

THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private
school choice program in America

2017 EDITION



ABOUT EDCHOICE

EdChoice is a nonprofit, nonpartisan organization dedicated to advancing full and unencumbered educational choice as the best pathway to successful lives and a stronger society. EdChoice believes that families, not bureaucrats, are best equipped to make K–12 schooling decisions for their children. The organization works at the state level to educate diverse audiences, train advocates and engage policymakers on the benefits of high-quality school choice programs. EdChoice is the intellectual legacy of Milton and Rose D. Friedman, who founded the organization in 1996.

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TABLE OF CONTENTS

Preface.....	2
Types of Private School Choice.....	3-4
Other Types of School Choice.....	5-6
School Choice Illustrated.....	7-8
State Index	9-12
Education Savings Account Programs	13-24
School Voucher Programs	25-78
Tax-Credit Scholarship Programs	79-122
Individual Tax Credit and Deduction Programs.....	123-142
Rules and Regulations	143-146
Legal History.....	147-152
Data Sources for Program Profiles	153
Methodology and Data Sources for Eligibility	154

Greetings, and thank you for your interest in *The ABCs of School Choice*, our landmark publication that serves as a guidebook to every private educational choice program in the United States. It's your one-stop shop for everything about EdChoice.

Not only do we outline how each program works and whom it serves, but we offer our feedback on how it could be changed to help even more families in a particular state.

If you're familiar with past editions of *The ABCs*, you'll notice that we've organized things a little differently this year. Instead of listing programs alphabetically by state, we've grouped them by program type: education savings accounts (ESAs), vouchers, tax-credit scholarships and individual tax credits and deductions.

We made the change because we want to highlight the programs we believe are best designed to empower families, starting with ESAs, which give parents incredible flexibility when it comes to tailoring schooling options to meet student needs.

Because our audience for this publication largely consists of policymakers and K-12 stakeholders, we want to make it clear that not all educational choice programs are created equal. Some programs allow more families to choose than others, and some offer more funding for children than others.

Though we include definitions of other types of educational choice in this publication, our mission is full and unencumbered choice as a pathway to successful lives and a stronger society, so our focus is on programs that knock down barriers based on school type.

As you learn more about what each state offers—or doesn't offer—we hope you'll reach out to us as a resource to learn more about designing a program that helps families in your state access the educational options that work for them.

I'd also encourage you to visit the School Choice in America Dashboard on our website, at www.edchoice.org/SchoolChoiceinAmerica, where we update state program information in real time throughout the year.

Thank you for your interest in and support of educational choice for all families.

Yours sincerely,



Robert C. Enlow
President and CEO

TYPES OF PRIVATE SCHOOL CHOICE

EDUCATION SAVINGS ACCOUNTS (ESAs)

ESAs allow parents to withdraw their children from public district or charter schools and receive a deposit of public funds into government-authorized savings accounts with restricted, but multiple, uses. Those funds—often distributed to families via debit card—can cover private school tuition and fees, online learning programs, private tutoring, community college costs, higher education expenses and other approved customized learning services and materials. Some ESAs, but not all, even allow students to use their funds to pay for a combination of public school courses and private services.

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 choosing alternative public schools.

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.

INDIVIDUAL TAX CREDITS AND 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.

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.

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.

