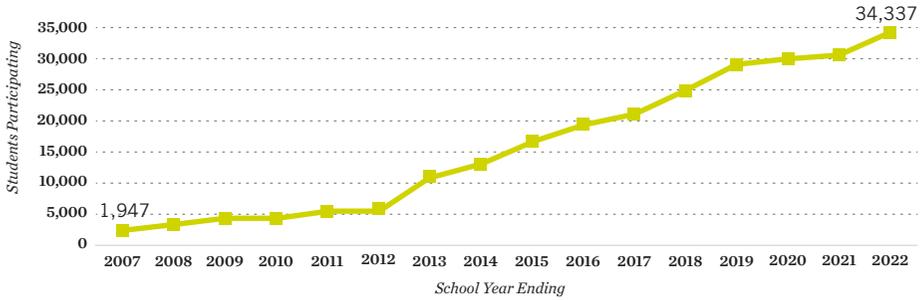
All students who receive scholarships under this program must come from families whose household incomes are equal to or below 185 percent of the federal free and reduced-price lunch program (FRL) guidelines (the equivalent of 342.25 percent of the federal poverty line, or \$102,675 for a family of four in 2023-24). Additionally, students must either be (1) enrolled in private school kindergarten, (2) enrolled in a private preschool program for students with disabilities, (3) a public school enrollee for at least 90 days in the previous year or one full semester of the current school year, (4) a dependent of an active-duty member of the military stationed in Arizona, (5) a prior scholarship recipient under this program or the Individual Income Tax Credit Scholarship Program (6) homeschooled prior to enrolling in a private school, (7) moved to Arizona from out of state before enrolling in a private school, or (8) previously participated in the Empowerment Scholarship Account program (but is no longer participating in that program).

EdChoice Expert Feedback

Arizona's Low-Income Corporate Income Tax Credit Scholarship Program helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

The number of scholarships awarded through Arizona’s Low-Income Corporate Income Tax Credit Scholarship Program has risen every year of its 16-year existence.



34,337
Scholarships
Awarded
(2021–22)

52%
of Families
with Children
Income-
Eligible
(Statewide)

290
Participating
Schools
(2021–22)

47
Scholarship
Organizations
Awarding
Scholarships
(2021–22)

\$2,927
Average
Scholarship
Value
(2021–22)

31%
Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to 342.25 percent of the federal poverty line. Nearly 60 percent of Arizona students are eligible to receive a scholarship via this program, and all students are eligible to receive a scholarship via the individual-donor scholarship program. Statewide, fewer than 10 percent of students participate in one of Arizona’s private educational choice options (including the universal-eligibility Original Individual-Donor Tax Credit Scholarship Program, the “Switcher” Tax-Credit Scholarship Program, Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program and the Empowerment Scholarship Account Program). The average scholarship size is only about \$3,000, which is only about 31 percent of the average total expenditure per student at Arizona’s district schools, but there is no cap on scholarship values and students may receive more than one scholarship. Students with special needs, students in foster care, and those who have switched from the public school system can also receive scholarships via the other tax-credit scholarship programs, in addition to the original scholarship program that is available to all students. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$158.5 million in tax credits are available annually, which is equivalent to only 1.3 percent of Arizona’s total K–12 revenue.

To expand access to educational choice, Arizona policymakers should increase the amount of tax credits available and restore the automatic “escalator” that allowed the total tax credit cap to grow over time to meet demand.

Arizona’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/AZ_scholarship2

Arizona

Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program

Tax-Credit Scholarship | **Enacted 2009** | **Launched 2009**

Arizona allows corporations, including stockholders of S-Corporations, to receive tax credits for donating to school tuition organizations (STOs), nonprofits that provide private school scholarships to children with special needs and students who are currently, or have ever been, part of the Arizona foster care system. Depending on eligibility, students can receive more than one scholarship from STOs in a given year.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	90% state funding
TESTING MANDATES	None	CREDIT VALUE	100%	PER-DONOR CREDIT CAP	None
BUDGET CAP	\$6 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Ariz. Rev. Stat. §§ 15-891; 43-1184; 43-1501 through 1507; and 20-224.07				

Student Funding

School tuition organizations (STOs) may award scholarships up to the private school tuition or 90 percent of the state funding that otherwise would go to that pupil had he or she remained in public school, whichever is less. That amount varies depending on the services the student’s disability requires. The total credits claimed cannot exceed \$6 million in a given year.

Student Eligibility

Students are eligible if they (1) have a Multidisciplinary Evaluation Team (MET) or Individualized Education Plan (IEP) from an Arizona public school district, (2) have a 504 plan from an Arizona public school district or (3) are now or have ever been in the Arizona foster care system.

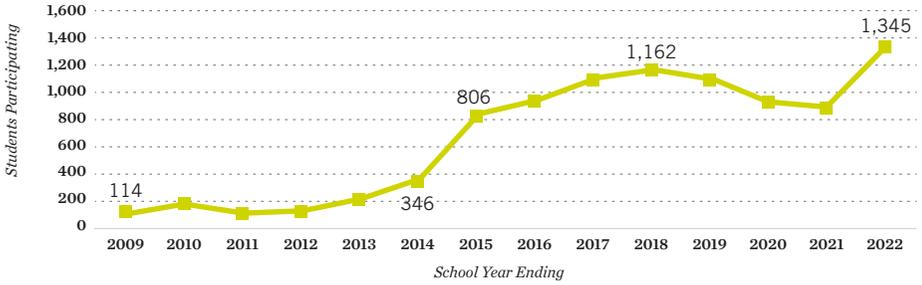
EdChoice Expert Feedback

Arizona’s tax-credit scholarship program for disabled and displaced students helps over 1,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Students with special needs and those in foster care are eligible to receive a tax-credit scholarship. Slightly more than 10 percent of Arizona students are eligible to receive a scholarship via this program, and all students are eligible to receive a scholarship via the individual-donor scholarship program. Statewide, fewer than 10 percent of students participate in one of Arizona’s private educational choice options (including the universal-eligibility Original Individual Income Tax Credit Scholarship Program, the Low-Income Corporate Income Tax Credit Scholarship Program, “Switcher” Tax Credit Scholarship Program, and the Empowerment Scholarship Account Program).

Program Participation

After four consecutive years of decline, the number of scholarships awarded through Arizona’s Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program jumped by 45 percent.



1,345

Scholarships
Awarded
(2021–22)

11%

of Students
Eligible
(Statewide)

151

Participating
Schools
(2021–22)

13

Scholarship
Organizations
Awarding
Scholarships
(2021–22)

\$3,763

Average
Scholarship Value
(2021–22)

39%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

The average scholarship size is about \$3,800, which is approximately 39 percent of the average expenditure per student at Arizona’s district schools. There is no cap on scholarship values and students may receive more than one scholarship. Students from low-income families and those who have switched from the public school system may also receive scholarships via the other tax-credit scholarship programs in addition to the Original Individual Income Tax Credit Scholarship Program that is available to all students. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$6 million in tax credits are available annually, which is equivalent to only 0.06 percent of Arizona’s total K–12 current expenditures.

In order to expand access to educational choice, Arizona policymakers should significantly increase the amount of available tax credits.

Arizona’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/AZ_Lexie

Arizona

“Switcher” Individual Income Tax Credit Scholarship Program

Tax-Credit Scholarship | **Enacted 2012** | **Launched 2012**

Arizona’s “Switcher” Individual Income Tax Credit Scholarship Program supplements its Original Individual Income Tax Credit Scholarship Program. The switcher program provides a credit on individual income taxes for donations to school tuition organizations (STOs), nonprofits that provide private school scholarships. Students may receive more than one scholarship from STOs.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	None
TESTING MANDATES	None	CREDIT VALUE	100%		
PER-DONOR CREDIT CAP	\$652 (individual) / \$1,301 (married)	BUDGET CAP	None		
PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Ariz. Rev. Stat. §§ 43-1089.03; 43-1601 through 1605				

More Credit Details

In tax year 2024, individual taxpayers that contributed to STOs under this program may claim a dollar-for-dollar credit of up to \$728, and married couples filing jointly may claim up to \$1,451. However, taxpayers must first donate the maximum credit amount for the Original Individual Income Tax Credit (\$731 individual and \$1,459 joint in tax year 2024) before they may claim the switcher credit.

Student Funding

STOs determine scholarship amounts. These amounts may vary depending on the STO to which a student applies for a scholarship. Students may receive more than one scholarship from STOs.

Student Eligibility

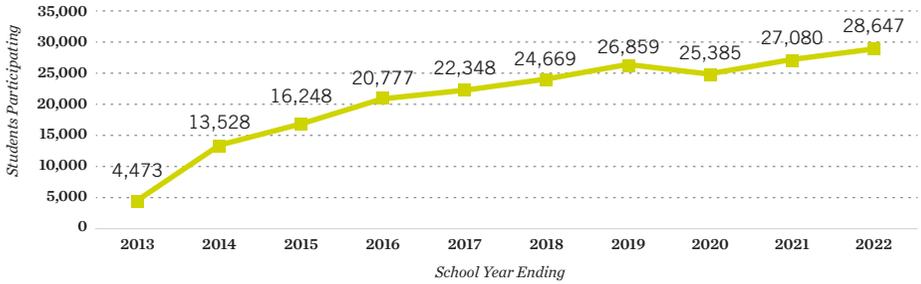
Students must be in grades K-12 and have previously attended a public school for at least a full semester or 90 days or be a preschool enrollee identified by the school district as having a disability under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act. Additionally, students who are in kindergarten, children of active military members stationed in Arizona and previous recipients of a Low-Income Corporate Income Tax Credit Scholarship or “Switcher” Individual Income Tax Credit Scholarship who have remained in private school are eligible. Although students are not means-tested for eligibility, STOs must consider financial need when awarding scholarships and cannot make decisions based solely on donor recommendations. Individual taxpayers may not make STO contributions earmarked for their own dependents, nor may donors make agreements among one another to “trade” donations for their respective dependents.

EdChoice Expert Feedback

Arizona’s individual-donor tax-credit scholarship program for “switchers” helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

The number of scholarships awarded through Arizona’s “Switcher” Individual Income Tax Credit Scholarship Program grew by over five percent for the second consecutive year.



28,647

Scholarships
Awarded
(2021-22)

92%

of Students
Eligible
(Statewide)

48

Scholarship
Organizations
Awarding
Scholarships
(2021-22)

336

Participating
Schools
(2020-21)

\$1,622

Average
Scholarship
Value
(2021-22)

17%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to students who have switched out of a public school or who are entering kindergarten (or preschool for students with special needs). More than nine in 10 Arizona students are eligible to receive a scholarship via this program, and all students are eligible to receive a scholarship via the Original Individual Income Tax Credit Scholarship Program. Statewide, less than 10 percent of students participate in one of Arizona’s private educational choice options (including the universal-eligibility Original Individual Income Tax Credit Scholarship Program, the Low-Income Corporate Income Tax Credit Scholarship Program, Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program, and the Empowerment Scholarship Account Program). This is the highest EdChoice share in the nation.

The average scholarship size is only about \$1,600, which is only about 17 percent of the average expenditure per student at Arizona’s district schools, but there is no cap on scholarship values and scholarships can be combined. Students with special needs, students in foster care, and students from low-income families can also receive scholarships via the other tax-credit scholarship programs in addition to the original scholarship program that is available to all students. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but donors can only claim up to \$728 in tax credits annually (or up to \$1,451 for married couples filing jointly) after first donating the maximum credit amount for the Original Individual Income Tax Credit (\$731 individual, \$1,459 joint in tax year 2024).

To expand access to educational choice, Arizona policymakers should increase the amount of tax credits that individual donors can receive.

Arizona’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/AZ_Switcher

Arkansas

Philanthropic Investment in Arkansas Kids Scholarship Program

Tax-Credit Scholarship | *Enacted 2021* | *Launched 2022*

Arkansas's Philanthropic Investment in Arkansas Kids Scholarship Program allows individuals and corporations to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships to low-income students. The total amount of tax credits awarded annually statewide is limited to \$6 million.

INCOME LIMIT	200% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$5,614 (K-8) / \$6,316 (9-12)
TESTING MANDATES	National	CREDIT VALUE	100%	PER-DONOR CREDIT CAP	None
BUDGET CAP	\$6 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Ark. Code Ann. §§ 6-18-2201 through 2208; 19-5-1271				

Student Funding

Average scholarship amounts per scholarship-granting organization (SGO) cannot exceed 80 percent of Arkansas's foundation funding amount (about \$5,614 in 2020–21) for students in grades K–8, and 90 percent of this amount (about \$6,316 in 2020–21) for high school students.

Scholarships fund tuition and fees at participating private schools. Tax credits for scholarships are limited to \$6 million per year.

Student Eligibility

Students may be eligible if they are from families with household incomes less than 200 percent of the federal poverty level (\$60,000 for a family of four in 2023–24). They also must have been enrolled in an Arkansas public school the previous school year, enrolling in an Arkansas school for the first time, or a previous scholarship recipient.

If a student was previously enrolled in another state and was enrolled in an Arkansas private school for less than half the academic year for which their family is applying for a scholarship, they may also be eligible.

EdChoice Expert Feedback

Arkansas's tax-credit scholarship program has the potential to help hundreds of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the scholarships is limited to public school students from families earning up to 200 percent of the federal poverty line, making it one of the more restrictive means-tested educational choice programs in the nation. About half of Arkansas students are eligible for a scholarship.

Program Participation

Missing chart explanation: Participation data is not yet available. We hope to have preliminary participation data after this school year.

2nd
School Choice
Program in
Arkansas

48%
of Families
Income Eligible
(Statewide)

24%
Maximum Value as a
Percentage of Public
School Per-Student
Spending

EdChoice Expert Feedback *(continued)*

Average scholarship amounts are relatively high, funded at 80 and 90 percent, respectively, of Arkansas’s base student funding depending on grade level. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, which should help promote donations. Policymakers took a positive step by expanding the budget cap as part of 2023 LEARNS Act, however, only \$6 million in tax credits are available annually, which is less than 0.01 percent of Arkansas’s total K–12 revenue. The tax credit cap automatically increases by five percent each year if at least 90 percent of the cap was reached in the previous year.

To expand access to educational choice, Arkansas policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Arkansas’s tax-credit scholarship program generally avoids unnecessary and counterproductive regulations.

TCS

For the latest program information and data updated in real time, visit edchoice.org/AR_TCS

Florida Hope Scholarship Program

Tax-Credit Scholarship | **Enacted 2018** | **Launched 2018**

Purchasers of motor vehicles in Florida may donate their sales tax to scholarship-funding organizations (SFOs), that provide victims of bullying and violence in public schools with private school scholarships, as well as transportation scholarships that can be used to attend other public schools.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes		
GEOGRAPHIC LIMIT	None	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$7,700
TESTING MANDATES	National or State	CREDIT VALUE	100%		
PER-DONOR CREDIT CAP	\$105	BUDGET CAP	None	PARENT REQUIREMENTS	pg. 177
SGO REQUIREMENTS	pg. 177	GOVERNING STATUTES	Fla. Stat. § 1002.40		

Student Funding

Purchasers of motor vehicles in Florida may direct up to \$105 per vehicle purchased to Hope Scholarships, not to exceed the total state sales tax of the purchase. Taxes applied to leases or rentals are not eligible for Hope Scholarship contributions, nor are those paid for heavy trucks, trailers, tractor trailers and motorcycles.

Scholarship-funding organizations must fund scholarships using a rate (between 85 and 96 percent) of Florida's unweighted full-time equivalent amount. "The maximum scholarship amounts range between \$7,010 and \$7,917, depending on a student's school district and grade level in 2023-24. Students who use the program to transfer to an out-of-district public school are eligible for transportation reimbursement up to \$750. SFOs will award scholarships on a first-come, first-served basis, with priority granted to renewing students.

Student Eligibility

Students in grades K-12 who are victims of bullying or violence in public district schools are eligible for Hope Scholarships. Public school officials must notify parents of bullying victims about their Hope Scholarship eligibility after the parent reports a qualifying incident to school officials. Qualifying incidents include battery, harassment, bullying, kidnapping, physical attack, robbery, sexual assault, threat and intimidation, assault and fighting in school.

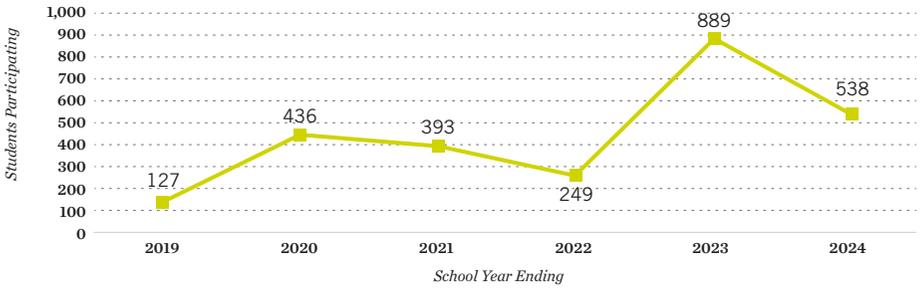
Qualifying incidents may occur within a school building, on school property, at any school-related or school-sponsored program or activity, while riding the bus or while waiting at a bus stop. Students must be Florida residents. Students who receive other scholarships from a Florida SFO are not eligible for Hope Scholarships.

EdChoice Expert Feedback

Florida's Hope Scholarship Program helps hundreds of students who had been the victims of bullying or abuse access schools that are the right fit for them. This is the first educational choice program specifically for bullied students.

Program Participation

After soaring to an all-time high in 2022-23, participation in the Florida’s Hope Scholarship Program declined in 2023-24, possibly due to the expansion of other school choice programs in Florida.



538
Participating
Students
(2023-24)

84%
of Students
Eligible
(Statewide)

1,425
Eligible
Schools
(2023-24)

1
Scholarship
Organization
(2023-24)

\$7,815
Average Value
(2023-24)

72%
Maximum Value as a
Percentage of State’s
Public School Per-
Student Spending
(2023-24)

EdChoice Expert Feedback *(continued)*

Students are eligible for the scholarships if they have been bullied or physically attacked in a public school. Statewide, roughly 10 percent of students participate in one of Florida’s private educational choice options (including the Florida Tax Credit Scholarship Program, the Family Empowerment Scholarship for Education Options Program, and the Family Empowerment Scholarship for Students with Unique Disabilities). The average scholarship size is about \$7,800, which is about 72 percent of the average expenditure per student at Florida’s district schools. Tax credits are worth 100% of the value of the contributions to scholarship organizations, but credits are only against the vehicle sales tax and are capped at \$105.

In order to expand access to educational choice, Florida policymakers have created the publicly funded Family Empowerment Scholarship for Educational Options Program to serve students who were on the scholarship waitlist.

Florida’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/HopeScholarships

Georgia Qualified Education Expense Tax Credit

Tax-Credit Scholarship | *Enacted 2008* | *Launched 2008*

Georgia provides dollar-for-dollar tax credits for individual and corporate donations to student scholarship organizations (SSOs), nonprofits that provide private school scholarships.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$12,140 (2023)
TESTING MANDATES	None	CREDIT VALUE	100%		
PER-DONOR CREDIT CAP	\$1,000 (individuals) / \$2,500 (married) / 75% liability (business)				
BUDGET CAP	\$120 Million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	O.C.G.A. §§ 20-2A-1 through 7 and 48-7-29.16				

More Credit Details

Individuals may claim up to \$1,000, and married couples filing jointly may claim up to \$2,500 (married couples filing separately may claim up to \$1,250 each). An individual who is a member of an LLC, a shareholder of an S-Corporation or a partner in a partnership may claim up to \$10,000 of their tax actually paid as a member, shareholder or partner. Corporate taxpayers may claim up to 75 percent of their total tax liability. The program is capped at \$120 million in tax credits per year.

Student Funding

Scholarship amounts are determined by SSOs, capped only by the average state and local expenditures per child for public elementary and secondary education in the entire state. For 2023, scholarships were capped at \$12,140.

Student Eligibility

All Georgia public school students are eligible if they attended a public school for at least six weeks immediately prior to receiving a scholarship, as are students who are enrolling in prekindergarten, kindergarten, or first grade. This prior-public requirement is waived for students who would be assigned to a low-performing school if they attended a public school. Eligibility continues until a student graduates from high school, reaches age 20, or returns to public school. SSOs may set their own additional eligibility guidelines.

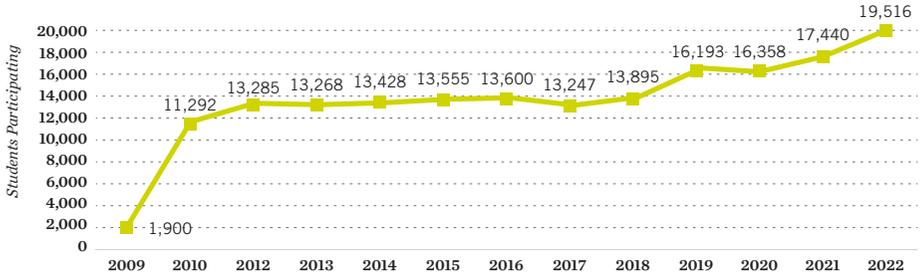
EdChoice Expert Feedback

Georgia's tax-credit scholarship program helps nearly 20,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

All students are eligible to receive a tax-credit scholarship, making this among the most expansive educational choice programs in the nation. Statewide, one percent of students participate in one of Georgia's private educational choice options (including the Special Needs Scholarship Program).

Program Participation

Participation in Georgia’s tax-credit scholarship program has grown 21 percent since 2019-20.



19,516

Scholarships
Awarded
(2022)

91%

of Students
Eligible
(Statewide)

20

Scholarship
Organizations
Awarding
Scholarships
(2022)

\$4,356

Average Scholarship
Value
(2022)

36%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

The average scholarship size is about \$4,400, which is about 36 percent of the average expenditure per student at Georgia’s district schools, but the cap on scholarship values is somewhat higher (\$12,140 in 2023). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$120 million in tax credits are available annually, which is equivalent to only 0.47 percent of Georgia’s total K–12 revenue.

To expand access to educational choice, Georgia policymakers should dramatically increase the amount of available tax credits so that every Georgia child is able to receive a scholarship. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Georgia’s voucher program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/GA_scholarship

Illinois

Invest in Kids Program

Tax-Credit Scholarship | **Enacted 2017** | **Launched 2018**

Illinois's Invest in Kids Program gives 75 percent tax credits to individuals and businesses for their donations to scholarship-granting organizations (SGOs), nonprofits that provide school scholarships to low- and middle-income students. Due to the program's Sunset Provision, no further tax credits for scholarships will be issued after December 31, 2023. The law will be officially repealed on January 1, 2025.

INCOME LIMIT	300% x Poverty (400% for renewals)	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	No		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$14,747 (2019-20)
TESTING MANDATES	State	CREDIT VALUE	75%	PER-DONOR CREDIT CAP	\$1 million
BUDGET CAP	\$75 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	35 ILCS 40/1-65 and 35 ILCS 5/224				

Student Funding

Each SGO determines the amount of the scholarships it distributes, but the baseline scholarship amount cannot exceed the lesser of the state's average operating expense per pupil (OEPP; \$14,747 in 2019-20) and the necessary costs and fees for attendance at the qualified school. Exceptions include:

- Students identified as gifted and talented children may receive a scholarship worth up to 110 percent of the state's average OEPP.
- Students who are English Language Learners may receive a scholarship worth up to 120 percent of the state's average OEPP.
- Students who are eligible to receive services under IDEA may receive a scholarship worth up to 200 percent of the state's average OEPP.

Additionally, maximum scholarship values are segmented by income level unless students meet one of the above exceptions:

- Students whose household income is less than 185 percent of the poverty level (\$55,500 for a family of four in 2023-24) may receive a scholarship worth up to 100 percent of the state's average OEPP.
- Students whose household income is between 185 percent and 250 percent of the poverty level (\$75,000 for a family of four in 2023-24) may receive, on average, a scholarship worth up to 75 percent of the state's average OEPP.
- Students whose household income is 250 percent or more of the federal poverty level may receive, on average, a scholarship worth up to 50 percent of the state's average OEPP.

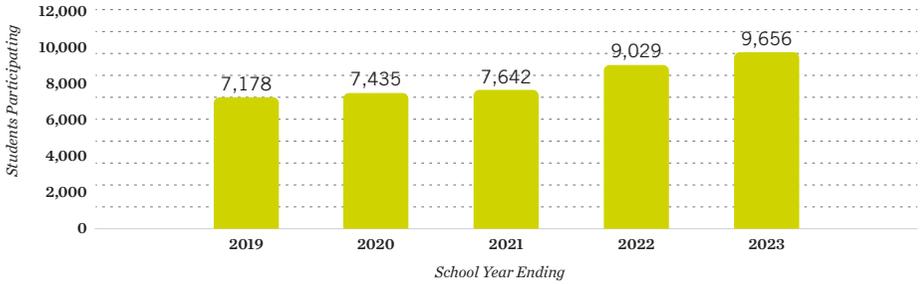
SGOs are required to grant priority to the following students who applied by April 1 of the preceding school year: (1) eligible students who previously received a tax-credit scholarship, (2) students from households whose prior year's income does not exceed 185 percent of the federal poverty level (FPL; \$55,500 for a family of four in 2023-24), (3) students who reside in districts that have a school with at least one subgroup whose average student performance is at or below the state average for the lowest 10 percent of student performance in that subgroup or with a school with an average graduation rate of less than 60 percent and (4) siblings of current scholarship recipients. All other eligible students are eligible to receive scholarships beginning April 1 of the same year.

Student Eligibility

Students are eligible to receive scholarships if their family income does not exceed 300 percent of the federal poverty level (\$90,000 for a family of four in 2022-23). Once a student has received a scholarship, families may earn up to 400 percent of the FPL (\$120,000 for a family of four in 2022-23) for the duration of the scholarship or scholarship renewal while retaining eligibility.

Program Participation

Enrollment in Illinois’s Invest in Kids Tax-Credit Scholarship Program has grown every year since it launched in 2018-19.



9,656

Students Participating (2022–23)

39%

of Families with Children Income-Eligible (Statewide)

6

Organizations Awarding Scholarships (2022–23)

\$7,867

Average Scholarship Value (2022–23)

42%

Average Value as a Percentage of State’s Public School Per-Student Spending (2022–23)

EdChoice Expert Feedback

Illinois’ tax-credit scholarship program helps thousands of low- and middle-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 300 percent of the federal poverty line (\$90,000 for a family of four in 2023–24). About two in five Illinois students are eligible for a scholarship, though less than one percent of students statewide actually use a scholarship. (Additionally, Illinois families are eligible for a very modest tax credit for certain education expenses.)

The average scholarship size is about \$7,867, which is 42 percent of the average expenditure per student at Illinois’ district schools, though the cap on scholarship values is slightly higher (the state’s operating expense per pupil, which was almost \$15,000 in 2019–20, and up to twice that for students with special needs). Tax credits are worth 75 percent of the value of the contributions to scholarship organizations. Only \$75 million in tax credits are available annually, which is equivalent to just 0.20 percent of Illinois’ total K–12 revenue.

In order to expand access to educational choice, Illinois policymakers should eliminate the sunset provision so the program can continue beyond 2023–24, dramatically increase the available tax credits, increase the credit value to 100 percent, and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

The Illinois Invest in Kids tax-credit scholarship program imposes some unnecessary and counterproductive regulations. For example, the program requires scholarship students to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests. Additionally, disbursing credits in a manner that is “geographically proportionate to enrollment in recognized non-public schools in Illinois” does not incentivize the opening of private schools in small town and rural areas that do not already have a significant number of private school students.

For the latest program information and data updated in real time, visit edchoice.org/IL_scholarship

Indiana

School Scholarship Tax Credit

Tax-Credit Scholarship | **Enacted 2009** | **Launched 2009**

Indiana's School Scholarship Tax Credit program allows individuals and corporations to claim a 50 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. There is no limit on the dollar amount of the tax credit donors can claim, although the total amount of tax credits awarded statewide is limited to \$18.5 million in 2022–23 going forward.

INCOME LIMIT	400% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Full tuition
TESTING MANDATES	National	CREDIT VALUE	50%	PER-DONOR CREDIT CAP	None
BUDGET CAP	\$18.5 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Ind. Code §§ 6-3.1-30.5 and 20-51-3				

Student Funding

Charitable donations made to scholarship-granting organizations fund the scholarships. Individuals and corporations may receive 50 percent tax credits for their donations to SGOs, and Indiana allocated \$18.5 million for tax credits meant for SGO donations in 2022–23 and going forward. SGOs determine scholarship amounts.

Student Eligibility

Children are eligible to receive scholarships if their family income does not exceed 400 percent of the guidelines needed to qualify for the federal free and reduced-price lunch program (\$222,000 for a family of four in 2023–24). Children must be between ages four and 22 to participate. Current private school students can qualify.

EdChoice Expert Feedback

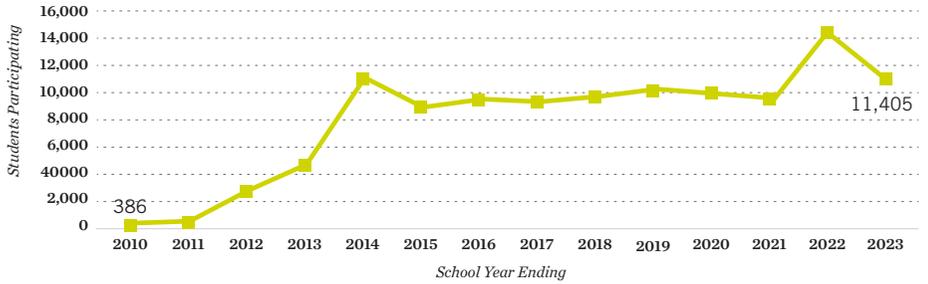
Indiana's tax-credit scholarship program helps thousands of low- and middle-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships was expanded in the 2023 budget to 400 percent of the federal poverty line (about \$222,000 for a family of four in 2023–24). About 98 percent of Indiana students are eligible for a scholarship and approximately five percent of students statewide participate in one of Indiana's private educational choice options (including the Choice Scholarship Program and the Education Scholarship Account Program).

The average scholarship size is about \$2,100, which is only 18 percent of the average expenditure per student at Indiana's district schools. Tax credits are worth 50 percent of the value of the contributions to scholarship organizations. Only \$18.5 million in tax credits are available annually, which is equivalent to only 0.2 percent of Indiana's total K–12 spending.

Program Participation

After a sudden jump in 2021-22, participation in Indiana’s School Scholarship Tax Credit program declined 20% in 2022-23.



11,405

Scholarships
Awarded
(2022-23)

98%

of Families
with Children
Income-Eligible
(Statewide)

5

Scholarship
Organizations
(2022-23)

381

Schools
Participating
(2021-22)

\$2,054

Average
Scholarship
Value
(2022-23)

18%

Value as a
Percentage of
Public School
Per-Student
Total Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Indiana policymakers should dramatically increase the available tax credits and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Indiana’s tax-credit scholarship program generally avoids unnecessary and counterproductive regulations.

TCS

For the latest program information and data updated in real time, visit edchoice.org/IN_scholarship

Iowa

School Tuition Organization Tax Credit

Tax-Credit Scholarship | *Enacted 2006* | *Launched 2006*

Iowa provides a credit on individual income taxes for individual and corporate donations to school tuition organizations (STOs), nonprofits that provide private school scholarships.

INCOME LIMIT	400% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Full tuition
TESTING MANDATES	None	CREDIT VALUE	75%	PER-DONOR CREDIT CAP	None
BUDGET CAP	\$20 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Iowa Stat. §422.11S				

More Credit Details

The credit is worth 75 percent of the donation's value, which also is limited by a statewide cap. A maximum of \$20 million in tax credits is available in 2022. Each STO may grant tax credits to its donors up to its pro rata credit allotment based on the number of participating students it serves.

Student Funding

STOs determine scholarship amounts, which are capped at a participating student's tuition figure. A maximum of \$20 million in tax-credit funding for scholarships is available as of 2022.

Student Eligibility

Children are eligible to receive scholarships if their family income does not exceed 400 percent of federal poverty guidelines (\$120,000 for a family of four in 2023–24).

EdChoice Expert Feedback

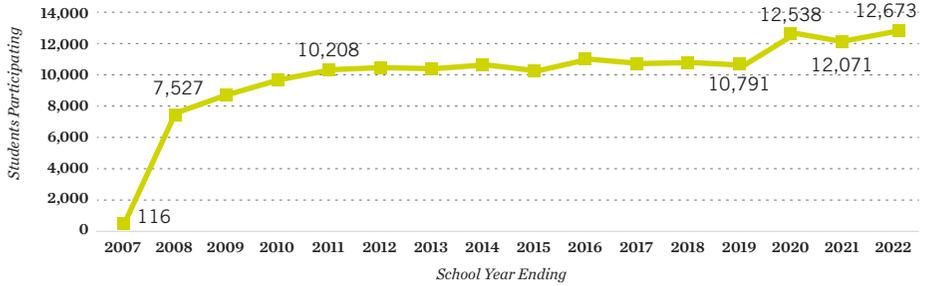
Iowa's tax-credit scholarship program helps more than 12,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 400 percent of the federal poverty line (\$120,000 for a family of four in 2023–24). Seven out of 10 Iowa students are eligible for a scholarship, though less than 10 percent of students statewide actually use a scholarship. (Additionally, Iowa families are eligible for an education savings account program and a very modest tax credit for tuition and textbooks.)

The average scholarship size is only about \$1,500, which is roughly 13 percent of the average expenditure per student at Iowa's district schools. Tax credits are worth 75 percent of the value of the contributions to scholarship organizations. Only \$20 million in tax credits are available annually, which is equivalent to just 0.6 percent of Iowa's total K–12 revenue.

Program Participation

Participation in Iowa’s tax-credit scholarship program increased by five percent from 2020–21 to 2021–22.



12,673

Participating
Students
(2021–22)

70%

of Families
with Children
Income-Eligible
(Statewide)

12

Scholarship
Organizations
(2021–22)

143

Participating
Schools
(2021–22)

\$1,465

Average
Scholarship
Value
(2021–22)

13%

Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Iowa policymakers should dramatically increase the available tax credits, increase the credit value to 100 percent, and expand eligibility to all students (prioritizing scholarships based on need).

Iowa’s scholarship program avoids unnecessary and counterproductive regulations.

Kansas

Tax Credit for Low-Income Students Scholarship Program

Tax-Credit Scholarship | *Enacted 2014* | *Launched 2014*

Kansas offers a Tax Credit for Low-Income Students Scholarship Program that allows individuals and corporations to claim a 75 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships to students from lower-income families. The limit on the dollar amount of the contributions a taxpayer is eligible to claim tax credits against is \$500,000 per year, and the total amount of tax credits awarded annually statewide is limited to \$10 million.

INCOME LIMIT	250% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$8,000
TESTING MANDATES	None	CREDIT VALUE	75%	PER-DONOR CREDIT CAP	\$500,000
BUDGET CAP	\$10 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	K.S.A. §§ 72-4531 through 4357				

Student Funding

Each SGO determines the amount of the scholarships it distributes, but no scholarship amount can exceed the cost of tuition, fees, expenses, and transportation by a qualified school. The maximum scholarship amount is \$8,000.

Student Eligibility

Children are eligible to receive scholarships if their family income does not exceed 100 percent of the qualifying amount for the free or reduced-price lunch program (\$55,500 for a family of four in 2023–2024). Children must be between ages five and 21 to participate. In addition, children must have been enrolled in any public school the previous school year, unless the child is younger than six.

EdChoice Expert Feedback

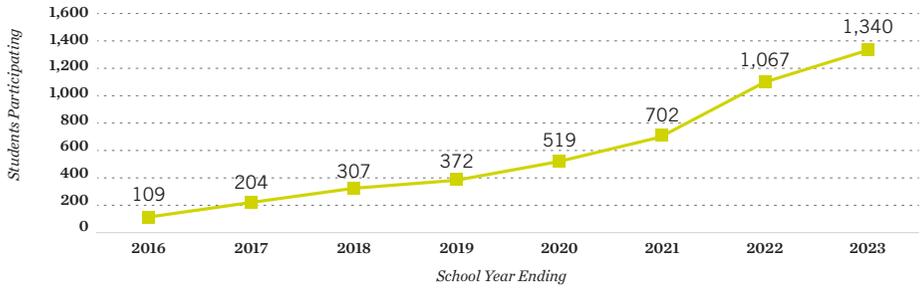
Kansas' tax-credit scholarship program helps over a thousand students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the scholarships is limited to students from families earning up to 250 percent of the federal poverty line, making it one of the most restrictive educational choice programs in the nation. Nearly 25 percent of Kansas families are income-eligible for a scholarship and less than one percent of students statewide actually use a scholarship.

The average scholarship size is roughly \$3,200, which is about a quarter of the average expenditure per student at Kansas' district schools, but the cap on scholarship values is significantly higher (\$8,000). Tax credits are worth only 75 percent of the value of the contributions to scholarship organizations. Policymakers should consider raising the credit value to make it easier for SGOs to raise money and distribute scholarships. Additionally, only \$10 million in tax credits are available annually, which is equivalent to only 0.15 percent of Kansas' total K–12 revenue.

Program Participation

Enrollment in Kansas’s tax-credit scholarship program grew 20 percent from 2021–22 to 2022–23.



1,340

Participating Students
(2022–23)

23%

of Families Income-Eligible
(Statewide)

9

Scholarship Organizations
(2022–23)

88

Participating Schools
(2022–23)

\$3,199

Average Scholarship Value
(2022–23)

25%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback *(continued)*

To expand access to educational choice, Kansas policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Kansas’ tax-credit scholarship program generally avoids unnecessary and counterproductive regulations.

Louisiana Tuition Donation Credit Program

Tax-Credit Scholarship | *Enacted 2012* | *Launched 2012*

Louisiana taxpayers can receive dollar-for-dollar tax credits for donations they make to school tuition organizations (STOs), nonprofits that provide private school scholarships. There is no cap on available credits.

INCOME LIMIT 250% x Poverty

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

SCHOLARSHIP CAP \$4,436 (K-8) / \$4,991 (9-12)

TESTING MANDATES State

CREDIT VALUE 100%

PER-DONOR CREDIT CAP None

BUDGET CAP None

PARENT REQUIREMENTS pg. 177

SGO REQUIREMENTS pg. 177

GOVERNING STATUTES La. Rev. Stat. § 47:6301

Student Funding

For students in grades K-8, scholarships can be worth up to 80 percent of the state average Minimum Foundation Program (MFP) funding per pupil for the previous year (\$4,436 in 2020-21). For grades 9-12, scholarships can be worth up to 90 percent of that same figure (\$4,991 in 2020-21).

Student Eligibility

Students must come from families whose household income is less than 250 percent of the federal poverty line (\$75,000 for a family of four in 2023-24). Additionally, they either must be entering kindergarten, have attended a public school in both semesters during the previous school year or have previously received a scholarship. Students who received a voucher under the Louisiana Scholarship Program in the previous school year are also eligible.

EdChoice Expert Feedback

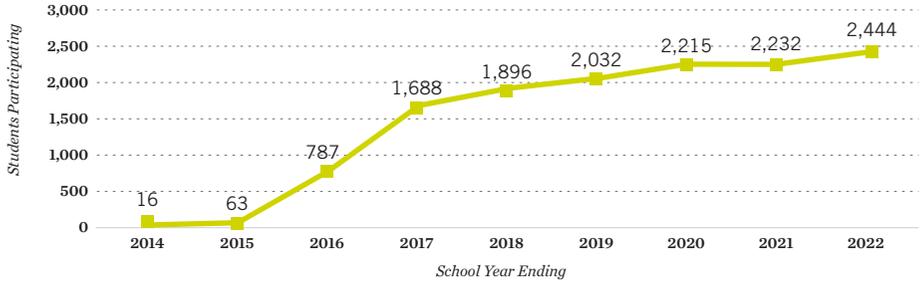
Louisiana's tax-credit scholarship program helps thousands of low-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 250 percent of the federal poverty line (\$75,000 for a family of four in 2023-24). Fifty-five percent of Louisiana students are eligible for a scholarship but approximately one percent of students participate in one of Louisiana's private educational choice options (including the Louisiana Scholarship Program and the School Choice Program for Certain Students with Exceptionalities).

The average scholarship size is about \$4,300, which is only about 35 percent of the average expenditure per student at Louisiana's district schools.

Program Participation

Enrollment in Louisiana’s Tuition Credit Program increased 13 percent since last year.



2,444

Participating Students (2021–22)

55%

of Families with Children Income-eligible (Statewide)

4

Scholarship Organizations (2021–22)

191

Participating Schools (2021–22)

\$7,048

Average Scholarship Value (2021–22)

53%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Louisiana policymakers should increase the voucher amounts to be comparable with the per-pupil spending at district schools and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Louisiana’s tax-credit scholarship program has some unnecessary and counterproductive regulations. For example, the program requires scholarship students in certain grades to take the state’s standardized test. Instead of mandating a single test, policymakers should allow parents and schools to choose from a variety of nationally norm-referenced tests. Policymakers should also amend the program so that it no longer interferes with schools’ admissions standards.

For the latest program information and data updated in real time, visit edchoice.org/LA_scholarship

Montana

Tax Credits for Contributions to Student Scholarship Organizations

Tax-Credit Scholarship | **Enacted 2015** | **Launched 2015**

Montana allows individuals and corporations to claim a tax credit for contributions to approved student scholarship organizations (SSOs), nonprofits that provide scholarships for private school and tutoring. A 2018 state court decision rendered the program temporarily inoperable, but the ruling was appealed to the United States Supreme Court, which overturned the state court's ruling in June 2020.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None	GEOGRAPHIC LIMIT	Statewide
ENROLLMENT CAP	None	SCHOLARSHIP CAP	100% of State expenditures		
TESTING MANDATES	National	CREDIT VALUE	100%	PER-DONOR CREDIT CAP	\$200,000
BUDGET CAP	\$2 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Mont. Code Ann. §§ 15-30-3101 through 3114				

More Credit Details

Donors may claim a 100 percent credit. The total amount of tax credits awarded statewide is limited to \$2 million, a limit that increases 20 percent each year if the cap is reached. No taxpayer may receive a credit larger than \$200,000.

Student Funding

Scholarship amounts are determined by student scholarship organizations (SSOs). The maximum scholarship is 100 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$12,563 for 2019–20).

Student Eligibility

All students between the ages of five and 18 in Montana are eligible.

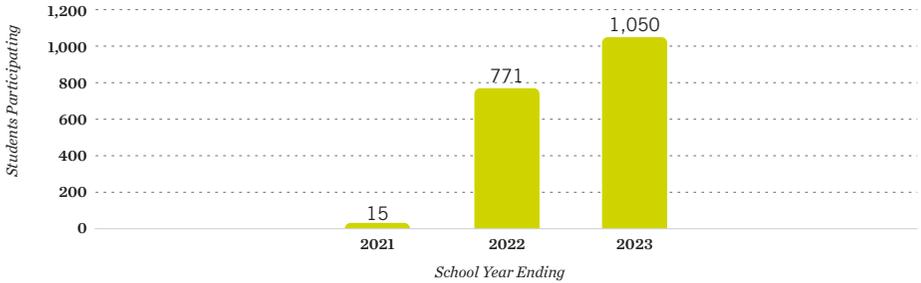
EdChoice Expert Feedback

Montana's tax-credit scholarship program currently only helps a small number of participating students, but policymakers recently fixed several design flaws that should allow for significantly greater participation.

All Montana students are eligible to participate but fewer than one percent of students statewide actually use a scholarship. The main limiting factor was a tax credit cap of only \$150 per donor, but that has been lifted to \$200,000 per donor.

Program Participation

Enrollment in Montana’s Tax Credits for Contributions to Student Scholarship Organizations Program increased 36 percent since 2022.



1,050
Participating
Students
(2022–23)

100%
of Students
Eligible
(Statewide)

1
Scholarship
Organization
(2022–23)

\$2,190
Average
Scholarship Value
(2022–23)

18%
Average Value
as a Percentage
of Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

The average scholarship size is about \$2,200, which is about 18 percent of the average expenditure per student at Montana’s district schools, though the cap on scholarship values is somewhat higher (30 percent of the average per-pupil expenditures at district schools, or about \$3,300). However, the law’s recent changes, including raising the maximum scholarship size from 50 percent to 100 percent of the state’s per-student funding, should result in higher scholarship values. Still, only \$2 million in tax credits are available in 2023, which is equivalent to only 0.16 percent of Montana’s total K–12 revenue. The program does have an automatic escalator provision, which increases the credit cap by 20 percent if 80 percent of available credits were issued in the prior year. This will go a long way toward meeting parent demand.

To expand access to educational choice, Montana policymakers should dramatically increase the available tax credits and eliminate the cap on credits per donor. The program could be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Montana’s tax-credit scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/MT_scholarship

Nebraska Opportunity Scholarships Act

Tax-Credit Scholarship | *Enacted 2023* | *Launching 2024*

The Opportunity Scholarships Act offers tax credits for individual or corporate contributions to scholarship granting organizations (SGOs), which provide private school scholarships. These nonprofits provide families private school scholarships, with priority given according to need.

INCOME LIMIT	None	SCHOLARSHIP CAP	Full tuition, not greater than 75% public per-pupil spending		
GEOGRAPHIC LIMIT	Statewide	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Conditional		
TESTING MANDATES	None	CREDIT VALUE	lesser 100% of contributions / 50% of tax liability		
PER-DONOR CREDIT CAP	\$100,000	ENROLLMENT CAP	None	BUDGET CAP	\$25 Million
PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Nebraska Revised Statute §§ 77-2715.07, 77-2717, and 77-2734.03				

More Credit Details

Tax credits are worth the lesser of 100 percent of contributions or 50 percent of the taxpayer's tax liability, up to an individual credit limit of \$100,000. But only \$25 million in credits is available, with a 25 percent automatic escalator after year three.

Student Funding

Scholarship amounts are limited to tuition and fees, with the average of all scholarships not to exceed 75 percent of average statewide spending per pupil (about \$12,829 in 2022-23). Tax credits are worth the lesser of 100 percent of contributions or 50 percent of the taxpayer's tax liability, up to an individual credit limit of \$100,000. Credits are awarded to companies on a first-come, first-served basis until the cap is reached. For 2024, 2025, and 2026, the tax credit budget cap is \$25 million. For 2027 and thereafter, the program has an automatic escalator, where the cap increases by 25 percent if 90 percent of credits are issued in the preceding year.

Student Eligibility

Resident children are eligible for scholarships if they attended a public school for at least one semester during the prior school year. Exceptions to the prior public requirement include: students entering kindergarten or ninth grade; previous Opportunity Scholarship recipients; and siblings of Opportunity Scholarship recipients who reside in the same household. Scholarships are awarded according to a complex tiered priority system.

- **First Priority:** Previous-year scholarship recipients; same-household siblings of scholarship recipients.
- **Second Priority:** Students from households at or below 100 percent of the federal poverty level; students denied under the state's open enrollment plan; students with an Individualized Education Plan (IEP); students experiencing bullying, harassment, or other violence or threats of violence at school; students in foster care; students from military families or whose parent was killed in action.
- **Third Priority:** Students from households with income between 100 percent FPL and 185 percent FPL.
- **Fourth Priority:** Students from households with income between 185 percent FPL and 213 percent FPL.
- **Fifth Priority:** Students from households with income between 213 percent FPL and 300 percent of the income requirement for the federal free and reduced-price lunch program.

Program Participation

This program is not slated to start until the 2024 school year, at which time we could have preliminary participation data.

1st

Educational Choice
Program in Nebraska

\$5,000

Initial Account
Value

87%

of Students
Eligible

39%

Account Value as a
Percentage of Public
School Per-Student
Spending

EdChoice Expert Feedback

Nebraska's Opportunity Scholarships Act could help tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is available to students who attended public school in the prior year, with several exceptions. Almost nine out of 10 Nebraska students are eligible for a scholarship. Presently 10 percent of students statewide actually attend a private school.

The initial scholarship size will be about \$5,000, which is only about 39 percent of the average expenditure per student at Nebraska's district schools. Tax credits are worth the lesser of 100 percent of contributions or 50 percent of the taxpayer's tax liability, up to an individual credit limit of \$100,000, but only \$25 million in credits is available, with a 25 percent automatic escalator after the program's third year in operation.