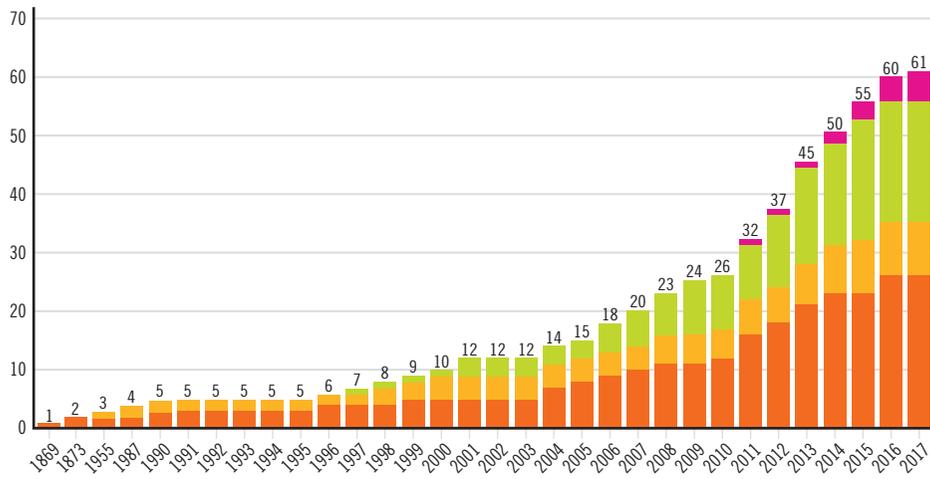
CUSTOMIZED LEARNING

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

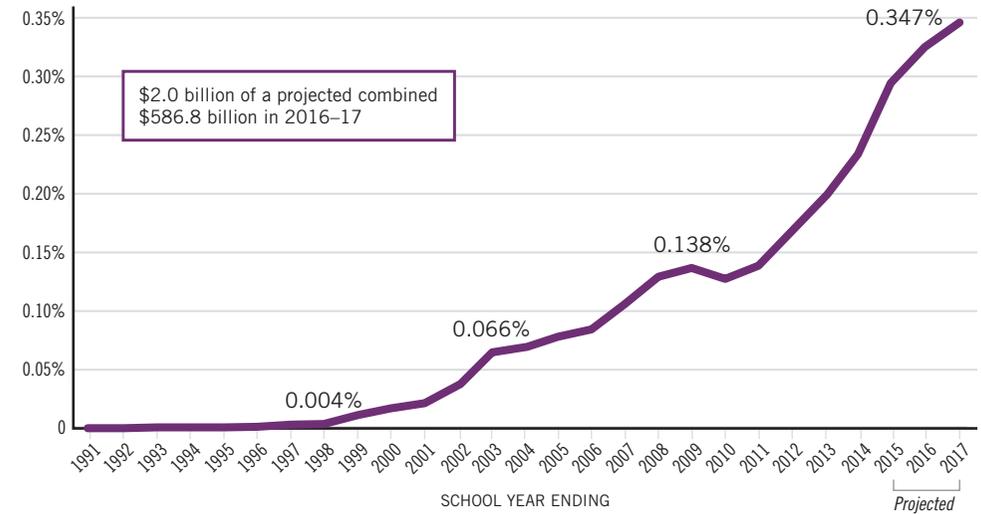
Generally speaking, town tuitioning allows students who live in towns that don't have district public schools to receive their per-pupil education tax dollars to pay tuition at a neighboring town's public school or a private school of their choice—sometimes even across state lines for families who live 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.