To expand access to educational choice, Nebraska policymakers could increase the per-donor credit limit and eliminate the prior public eligibility requirement. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Nebraska's scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/NE_scholarship

Nevada

Educational Choice Scholarship Program

Tax-Credit Scholarship | *Enacted 2015* | *Launched 2015*

Nevada allows corporations paying the state's Modified Business Tax to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. Taxpayers may carry forward a tax credit under this program for five years. The total amount of tax credits awarded statewide was limited to \$6.7 million in

INCOME LIMIT	300% x poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$9,424
TESTING MANDATES	National	CREDIT VALUE	100%	PER-DONOR CREDIT CAP	None
BUDGET CAP	\$6.65 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	NRS 363A.139; NRS 388D.250 through 280				

Student Funding

Scholarship amounts are determined by scholarship granting organizations (SGOs). The maximum scholarship is worth \$9,424 in 2023-24, a limit that increases by the Consumer Price Index increase each year.

Student Eligibility

All students who receive scholarships under this program must come from families whose household incomes are at or below 300 percent of the federal poverty line (\$90,000 for a family of four in 2023).

EdChoice Expert Feedback

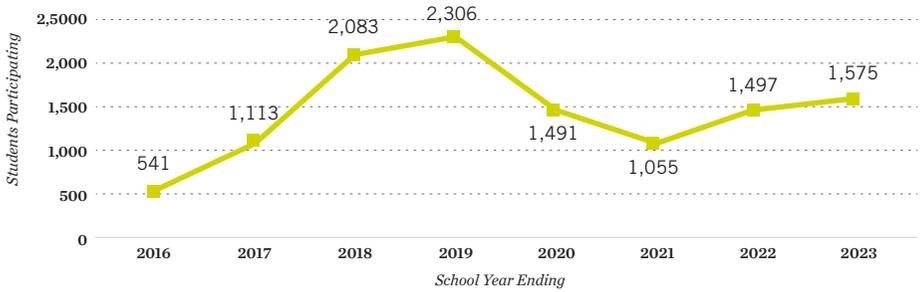
Nevada's tax-credit scholarship program helps over 1,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 300 percent of the federal poverty line. Half of Nevada students are eligible for a scholarship and less than one percent of students statewide actually use a scholarship.

The average scholarship size is about \$5,600, which is about 55 percent of the average expenditure per student at Nevada's district schools, though the cap on scholarship values is significantly higher (about \$9,424) and automatically increases with the Consumer Price Index. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$6.7 million in tax credits are available annually, which is equivalent to less than 0.2 percent of Nevada's K-12 revenue.

Program Participation

Enrollment in Nevada’s tax-credit scholarship program reached its highest level since 2018-19.



1,575

Students Participating (2022-23)

50%

of Families with Children Income-Eligible (Statewide)

156

Participating Schools (2022-23)

6

Scholarship Organizations (2022-23)

\$5,588

Average Scholarship Value (2022-23)

55%

Average Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

To expand access to educational choice, Nevada policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Nevada’s scholarship program avoids unnecessary and counterproductive regulations.

New Hampshire Education Tax Credit Program

Tax-Credit Scholarship | **Enacted 2012** | **Launched 2012**

New Hampshire offers tax credits to individuals subject to the state's interest and dividends tax as well as businesses for donations to nonprofits that provide private school scholarships as well as home school funding assistance. Available tax credits are capped at \$5.1 million and are worth 85 percent of the donation amount.

INCOME LIMIT 300% x Poverty

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Conditional

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

SCHOLARSHIP CAP \$3,065 on average / \$5,364 (special needs minimum)

TESTING MANDATES None

CREDIT VALUE 85%

PER-DONOR CREDIT CAP \$600,000

BUDGET CAP \$5.1 million

PARENT REQUIREMENTS pg. 177

SGO REQUIREMENTS pg. 177

GOVERNING STATUTES N.H. Rev. Stat. §§ 77-G:1 through 10

Student Funding

Individuals subject to New Hampshire's interest and dividends tax and businesses may receive 85 percent tax credits for donations to scholarship organizations (SOs). The average value of all non-homeschooling scholarships a scholarship organization awards cannot exceed \$2,882 in 2020–21, except for students with special needs, whose scholarships cannot be less than \$5,043. That amount is adjusted each year to reflect the changes in the Consumer Price Index. Homeschooling students may receive reimbursements for educational expenses.

Student Eligibility

Students must be between ages five and 20 and come from households where family income is less than 300 percent of the federal poverty level (\$90,000 for a family of four in 2023–24). In the first two years of the program, scholarship organizations were required to award 70 percent of scholarship funds to students who previously attended a public school ("switchers") or to switchers who already received a scholarship. However, beginning in the third year, the percentage of scholarship funds required to go to switchers reduced by five percent each year. In 2022–23, the program will require at least 30 percent of scholarship recipients to be switchers. Additionally, at least 40 percent of the total scholarships SOs award must be given to students who qualify for the federal free and reduced-price lunch program.

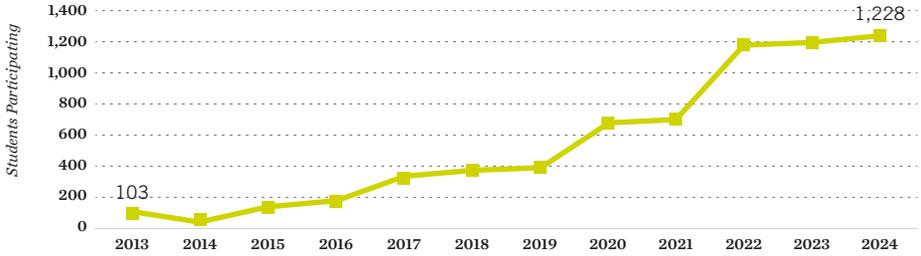
EdChoice Expert Feedback

New Hampshire's tax-credit scholarship program helps over 1,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 300 percent of the federal poverty line. Forty percent of New Hampshire students are eligible for a scholarship and less than one percent of students statewide actually use a scholarship or participate in the Granite State's town tuitioning program.

Program Participation

Enrollment in New Hampshire’s tax-credit scholarship program has nearly tripled since 2018-19.



1,228

Participating Students (2023-24)

40%

of Families with Children Income-eligible (Statewide)

2

Scholarship Organizations (2023-24)

68

Participating Schools (2023-24)

\$3,676

Average Scholarship Value (2023-24)

19%

Value as a Percentage of Public School Per-student Spending

EdChoice Expert Feedback (continued)

The average scholarship size is about \$3,700, which is about 20 percent of the average expenditure per student at New Hampshire’s district schools, though the cap on scholarship values is somewhat higher. Tax credits are worth 85 percent of the value of the contributions to scholarship organizations. Only \$5.1 million in tax credits are available annually, which is equivalent to only 0.16 percent of New Hampshire’s total K-12 revenue.

New Hampshire’s tax-credit scholarship program deserves credit for being the most expansive in the nation in terms of how parents may use scholarship funds to customize their child’s education. It more closely resembles education savings accounts than other tax-credit scholarship programs. The program also avoids unnecessarily burdensome school regulations.

To expand access to educational choice, New Hampshire policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). Increasing the credit value to attract more contributions and restoring the “escalator” that allowed the cap to increase over time to meet demand would be a good start.

For the latest program information and data updated in real time, visit edchoice.org/NH_scholarship

TCS

Ohio Tax Credit Scholarship Program

Tax-Credit Scholarship | *Enacted 2021* | *Launched 2021*

Ohio offers tax credits to individuals supporting scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships to students in need. This tax-credit scholarship program allows taxpayers to receive dollar-for-dollar tax credits up to \$750 for their donations to SGOs.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None		
SCHOLARSHIP CAP	None	TESTING MANDATES	None	CREDIT VALUE	100%
PER-DONOR CREDIT CAP	\$750	BUDGET CAP	None	PARENT REQUIREMENTS	pg. 177
SGO REQUIREMENTS	pg. 177	GOVERNING STATUTES	Ohio Rev. Code §§ 5747.73.		

Student Funding

Scholarship-granting organizations determine scholarship amounts. Taxpayers who contribute to SGOs may claim a dollar-for-dollar credit of up to \$750. The state will allow \$1,500 per couple for the credit. This requires two separate \$750 transactions.

Student Eligibility

All K–12 students residing in Ohio are eligible. SGOs must prioritize students from low-income families and may set their own additional eligibility guidelines.

EdChoice Expert Feedback

Ohio's tax-credit scholarship program has the potential to help tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

All students are eligible to receive a tax-credit scholarship, making this among the most expansive educational choice programs in the nation. Statewide, less than five percent of students statewide actually use one of Ohio's five other educational choice programs (including the Autism Scholarship Program, the Educational Choice Scholarship Program, the Jon Peterson Special Needs Scholarship Program, the Income-Based Scholarship Program and the Cleveland Scholarship Program).

The average scholarship size has not yet been determined, but there is no cap on scholarship values.

Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but donors can only claim up to \$750 in tax credits annually.

To expand access to educational choice, Ohio policymakers should increase the amount of tax credits that donors may receive.

Ohio's scholarship program generally avoids unnecessary and counterproductive regulations.

Program Participation

Participation data is not yet available. We hope to have access to preliminary participation data in the coming months.

6th

Private School
Choice Program
in Ohio

100%

of Students
Eligible
(Statewide)

For the latest program information and data updated in real time, visit edchoice.org/OH_TCS

Oklahoma

Equal Opportunity Education Scholarships

Tax-Credit Scholarship | **Enacted 2011** | **Launched 2013**

Oklahoma provides tax credits for donations to scholarship-granting organizations (SGOs), nonprofits that coordinate private school scholarships.

INCOME LIMIT	300% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None		
SCHOLARSHIP CAP	Conditional	TESTING MANDATES	None	CREDIT VALUE	50% / 75%
PER-DONOR CREDIT CAP	\$1,000 (single) / \$2,000 (married) / \$100,000 (business)				
BUDGET CAP	\$25 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Okla. Stat. tit. 68 § 2357.206				

More Credit Details

The allowable tax credit is 50 percent of the amount of contributions made during a taxable year, up to \$1,000 for single individuals, \$2,000 for married couples and \$100,000 for corporations, now including S-Corporations. The program is capped at \$5 million, of which \$3.5 million is dedicated to private school scholarships with a separate \$1.5 million in tax credits available for donations made to organizations that distribute “educational improvement grants” to public schools. If donations exceed the statewide cap in a given year, the Oklahoma Tax Commission will allocate the tax credits to individuals (or corporations) on a pro-rata basis. Any taxpayer who makes a written commitment to contribute the same amount to a scholarship-granting organization (SGO) for two consecutive years shall have their credit worth 75 percent of their total contribution, as opposed to 50 percent for a single year.

Student Funding

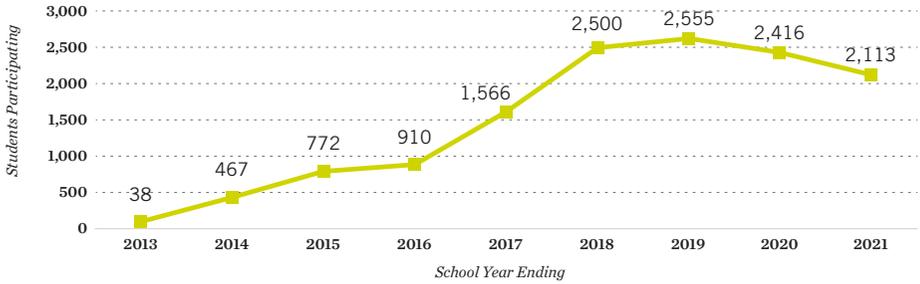
Students may receive scholarships for either the greater of \$5,000 or 80 percent of the statewide average per-pupil expenditure as determined by the National Center on Education Statistics to cover all or part of the tuition, fees, and transportation costs of a participating private school. Scholarships are worth up to \$25,000 for eligible students with special needs.

Student Eligibility

Students are eligible if they live in households with incomes up to 300 percent of the free and reduced-price lunch program (\$166,500 for a family of four in 2023-24) or attend or live in the attendance zone of a public school designated by the state as “in need of improvement.” Once a student has received a scholarship, the student and any siblings in the same household remain eligible until high school graduation or they reach 21 years of age. Students with special needs who were served by an Individual Education Plan (IEP) while attending public school, received a qualifying diagnosis affecting learning from a clinical professional, or were provided services under an Individualized Service Plan (ISP) through the SoonerStart program and determined to be eligible for district services may also receive scholarships through the program.

Program Participation

Participation in Oklahoma’s tax-credit scholarship program decreased 17 percent from 2019 to 2021.



2,113

Participating Students (2020–21)

89%

of Families with Children Income-Eligible (Statewide)

6

Scholarship Organizations (2021–22)

106

Participating Schools (2020–21)

\$2,645

Average Scholarship Value (2020–21)

28%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback

Oklahoma’s tax-credit scholarship program for low- and middle-income students helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Students are eligible to receive a scholarship if they are from a household earning up to 300 percent of the free and reduced-price lunch program (the equivalent of 555 percent of the federal poverty line, or \$154,013 for a family of four in 2022–23) or attend or live in the attendance zone of a public school designated by the state as “in need of improvement.” Nearly 90 percent of Oklahoma students are eligible to receive a scholarship via this program. Statewide, less than one percent of students participate in one of Oklahoma’s private educational choice options (including the Lindsey Nicole Henry Scholarships for Students with Disabilities).

The average scholarship size is about \$2,600, which is only about 28 percent of the average expenditure per student at Oklahoma’s district schools, though the cap on scholarship values is somewhat higher (\$5,000 for most students and \$25,000 for students with special needs). Tax credits are worth 50 percent to 75 percent of the value of the contributions to scholarship organizations, but only \$25 million in tax credits are available annually, which is equivalent to only 0.84 percent of Oklahoma’s total K–12 revenue.

To expand access to educational choice, Oklahoma policymakers should significantly increase the amount of available tax credits and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Oklahoma’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/OK_scholarship

Pennsylvania

Educational Improvement Tax Credit Program

Tax-Credit Scholarship | *Enacted 2001* | *Launched 2001*

Pennsylvania provides tax credits for corporate contributions to the following nonprofit organizations: scholarship organizations (SOs), nonprofits that provide private school scholarships; educational improvement organizations (EIOs), nonprofits that support innovative programs in public schools; and/or pre-kindergarten scholarship organizations (PKSOs).

INCOME LIMIT	\$105,183 + \$18,514/child	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Full tuition
TESTING MANDATES	None	CREDIT VALUE	75% / 90%	PER-DONOR CREDIT CAP	\$750,000
BUDGET CAP	\$263 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	24 Pa. Const. Stat. §§ 20-2001-B through 2013-B				

More Credit Details

Tax credits equal to 75 percent of its contribution up to a maximum of \$750,000 per taxable year. Credit values can be increased to 90 percent of the contribution if the business agrees to provide the same amount for two consecutive tax years. For contributions to pre-kindergarten scholarship organizations, a business may receive a tax credit equal to 100 percent of the first \$10,000 contributed and up to 90 percent of the remaining amount contributed up to a maximum credit of \$200,000 annually.

Student Funding

Each approved organization determines scholarship amounts. Tax credits are worth 75 percent of the contribution; however, a 90 percent credit can be claimed if the corporation commits to two consecutive annual contributions (with recent pandemic-related legislation allowing companies more time to donate to benefit from the 90 percent credit as well as carry credits forward two additional years). In either case, the maximum tax credit is \$750,000 per company; however, this cap is lifted from October 1 through November 30 during years where there are unclaimed credits. Credits are awarded to companies on a first-come, first-served basis until the \$263 million cap is reached.

Student Eligibility

Children are eligible for scholarships if their household incomes are less than \$105,183 plus \$18,514 for each child in the family in 2022–23. For example, a family with one child must have an income below \$123,697, whereas a family with three children must have an income below \$160,725. The figures increase in subsequent years to account for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to \$185,545 in 2022–23) or less, and those with the most severe special needs who are enrolled in special education-specific schools are eligible if they come from families who earn 299 percent of the baseline income level (\$369,854 for a one-child family in 2022–23) or less.

Program Participation

Participation in Pennsylvania’s first tax-credit scholarship program exceeded 50,000 students for the first time in its twenty-year history.



54,241

Scholarships
Awarded
(2021–22)

74%

of Families
with Children
Income-Eligible
(Statewide)

252

Scholarship
Organizations
(2021–22)

\$2,583

Average
Scholarship Value
(2021–22)

15%

Value as a
Percentage of Public
School Per-Student
Spending

EdChoice Expert Feedback

Pennsylvania’s Educational Improvement Tax Credit Program helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students from low- and middle-income families. Almost three out of four Pennsylvania students are eligible for a scholarship, but less than five percent of students statewide actually use a scholarship from one of Pennsylvania’s two tax-credit scholarship programs (including the Opportunity Scholarship Tax Credit Program).

The average scholarship size is about \$2,600, which is only about 15 percent of the average expenditure per student at Pennsylvania’s district schools. Tax credits are worth 75 percent to 90 percent of the value of the contributions to scholarship organizations, but only \$263 million in tax credits are available for K–12 scholarships annually, which is equivalent to only 0.42 percent of Pennsylvania’s total K–12 revenue.

To expand access to educational choice, Pennsylvania policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Pennsylvania’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/PA_scholarship1

Pennsylvania Opportunity Scholarship Tax Credit Program

Tax-Credit Scholarship | **Enacted 2012** | **Launched 2012**

Pennsylvania provides tax credits for corporate contributions to opportunity scholarship organizations (OSOs), nonprofits that provide private school scholarships.

INCOME LIMIT	\$105,183 + \$18,514/child	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None
SCHOLARSHIP CAP	\$10,500 / \$12,500 (zoned school), \$15,000 / \$19,000 (special needs)		
TESTING MANDATES	None	CREDIT VALUE	75% / 90%
PER-DONOR CREDIT CAP	\$750,000		
BUDGET CAP	\$65 million	PARENT REQUIREMENTS	pg. 177
SGO REQUIREMENTS	pg. 177		
GOVERNING STATUTES	24 Pa. Const. Stat. § 20-2009B		

More Credit Details

Tax credits are equal to 75 percent of the contribution up to a maximum of \$750,000 per taxable year. Credit values can be increased to 90 percent of the contribution if the business agrees to provide the same amount for two consecutive tax years. Tax credits are available on a first-come, first-served basis. The total funding amount of tax credits is capped at \$65 million. SOs also are required to give preference to students who received scholarships the previous year, those eligible for free and reduced-price lunch (FRL) and FRL students in certain school districts (a “first class” school district, a district with more than 7,500 students that receives an advance of its basic education subsidy or a school district that has both received an advance of its subsidy and is either in financial distress or is involved in a school finance lawsuit against the state).

Student Funding

Scholarship organizations determine scholarship amounts, which are capped at the amount of a school’s tuition and fees or \$8,500. Students attending “economically disadvantaged schools”—those where 51 percent or more of the student population is on scholarship—may receive scholarships worth up to \$10,500 for elementary students and \$12,500 for secondary students. Students with special needs may receive up to \$15,000, and students with special needs attending economically disadvantaged schools may receive up to \$19,000. Public school boards may set up tuition grant programs that allow students to attend a public or private school. For private schools under such programs, the tuition grant is limited to the state’s per-pupil subsidy amount.

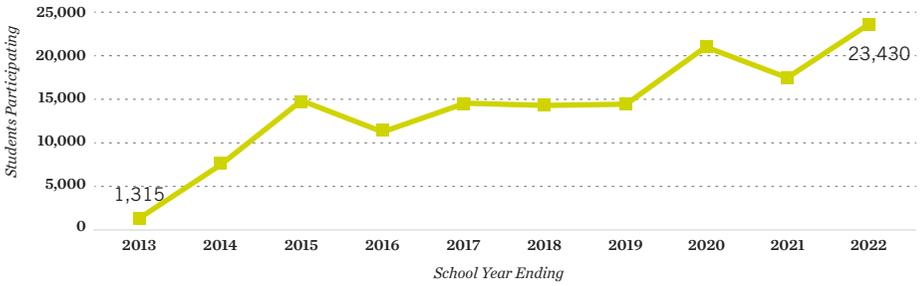
Of the \$65 million available for Opportunity Scholarships, at least \$12 million must be used for students from economically disadvantaged schools.

Student Eligibility

Students must live in a “low-achieving” school zone, with low-achieving defined as the state’s bottom 15 percent of public schools based on standardized test scores. Also, families are eligible only if their household incomes are less than \$105,183 plus \$18,514 for each child in the family in 2022–23, adjusted annually for inflation. Students with special needs are eligible for scholarships if they come from families that earn 150 percent of the baseline income level (for example, a family with one child may earn up to \$170,540 in 2022–23) or less, and those with the most severe special needs are eligible if they come from families who earn 299 percent of the baseline income level (\$339,942 for a one-child family in 2022–23) or less.

Program Participation

The number of scholarships awarded in Pennsylvania’s second tax-credit scholarship program rebounded to a new all-time high.



23,430

Scholarships
Awarded
(2021–22)

8%

of Students
Eligible
(Statewide)

163

Scholarship
Organizations
(2021–22)

\$1,853

Average
Scholarship Value
(2021–22)

10%

Value as a
Percentage of Public
School Per-Student
Spending
(2021–22)

EdChoice Expert Feedback

Pennsylvania’s Opportunity Scholarship Tax Credit Program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students assigned to “low-achieving” schools (the bottom 15 percent on state tests). Less than one in 10 Pennsylvania students are eligible for a scholarship, and less than five percent of students statewide actually use a scholarship from one of Pennsylvania’s two tax-credit scholarship programs (including the Educational Improvement Tax Credit Program).

The average scholarship size is about \$1,900, which is only about 10 percent of the average expenditure per student at Pennsylvania’s district schools, though the cap on scholarship values is somewhat higher (\$8,500 to \$12,500 for most students or \$15,000 to \$19,000 for students with special needs). Tax credits are worth 75 percent or 90 percent of the value of the contributions to scholarship organizations, but only \$65 million in tax credits are available annually, which is equivalent to only 0.17 percent of Pennsylvania’s total K–12 revenue.

To expand access to educational choice, Pennsylvania policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Pennsylvania’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/PA_scholarship2

Rhode Island

Tax Credits for Contributions to Scholarship Organizations

Tax-Credit Scholarship | *Enacted 2006* | *Launched 2006*

Rhode Island provides a credit on corporate income taxes for donations to scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships

INCOME LIMIT	250% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	None
TESTING MANDATES	None	CREDIT VALUE	75% / 90%	PER-DONOR CREDIT CAP	\$100,000
BUDGET CAP	\$1.6 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	44 R.I. Gen. Laws §§ 62-1 through 62-7				

More Credit Details

Tax credits are worth 75 percent of the contribution or 90 percent if donated for two consecutive years and the second year's donation is worth at least 80 percent of the first year's donation. The total amount of tax credits is capped at \$1.5 million. Each corporate donor can receive only \$100,000 in tax credits each year and cannot use surplus donations in one year to generate tax credits in future years.

Student Funding

Scholarships are funded by donations to scholarship-granting organizations. Businesses may receive tax credits for donations to Scholarship Granting Organizations (SGOs). Those committing to donate for two consecutive years with the second year's donation equal to or exceeding 80 percent of the first year's donation may receive 90 percent credits. Otherwise, tax credits are worth 75 percent of donations to SGOs. Rhode Island allocates \$1.5 million for tax credits meant for SGO donations. SGOs determine scholarship amounts.

Student Eligibility

Students must have family incomes at or below 250 percent of the poverty level (\$75,000 for a family of four in 2023–24).

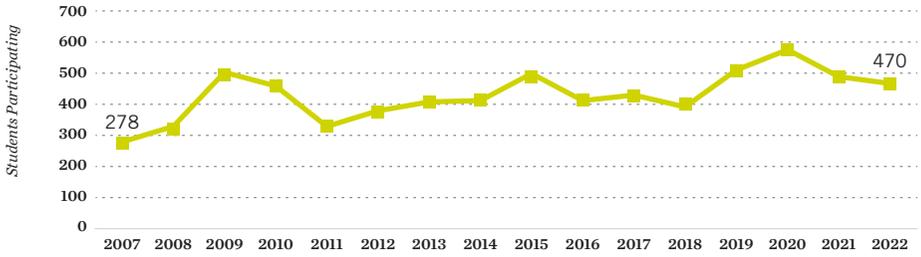
EdChoice Expert Feedback

Rhode Island's tax-credit scholarship program helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 250 percent of the federal poverty line (\$75,000). Roughly one-third of Rhode Island students are eligible for a scholarship and less than one percent of students statewide actually use a scholarship.

Program Participation

After reaching a new peak in 2020, participation in Rhode Island’s tax-credit scholarship program declined 14 percent in 2021.



470
Participating
Students
(2022)

34%
of Families
with Children
Income-Eligible
(Statewide)

7
Scholarship
Organizations
(2022)

51
Participating
Schools
(2022)

\$2,890
Average Scholarship
Value
(2022)

16%
Value as a
Percentage of
Public School
Per-Student
Spending

EdChoice Expert Feedback (continued)

The average scholarship size is about \$2,900, which is only about 16 percent of the average expenditure per student at Rhode Island’s district schools. Tax credits are worth 75 percent of the value of the contributions to scholarship organizations (or 90 percent for two-year contribution commitments), and only \$1.6 million in tax credits are available annually, which is equivalent to only 0.06 percent of Rhode Island’s total K–12 revenue.

To expand access to educational choice, Rhode Island policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Rhode Island’s scholarship program generally avoids unnecessary and counterproductive regulations.

South Carolina Educational Credit for Exceptional Needs Children Fund

Tax-Credit Scholarship | *Enacted 2013* | *Launched 2014*

South Carolina allows individuals, partnerships, corporations, and similar entities to claim a 100 percent tax credit for contributions to a dedicated fund for scholarships. Individuals, partnerships, corporations, and similar entities can claim tax credits up to 75 percent of their tax liability. The total amount of tax credits awarded statewide is limited to \$12 million.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$11,000
TESTING MANDATES	State or national	CREDIT VALUE	100%		
PER-DONOR CREDIT CAP	75% liability	BUDGET CAP	\$12 million	PARENT REQUIREMENTS	pg. 177
SGO REQUIREMENTS	pg. 177	GOVERNING STATUTES	S.C. Code Ann. § 12-6-3790		

Student Funding

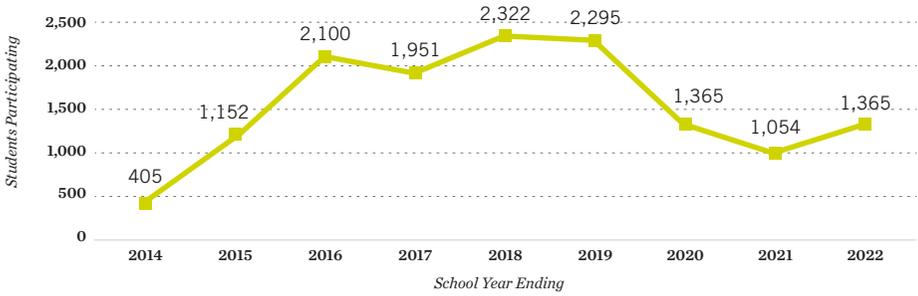
The maximum scholarship amount a student may receive is \$11,000 or the cost of tuition and qualified expenses, whichever is less. Scholarships may be used for tuition, transportation, textbook expenses, or any combination of these at qualifying private schools.

Student Eligibility

Students are eligible to receive scholarships if they have been designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability.” Additionally, a student’s parents must believe the assigned public school district does not sufficiently meet the student’s needs. If a licensed speech-language pathologist, psychiatrist or medical, mental health, or other comparable licensed healthcare provider has diagnosed a student with an impairment within the last three years, then that student is eligible for the program. Impairments include a neurodevelopmental disorder, a substantial sensory or physical impairment (such as deafness, blindness or orthopedic disability), or some other disability or acute or chronic condition that significantly impedes the student’s ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child’s unique needs. Returning scholarship recipients are prioritized for awards.

Program Participation

Enrollment in South Carolina's tax-credit scholarship program grew by 30 percent in 2022.



1,365
Participating
Students
(2021–22)

13%
of Students
Eligible
(Statewide)

93
Participating
Schools
(2021–22)

\$3,653
Average Scholarship
Value
(2021–22)

30%
Value as a Percentage
of Public School Per-
Student Spending

EdChoice Expert Feedback

South Carolina's tax-credit scholarship program for students with special needs helps over a thousand student access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with special needs whose needs cannot be met by the child's assigned school. About one in eight of South Carolina students are eligible to receive a scholarship via this program. Statewide, less than one percent of students participate in one of South Carolina's private educational choice options (including the Refundable Educational Credit for Exceptional Needs Children).

The average scholarship size is about \$3,600, which is only about 30 percent of the average expenditure per student at South Carolina's district schools, though the maximum scholarship values are significantly higher (\$11,000). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$12 million in tax credits are available annually, which is equivalent to only 0.12 percent of South Carolina's total K–12 revenue.

To expand access to educational choice, South Carolina policymakers should significantly increase the amount of available tax credits and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

South Carolina's scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/SC_scholarship

South Dakota Partners in Education Tax Credit Program

Tax-Credit Scholarship | *Enacted 2016* | *Launched 2016*

South Dakota's Partners in Education Tax Credit Program offers tax credits to companies that donate to scholarship-granting organizations (SGOs), nonprofits that provide students private school scholarships.

INCOME LIMIT	150% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	82.5% of state funding
TESTING MANDATES	State or National	CREDIT VALUE	100%		
PER-DONOR CREDIT CAP	Tax liability excluding fire premium & workers' compensation				
BUDGET CAP	\$3.5 million	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	S.D. Codified Laws §§ 13-65-1 through 12				

More Credit Details

The allowable tax credit is 100 percent of the amount of contributions made. Only companies that are liable to pay the insurance premium and annuity tax may claim the credit, although no credit may be claimed for the portion of the tax that is collected and set aside for workers' compensation coverage or for the tax that is levied on fire insurance premiums. The program is capped at \$2 million.

Student Funding

The average value of all scholarships awarded by an SGO may be worth up to 82.5 percent of the state's share of the per-pupil allocation (\$4,956 in 2020–21), although SGOs otherwise have discretion to determine scholarship amounts based on variables such as grade level and family income. Scholarships may be used for tuition and fees at qualifying schools.

Student Eligibility

Students are eligible if they live in families with incomes up to, but not exceeding, 150 percent of the federal free and reduced-price lunch (FRL) program (\$83,250 for a family of four in 2023–24). Once a student has received a scholarship, that student remains eligible for three years or if the student is entering high school, until high school graduation, regardless of income. After the initial period of income eligibility, scholarship students remain eligible if their family income in the prior year does not exceed 200 percent of the FRL program (\$111,000 for a family of four in 2023–24). Starting in 2023, students in foster care are now eligible, regardless of income.

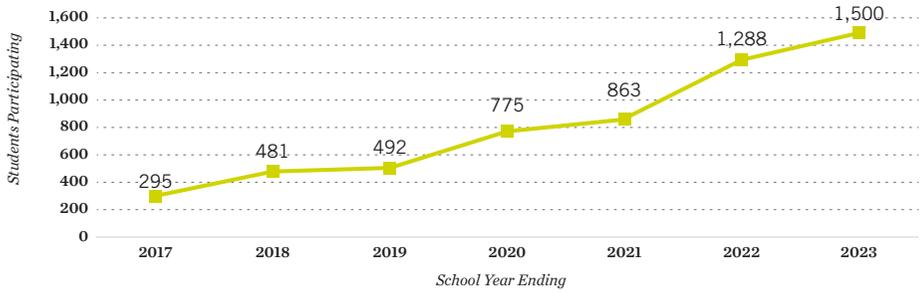
EdChoice Expert Feedback

South Dakota's tax-credit scholarship program helps over a thousand students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 277.5 percent of the federal poverty level (\$83,250 for a family of four in 2023–24). About half of South Dakota students are eligible for a scholarship, and less than one percent of students statewide actually use a scholarship.

Program Participation

Enrollment in South Dakota’s Partners in Education Tax Credit Program grew by 15 percent in 2023.



1,500

Participating Students (2022–23)

51%

of Families with Children with Income-Eligible (Statewide)

1

Scholarship Organization (2022–23)

48

Participating Schools (2022–23)

\$1,970

Average Scholarship Value (2022–23)

18%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

The average scholarship size is about \$1,900, which is only about 20 percent of the average expenditure per student at South Dakota’s district schools, though the cap on scholarship values is somewhat higher (82.5 percent of the state’s share of the per-pupil allocation, or about \$5,000 in 2020–21). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$3.5 million in tax credits are available annually, which is equivalent to less than one percent of South Dakota’s total K–12 revenue.

To expand access to educational choice, South Dakota policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

South Dakota’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/SD_scholarship

Utah Special Needs Opportunity Scholarship Program

Tax-Credit Scholarship | Enacted 2020 | Launched 2021

Utah's Special Needs Opportunity Scholarship Program allows individuals to claim a dollar-for-dollar tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide scholarships to students with special needs to pay for private school tuition and therapies. There is no limit on the dollar amount of the tax credit donors can claim, although the total amount of tax credits awarded statewide is limited to \$5.9 million.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Conditional
TESTING MANDATES	None	CREDIT VALUE	100%	PER-DONOR CREDIT CAP	None
BUDGET CAP	\$5.9 million (escalator)	PARENT REQUIREMENTS	pg. 177	SGO REQUIREMENTS	pg. 177
GOVERNING STATUTES	Utah Code §§ 53E-7-402 through 410; 59-7-109.1; 59-7-625; and 59-10-1041				

Student Funding

Scholarships may be used to pay for tuition, fees, textbooks, testing costs, supplemental and online materials as well as educational therapies from licensed physicians and therapists.

Scholarship Granting Organizations (SGOs) determine scholarship values, with maximum amounts determined by a student's family income and Individualized Education Plan (IEP) status. Students in grades 1–12 with IEPs coming from families earning up to 185 percent (\$55,500) for a family of four in 2023–24) of the federal poverty level (FPL) are eligible for scholarships worth up to two-and-a-half times Utah's weighted pupil unit (\$9,522.50 in 2022–23). Students in grades 1–12 with IEPs whose families earn between 185 and 555 percent of FPL (\$165,000 for a family of four in 2023–24) may receive scholarships worth up to twice the weighted pupil unit (\$7,618 in 2022–23). Students in grades 1–12 with IEPs whose family income exceeds 555 percent of FPL are eligible for scholarships up to 1.5 times Utah's weighted pupil unit (\$5,713.50 in 2022–23).

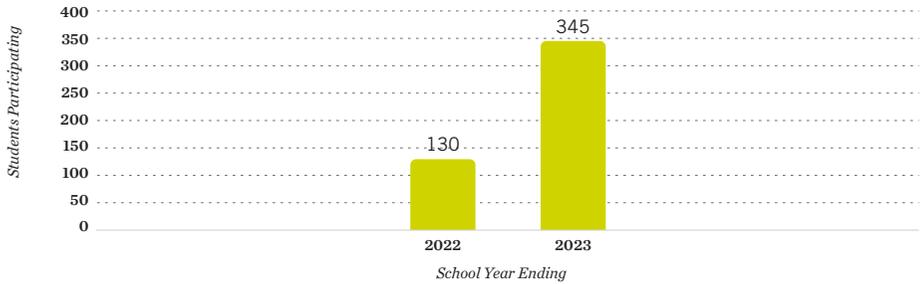
Eligible students in grades 1–12 without IEPs and eligible kindergartners with an IEP are eligible for scholarships up to the weighted pupil unit (\$3,809 in 2022–23). Kindergarten students without IEPs may receive scholarships worth up to half of Utah's weighted pupil unit (\$1,904.50 in 2022–23).

Student Eligibility

Students are eligible for scholarships if they have special needs and meet one of the following categories: (a) have a current Individualized Education Plan (IEP), (b) if they are a kindergarten student without a current IEP but have an individualized family service plan in accordance with Individuals with Disabilities Education Act (IDEA) or (c) have been determined by a multidisciplinary evaluation team to be eligible for services under IDEA. To be eligible, a student must not be a public school student or a recipient of the state's Carson Smith Special Needs Scholarship Program.

Program Participation

Enrollment in Utah's Special Needs Opportunity Scholarship Program grew 165% in the program's second year.



11%
of Students
Eligible
(Statewide)

345
Students
Participating
(2022-23)

\$9,500
Maximum Scholarship
Value
(2022-23)

105%
Maximum Value as a
Percentage of Public School
Per-Student Spending

EdChoice Expert Feedback

Utah's tax-credit scholarship program for students with special needs has the potential to help hundreds of students access learning environments that are the right fit for them, but policymakers could do more to expand educational opportunity.

Students with special needs are eligible to receive a tax-credit scholarship. About one in eight Utah students are eligible to receive a scholarship via this program. Statewide, fewer than one percent of students participate in one of Utah's private educational choice options (including the Carson Smith Special Needs Scholarship Program).

The maximum scholarship size is projected to be about \$9,500, which is 105 percent of the average expenditure per student at Utah's district schools. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$5.9 million in tax credits are available annually, which is equivalent to only 0.09 percent of Utah's total K-12 expenditures.

To expand access to educational choice, Utah policymakers should significantly increase the amount of available tax credits and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Utah's scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/UT_SpecialNeeds

Virginia Education Improvement Scholarships Tax Credits Program

Tax-Credit Scholarship | **Enacted 2012** | **Launched 2013**

Individual and business taxpayers in Virginia can receive tax credits worth 65 percent of their donations to scholarship foundations, nonprofits that provide private school scholarships.

INCOME LIMIT 300% x poverty (400% for students w/ special needs)

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT Yes, with exceptions

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

SCHOLARSHIP CAP 100% of state funding

TESTING MANDATES National

CREDIT VALUE 65%

PER-DONOR CREDIT CAP \$125,000 (individual) / None (business)

BUDGET CAP \$25 million

PARENT REQUIREMENTS pg. 177

SGO REQUIREMENTS pg. 177

GOVERNING STATUTES Va Code. §§ 58.1-439.25-28

More Credit Details

An individual must donate at least \$500 and may not donate more than \$125,000 per year. There is no limit or minimum on the size of business donations. The number of available tax credits is capped at \$25 million a year. Donors can take the credit against the same year's tax obligation.

Student Funding

The total scholarship funding for students without special needs cannot exceed the actual education expenses of the student or 100 percent of the per-pupil amount distributed to the local public school by the state, whichever is less. Students may receive more than one scholarship from scholarship foundations. Students with special needs may be funded with scholarships worth up to 300 percent of the commonwealth's per-pupil amount if they attend specially licensed schools specifically for students with special needs. Otherwise, special needs students receive up to 100 percent of the per-pupil amount.

Student Eligibility

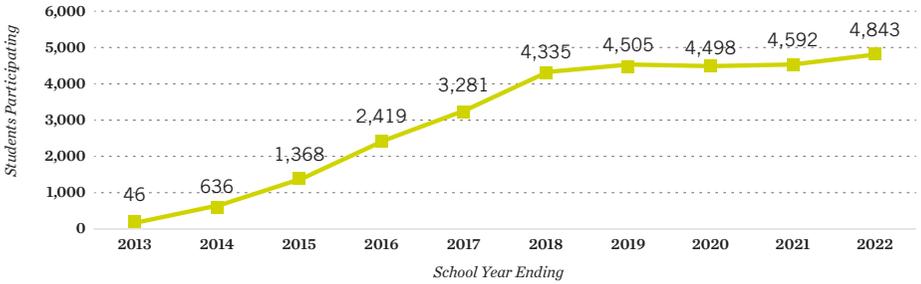
Students must come from households where family income is less than 300 percent of the federal poverty line (\$90,000 for a family of four in 2023–24). Students with special needs also are eligible and have an income limitation of 400 percent FPL (\$120 for a family of four in 2023–24). Students must either A) be enrollees in kindergarten or first grade, or B) be a public school student the previous school year, a previous scholarship recipient or a new resident of Virginia. Pre-kindergartners are also eligible if they are deemed an at-risk four-year-old unable to obtain public early childhood services and meet the income requirements.

EdChoice Expert Feedback

Virginia's tax-credit scholarship program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

Enrollment in Virginia’s Education Improvement Scholarships Tax Credits Program increased five percent from 2021 to 2022.



4,843

Participating Students
(2021–22)

44%

of Families with Children
Income-Eligible
(Statewide)

33

Scholarship Organizations
(2021–22)

192

Participating Schools
(2021–22)

\$2,918

Average Scholarship Value
(2021–22)

23%

Value as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback *(continued)*

Eligibility for the scholarships is limited to students from families earning up to 300 percent of the federal poverty line or students with special needs. More than 40 percent of Virginia students are eligible for a scholarship and less than one percent of students statewide actually use a scholarship.

The average scholarship size is about \$2,918, which is about 23 percent of the average expenditure per student at Virginia’s district schools, though the cap on scholarship values is pegged to the state’s average per-pupil allocation to district schools (or 300 percent for students with special needs). Tax credits are worth only 65 percent of the value of the contributions to scholarship organizations, and only \$25 million in tax credits are available annually, which is equivalent to less than one percent of Virginia’s total K–12 revenue.

To expand access to educational choice, Virginia policymakers should dramatically increase the available tax credits, raise the credit value to make it easier for scholarship organizations to raise funds, and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

Virginia’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/VA_scholarship

Tax-Credit Education Savings Accounts (*ESAs*)

Tax-credit ESAs allow taxpayers to receive full or partial tax credits when they donate to nonprofit organizations that fund and manage parent-directed K-12 education savings accounts. Families may use those funds to pay for multiple education-related expenses, including private school tuition and fees, online learning programs, private tutoring, community college costs, higher education expenses and other approved customized learning services and materials, and roll over unused funds from year to year to save for future educational expenses. Some tax-credit ESAs, but not all, even allow students to use their funds to pay for a combination of public school courses and private services.

2

Programs

126,607

Total Students

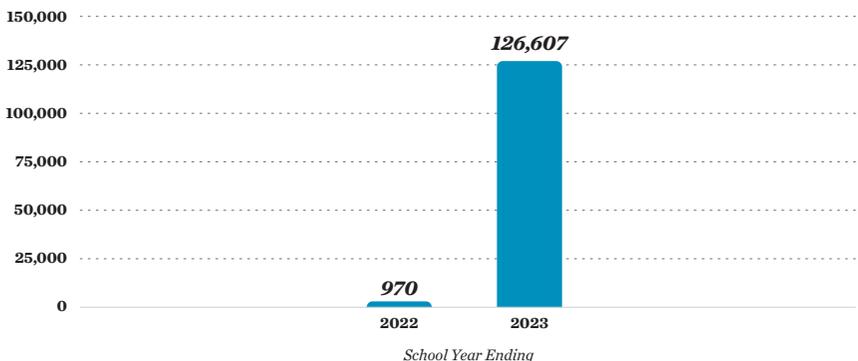
\$7,531

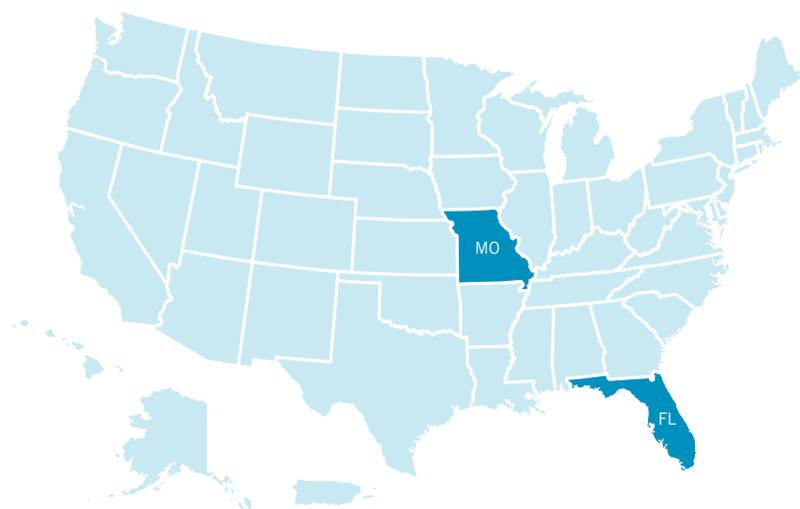
Average Amount

57%

of Public
Spending
(National)

Number of Students Using Tax-Credit ESAs





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MO Empowerment Scholarship Accounts Program	160

Florida Tax Credit Scholarship Program

Tax-Credit Education Savings Account | Enacted 2001 | Launched 2001

Florida provides a tax credit on corporate income taxes and insurance premium taxes for donations to scholarship-funding organizations (SFOs), nonprofits that provide scholarships to students and offer funds for transportation to public schools outside a child's district. Businesses get a dollar-for-dollar tax credit for SFO contributions, with total credits capped at \$873.6 million in 2023–24.

INCOME LIMIT None

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None

GEOGRAPHIC LIMIT Statewide

ENROLLMENT CAP None

TESTING MANDATE State or national

ACCOUNT CAP \$7,408

PARENT REQUIREMENTS pg. 177

GOVERNING STATUTES Fla. Stat. §§ 1002.395 and 1002.421

Student Funding

Scholarships can be worth up to the state's unweighted Full-time Equivalency (FTE) funding (less the Exceptional Services Education expenses), though they may not exceed private school tuition and fees. Most students received awards averaging around \$7,800. Transportation grants for students attending out-of-district public schools are worth up to \$750.

Student Eligibility

As of 2023, the Florida Tax Credit Scholarship (FTCS) program is universally available to all resident students who are eligible to enroll in kindergarten through grade 12 in a Florida public school. Award priority goes first to students from families with household income of 185 percent of the Federal Poverty Level (FPL) or lower, students in the foster care system, and students placed in out-of-home care. Second-tier priority goes to students with household income greater than 185 percent FPL and up to 400 percent FPL.

Homeschoolers now have access to education savings accounts through FTCS under the Personalized Education Plan (PEP). Families who wish to participate in PEP must register with a Florida Department of Education (FLDOE) approved scholarship-funding organization (SFO), must not be enrolled full-time in a public school, charter school, school for the deaf and blind, college preparatory academy, a developmental research school, or juvenile justice school, and their child must be at least age five by September 1 of the school year in which they wish to enroll.

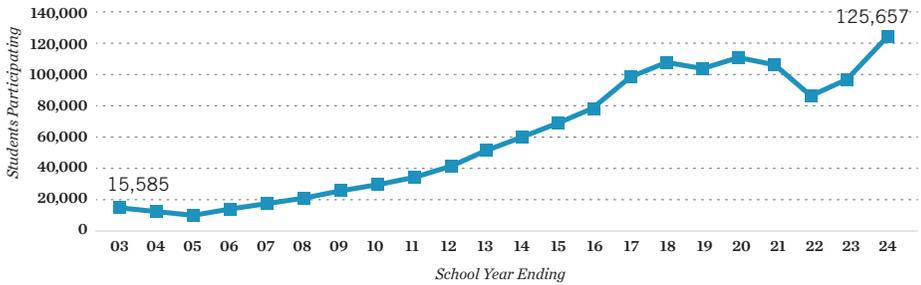
Students remain eligible until they graduate high school or turn 21. Parents fill out a universal application, which applies to both Florida Tax Credit Scholarship program and the Family Empowerment Scholarship program, but students are tracked to FTCS until 75 percent of all the estimated net eligible contributions are used, at which point students may be awarded Family Empowerment Scholarships. FTCS is not stackable with other choice programs.

EdChoice Expert Feedback

In 2023, the Florida Tax Credit Scholarship program dramatically expanded student eligibility and allowable expenses, effectively reclassifying the program as a tax-credit education savings account. Florida policymakers also expanded program access by making it available to all families. This program currently helps over 100,000 students access schools that are the right fit for them.

Program Participation

Enrollment in the Florida Tax Credit Scholarship Program is at an all-time high, increasing 28 percent from 2022-23 to 2023-24.



125,657
Participating Students
(2023-24)

100%
K-12 Students Eligible
Statewide

2
Scholarship
Organizations
(2023-24)

1,990
Participating
Schools
(2021-22)

\$7,813
Average Scholarship Value
(2023-24)

72%
Value as a Percentage of Public
School Per-Student Spending

EdChoice Expert Feedback *(continued)*

Eligibility for the scholarships is universal for K–12 students, with preference given to lower-income families. Statewide, roughly 10 percent of students participate in one of Florida’s private educational choice options (including the Family Empowerment Scholarship (Educational Opportunity ESA) Program, the Hope Scholarship Program, and the Family Empowerment Scholarship (Unique Abilities ESA) Program). The average scholarship size is about \$7,800, which is slightly less than three-quarters of the average expenditure per student at Florida’s district schools. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations. There is \$873.6 million in tax credits available annually, which is equivalent to 2.9 percent of Florida’s total K–12 revenue. The tax credit cap automatically increases by 25 percent each year if at least 90 percent of the cap was reached in the previous year.