NUMBER OF CURRENTLY ENACTED PRIVATE SCHOOL CHOICE PROGRAMS BY YEAR LAUNCHED



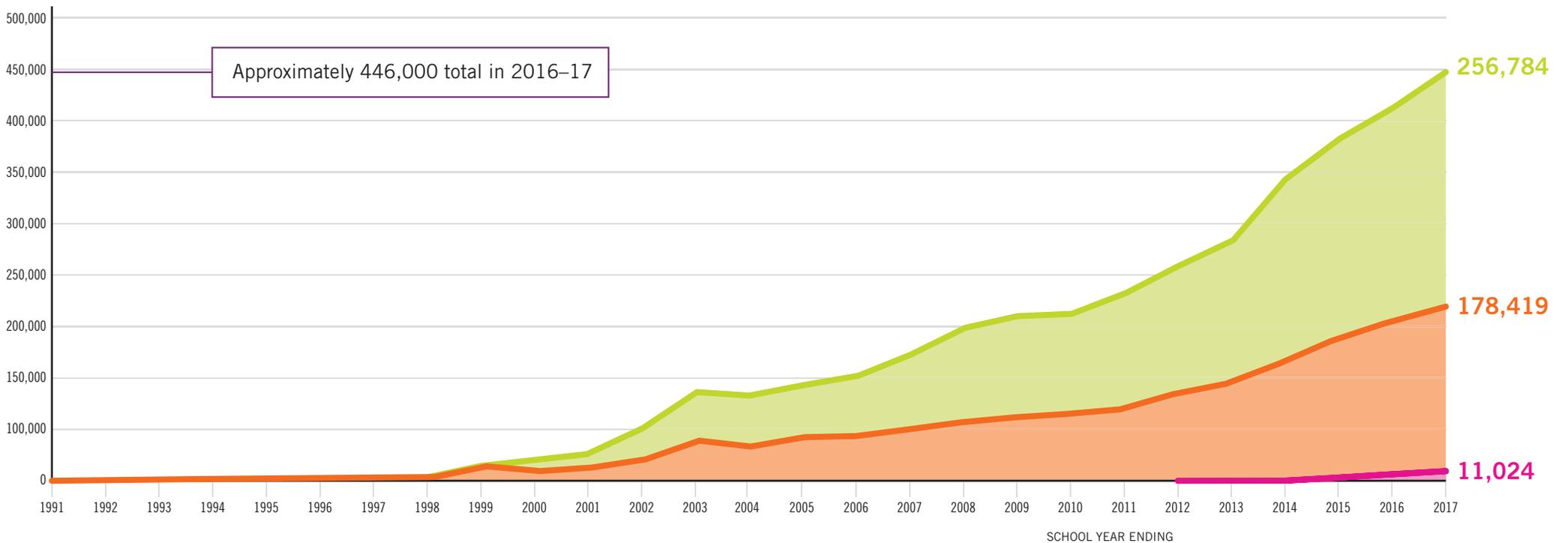
SPENDING ON ESAs, VOUCHERS AND TAX-CREDIT SCHOLARSHIPS AS A PERCENT OF COMBINED PROGRAM AND PUBLIC K-12 CURRENT EXPENDITURES

Current expenditures include instruction, support services, food services and enterprise operations.



Sources: edchoice.org/school-choice/school-choice-in-america; nces.ed.gov/programs/digest/d97/d97t163.asp; nces.ed.gov/programs/digest/d07/tables/dt07_165.asp; nces.ed.gov/programs/digest/d16/tables/dt16_236.10.asp; http://nces.ed.gov/pubs2016/2016013.pdf#page=67.

NUMBER OF ESAs, VOUCHERS AND TAX-CREDIT SCHOLARSHIPS



● EDUCATION SAVINGS ACCOUNT ● VOUCHER ● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION

STATE INDEX

ALABAMA

- Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits.....125
- Education Scholarship Program.....81

ARIZONA

- Original Individual Income Tax Credit Scholarship Program.....83
- Low-Income Corporate Income Tax Credit Scholarship Program85
- Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program87
- Empowerment Scholarship Accounts15
- “Switcher” Individual Income Tax Credit Scholarship Program89

ARKANSAS

- Succeed Scholarship Program for Students with Disabilities27

COLORADO

- Douglas County Choice Scholarship Program29

DISTRICT OF COLUMBIA

- Opportunity Scholarship Program31

FLORIDA

- John M. McKay Scholarships for Students with Disabilities Program.....33
- Florida Tax Credit Scholarship Program.....91
- Gardiner Scholarship Program.....17

GEORGIA

- Georgia Special Needs Scholarship Program.....35
- Qualified Education Expense Tax Credit93

ILLINOIS

- Tax Credits for Educational Expenses.....127

INDIANA

- School Scholarship Tax Credit95
- Choice Scholarship Program37
- Private School/Homeschool Deduction129