In order to expand access to educational choice, Florida policymakers created the publicly funded Family Empowerment Scholarships Program to serve students who were on the scholarship waitlist. Florida’s scholarship program generally avoids unnecessary and counterproductive regulations. The addition of a “choice navigator” to the program offers families an optional guide to help with choice options and academics. Several additional regulations were added with the expansion, such as a student learning plan (PEP students only), which parents must submit when their child enters the program and maintain annually. Parents of children who will be full time enrolled in a private school are also required to meet with a school principal prior to joining the program. With the 2023 expansion, Florida has repositioned itself as the national leader for providing robust choice to families. The challenge going forward will be implementation and encouraging participation.

For the latest program information and data updated in real time, visit edchoice.org/FL_TCESA

Missouri Empowerment Scholarship Accounts Program

Tax-Credit Education Savings Account | Enacted 2021 | Launched Fall 2021

This tax-credit education savings account (ESA) allows eligible parents to receive funding to pay for tuition at the school of their choice, as well as other educational expenses such as tutoring, educational therapies, individual classes, and extracurricular programs. Individuals and businesses may receive tax credits for donations to educational assistance organizations (EAOs), nonprofits that administer ESAs.

INCOME LIMIT	200% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions
GEOGRAPHIC LIMIT	Charter government counties and cities with >30,000 residents	ENROLLMENT CAP	None
TESTING MANDATE	State or National	ACCOUNT CAP	\$6,375
PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Mo. Rev. Stat. §§ 135.712–14; 135.716; 135.719; 166.700; 166.705; 166.710; 166.715; and 166.720		

Student Funding

Students may use Empowerment Scholarship Accounts (ESAs) for private school tuition, fees or a variety of a la carte educational expenses, including textbooks, educational therapies, tutoring services, curriculum, virtual school tuition, standardized tests, public school classes, extracurricular activities, certain approved computer hardware and technological devices, summer education programs, after-school programs, and transportation to and from school.

Educational Assistance Organizations (EAOs) determine ESA amounts, up to the annual state adequacy target (\$6,375 in 2022–23), which is about 52 percent of average total per-pupil funding in Missouri. EOs must distribute funds quarterly or, at the request of a participating parent, in one lump sum at the beginning of the school year.

The total credits claimed for donations to educational assistance organizations cannot exceed \$25 million (adjusted annually for inflation).

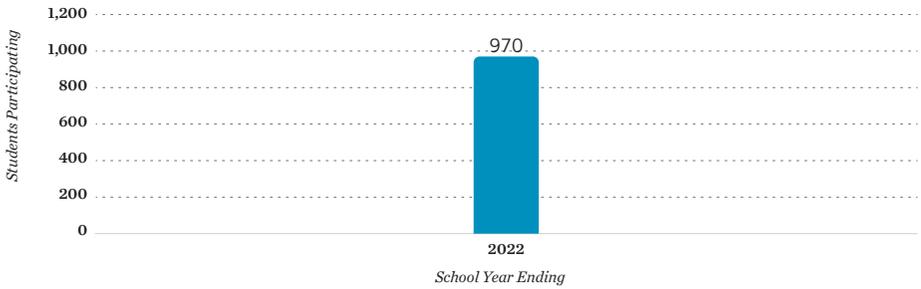
Student Eligibility

Only students from charter counties or cities with more than 30,000 residents are eligible for ESAs. These include Clay, Jackson, Jefferson, St. Charles, and St. Louis counties, as well as the cities of Columbia, St. Joseph, Joplin, Jefferson City, Cape Girardeau, and St. Louis.

Additionally, a student must be enrolled in a public school at least one semester during the previous 12 months or just starting kindergarten or the first grade and must be either A) have an Individualized Education Program (IEP) for students with special needs, or B) be from a family whose income does not exceed 200 percent of the federal free and reduced-price lunch income eligibility level (\$111,000 for a family of four in 2023–24). Once enrolled in the program, students remain eligible for ESAs until withdrawing from school or graduating high school.

Program Participation

Enrollment in Missouri’s Empowerment Scholarship Accounts Program was 970 in its first year.



2nd Tax Credit- Funded Education Savings Account	970 Participating Students (2022–23)	50% of Families Income- Eligible in Applicable Missouri Cities and Counties	52% Maximum Account Value as a Percentage of Public School Per- Student Spending	6 Approved Educational Assistance Organizations
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EdChoice Expert Feedback

Missouri’s Empowerment Scholarship Accounts Program is the country’s second tax credit-funded ESA and has the potential to help thousands of Missouri students obtain the educational services that best fit their needs. However, policymakers could do more to expand educational opportunity.

Eligibility for the ESAs is limited to students with special needs or those from families earning up to 200 percent of the federal free and reduced-price lunch program (the equivalent of 370 percent of the federal poverty line), and only those currently living in counties with a charter form of government or cities with at least 30,000 inhabitants. This limitation hampers potential growth of educational options in rural areas of Missouri.

The value of each ESA is only about \$6,375 at most. That’s about half of the average expenditure per student at Missouri’s district schools. Moreover, the program provides only \$25 million in tax credits for donations to the educational assistance organizations. At most, the program will be able to serve only about 3,900 students, or less than one percent of Missouri’s K–12 student population.

To expand access to educational choice, Missouri policymakers should increase the ESA amounts to be comparable with the per-pupil spending at district schools and expand eligibility to all students. The tax credits for the donations that fund the ESAs are also set to expire after 2026. The Missouri legislature should work quickly to extend the ESA policy long-term.

Missouri’s ESA program generally avoids counterproductive regulations. Administration of the program is overseen by nonprofit educational assistance organizations, which should give ESA families a voice to ensure that the program is run effectively.

For the latest program information and data updated in real time, visit edchoice.org/MO_TCESA

REFUNDABLE TAX CREDITS

Refundable tax credits allow parents to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation. What makes the credit “refundable” is if the credit exceeds the tax imposed by the government, the excess amount is refunded to the taxpayer (the parents)—similar to the Child Tax Credit, or Earned Income Tax Credit. In other words, if the cost of tuition or other allowable educational expenses exceeds what the parent owes the state in taxes, the parent can still receive up to the maximum allowable credit to offset those expenses.

4

Programs

18,799

Total Students

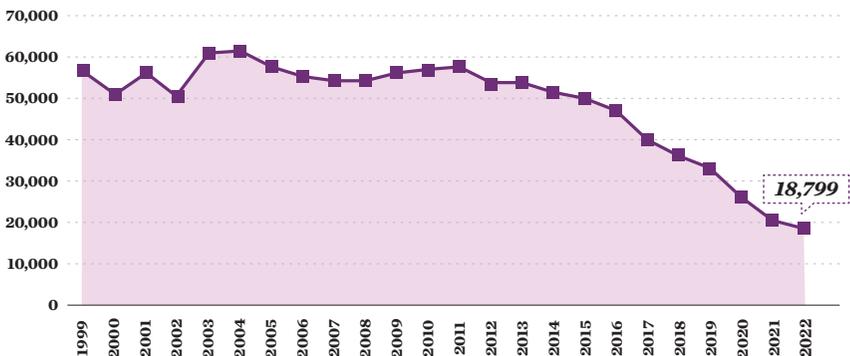
\$4,210

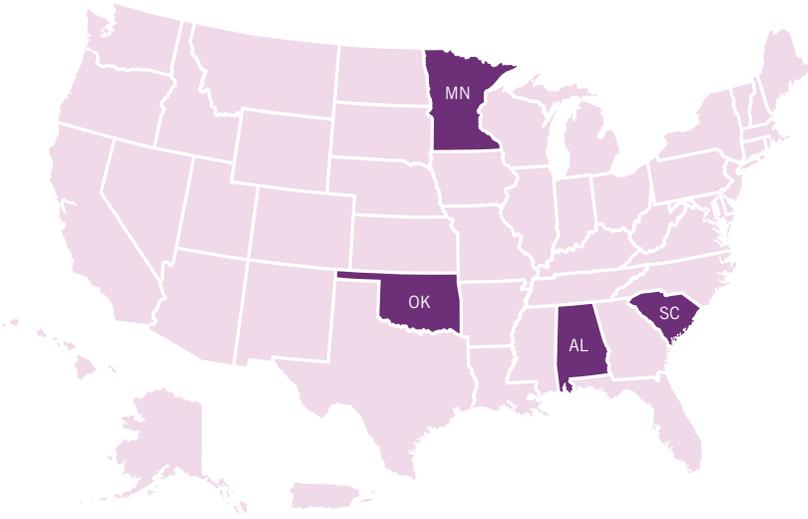
Average Amount

36%

of Public
Spending
(National)

Number of Students Using Refundable Tax Credits





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Alabama Accountability Act

Refundable Tax Credit | *Enacted 2013* | *Launched 2013*

Alabama provides a refundable tax credit to parents who transfer their children who are enrolled in or assigned to a priority public school to a “qualifying” public or private school. As the first refundable school choice tax credit, the program allows those with low- and no-state tax liability to benefit.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	CREDIT VALUE	100%
INDIVIDUAL CREDIT CAP	Credit / Rebate Cap: lesser of tuition or 80% state average				
TESTING MANDATES	State or national	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Ala. Code §§ 16-6D-8				

Student Funding

Parents receive a tax credit worth the lesser of (1) 80 percent of the average annual state cost of attendance for a K–12 public school student during the applicable tax year, or (2) their children’s actual cost of attending school. If the taxes owed by the parents are less than the total credit allowed, they may receive a rebate equal to the balance of the unused credit.

Student Eligibility

Parents who transfer their children from priority public schools to qualifying public or accredited private schools are eligible. Parents with children who are starting school for the first time in Alabama and zoned to attend priority public schools are also eligible. Alabama defines a public school as priority if it meets one or more of the following requirements: A) The school is designated as a priority school by the state Superintendent of Education, or B) the school does not exclusively serve a special population of students and has received a D or an F on the most recent state report card.

EdChoice Expert Feedback

The most glaring weakness of Alabama’s individual tax-credit program is its eligibility restrictions. Instead of basing participation on whether an entire school is “priority,” as measured by an arbitrary, dynamic state metric, participation should be permitted whenever a parent determines a child’s educational needs are not being met at the current school. Only about one in 20 students in the state can take advantage of the credit because of these restrictions.

Alabama also should consider amending this program to allow more money to follow participating students. The amount of money parents receive through Alabama’s credit is less than the average funding parents receive through private school choice programs in other states. The credit is worth up to 80 percent of what the state spends per student. Despite these funding shortfalls, eligible Alabama students may take advantage of both the Education Scholarship Program and this program, increasing their scholarship value. However, few families are taking advantage of that opportunity. The sending public school keeps the remaining 20 percent of state funding in addition to any local or federal money associated with the cost of educating the transferring student. An effective next step would be to enable banks to give tax anticipation loans to parents who cannot front the money to pay for tuition, allowing more students to access schools of choice. An even greater step for Alabama would be to allow all the state money to follow the child to his or her school of choice.

Program Participation

Enrollment in Alabama's Accountability Act of 2013 Parent/Taxpayer Refundable Tax Credits hovered around 50 students for the third straight year.



44

Participating
Students
(2022)

6%

of Families
Eligible
(Statewide)

\$3,478

Average Tax Credit/
Rebate Value
(2022)

32%

Value as a Percentage of Public
School Per-Student Spending

Minnesota

K-12 Education Credit

Refundable Tax Credit | **Enacted 1997** | **Launched 1998**

Minnesota provides a tax credit covering educational expenses for resident students in any private or public school, including homeschooling or schools located in North Dakota, South Dakota, Iowa, or Wisconsin. The tax credit reduces the family's total tax liability and covers books, tutors, academic after-school programs, and other non-tuition educational expenses.

INCOME LIMIT	Conditional	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	INDIVIDUAL CREDIT CAP	\$1,500/child
TESTING MANDATES	None	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	Minn. Stat. § 290.0674				

Student Funding

The tax credit is worth 75 percent of the amount spent on educational expenses other than tuition. The maximum credit amount that a family may claim is equal to \$1,500 per child in the family. The tax credit reduces the family's total tax liability and covers books, tutors, academic after-school programs, and other non-tuition educational expenses.

The refundable tax credit is phased out for taxpayers who earn more than \$70,000. For families with one child, the maximum allowable credit is reduced by \$1 for every \$4 of income above \$70,000, and the family may not claim the credit at all if its income is above \$76,000. For families with two or more children, the maximum allowable credit is reduced by \$2 for every \$4 of income above \$70,000, and, again, the family may not claim the credit if its income is above \$76,000. For families with more than two children, the phase-out is still \$2 for every \$4 of income above \$70,000, but the \$76,000 income ceiling is raised by \$3,000 for each child after the first two. For example, a family with four children may not claim the credit if its income is more than \$82,000. The household income limits are adjusted to keep pace with inflation each year.

Student Eligibility

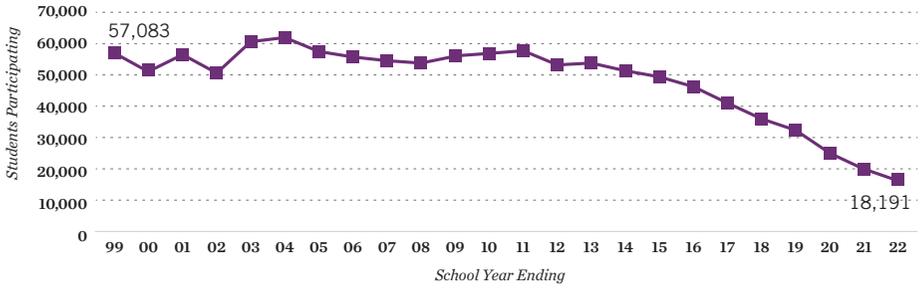
Parents must meet the above mentioned income restrictions to claim the credit. Also, parents must be tax filers and have proof of eligible expenses.

EdChoice Expert Feedback

Minnesota's Education Credit is plagued by complexities that make it difficult for the average taxpayer to utilize. A more streamlined program with universal eligibility would greatly enhance this program. Although this credit covers education expenses outside tuition, for both public and private schools, those expenses are usually a fraction of what tuition costs and prohibit religious instruction. Purchasing power is low. This program should boost funding by allowing private school tuition to be counted toward the credit. Moving toward a model more like Oklahoma's refundable tax credit for educational expenses would be of great benefit to families using this program.

Program Participation

The number of taxpayers who have claimed Minnesota’s credit has declined 10 percent since 2022.



18,191

Participating Taxpayers (2022)

33%

of Families with Children Income-Eligible (Statewide)

\$287

Average Tax Credit Value (2022)

2%

Value as a Percentage of Public School Per-Student Spending

For the latest program information and data updated in real time, visit edchoice.org/MN_credit

Oklahoma Parental Choice Tax Credit Act

Refundable Tax Credit | *Enacted 2023* | *Launched 2024*

Oklahoma provides a refundable tax credit to parents or guardians of students attending private school or home school. If the state taxes owed by the parents are less than the total credit allowed, they may receive a refund equal to the balance of the unused credit.

INCOME LIMIT None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT None
GEOGRAPHIC LIMIT Statewide	ENROLLMENT CAP None
CREDIT VALUE 100%	INDIVIDUAL CREDIT CAP \$5,000 to \$7,500 (private school) / \$1,000 (homeschool)
TESTING MANDATES None	BUDGET CAP \$150 million
PARENT REQUIREMENTS pg. 177	SGO REQUIREMENTS pg. 177
GOVERNING STATUTES Okla. Stat. tit. 70 § 28-100 - 103	

Student Funding

Parents may receive a refundable tax credit of a minimum of \$5,000 up to a maximum of \$7,500 per child to cover the cost of private school tuition and fees at an accredited private school. Tax credits are tiered based on the household income for the second year preceding (meaning the 2022 Adjusted Gross Income for the 2024 tax credit).

Qualifying expenses for students attending an accredited private school include tuition and fees. Taxpayers are instructed to keep their receipts.

The parent keeps any amount of the credit that exceeds their state tax liability. Payments are disbursed in two equal installments, so parents do not have to front the cost of tuition at the beginning of the school year.

Parents may receive a refundable tax credit of \$1,000 per child to cover the cost of home education expenses.

Qualifying expenses for students educated at home include tuition and fees for nonpublic online learning programs; academic tutoring services provided by an individual or a private academic tutoring facility; textbooks, curriculum, or other instructional materials including, but not limited to, supplemental materials or associated online instruction required by an education service provider; and fees for nationally standardized assessments including, but not limited to, assessments used to determine college admission and advanced placement examinations, as well as tuition and fees for tutoring or preparatory courses for the assessments. An education service provider can include unbundled courses and services at a public school (district or charter). Taxpayers are instructed to submit their receipts to the Oklahoma Tax Commission.

Like the tax credit for tuition, a homeschool parent keeps any amount of the credit that exceeds their state tax liability.

Student Eligibility

All Oklahoma students are eligible for a refundable tax credit under the Oklahoma Parental Choice Tax Credit program, provided they have education expenses at an accredited private school, or are “educated by other means” (homeschool). Tax credit awards for private school tuition are tiered, with the lowest income bracket receiving up to \$7,500, and the highest income bracket receiving up to \$5,000. Homeschool tax credit awards are up to \$1,000, regardless of household income.

Program Participation

Participation data is not yet available.

3rd

Third educational choice program in Oklahoma

100%

of Students Eligible (Statewide)

50% to 74%

Account Value as a Percentage of Public School Per-Student Spending

Student Eligibility (continued)

The program is stackable with Oklahoma's other private choice programs, the Oklahoma Equal Opportunity Education Scholarships (tax-credit scholarship) and the Lindsey Nicole Henry Scholarships for Students with Disabilities (voucher).

EdChoice Expert Feedback

Oklahoma's refundable tax-credit program could provide thousands of families access to the schools that best fit the needs of their students but policymakers could do more to expand educational opportunity.

All Oklahoma students are eligible to receive a scholarship via this program. Statewide, fewer than one percent of students participate in one of Oklahoma's private educational choice options (including the Lindsey Nicole Henry Scholarships for Students with Disabilities and the Oklahoma Equal Opportunity Education Scholarships).

Initial scholarship amount will range from \$5,000 to \$7,500, or about 50 to 74 percent of the average expenditure per student at Oklahoma's district schools, for recipients attending private schools. For tax year 2024, the tax credit program is capped at \$150 million. For tax year 2025, the cap is increased to \$200 million. For tax year 2026 and subsequent years, the cap will be \$250 million, or equivalent to 8.4 percent of Oklahoma's total K-12 revenue.

The homeschool credits are capped at \$5 million.

In order to expand access to educational choice, Oklahoma policymakers should significantly increase the amount of available refundable credits for both the private schools and homeschool components. Use for the private school tuition credit could also be expanded to offer families more freedom in customizing their child's education.

While the homeschool credit of \$1,000 (about 10 percent of the public school expenditure) will help families who are already customizing and unbundling their child's education, the credit amount should be increased so more families can have access to a fully customized and unbundled home education.

Oklahoma's refundable tax credit is a novel funding mechanism and a promising advancement in educational freedom for Oklahoma families.

For the latest program information and data updated in real time, visit edchoice.org/OK_credit

South Carolina Refundable Educational Credit for Exceptional Needs Children

Refundable Tax Credit | *Enacted 2015* | *Launched 2015*

South Carolina provides a refundable tax credit to parents or guardians of students with special needs. If the state taxes owed by the parents are less than the total credit allowed, they may receive a refund equal to the balance of the unused credit.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	CREDIT VALUE	100%
INDIVIDUAL CREDIT CAP	\$11,000 per student	TESTING MANDATES	State or national		
BUDGET CAP	\$2 million	PARENT REQUIREMENTS	pg. 177		
GOVERNING STATUTES	S.C. Code Ann. § 12-6-3790(H)(2)				

Student Funding

Parents or guardians receive a tax credit worth the lesser of (1) \$11,000 per student or (2) their children's actual cost of attending school. However, if the student receives an Educational Credit for Exceptional Needs Children Fund scholarship, then the credit claimed may equal only the difference of \$11,000 or the cost of tuition, whichever is lower, and the amount of the tax credit-funded scholarship. The total cap on the program is \$2 million (although there may be some flexibility based on participation in the Educational Credit for Exceptional Needs Children Fund program; total cumulative cap for both programs is \$14 million).

Student Eligibility

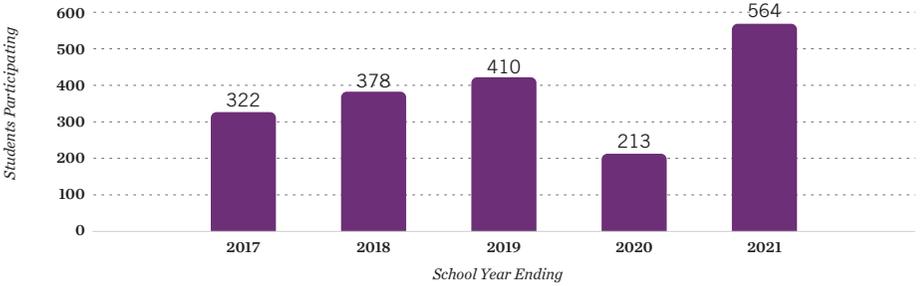
Parents are eligible if their child has been designated by the South Carolina Department of Education as meeting the federal definition of a "child with a disability" (34 CFR § 300.8). Additionally, a student's parents must believe the assigned public school district does not sufficiently meet the student's needs. Students who have been diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, medical, mental health, psycho educational or other comparable licensed healthcare provider as having one of the following are eligible: a neurodevelopmental disorder; a substantial sensory or physical impairment (such as deaf, blind, or orthopedic disability); or some other disability; or acute or chronic condition that significantly impedes the student's ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child's unique needs. Students must attend an eligible independent school.

EdChoice Expert Feedback

South Carolina's refundable tax credit for students with special needs helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Program Participation

The number of taxpayers claiming South Carolina’s Refundable Educational Credit for Exceptional Needs Children more than doubled from 2019-20 to 2020-21.



564

Participating Taxpayers (2021)

13%

of Students Eligible (Statewide)

\$8,865

Average Credit Claimed (2021)

62%

Average Credit as a Percentage of Public School Per-Student Spending

EdChoice Expert Feedback (continued)

Eligibility for the tax credits is limited to students with special needs. About one in eight South Carolina students are eligible to receive a tax credit. Statewide, less than one percent of students participate in one of South Carolina’s private educational choice options (including the Educational Credit for Exceptional Needs Children Fund).

The average credit claimed is about \$9,400, which is about 84 percent of the average expenditure per student at South Carolina’s district schools. Tax credits are worth 100 percent of the value of the child’s tuition costs up to \$11,000, but only \$2 million in tax credits are available annually, which is equivalent to only 0.02 percent of South Carolina’s total K-12 revenue.

To expand access to educational choice, South Carolina policymakers should significantly increase the amount of available tax credits and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

South Carolina’s refundable tax credit generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit edchoice.org/SC_credit

Individual Tax Credits & Deductions

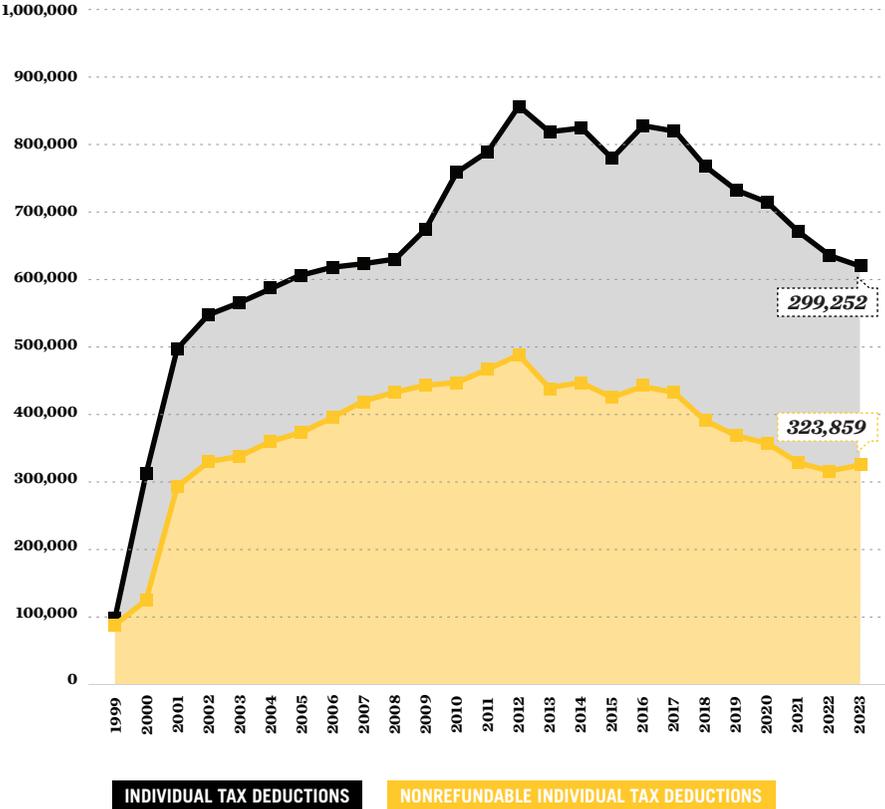
Non-refundable individual tax credits and deductions allow families to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation. Tax credits lower the total taxes a person owes; a deduction reduces a person's total taxable income.

8
Programs

328,859
Total Tax Returns
Claiming Non-Refundable Credits

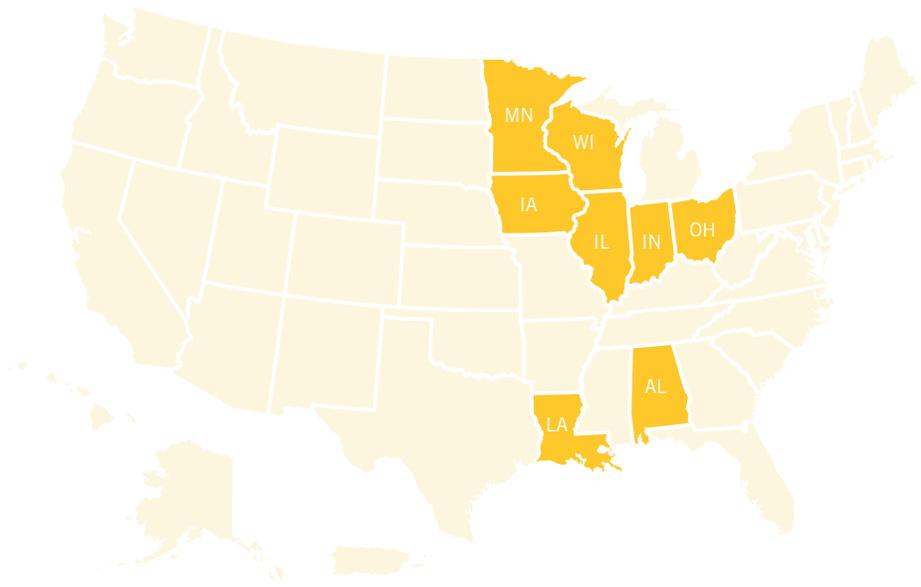
299,252
Total Tax Returns
Claiming Deductions

Number of Individual Tax Credits & Deductions



INDIVIDUAL TAX DEDUCTIONS

NONREFUNDABLE INDIVIDUAL TAX DEDUCTIONS



Illinois Tax Credits for Educational Expenses - **210,224**

Indiana Private School/Homeschool Deduction - **56,124**

Iowa Tuition and Textbook Tax Credit - **110,806**

Louisiana Elementary and Secondary School Tuition Deduction - **64,441**

Minnesota Education Deduction - **145,623**

Ohio K-12 Home Education Tax Credit - **No Data**

Ohio K-12 Nonchartered Private School Tax Credit - **No Data**

Wisconsin K-12 Private School Tuition Deduction - **31,560**

529

Savings

Accounts

A 529 savings plan is a specialized savings account designed to help families save money to pay for future educational expenses. 529 plans are sponsored by states, state agencies or educational institutions and are authorized by Section 529 of the Internal Revenue Code.

Most commonly, parents or other relatives start a 529 plan with a child as the beneficiary. This means the money is to be used for the child's education, but the parent or other account custodian actually controls the funds.

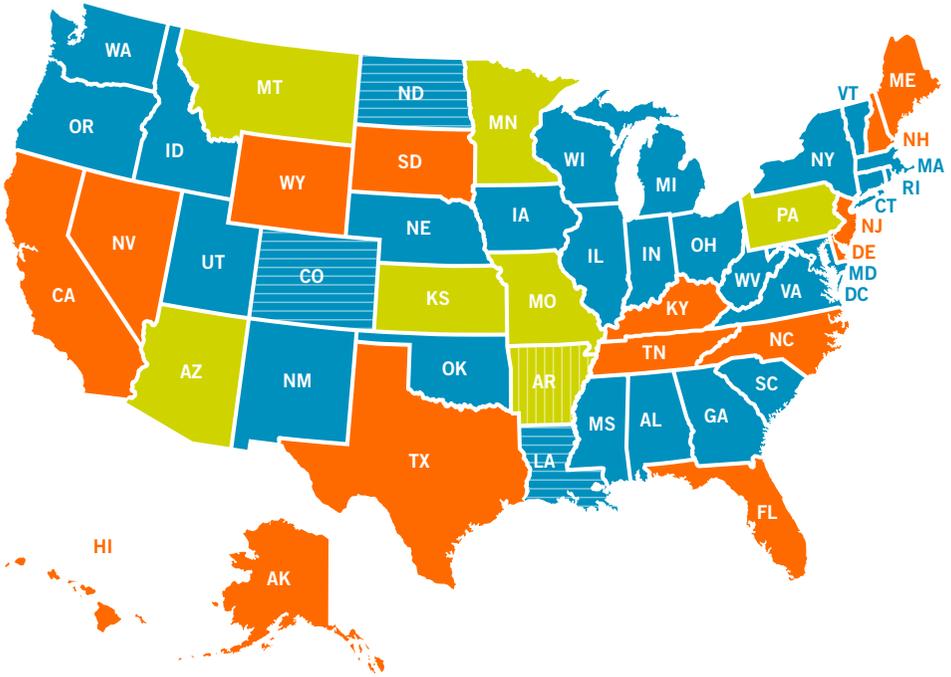
Historically, 529 plans operated as college savings accounts, only allowing funds to be used for postsecondary educational expenses. The Tax Cuts and Jobs Act, passed in 2017, expanded the allowable uses of these accounts to include up to \$10,000 in annual private K-12 tuition expenses. That's why we are including them in this year's ABCs of School Choice.

One of the benefits of 529 plans is the tax-free earnings that grow over a period of time. The longer money is invested, the more time it has to grow and the greater the tax benefits are. Some of these potential benefits will be lost if money is withdrawn within a short period of time after it is contributed.

The special tax benefits offered under a 529 plan vary depending on the state and the 529 plan. In addition, state and federal laws that affect 529 plans could change. Account users should make sure they understand the tax implications of investing in a 529 plan and consider whether to consult a tax adviser before doing so.

The expansion of 529 accounts to include K-12 educational expenses could be helpful for some parents who want to send their children to private elementary or secondary schools, but it's important to note that these plans are only available to those with money to invest. They are not a substantive school choice program where public funds set aside for a child follow that child to the educational setting that works best for him or her.

That being said, these savings accounts do provide options to those families who are able to contribute, which is why we have included them in the same fashion as individual tax credits and deductions.



- No benefit for any state's 529 plan
 - Benefit for the in-state 529 plan only
 - Matching program is not available to new applicants
- Benefit for any state's 529 plan
 - Matching program also available

Source: Capital Groups, 529 State Tax Interactive Map [Web page], accessed January 19, 2021, retrieved from <https://www.capitalgroup.com/advisor/products/college-america-529/interactive-tax-map.htm>

For more information about 529 plans, please visit edchoice.org/529

Alaska

Correspondence School Allotment Program

Reimbursement | Launched 2014

Many students in Alaska live in remote areas. The correspondence school program was started to help those students receive an education from schools many miles away. Now all students are eligible for this unique educational reimbursement program.

19,263

Students
Participating
(2022–23)

100%

Students
Eligible
(Statewide)

\$4,500

Maximum Allotment
Value

22%

Value as a Percentage
of Public School Per-
Student Spending

Student Funding

The program is funded through the state's Base Student Allocation (BSA) for classes at non-sectarian public and private schools in addition to other educational options. As of 2022-23, maximum allotment values were up to \$4,000 for grades K-3, \$4,250 for grades 4-8, and \$4,500 for grades 9-12. Allotment amounts are determined separately by each correspondence school.

Student Eligibility

The Correspondence School Allotment Program combines several similar elements from vouchers, town tuitioning, or education savings account programs while not fitting neatly into any one category.

All Alaska students are eligible for the program, including private and homeschool students.

EdChoice Expert Feedback

Alaska's unique correspondence school programs have long offered public educational choice to its students, originally with the particular intent of serving students whose remote locations made education a challenge. In 1997, the program was expanded to include homeschoolers, and in 2014, the program was expanded to allow students to attend non-public schools.

All Alaska students are eligible and districts are funded per student at 90 percent of the Base Student Allocation.

Policymakers could do even more for Alaska families by converting the program to a fully funded universal ESA.

Governing Statutes

AS § 14.03.300-320; 14.07.020, 050; 14.17.430

For the latest program information and data updated in real time, visit edchoice.org/Alaska

Program Requirements

PARENT & FAMILY REQUIREMENTS



Scan the QR code to view program requirements for parents and families. This page includes information detailing education requirements, district enrollment prohibition, how funds may be used, and other rules families need to know about as they utilize programs in their states.

SCHOOL REQUIREMENTS



Scan the QR code to view what is required by schools participating in each program. This page details what schools must do to participate in programs. Information detailed on these charts includes: accreditation requirements, employment requirements, nondiscrimination and enrollment rules, school calendar/curriculum rules, and financial requirements

SCHOLARSHIP-GRANTING ORGANIZATION (SGO) REQUIREMENTS



Scan the QR code to view program requirements for scholarship granting-organizations. Information detailed on these charts includes: scholarship-to-contribution ratios, state and financial reporting requirements, and awarding priority

Education Savings Accounts Rules & Regulations

STATE	PROGRAM NAME	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT
AR	Arkansas Children's Educational Freedom Account Program	None	None
AZ	Empowerment Scholarship Accounts	None	None
FL	Family Empowerment Scholarship for Students with Unique Abilities Program*	None	None
FL	Family Empowerment Scholarship for Educational Options	None; Priority to 185% FPL and foster care	None
IA	Education Savings Account Program	Year 1 – 300% FPL Year 2 – 400% FPL None Year 3 and thereafter	Conditional; None Year 3 and thereafter
IN	Education Scholarship Account Program	400% x FRL	None
MS	Equal Opportunity for Students with Special Needs Program*	None	Yes, with exceptions
MT	Montana Special Needs Equal Opportunity Education Savings Account Program*	None	Conditional
NC	Personal Education Student Accounts for Children with Disabilities*	None	Conditional
NH	Education Freedom Account Program	350% x Poverty	None
SC	South Carolina Education Scholarship Trust Fund	Year 1 – 200% FPL Year 2 – 300% FPL Year 3 and thereafter – 400% FPL	Yes
TN	Education Savings Account Pilot Program	200% x FRL	Yes, with exceptions
TN	Individualized Education Account Program*	None	Yes, with exceptions
UT	Utah Fits All Scholarship Program	None	None
WV	Hope Scholarship Program	None	Yes, potentially No by 2026

Tax-Credit ESA Rules & Regulations

STATE	PROGRAM NAME	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT
FL	Florida Tax Credit Scholarship Program	None; Priority to 185% FPL and foster care	None
MO	Missouri Empowerment Scholarship Accounts Program	200% x FRL except IEP	Yes, with exceptions

* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

§ Limited to children of active military members stationed in the state

Limited to students previously in foster care

⊕ Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

GEOGRAPHICAL LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
Statewide	1.5% of total public school enrollment in year 1, 3% of total public school enrollment in year 2, no enrollment cap thereafter	90% of prior year foundation funding (\$7,349 per student in 2022-23)	State or Federal (except IEP status)
Statewide	None	100/90% Charter/District Funding	None
Statewide	26,500/exemptions/escalator	100% State and Local Funding	State or National
Statewide	None	100% unweighted state funding, less Exceptional Services Education expenses	National
Statewide	None	100% of the regular program state cost per pupil	All applicable State and National
Statewide	None	90% State Funding	State
Statewide	3,500	\$6,779/tied to base funding annually	None
Statewide	None	BASE aid calculation; Estimated \$6,000 for elementary and \$8,000 for high school	None
Statewide	None	\$9,000 / \$17,000 disabilities	National
Statewide	None	Adequate education grants	State or National or Portfolio
Statewide	Year 1 – 5,000 Year 2 – 10,000 Year 3 and thereafter – 15,000	\$6,000	National Norm Referenced (High School only, except disability status)
Chattanooga, Memphis, Nashville	15,000 (escalator)	200% x FRL	State
Statewide	None	100% State and Local Funding	State or National
Statewide	None	\$8,000	At parent request
Statewide	None	100% State Funding, less administrative	National / Portfolio Review Option for IIP students

GEOGRAPHICAL LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
Statewide	None	\$7,408	State or National
Charter government counties and cities with >30,000 residents	None	\$6,375	State or National

** Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

School Vouchers

Rules & Regulations

STATE	VOUCHERS	ENROLLMENT CAP	GEOGRAPHICAL LIMIT
AR	Succeed Scholarship Program for Students with Disabilities*§#	Foster care students: 20	Statewide
DC	Opportunity Scholarship Program	None	District (D.C.)
GA	Georgia Special Needs Scholarship Program*	None	Statewide
IN	Choice Scholarship Program	None	Statewide
LA	Student Scholarships for Educational Excellence Program†	None	Statewide
LA	School Choice Program for Certain Students with Exceptionalities*	None	Parish (population ≥ 190,000)
ME	Town Tuitioning Program	None	District (w/out elementary or high school)
MD	Broadening Options and Opportunities for Students Today (BOOST) Program	None	Statewide
MS	Dyslexia Therapy Scholarship for Students with Dyslexia Program*	None	Statewide
MS	Nate Rogers Scholarship for Students with Disabilities Program*	Students w/ Special Needs	Statewide
NH	Town Tuitioning Program	None	District (w/out elementary or high school)
NC	Opportunity Scholarships	None	Statewide
OH	Cleveland Scholarship Program	None	District (Cleveland)
OH	Autism Scholarship Program*	None	Statewide
OH	Educational Choice Scholarship Program	None	Statewide
OH	Jon Peterson Special Needs Scholarship Program*	5% of Students w/ Special Needs	Statewide
OH	Income-Based Scholarship Program	None	Statewide (except for Cleveland)
OK	Lindsey Nicole Henry Scholarships for Students with Disabilities*	None	Statewide
PR	Free School Selection Program	3% of student population	Territory-wide
UT	Carson Smith Special Needs Scholarship Program*	None	Statewide
VT	Town Tuitioning Program	None	District (w/out elementary or high school)
WI	Milwaukee Parental Choice Program	None	District (Milwaukee)
WI	Racine Parental Choice Program	None	District (Racine)
WI	Parental Choice Program (Statewide)	7% of district enrollment (escalator)	Statewide (except for Milwaukee and Racine)
WI	Special Needs Scholarship Program*	None	Statewide

* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

§ Limited to children of active military members stationed in the state

Limited to students previously in foster care

⊕ Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

INCOME LIMIT	VOUCHER CAP	TESTING MANDATES	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT
None	\$7,413	National	Yes, with exceptions
185% x FRL (300% x Poverty to remain eligible year-to-year)	\$10,204 (K–8) / \$15,307 (9–12)	State (D.C.)	None
None	Conditional	Pre- and Post-Assessments	Yes
400% x FRL / exemptions	90% of State Expenditure	State	Conditional
250% x Poverty	100% of State Allocation	State	Yes, with exceptions
None	Conditional	None	None
None	\$10,477 (K–8) / \$12,480 (9–12)	Conditional – State	None
100% x FRL	100% of Statewide Average Local Expenditure	National	None
None	\$9,614	None	Yes, with exceptions
None	\$9,614	None	Yes, with exceptions
None	100% of Statewide Average Local Expenditure	National	None
None	100% of State Expenditure / tiered by income	National	None
None‡	\$6,165 (K–8) / \$8,407 (9–12)	National	None
None	\$32,455	None	None
None	Max \$6,165 (K–8) / \$8,407 (9–12) / tiered by income	National	None
None	\$30,000	State Test	None
None	Max \$6,165 (K–8) / \$8,407 (9–12) / tiered by income	National	None
None	Lesser of State calculated spending or tuition cost	None	Yes, with exceptions
None	80% of per-pupil funding	None	Yes
None	Conditional	Annual Assessment of Student's Progress	Yes, with exceptions
None	\$15,295 (K–6) / \$16,752 (7–12)	None	None
300% x Poverty	\$9,499 (K–8) / \$11,993 (9–12)	State	None
300% x Poverty	\$9,499 (K–8) / \$11,993 (9–12)	State	Yes, with exceptions
220% x FRL	\$9,499 (K–8) / \$11,993 (9–12)	State	Yes, with exceptions
None	\$14,671	State Civics Exam (unless IEP exempt)	Yes

** Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

Tax-Credit Scholarships

Rules & Regulations

STATE	PROGRAM NAME	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	TESTING MANDATES	CREDIT VALUE
AL	Education Scholarship Program	Yes, with exceptions	None	State or National (unique needs exempt)	100%
AR	Philanthropic Investment in Arkansas Kids Scholarship Program	Yes, with exceptions	None	National	100%
AZ	Original Individual Income Tax Credit Scholarships	None	None	None	100%
AZ	Low-Income Corporate Income Tax Credit Scholarships	Yes, with exceptions	None	None	100%
AZ	Lexie's Law*#	None	None	None	100%
AZ	"Switcher" Individual Income Tax Credit Scholarships	Yes, with exceptions	None	None	100%
FL	Florida Hope Scholarship Program ϕ	Yes	None	National or State	100%
GA	Qualified Education Expense Tax Credit	Yes, with exceptions	None	None	100%
IL	Invest in Kids Program	No	None	State	75%
IN	School Scholarship Tax Credit	None	None	National	50%
IA	School Tuition Organization Tax Credit	None	None	None	75%
KS	Tax Credit for Low Income Students Scholarship Program \dagger	Yes, with exceptions	None	None	70%
LA	Tuition Donation Credit Program	None	None	State	100%
MT	Tax Credits for Contributions to Student Scholarship Organizations	None	None	National	100%
NE	Opportunity Scholarships Act	Conditional	None	None	lesser 100% of contributions / 50% of tax liability
NV	Educational Choice Scholarship Program	None	None	National	100%
NH	Education Tax Credit Program	Conditional	None	None	85%
OK	Oklahoma Equal Opportunity Education Scholarships	None	None	None	50% / 75%
OH	Tax Credit Scholarship	None	None	None	100%
PA	Educational Improvement Tax Credit Program	None	None	None	75% / 90%
PA	Opportunity Scholarship Tax Credit Program \dagger	None	None	None	75% / 90%
RI	Tax Credits for Contributions to Scholarship Organizations	None	None	None	75% / 90%
SC	Educational Credit for Exceptional Needs Children*	None	None	State or National	100%
SD	Partners in Education Tax Credit Program	None	None	State or National	100%
UT	Special Needs Opportunity Scholarship Program*	None	None	None	100%
VA	Educational Improvement Scholarships Tax Credits Program	Yes, with exceptions	None	National	65%

* Limited to students with special needs

\dagger Limited to students in low-performing schools

\ddagger Priority given to families up to 200% x Poverty

\S Limited to children of active military members stationed in the state

Limited to students previously in foster care

ϕ Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

SCHOLARSHIP CAP	PER DONOR CREDIT CAP	BUDGET CAP	INCOME LIMIT
\$10,000	100% liability up to \$100,000 (individual) / 100% liability (business)	\$40 million (escalator)	250% x FPL
\$5,614 (K–8) / \$6,316 (9–12)	None	\$6 million (escalator)	200% x Poverty
None	\$655(individual) / \$1,308 (married)	None	None
\$6,000 (K–8) / \$7,900 (9–12) in 2023 (escalator)	None	\$158.5 million (escalator)	185% x FRL
90% State Funding	None	\$6 million	None
None	\$652(individual) / \$1,301 (married)	None	None
\$7,700	\$105	None	None
\$12,140 (2023)	\$1,000 (individuals) / \$2,500 (married) / 75% liability (business)	\$120 million	None
\$14,747 (2019-20)	\$1 million	\$75 million	300% x Poverty (400% for renewals)
Full Tuition	None	\$18.5 million	400% x FRL
Full Tuition	None	\$20 million in 2022	400% x Poverty
\$8,000	\$500,000	\$10 million	250% x FPL
\$4,436 (K–8) / \$4,991 (9–12)	None	None	250% x Poverty
100% of State Expenditure	\$200,000	\$2 million in 2023	None
Full tuition, not greater than 75% public per-pupil spending	\$100,000	\$25 million (escalator)	None – low-income priority
\$9,424	None	\$6.7 million	300% x Poverty
\$3,065 on average / \$5,364 (special needs minimum)	\$600,000	\$5.1 million	300% x Poverty
Conditional	\$1,000 (single) / \$2,000 (married) / \$100,000 (business)	\$25 million	300% x FRL
None	\$750 (single) / \$1,500 (Couple)	None	None
Full Tuition	\$750,000	\$263 million	\$105,183 + \$18,514/child
\$10,500 / \$12,500 (zoned school) / \$15,000 / \$19,000 (special needs)	\$750,000	\$65 million (+\$12 million Eco Dis)	\$105,183 + \$18,514/child
None	\$100,000	\$1.5 million	250% x Poverty
\$11,000	75% liability	\$12 million	None
82.5% of State Funding	Tax liability excluding fire premium & workers' compensation	\$3.5 million	150% x FRL (exception for foster care students)
Conditional	None	\$5.9 million (escalator)	None
100% of State Funding	\$125,000 (individual) / None (business)	\$25 million	300% x Poverty (400% for students w/ special needs)

** Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

Legal History

The U.S. Supreme Court has declared educational choice constitutional: *Mueller v. Allen* (Minnesota 1983), *Zelman v. Simmons-Harris* (Ohio 2002); *Arizona Christian Sch. Tuition Org. v. Winn* (Arizona 2011); *Espinoza v. Montana Dept of Revenue* (Montana 2020), and *Carson v. Makin* (Maine 2022). Nonetheless, legal challenges to school choice programs have not yet been deterred.

ALABAMA

Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits and Education Scholarship Program

On April 8, 2014, a U.S. District Court judge dismissed a claim brought by the Southern Poverty Law Center challenging the Alabama Accountability Act on grounds the school choice program violated equal protection *C.M., et al., v. Robert J. Bentley, M.D. et al.*, 13 F.Supp.3d 1188 (N.D. Ala. 2014).

On March 2, 2015, the Alabama Supreme Court ruled, in an 8-1 decision, that the Alabama Accountability Act enacted in 2013, which includes Alabama's refundable tax credit and tax-credit scholarship program, is constitutional. The high court overturned a May 2014 lower court ruling by the Montgomery County Circuit Court, which initially struck down the Alabama Accountability Act. *Magee v. Boyd*, 175 So.3d 79 (Ala. 2015).

ALASKA

Correspondence School Allotment Program

On January 24, 2023, a complaint was filed in the Superior Court of Anchorage against Alaska's Correspondence Allotment Program seeking declaratory and injunctive relief. Plaintiffs allege the program violates Article VII, Section 1 of the Alaska Constitution, which declares public funds cannot be used "for the direct benefit of any religious or other private educational institution." They argue state funds are "channeled through an intermediary," being the parents, whose utilization of the program diverts funds from public schools to directly benefit private schools. The Institute for Justice immediately intervened on behalf of participating parents to defend the program. Oral argument was held on October 24, 2023. *Alexander v. Acting Commissioner Heidi Teshner*, Superior Court of Anchorage, Case No. 3AN-23-04309CI. Pending.

ARIZONA

Original Individual Income Tax Credit Scholarship Program

On January 26, 1999, the Arizona Supreme Court upheld the constitutionality of this tax-credit scholarship program. This decision was appealed to the U.S. Supreme Court, which, in October 1999, declined to review the case. The Arizona Supreme Court ruling was allowed to stand. *Kotterman v. Killian*, 972 P.2d 606 (Ariz. 1999), cert. denied, 528 U.S. 921 (1999).