IOWA

- Tuition and Textbook Tax Credit131
- School Tuition Organization Tax Credit97

KANSAS

- Tax Credit for Low Income Students Scholarship Program99

LOUISIANA

- Louisiana Scholarship Program39
- Elementary and Secondary School Tuition Deduction.....133
- School Choice Program for Certain Students with Exceptionalities41
- Tuition Donation Rebate Program101

MAINE

- Town Tuitioning Program43

MARYLAND

- Broadening Options and Opportunities for Students Today (BOOST) Program.....45

MINNESOTA

- Education Deduction.....135
- K–12 Education Credit.....137

MISSISSIPPI

- Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program.....47
- Nate Rogers Scholarship for Students with Disabilities Program49
- Equal Opportunity for Students with Special Needs Program.....19

● EDUCATION SAVINGS ACCOUNT ● VOUCHER

● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION

● EDUCATION SAVINGS ACCOUNT ● VOUCHER

● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION

STATE INDEX (continued)

MONTANA

- Tax Credits for Contributions to Student Scholarship Organizations.....103

NEVADA

- Educational Choice Scholarship Program105
- Education Savings Accounts21

NEW HAMPSHIRE

- Education Tax Credit Program107

NORTH CAROLINA

- Special Education Scholarship Grants for Children with Disabilities.....51
- Opportunity Scholarships.....53

OHIO

- Cleveland Scholarship Program55
- Autism Scholarship Program57
- Educational Choice Scholarship Program59
- Jon Peterson Special Needs Scholarship Program61
- Income-Based Scholarship Program.....63

OKLAHOMA

- Lindsey Nicole Henry Scholarships for Students with Disabilities65
- Oklahoma Equal Opportunity Education Scholarships.....109

PENNSYLVANIA

- Educational Improvement Tax Credit Program.....111
- Opportunity Scholarship Tax Credit Program113

RHODE ISLAND

- Tax Credits for Contributions to Scholarship Organizations115

SOUTH CAROLINA

- Educational Credit for Exceptional Needs Children.....117
- Refundable Educational Credit for Exceptional Needs Children139

SOUTH DAKOTA

- Partners in Education Tax Credit Program.....119

TENNESSEE

- Individualized Education Accounts23

UTAH

- Carson Smith Special Needs Scholarship Program67

VERMONT

- Town Tuitioning Program69

VIRGINIA

- Education Improvement Scholarships Tax Credits Program.....121

WISCONSIN

- Milwaukee Parental Choice Program71
- Parental Private School Choice Program (Racine).....73
- Parental Choice Program (Statewide).....75
- K–12 Private School Tuition Deduction141
- Special Needs Scholarship Program77