On April 4, 2011, the U.S. Supreme Court, in a landmark decision, upheld Arizona's personal tax-credit scholarships, ruling that taxpayers do not have standing under the U.S. Constitution's First Amendment Establishment Clause to challenge a tax-credit scholarship program. The court rejected opponents' position that personal income is government property, declaring: "Respondents' contrary position assumes that income should be treated as if it were government property even if it has not come into the tax collector's hands. That premise finds no basis in standing jurisprudence. Private bank accounts cannot be equated with the Arizona State Treasury." *Arizona Christian Sch. Tuition Org. v. Winn*, 131 S. Ct. 1436, 179 L. Ed. 2d 523 (2011).

ARIZONA[Low-Income Corporate Income Tax Credit Scholarship Program](#)

On March 12, 2009, the Arizona Court of Appeals upheld Arizona’s corporate tax-credit scholarships and the Arizona Supreme Court refused to hear an appeal. *Green v. Garriott*, 212 P.3d 96 (Ariz. App. 2009).

ARIZONA[Empowerment Scholarship Accounts](#)

On March 21, 2014, the Arizona Supreme Court in *Niehaus v. Huppenthal* declined to review a Court of Appeals’ ruling upholding the state’s education savings accounts (ESA). The Arizona Court of Appeals ruled ESAs are neutral toward religion. Although a prior 2009 decision by the Arizona Supreme Court in *Cain v. Horne*, 202 P.3d 1178 (Ariz. 2009) (en banc) found vouchers to be unconstitutional in Arizona, the appellate court distinguished ESAs and said they did not violate the state constitution because funding can be used for a variety of educational resources in addition to private school tuition. *Niehaus v. Huppenthal*, 310 P.3d 983 (Ariz. App. 2013).

ARKANSAS[Children’s Educational Freedom Account Program](#)

On October 12, 2023, the Arkansas Supreme Court ruled 5-1 in *Arkansas Department of Education v. Jackson* that the Arkansas legislature used proper procedures to enact the emergency clause of the LEARNS Act, which allowed the Act to go into effect immediately. Citizens for Arkansas Public Education and Students (CAPES) had argued that the legislature violated the state constitution by forgoing a separate roll-call vote for the emergency clause. A circuit court halted the program’s implementation with a TRO, but the Arkansas Supreme Court stayed that injunction a month later in *Arkansas Department of Education v. Jackson*, 2023 Ark. 105, 669 S.W.3d 1.

Now deciding on the merits, the Arkansas Supreme Court held that the emergency clause was valid because the House and Senate journals— “the sole evidence of legislative proceedings” and “the official record of the General Assembly’s votes” —recorded a separate roll-call vote. *Arkansas Department of Education v. Jackson*, 2023 Ark. 140.

FLORIDA[John M. McKay Scholarships for Students with Disabilities Program and Florida Tax Credit Scholarship Program](#)

On January 4, 2019, the Florida Supreme Court in *Citizens for Strong Schools v. Florida State Board of Education* rejected a claim that the state did not adequately fund education, marking the end of a 10-year litigation effort. The high court also preserved Florida’s school choice programs due to plaintiffs’ failure to adequately preserve their arguments throughout the litigation. The high court affirmed two lower court rulings (*Citizens for Strong Schools, Inc. v. Florida State Board of Education*, No. CA-4534 (Fla. 2d. Jud. Cir. May 24, 2016); and *Citizens for Strong Schools v. Florida State Board of Education*, No. 1D16-2862 (Fla. Dist. Ct. App. Dec. 13, 2017)) holding that plaintiffs had no standing to sue regarding the tax-credit scholarship program, and that Florida’s school choice programs did not divert state funding or have any detrimental effect on Florida’s system of public schools. Notwithstanding the Florida Supreme Court’s prior ruling against vouchers (*Bush v. Holmes*, 886 So. 2d 340 (Fla. 1st DCA 2004), aff’d on other grounds, 919 So. 2d 392 (Fla. 2006)), the Court also held that the McKay voucher program was beneficial and constitutional. *Citizens for Strong Schools v. Florida State Board of Education*, case No. SC18-67 (FL. Jan 4, 2019).

FLORIDA[Florida Tax Credit Education Savings Account Program](#)

On January 18, 2017, the Florida Supreme Court in *McCall v. Scott* declined to accept appeal of *McCall v. Scott*, a case brought by teachers’ unions challenging the state’s tax-credit scholarship program. The Florida Education Association (FEA) and other plaintiffs filed a lawsuit in August of 2014, challenging the Florida Tax Credit Scholarship as a voucher program (in 2006 vouchers were ruled

Legal History (continued)

unconstitutional by the Florida Supreme Court). In May 2015, the Circuit Court of the Second Judicial Circuit in Leon County dismissed the FEA lawsuit, finding that plaintiffs had no legal standing to sue. Plaintiffs appealed. Prior to the appeal, the Florida Association of School Administrators and Florida School Boards Association withdrew from the case. In August 2016, the First District Court of Appeals affirmed the circuit court ruling, holding that plaintiffs suffered no special injury from the tax-credit scholarship program and the state legislature did not exceed its authority under the constitution. *McCall v. Scott*, 199 So.3d 359 (Fla. Dist. Ct. App. 2016). In September of 2016, plaintiffs filed notice to invoke discretionary jurisdiction of the Florida Supreme Court, asking the court to accept their appeal. By refusing to allow rehearing of the case, the Florida Supreme Court effectively ended this litigation. *McCall v. Scott*, cert. denied 2017 WL 192043, Case No. SC16-1668 (Fla. Jan. 18, 2017).

GEORGIA

Qualified Education Expense Tax Credit

On June 26, 2017, the Georgia Supreme Court in *Gaddy v. Georgia Department of Revenue* rejected a challenge to Georgia's tax-credit scholarship program and ruled that plaintiffs had no standing to sue. The original complaint, *Gaddy v. Georgia Department of Revenue*, No. 2014 CV 2445538 (Fulton County Super. Ct. Feb. 5, 2016), brought by four Georgia residents backed by the Southern Education Foundation, alleged that the tax-credit scholarship program violated the state constitution's ban on providing public support to religious institutions, and several other constitutional provisions. The trial court affirmed the program's constitutionality, observing that the tax credit would not "increase their taxes or drain the state treasury" and that "the Program may actually save the State money." *Gaddy v. Georgia Department of Revenue*, 802 S.E.2d 225 (2017).

ILLINOIS

Tax Credits for Educational Expenses

On February 8, 2001, the Illinois Supreme Court refused to grant appeals from two lower court decisions upholding constitutionality of the state's two tax credits for education programs. The Illinois Federation of Teachers, Illinois Education Association, and the People for the American Way brought the two lawsuits in state court arguing the program violated the First Amendment of the U.S. Constitution and religion clauses of the Illinois Constitution. Illinois appellate courts upheld the programs. *Toney v. Bower*, 744 N.E.2d 351 (Ill. App. 4th Dist. 2001), appeal denied, 195 N.E.2d 573 (Ill. 2001); *Griffith v. Bower*, 747 N.E.2d 423 (Ill. App. 5th Dist. 2001), appeal denied, 755 N.E.2d 477 (Ill. 2001).

INDIANA

Choice Scholarship Program

On March 26, 2013, the Indiana Supreme Court ruled in *Meredith v. Pence*, a landmark 5-0 decision, that the Choice Scholarship Program does not violate the state constitution and that constitutional prohibitions against government funding of religious entities does not apply to entities providing primary and secondary education. The case began July 1, 2011, when teachers' union officials and others challenged Indiana's voucher program in state court, alleging the Indiana Constitution prohibits funding of religious schools. In *Meredith v. Daniels*, 49D07-1107-PL-025402 (2012) a Marion County Superior Court denied a motion for preliminary injunction, then granted summary judgment on January 13, 2012, in favor of the program.

On direct appeal to the Indiana Supreme Court, the justices opined, "First, the voucher program expenditures do not directly benefit religious schools but rather directly benefit lower-income families with school-children by providing an opportunity for such children to attend non-public schools if desired. Second, the prohibition against government expenditures to benefit religious or theological institutions does not apply to institutions and programs providing primary and secondary education." *Meredith v. Pence*, 984 N.E.2d 1213 (Ind. 2013).

IOWA

Tuition and Textbook Tax Credit

On March 17, 1992, the U.S. District Court for the Southern District of Iowa in *Luthens v. Bair* held that Iowa's newly enacted Tuition and Textbook Tax Credit program was constitutional. Citing a previous ruling of the U.S. Supreme Court, *Mueller v. Allen*, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96, upholding Minnesota's Education Tax Deduction, the court ruled that Iowa's tax credit for private school educational expenses does not violate the Establishment Clause of the First Amendment to the United States Constitution. *Luthens v. Bair*, 788 F. Supp. 1032 (S.D. Iowa 1992).

LOUISIANA

Louisiana Scholarship Program

On May 7, 2013, the Louisiana Supreme Court in *Louisiana Federation of Teachers v. State* ruled that the state constitution's Minimum Foundation Program cannot be used to pay tuition costs at nonpublic schools. The court declined to rule whether a voucher program funded through other means would be constitutional, which had the effect of leaving the voucher program intact, but unfunded. This case began when teachers' unions and others filed suit to stop Louisiana's New Orleans-focused school voucher program from expanding statewide. In November 2012, Judge Timothy Kelley of the 19th Judicial Circuit ruled the program's funding method, which used the constitutionally created Minimum Foundation Program, was unconstitutional. *Louisiana Federation of Teachers v. State*, No. 612.733 S. 22, 19th Jud. Dist. Ct, Parish of East Baton Rouge (November 30, 2012). Students remained in the program during appeal to the Louisiana Supreme Court.

After the Louisiana Supreme Court struck down the voucher's funding mechanism, in June 2013, Gov. Bobby Jindal and the state legislature passed a budget that would fund, through general appropriations, the nearly 8,000 students approved for vouchers in the 2013–14 school year, and the voucher program continues to be funded. *Louisiana Federation of Teachers v. State*, 118 So. 3d 1033 (La. 2013).

On November 11, 2015, the Fifth Circuit Court of Appeals in *Brumfield v. La. State Bd. of Education* by a 2-1 decision overturned a district court ruling that granted the U.S. Department of Justice (DOJ) pre-clearance review of the Louisiana Scholarship Program (LSP), arguing that the lower court exceeded its scope of authority. The Department of Justice, in September 2014, used a 1975 federal desegregation order, *Brumfield v. Dodd*, 405 F. Supp. 338 (E.D. La. 1975), to prohibit children in affected schools from participating in the voucher program on the grounds that they left the schools less integrated. The department was unable to produce evidence to support their claim, and the Fifth Circuit Court of Appeals observed, "DOJ's attempt to shoehorn its regulation of the voucher program into an entirely unrelated forty-year-old case represents more than ineffective lawyering." The Court said DOJ attempted "to regulate the program without any legal judgment against the state." The November 2015 ruling by the Fifth Circuit reversed this infringement on the LSP's freedom. *Brumfield v. La. State Bd. of Educ.*, 806 F.3d 289 (5th Cir. 2015).

MAINE

Town Tuitioning Program

On January 7, 1980, Maine Attorney General Richard S. Cohen released an opinion in response to a question posed by State Senator Howard Trotzky, who asked whether the U.S. Constitution's First Amendment "allows individuals [students] in school administrative districts to attend privately operated religious schools at public expense?" Although students had attended religious and secular private schools through public funding since 1873, General Cohen opined that funding a child to attend a school with a "pervasively religious atmosphere" would be unconstitutional, and since it is not possible to examine each school to determine whether it is pervasively sectarian, children accessing Maine's Town Tuitioning voucher program could no longer attend religious schools. Me. Op. Att'y Gen. No. 80-2 (Jan. 7, 1980).

On June 14, 1993, the Maine Supreme Court upheld the home rule authority of towns over school budgets (impacting town tuitioning), holding that municipalities maintain some authority over education policy. *School Committee of York v. York*, 626 A.2d 935 (Me. 1993).

Legal History (continued)

On April 23, 1999, the Maine Supreme Judicial Court upheld the exclusion of religious schools and the U.S. Supreme Court declined to review. Since the mid-1980s, there have been many challenges regarding the exclusion of religious schools. *Bagley v. Raymond School Department*, 728 A.2d 127 (Me.), *cert. denied*, 528 U.S. 947 (1999).

On May 27, 1999, the U.S. Court of Appeals for the First Circuit upheld the ruling of the lower court that religious school exclusion was constitutional. *Strout v. Commissioner, Maine Department of Education*, 178 F.3d 57 (1st Cir. 1999).

On October 22, 2004, the U.S. Court of Appeals for the First Circuit disagreed with the lower court's reasoning but agreed that Maine's exclusion of religious schools from Town Tuitioning did not violate the Equal Protection Clause of the 14th Amendment. *Eulitt v. Maine Department of Education*, 386 F.3d 344 (1st Cir. 2004).

On April 26, 2006, despite the U.S. Supreme Court in *Zelman v. Simmons-Harris* (see OHIO) upholding the constitutionality of vouchers with inclusion of religious schools in Cleveland, Maine's Supreme Judicial court refused to overturn Maine's 1981 law excluding religious schools from Town Tuitioning, stating the state was not compelled to offer direct or indirect tuition payments to sectarian schools. *Anderson v. Town of Durham*, 895 A.2d 944 (Me. 2006), *cert. denied*, 127 S.Ct. 661, 166 L.Ed.2d 512.

On July 1, 2008, Maine's Supreme Judicial Court expanded upon its 2006 ruling in *Anderson* (above) and held that the law excluding religious schools from Town Tuitioning also applied to municipalities that may consider offering a general fund subsidy for tuition at a sectarian school. *Joyce v. State*, 951 A.2d 69 (Me. 2008).

On October 21, 2018, multiple families filed a federal civil rights action against Maine for violating their rights under the First and Fourteenth Amendments to the U.S. Constitution, by prohibiting them from choosing religious schools of their choice for their children using the state's Town Tuitioning voucher funding. The U.S. District Court applied the *Eulitt* decision (see above) in ruling against parents on June 26, 2019. *Carson v. Makin*, 401 F.Supp.3d 207 (D. Me. 2019).

The decision was appealed to the U.S. Court of Appeals and on October 29, 2020, the U.S. Court of Appeals for the First Circuit held that Maine has a right to deny funding for a child's tuition at a school where religion is part of the school instructional day. The Court distinguished this case from *Espinoza* (see MONTANA) by opining that *Espinoza* involved a violation of the Free Exercise Clause, whereas allowing state funds to be used for education at a religious school using funds in part for religious activities and instruction would be a violation of the Establishment Clause. *Carson v. Makin*, 979 F.3d 21 (1st Cir. 2020).

On July 2, 2021, the U.S. Supreme Court accepted appeal of *Carson v. Makin* on Writ of Certiorari from the U.S. Court of Appeals for the First Circuit. The question presented to the Court was, "Does a state violate the Religion Clauses or Equal Protection Clause of the United States Constitution by prohibiting students participating in an otherwise generally available student-aid program from choosing to use their aid to attend schools that provide religious, or 'sectarian,' instruction? This case began as an effort to enforce the U.S. Supreme Court *Espinoza* decision (see MONTANA) prohibiting states from denying parents, using school choice funding, the right to use those funds at religious schools. When Maine rejected *Espinoza*, stating that religious schools were only excluded from their town tuitioning voucher program if the school used voucher funds for religious purposes or instruction, the state's position was upheld by the First Circuit Court of Appeals, which led to the appeal to the U.S. Supreme Court.

On June 21, 2022, the U.S. Supreme Court in *Carson v. Makin* held that it is a violation of the U.S. Constitution for a state to prohibit choice of a religious private school by a parent using school choice program funding. When a state prohibits a parent from using school choice program funding at a religious school, based on either, a) the status of the school as a religious school (as affirmed in

Espinoza, see “MONTANA” below), or b) the school’s use of school choice funding from the parent for religious activity or instruction during an instructional day, the state has violated the parent’s First Amendment religious rights. *Carson v. Makin*, 596 U.S. _ (2022).

MARYLAND

Broadening Options and Opportunities for Students Today (BOOST) Program

On December 10, 2021, the U.S. District Court of Maryland in *Bethel Ministries, Inc. v. Salmon* held that the state board administering the BOOST voucher program violated the First Amendment free speech rights of Bethel Christian Academy when it removed and excluded the school from the voucher program. The Court opined that the state violated the constitution when it “conditioned government funding on a viewpoint-based restriction of speech” and violated the Unconstitutional Conditions doctrine.

Schools participating in the BOOST program are prohibited from discriminating against students in the admissions process based on sexual orientation or gender identity. Bethel did not violate this nondiscrimination law. The case began when the school was nonetheless disqualified due to statements in its parent/student handbook that marriage is “a covenant between one man and one woman,” and that gender is bestowed by God “at birth as male or female to reflect His image.” The Court declined to rule whether the BOOST program is constitutional. This case was not appealed by the state. *Bethel Ministries, Inc. v. Salmon*, Civil Case No.: SAG-19-01853 (D. Md. 2021).

MINNESOTA

Education Deduction

On June 29, 1983, the U.S. Supreme Court ruled in favor of Minnesota’s tax deduction for education program, a landmark decision. “Where, as here, aid to parochial schools is available only as a result of decisions of individual parents, no ‘imprimatur of state approval,’ can be deemed to have been conferred on any particular religion, or on religion generally.” *Mueller v. Allen*, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96.

MONTANA

Tax Credits for Contributions to Student Scholarship Organizations

On December 7, 2018, the U.S. Court of Appeals for the Ninth Circuit in *Armstrong v. Kadas* dismissed a case brought by the Association of Christian Schools International (which included ten religiously affiliated member schools in Montana). The Association asserted that the federal Tax Injunction Act did not bar their claim requesting the federal court to accept jurisdiction over the Association’s challenge to Montana’s regulation prohibiting religious school participation in its tax-credit scholarship program. The Court concluded that the comity doctrine applied; a case alleging that a state benefits program is unconstitutional should first proceed in state court. The Court therefore found no need to rule on whether the Tax Injunction Act barred the Association’s claims. *Armstrong v. Kadas*, No. 16-35422 (2019).

On June 30, 2020, the U.S. Supreme Court in *Espinoza v. Montana Department of Revenue* ruled in favor of parents seeking the right to choose religious schools for their children participating in Montana’s tax credit scholarship program, overturning a prior decision of the Montana Supreme Court striking down the program. The U.S. Supreme Court held that Montana’s Supreme Court erred in applying their state constitution’s no-aid provision (AKA Blaine Amendment restricting state funding of religious entities) to the tax-credit scholarship program.

The case began in 2015 when Montana parents sued the Montana Department of Revenue for imposing a regulation on the program that prohibited parents from choosing a religious school for their children using tax credit scholarship funding. The trial court ruled in favor of the parents, finding the Department of Revenue had made a mistake of law and thus the Blaine Amendment could only apply to appropriations, not tax credits. On December 12, 2018, the Montana Supreme Court overruled the lower court. *Espinoza v. Montana Dept of Revenue*, 2018 MT 306. The Court found that the department of revenue exceeded its authority by adopting a rule to exclude religious schools

Legal History (continued)

but reasoned that Montana’s constitutional provision restricting state aid to sectarian schools is permissibly broader than the federal constitution, and therefore, did not give deference to the U.S. Supreme Court decision upholding the constitutionality of tax-credit scholarship programs in *ACSTO v. Winn* (see ARIZONA).

The U.S. Supreme Court agreed to take the case in June 2019. The Question Presented to the Court: “Does it violate the Religion Clauses or Equal Protection Clause of the United States Constitution to invalidate a generally available and religiously neutral student-aid program simply because the program affords students the choice of attending religious schools?” Answer: yes. The Court opined that if a state adopts a school choice program, it cannot block a parent from using funding from the program to access “some private schools solely because they are religious.” The Court stated further, “That ‘supreme law of the land’ condemns discrimination against religious schools and the families whose children attend them.” *Espinoza v. Mont. Dep’t of Revenue*, 140 S.Ct. 2246, 207 L.Ed.2d 679 (2020).

On December 8, 2022, the Montana First Judicial District Court, Lewis and Clark County, held in *MQEC v. State of Montana* that Montana’s tax-credit scholarship program does not violate the state constitution’s prohibition against appropriations for educational purposes to any entity not under control of the state. The Court held that tax credits decrease funds entering the general fund; these funds never reach the state treasury, so there can be no appropriation. Therefore, this provision of the state constitution does not apply. Tax credits are not appropriations. *MQEC v. State of Montana*, MT First Judicial District Court, Cause No. ADV-2017-487.

On June 26, 2017, the Montana Quality Education Coalition (MQEC) (composed of public school superintendents, MT Federation of Public Employees, and several school administrative associations) filed *MQEC v. State of Montana*, alleging that Montana’s tax-credit scholarship program violates the state constitution. *Espinoza v. Montana Dept of Revenue* (above) was being actively litigated. After one of MQEC’s primary claims against the program was denied by the U.S. Supreme Court in *Espinoza*, on September 2, 2020, MQEC filed an amended complaint withdrawing that claim; the state filed a response on September 21, 2020. The case did not move until May 31, 2022, when MQEC filed a motion for summary judgment and the state filed a cross-motion for summary judgment on June 24, 2022. The questions remaining in this case after *Espinoza* were, a) whether MQEC has standing to sue (they do), and b) whether tax credits are appropriations (they are not). This case may be appealed.

NEVADA

Educational Choice Scholarship

On October 7, 2021, the Nevada Supreme Court in *Morency v. State* ruled against parents who challenged the state legislature’s elimination of the escalator clause in the state’s tax credit scholarship program. Parents alleged that the bill was passed improperly, with a simple majority vote, which parents claimed conflicted with a constitutional requirement for a two-thirds vote. This case began when parents realized elimination of the escalator clause could cause hundreds of students to lose scholarship funding and could lead to eventual elimination of the program. The court held that the constitutional provision in question, requiring a two-thirds majority vote for bills that generate, create, or increase public revenue, did not apply. The tax-credit scholarship program is still in effect, but the escalator clause has been repealed. *Morency v. State, Dep’t of Educ.*, 137 Nev.Adv.Op.63 (Nev. 2021).

NEW HAMPSHIRE

Education Freedom Account Program

On December 8, 2022, the president of American Federation for Teachers-New Hampshire filed litigation challenging the state’s Education Freedom Accounts (EFAs). The teachers union alleges that EFAs unlawfully use restricted lottery funds and Education Trust Fund money, and that the act

creating EFAs unlawfully delegates administrative authority to a private vendor. A Motion to Dismiss was filed by intervenor Institute for Justice and heard by the Court on September 18, 2023. *Howes v. Edelblut*, Merrimack County Superior Court, Case No. 217-2022-CV-01115. Pending.

NEW HAMPSHIRE

Education Tax Credit Program

On August 28, 2014, the New Hampshire Supreme Court in *Duncan v. State* issued a decision upholding the state's tax-credit scholarship program. This case positioned individuals represented by the American Civil Liberties Union (ACLU) and Americans United for Separation of Church and State (AU) against the state's new tax-credit scholarship program. In the decision, the court dismissed the lawsuit due to lack of standing by the defendants; the court reasoned they were unable to show harm caused by the program. The justices overturned a previous lower court ruling, which disallowed scholarships to schools that were religiously affiliated. *Duncan v. State*, 102 A.3d 913 (N.H. 2014).

NEW HAMPSHIRE

Town Tuitioning Program

On September 2, 2020, the Institute for Justice filed litigation seeking the New Hampshire courts to recognize the U.S. Supreme Court decision in *Espinoza v. Montana Dept. of Revenue* (see MONTANA) and thus allow religious schools to participate in New Hampshire's Town Tuitioning voucher program. The case was voluntarily dismissed by plaintiffs on July 28, 2021, after Governor Chris Sununu signed H.B. 282 allowing students to choose religious schools under town tuitioning. *Griffin v. New Hampshire Dept. of Education*, Merrimack Superior Court at Concord, NH, Docket No. 217-2020-CV-00480.

NORTH CAROLINA

Opportunity Scholarships

On July 23, 2015, the North Carolina Supreme Court in *Hart v. State* upheld the constitutionality of all aspects of the state's voucher for children of low-income households. The lower court decision in *Hart v. State*, No. 13-CVS-16771 (August 28, 2014), was overturned. *Hart v. State*, 774 S.E.2d 281 (N.C. 2015); *Richardson v. State*, 774 S.E.2d 304 (2015).

On April 19, 2023, the North Carolina Association of Educators filed a notice of voluntary dismissal in *Walker Kelly v. State of North Carolina*. They brought the case alleging the Opportunity Scholarships voucher program, "as applied," unlawfully funds religious discrimination, lacks meaningful educational requirements, discriminates against students based on "homosexuality, bisexuality, or gender non-conformity," and fails to accomplish a public purpose. *Kelly v. State and North Carolina State Education Assistance Authority*, Wake County General Court of Justice, Superior Court Div., No. 20-CVS-8346.

Prior to the voluntary dismissal, the Court of Appeals of North Carolina remanded the case, ruling that plaintiffs' "as applied" challenge was improper; plaintiffs can only make a facial challenge against the Opportunity Scholarship Program. *Walker Kelly v. State of North Carolina*, Court of Appeals of North Carolina, 2022-NCCOA-675, No. COA21-709. The North Carolina Association of Educators have not released any public statements about their decision to withdraw the case.

OHIO

Cleveland Scholarship Program

On June 27, 2002, the U.S. Supreme Court in *Zelman v. Simmons-Harris* ruled that the Cleveland school voucher program does not violate the First Amendment of the U.S. Constitution; vouchers are constitutional when parents have independent, private choice of schools without favoring or disfavoring religion. By design, the voucher program is "school neutral." The Ohio Supreme Court had previously struck down the Cleveland voucher program, *Simmons-Harris v. Goff*, 711 N.E.2d 203 (Ohio 1999), ruling it was unconstitutional because the legislation adopting the voucher program

Legal History (continued)

violated the single subject rule. However, the Ohio court also held that the voucher program did not violate the state constitution's compelled support or education clauses and did not violate the Federal constitution's Establishment Clause. In *Zelman*, the U.S. Supreme Court opined, "We believe that the program challenged here is a program of true private choice . . . and thus constitutional." The Court held that the program is "entirely neutral with respect to religion," that parents may "exercise genuine choice among options public and private, secular and religious," and that this program of true private choice "does not offend the Establishment Clause." *Zelman v. Simmons-Harris*, 536 U.S. 639 (2002).

OHIO

EdChoice Scholarship Program

On January 5, 2022, the Ohio Coalition for Equity and Adequacy of School Funding plus 74 public school districts filed litigation against Ohio's EdChoice Scholarship Program, calling the program an "existential threat" and alleging it depletes Ohio foundation funding that supports public schools and uses that money to subsidize private school tuitions at higher per-pupil rate than public schools. The complaint also alleges the program leads to more segregated schools, fails to support a uniform system of common schools, and gives sectarian institutions control over public funds. Defendants say the state's 2023 appropriations bill cured any statutory defects and filed a motion to dismiss. If the case is not dismissed, The Franklin County Court of Common Pleas plans to begin trial on November 4, 2024. *Columbus City School District v. State of Ohio*, Case Number: 22CV000067. Pending.

OKLAHOMA

Lindsey Nicole Henry Scholarships for Students with Disabilities

On November 20, 2012, the Supreme Court of Oklahoma in *Ind. Sch. Dist. No. 5 of Tulsa Co. v. Spry* dismissed on procedural grounds the Jenks Public Schools system's lawsuit against parents residing in their district using Lindsey Nicole Henry Scholarships for their children with special needs to access private schools that meet their unique needs, stating the school districts do not have standing as Oklahoma taxpayers to sue under the state's constitution and that parents were the wrong parties to sue. *Ind. Sch. Dist. No. 5 of Tulsa Co. v. Spry*, 2012 OK 98, 292 P.3d 19 (2012).

On February 16, 2016, the Oklahoma Supreme Court in *Oliver v. Hofmeister* ruled that the state's voucher program is constitutional, in a 9-0 decision with one concurring opinion. Several factors were key to the court's decision: 1) participation in the voucher program is voluntary; 2) a parent's choice of school is strictly independent; 3) education funding flows from the state to the parent; 4) the program itself is neutral regarding religion; 5) any benefit to a private school is derived from the parent's choice, not the state; 6) there is no adverse impact on the ability of religious schools to act independently of state control; 7) there is a substantial benefit to the state when a child uses a voucher—it is not a gift. Citing the landmark *Zelman v. Simmons-Harris* case (see Ohio | Cleveland Scholarship Program), the court said, "When the parents and not the government are the ones determining which private school offers the best learning environment for their child, the circuit between government and religion is broken." *Oliver v. Hofmeister*, 368 P.3d 1270 (Okla. 2016).

Oliver v. Hofmeister began in October 2013, when twelve plaintiffs renewed the 2012 legal challenge, this time with proper litigants. The Oklahoma County District Court ruled that the Lindsey Nicole Henry Scholarship for Students with Disabilities program violated Article 2, Section 5—the Oklahoma Constitution's Blaine Amendment—only insofar as the program allowed public funds to be used to pay tuition at private "sectarian" schools, described by the court to be like "Notre Dame . . . a Catholic institution through and through" where "religion influences every aspect." Paying tuition at private "religious-affiliated" schools like "Southern Methodist University . . . Methodist in name only" was deemed permissible by this narrow ruling. *Oliver v. Barresi*, No. CV-2013-2072 (September 10, 2014).

PUERTO RICO

Free School Selection Program

On August 9, 2019, the Supreme Court of Puerto Rico in *Asociación de Maestros v. Departamento de Educación* ruled that vouchers are constitutional, overturning a lower court decision. The adverse ruling of the lower court relied erroneously on *Asoc. De Maestros v. Sec. De Educación*, 137 D.P.R. 528 (1994), a 25-year-old ruling that vouchers were unconstitutional. The Puerto Rico Supreme Court’s 2019 ruling was brief, simply reversing the lower court ruling and dismissing the complaint brought by the American Federation of Teachers (AFT) teachers’ union—the national and local Puerto Rico chapter—against Puerto Rico’s Department of Education. The Justices explained their positions in four concurring opinions and two dissenting opinions. On August 22, the AFT filed a Motion to Reconsider, asking the Puerto Rico Supreme Court to reconsider its ruling; the motion was denied. *Asociación de Maestros v. Departamento de Educación*, 2018 TSPR 150 (2018), Case Number: CT-2018-6.

SOUTH CAROLINA

Education Scholarship Trust Fund Program

On October 26, 2023, a group of plaintiffs including the South Carolina Education Association and the South Carolina State Conference of the NAACP filed a Petition for Original Jurisdiction in the Supreme Court of South Carolina challenging the state’s ESA program. They allege the ESA program lacks “a sufficient public purpose” [Art. X, Sec. 5 & 11], the Superintendent of Education is empowered beyond the scope of the “public education system” [Art. XI, Sec. 2], the legislature can only fund a “system of free schools open to all children” [Art. XI, Sec. 3], and ESA funds constitute a “direct benefit” for religious schools and “private educational institutions” [Art. XI, Sec. 4]. Plaintiffs argue there is no public purpose in the ESA program if participating private schools “are not required to provide clear educational benefits” and are not prohibited by statute from discriminating against students. Plaintiffs also argue “The only role that parents play is selecting the private school to which the State transfers these public funds” and cite factors potentially more determinative of parental control of funds: the ability for parents to receive rebates for out-of-pocket expenses and deposit their own dollars into the educational savings accounts. *Eidson v. South Carolina Department of Education*, Supreme Court of South Carolina (2023). Pending.

TENNESSEE

Education Savings Account Program

Two lawsuits were filed in the same year (2020) only one month apart challenging Tennessee’s ESA Pilot program on similar grounds. Both lawsuits proceeded and were ultimately consolidated by the courts. The trial court heard all issues as presented in both cases, but ruled that only one issue, the Home Rule challenge, would be subject to appeal to the appellate and supreme courts of Tennessee, reserving all other issues for future consideration.

The lower court ruled that the ESA Pilot violated the Tennessee Constitution’s Home Rule provision, which prohibits the legislature from targeting a particular county for legislation without a vote of citizens in that county approving the measure. *The Metropolitan Govt of Nashville and Davidson County et al. v. Tennessee Dept. of Education*, Chancery Court of Davidson County, Case No. 20-0143-II. The Tennessee Court of Appeals agreed with the Chancery Court and ruled against the program. *The Metropolitan Govt of Nashville and Davidson County et al. v. Tennessee Dept. of Education*, Court of Appeals of Tennessee at Nashville, Case No. M2020-00683-COA-R9-CV. However, on May 18, 2022, the Tennessee Supreme Court ruled that the program does not violate the Home Rule provision. The Court remanded the case back to the trial court to consider remaining challenges. *Metropolitan Government of Nashville and Davidson County et al. v. Tennessee Department of Education, et al.*, Tennessee Supreme Court, Docket Number M2020-00683-SC-R11-CV.

Upon receiving the consolidated cases for review of remaining issues, plaintiffs requested an injunction against the program pending outcome of litigation, which the Chancery Court refused. On November 11, 2022, the Court dismissed the case, stating that county plaintiffs lacked standing

Legal History (continued)

because “the Education Clause affords *students* with the right to a free, public education” thus students would be the party affected by any alleged harms. In addition, school districts did not suffer harm because the ESA Act’s school improvement fund entirely offsets any losses the districts incur due to students participating in the ESA program. *The Metropolitan Govt of Nashville and Davidson County et al. v. Tennessee Dept. of Education*, Chancery Court of Davidson County, Case No. 20-0143-II consolidated with *McEwen et al. v. Bill Lee, Governor*, Chancery Court of Davidson County, Case No. 20-0242-II.

Subsequently, the Chancery Court also granted the state defendants’ and intervenors’ motions to dismiss plaintiffs’ amended complaints. The court held that plaintiffs lack standing to sue, and in the alternative, held that their claims lack ripeness to sue. Plaintiffs appealed this decision to the Tennessee Court of Appeals, and both parties have filed their initial briefs as of October 10, 2023.

VERMONT

Town Tuitioning Program

On March 17, 2023, the Vermont Supreme Court rendered a 5-0 opinion against parent plaintiffs in *Vitale et al., v. Bellows Falls Union High School*. The case began when Vermont parents who do not live in towns with tuitioning (or in towns that only tuition particular grades) sued the state for failing to provide town tuitioning equally to all children of the state. They argued the “fortuity of a child’s residence” determines whether a child will have educational opportunity and this conflicts with their children’s right under the state constitution to a publicly funded education that is offered equally to all children.

The Vermont Supreme Court affirmed the lower court’s dismissal of the case yet clarified the scope of the Vermont Constitution’s Education Clause and Common Benefits Clause, which may be advantageous to parents seeking educational choice in the future.

The Vermont Supreme Court declared “Vermont children have a fundamental right to education under the Education Clause.” However, the Court views school choice programs as “a means to provide for educational opportunities,” not an opportunity itself, and thus “school choice is permitted but not required.” For the Common Benefits Clause to be violated, school choice programs must be proven “unreasonable or unjust under the law . . . judged in relation to a governmental purpose like providing quality education while adapting to local needs and desires.” Similarly, the court concludes that “methods appropriate for providing adequate educational opportunity . . . ‘can and should be modified’ if they no longer serve their intended purpose.” *Vitale et al., v. Bellows Falls Union High School*, 2023 VT 15, No. 22-AP-059.

On February 16, 2023, the U.S. District Court for the District of Vermont rendered a stipulated judgment in the case *Valente et al., v. French et al.* The court declared that the U.S. Supreme Court’s *Carson* decision (see MAINE) renders unconstitutional the Vermont Supreme Court precedent requiring “adequate safeguards against the use of [tuition] funds for religious worship.” Further, the state cannot “deny or restrict payment of tuition to independent schools based on their religious status, affiliation, beliefs, exercise, or activities” within a school choice program. *Valente et al., v. French et al.*, U.S. District Court for the District of Vermont, Case 2:20-cv-00135-cr.

WEST VIRGINIA

Hope Scholarship Program

On November 17, 2022, the West Virginia Supreme Court released its written opinion in *State v. Beaver* permanently overturning the Circuit Court of Kanawha County’s injunction against the Hope Scholarship Program and ordering a judgement in the defendants’ favor. *State v. Beaver*, Supreme Court of Appeals of West Virginia, Case No. 22-616.

Notice of this litigation was first delivered on August 11, 2021, when Mountain State Justice, a nonprofit legal services firm, served notice on state leaders that it intended to file litigation against the nation's largest education savings account program. They did not do so. Instead, on November 1, 2021, Hendrickson & Long Attorneys at Law, a private law firm in Charleston, served notice on state leaders that it intended to file litigation against the West Virginia Hope Scholarship.

On January 19, 2022, Hendrickson & Long, in partnership with national attorneys from Los Angeles; New York City; Washington, D.C.; Newark, New Jersey; and Montgomery, Alabama filed litigation against the Hope Scholarship. The firm alleged the program competes with the legislature's duty to provide a thorough and efficient system of free schools, decreases funding for public schools without a compelling state interest, uses School Fund monies dedicated to free schools, violates the authority of the state board of education, and is an impermissible special law because it treats scholarship students differently than public school students regarding antidiscrimination. *Beaver v. Moore*, Circuit Court of Kanawha County, Civil Action No. 22-P-24, 25, and 26.

On July 22, 2022, the Circuit Court of Kanawha County issued a preliminary injunction against the program, agreeing with all five of the plaintiffs' arguments against the Hope Scholarship. In particular, the Circuit Court stated that the legislature can only fund a system of public schools; the state cannot have "a separate system of education . . . funded by West Virginia taxpayer money" and not under control of the West Virginia Board of Education. *Beaver v. Moore*, Circuit Court of Kanawha County, Civil Action No. 22-P-24, 25, and 26.

The injunction was dissolved by the Supreme Court of Appeals on October 6, 2022, prior to their final decision. In its final ruling, the Court declared that the Hope Scholarship does not interfere with the legislature's obligation to provide a thorough and efficient system of public schools. The Court noted that while the West Virginia Constitution requires the legislature to establish a system of public schools, this mandate does not require the legislature to "only" fund public schools and thus the legislature can provide for additional forms of schooling. The Court also ruled that a child's fundamental right to public education is not infringed by the Hope Scholarship because participation is voluntary; a child's access to public education is unaffected by the program. All other grounds for the Circuit Court's prior decision are explicitly rejected by the Supreme Court of Appeals. *State v. Beaver*, Supreme Court of Appeals of West Virginia, Case No. 22-616.

WISCONSIN

Milwaukee Parental Choice Program

On March 3, 1992, the Wisconsin Supreme Court in *Davis v. Grover* held that the Milwaukee voucher program was constitutional. The court held that the voucher legislation was not an impermissible private or local bill, and the program does not disturb the uniformity of public school districts or violate the public purpose doctrine. Justice Ceci, in a concurring opinion said, "Let's give choice a chance!" *Davis v. Grover*, 166 Wis.2d 501, 480 N.W.2d 460 (Wis. 1992).

On June 10, 1998, the Wisconsin Supreme Court held in *Jackson v. Benson* that the Milwaukee voucher program does not violate either the state's Compelled Support Clause or Blaine Amendment. The court also affirmed the conclusions of *Davis v. Grover* (above), an earlier unsuccessful challenge to the school choice program. *Jackson v. Benson*, 218 Wis. 2d 835, 578 N.W.2d 602 (1998), cert. denied, 525 U.S. 967 (1998).

On December 23, 2015, the U.S. Department of Justice, Civil Rights Division of the Educational Opportunities Section (U.S. DOJ) responded to an ACLU complaint, filed with the U.S. Department of Justice's Civil Rights Division in June 2011, alleging that the Milwaukee voucher program violated federal laws prohibiting discrimination against students with disabilities. The U.S. DOJ issued a letter to Wisconsin's state superintendent of public instruction, informing the superintendent that after a rigorous evaluation, the Department of Justice had determined that no further action was warranted, and their investigation was closed. There were no findings of wrongdoing related to the voucher program.

On October 12, 2023, a lawsuit funded by the Minocqua Brewing Company SUPERPAC was filed by a group of parents, public officials, and other plaintiffs in the Supreme Court of Wisconsin. The petition for original action argues the Independent Charter School Program, Milwaukee Parental Choice Program, statewide Parental Choice Program, and Special Needs Scholarship Program are all unconstitutional and asks the Court to halt the programs for the 2024-25 school year. The success of the programs, coupled with a change in the state's funding formula in 2015, appear to have prompted this action.

Plaintiffs allege the programs violate the Wisconsin Constitution's Uniform Taxation Clause [Art. VIII, Sec. 1], the annual school tax requirement [Art. X, Sec. 4], and the superintendent supervision clause [Art. X, Sec. 1]. Plaintiffs state that superintendents are not provided with sufficient control over participating private schools, arguing the Wisconsin Constitution requires superintendents to "supervise the instruction paid for by the public that is occurring at these private schools."

Plaintiffs also allege the choice programs violate Wisconsin's public purpose doctrine because there is less oversight and regulation of participating schools compared to public schools, thus the "private school programs serve no public purpose." They further claim the programs lack a public purpose because they are "affirmatively designed to undermine Wisconsin's public education system by robbing it blind and forcing local districts into financial death spirals." *Julie Underwood v. Robin Vos*, 2023AP001896.

Additional information on educational choice legal developments is available at the following national organizations:

EdChoice Legal Advocates | forEdChoice.org

EdChoice Legal Defense and Education Center | edchoice.org.

Alliance Defending Freedom | adflegal.org/for-attorneys/cases/education-cases

Becket Law | becketlaw.org/area-of-practice/education

Institute for Justice | ij.org/SchoolChoice

Liberty Justice Center | libertyjusticecenter.org/cases

Pacific Legal Foundation | pacificlegal.org/cases-category/equality-under-the-law

Methodology & Data Sources for Eligibility

Estimating the number of a state's students who are eligible for a private school choice program requires different tactics depending on program restrictions.

Particularly, it is extremely difficult, if not impossible, to find data on student populations broken down by family income bracket in most states or districts. Without this data, calculating the number of eligible students for income-restricted programs poses a challenge. In previous editions of *The ABCs*, we tackled this problem by calculating the share of *families* eligible for income-restricted programs, using the data that were available. Based on feedback, we are making an adjustment for these kinds of calculations. This year, and going forward, all eligibility calculations will reflect *students* eligible.

For income-restricted programs, this involves all the same steps as we used in previous years, which provides the count of families with children across numerous income levels. For the purposes of this calculation, we determine a program's **income limit** based on an **average family size of four** and program income limits using the USDA's income eligibility guidelines for poverty and the free and reduced-price lunch program posted online via *Federal Register* 87, no. 14 (January 2023), p. 3315. To find **total families with children eligible**, we sum the number of families with children in each qualifying income bracket to determine **income limit** using 2021 ACS five-year estimates, table B19131 via U.S. Census Bureau. For those income limits that fell within a given income bracket, we assumed a normal distribution within income brackets to approximate the percent of families within these brackets with incomes below the program's limit. Finally, we convert **total families with children eligible** into **total students eligible** by multiplying the percentage of **families with children eligible** by the **total student population**.

Remaining programs could be calculated by one of the following methods. Eligibility based on students was generally calculated as follows: Found the number of applicable students in public schools in a state/district using Common Core of Data (CCD), "Public Elementary/Secondary School Universe Survey," 2021-22 v.1a and "State Nonfiscal Public Elementary/Secondary Education Survey," 2021-22 v.1a via the Elementary and Secondary Information System Table Generator. Found the number of applicable students in private schools in a state/district using the Private School Universe Survey data for the 2019-20 school year. When applicable for programs with special needs pathways, used U.S. Department of Education, Office of Special Education Programs state child count data. Used 2019 A2Z Homeschooling state estimates to serve as a proxy for the number of homeschool students for who would otherwise be unaccounted in federal data. Summed all three sectors (public, private and homeschool) to get **total students**. Added number of public school students to number of students participating in the program to get **total students eligible**. (Note: This step differed the most among programs, depending on whether or not the program was limited to students with special needs, low-performing schools, in foster care and/or children of active-duty military members.) Divided **total students eligible** by **total students** to find a rough estimate.

Whenever possible, the abovementioned sources were used. Other sources include:

AL: "Failing Schools Lists" and "Public Data Report: Enrollment by Ethnicity and Gender (School Level)" via alsde.edu; **AZ:** "10/1 Child County by Disability" via AZED.gov; **AR:** Foster care count via Kids Count Data Center; **LA:** "School Performance Scores" and "Multi-Stats (Elem-Sec by Site) - Public" via LouisianaBelieves.com; **OH:** "EdChoice Scholarship Program: List of Designated Schools" and "Current Year Data: Fall Enrollment (Headcount)" via education.Ohio.gov; 2021 ACS, tables B05009 and B01001; **OK:** Foster care count via Kids Count Data Center; **PA:** "List of Low Achieving Schools" and "Enrollment Public Schools" via education.pa.gov; **PR:** Consejo de Educación de Puerto Rico

Data Sources for Program Profiles

AL: Alabama Department of Revenue; **AZ:** Arizona Department of Revenue; Office of the Arizona State Treasurer; Arizona Department of Education; **AR:** Arkansas Board of Education; Arkansas Bureau of Legislative Research; **D.C.:** Serving Our Children D.C.; **FL:** Florida Department of Education; Step Up For Students; **GA:** Georgia Department of Education; Georgia Department of Revenue; Georgia Governor’s Office of Student Achievement; **IL:** Illinois Department of Revenue; **IN:** Indiana Department of Education; Indiana Department of Revenue; Office of the Indiana Treasurer of State; **IA:** Research and Analysis Division, Iowa Department of Revenue; **KS:** Kansas State Department of Education; **LA:** Louisiana Department of Education; Policy & Legislative Services Division, Louisiana Department of Revenue; **ME:** Maine Department of Education; **MD:** Maryland State Department of Education; **MN:** Minnesota Department of Revenue; **MO:** Missouri State Treasurer’s Office; Show Me Institute; **MS:** Public Records Request response from Office of Reporting, Mississippi Department of Education; **MT:** Montana Department of Revenue; Montana Family Foundation; ACE Scholarships; **NV:** Nevada Department of Education; **NH:** New Hampshire Department of Revenue Administration; Network for Educational Opportunity; Children’s Scholarship Fund; Concord Christian Academy Giving and Going Alliance; **NC:** North Carolina State Education Assistance Authority; **OH:** Office of Data Quality and Governance, Ohio Department of Education; **OK:** Catholic Schools Opportunity Scholarship Fund; GO for Catholic Schools; Opportunity Scholarship Fund; Oklahoma Islamic School Foundation; Crossover Preparatory Academy; Oklahoma State Department of Education; **PA:** Pennsylvania Department of Community and Economic Development; **PR:** Oficina de Libre Selección de Escuelas, Puerto Rico Department of Education; **RI:** Division of Taxation, Rhode Island Department of Revenue; **SC:** Exceptional SC; South Carolina Education Oversight Committee; South Carolina Department of Revenue; **SD:** South Dakota Partners in Education; **TN:** Tennessee Department of Education; Beacon Center of Tennessee; **UT:** Utah State Board of Education; Children First Education Fund; **VA:** Tax Credit Programs Division, Virginia Department of Education; **VT:** Vermont Agency of Education; **WI:** Wisconsin Department of Public Instruction; Wisconsin Department of Revenue; **WV:** West Virginia’s State Treasurer’s Office; WV Families United for Education.

Regulatory requirements for the programs were initially adapted from Matt Frendewey, Krista Carney, Whitney Marcavage, Paul Dauphin, Kim Martinez, and Kimberly Sawatka, *School Choice Yearbook 2015–16* (Washington, DC: Alliance for School Choice, 2016), <http://allianceforschoolchoice.org/yearbook>, and have been edited annually following states’ legislative sessions and recodification periods by EdChoice.

COMMITMENT TO METHODS & TRANSPARENCY

EdChoice is committed to research that adheres to high scientific standards, and matters of methodology and transparency are taken seriously at all levels of our organization. We are dedicated to providing high-quality information in a transparent and efficient manner.

The American Association for Public Opinion Research (AAPOR) welcomed EdChoice to its AAPOR Transparency Initiative (TI) in September of 2015. The TI is designed to acknowledge those organizations that pledge to practice transparency in their reporting of survey-based research findings and abide by AAPOR's disclosure standards as stated in the Code of Professional Ethics and Practices.

All individuals have opinions, and many organizations (like our own) have specific missions or philosophical orientations. Scientific methods, if used correctly and followed closely in well-designed studies, should neutralize these opinions and orientations. Research rules and methods minimize bias. We believe rigorous procedural rules of science prevent a researcher's motives, and an organization's particular orientation, from pre-determining results.

If research adheres to proper scientific and methodological standards, its findings can be relied upon no matter who has conducted it. If rules and methods are neither specified nor followed, then the biases of the researcher or an organization may become relevant, because a lack of rigor opens the door for those biases to affect the results.

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