● EDUCATION SAVINGS ACCOUNT ● VOUCHER

● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION

● EDUCATION SAVINGS ACCOUNT ● VOUCHER

● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION



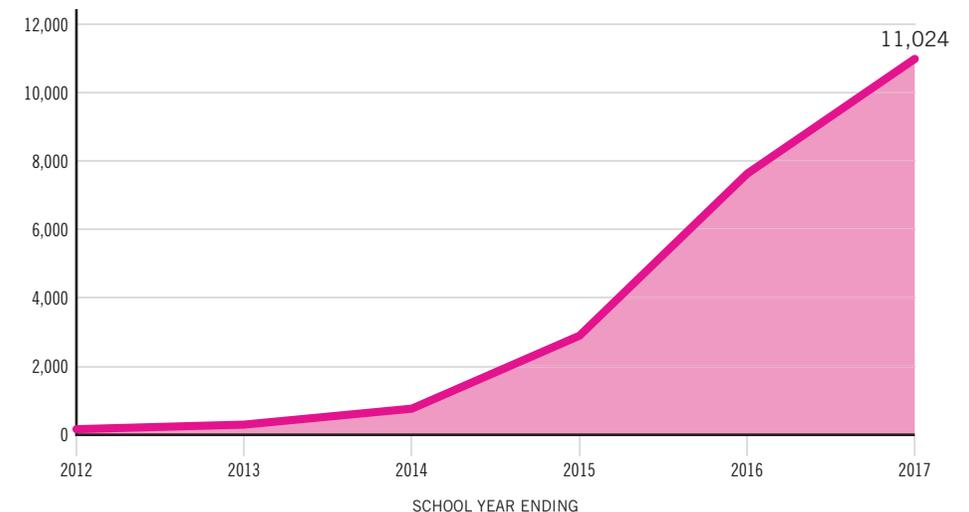
Valerie McMurray’s birth mother was a heroin addict and an alcoholic throughout her pregnancy; Valerie was born with cerebral palsy, a muscle disorder caused by damage to the brain before birth. Valerie, adopted early in her life, struggled to find her place in school until her adoptive mother discovered Arizona’s education savings account (ESA) program, which enabled her to apply public school funding to at-home learning that met Valerie’s needs. She has received one-on-one attention from her tutors and asks questions without fear of embarrassment. The ESA program has bolstered her self-esteem: “I have so much confidence in areas where I used to be confused. Without the ESA program, I would probably still be failing in the public school system.”

EDUCATION SAVINGS ACCOUNTS (ESAs)

ESA

ESAs allow parents to withdraw their children from public district or charter schools and receive a deposit of public funds into government-authorized savings accounts with restricted, but multiple, uses. Those funds—often distributed to families via debit card—can cover private school tuition and fees, online learning programs, private tutoring, community college costs, higher education expenses and other approved customized vg services and materials. Some ESAs, but not all, even allow students to use their funds to pay for a combination of public school courses and private services.

NUMBER OF STUDENTS USING ESAs



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.

STUDENT FUNDING

ESAs are funded at 90 percent of the charter school per-student base funding. For the 2015–16 school year, that amounted to \$4,645 (K–8) or \$4,904 (9–12) for students who do not have special needs. Students with special needs receive additional funding, and those amounts vary depending on the services the student's disability requires.

STUDENT ELIGIBILITY

Students must have previously attended public school for at least 100 days of the prior fiscal year and met one of the following characteristics: (1) received a scholarship from an STO under Lexie's Law, (2) attended a "D" or "F" letter-grade school or school district, (3) been adopted from the state's foster care system, (4) is already an ESA recipient or (5) the child lives on a Native American reservation. Students eligible to attend kindergarten are also eligible provided they meet one of the above criteria. Additionally, children of active-duty military members stationed in Arizona, children whose parents were killed in the line of duty and siblings of current or previous ESA recipients are also eligible. Children of active-duty members of the military or whose parents were killed in the line of duty are not required to attend a public school prior to applying for an ESA. Finally, preschool children with special needs are also eligible and are not required to have attended a public preschool program prior to applying. New accounts are capped at 0.5 percent of the previous year's total number of public and charter school students. That cap will be removed in 2019.

EDCHOICE EXPERT FEEDBACK

Arizona's ESA program is relatively strong on its funding power, as 90 percent of the charter school per-student base funding amount is deposited in each participant's ESA. Arizona's ESA program also excels in that it is not over-regulated. ESA-using parents must sign an agreement to provide an education including reading and grammar, math, social studies and science, and participating private schools or service providers must not discriminate. The program could improve by expanding eligibility. The 2014–15 eligibility expansion no doubt gets closer to providing eligibility to all Arizona families, but despite that expansion, more than 75 percent of children in Arizona still are ineligible for ESAs. Additionally, the arbitrary cap of 0.5 percent of traditional public and charter school enrollment restricts even the current 22 percent eligible from enrolling.

LATEST STATS (2016–17)

Students participating: **3,357**
 Schools participating: **134** (2014–15)
 Average annual award value: **\$11,539**
 (projected)

Percent of Arizona K–12 students eligible for Empowerment Scholarship Accounts



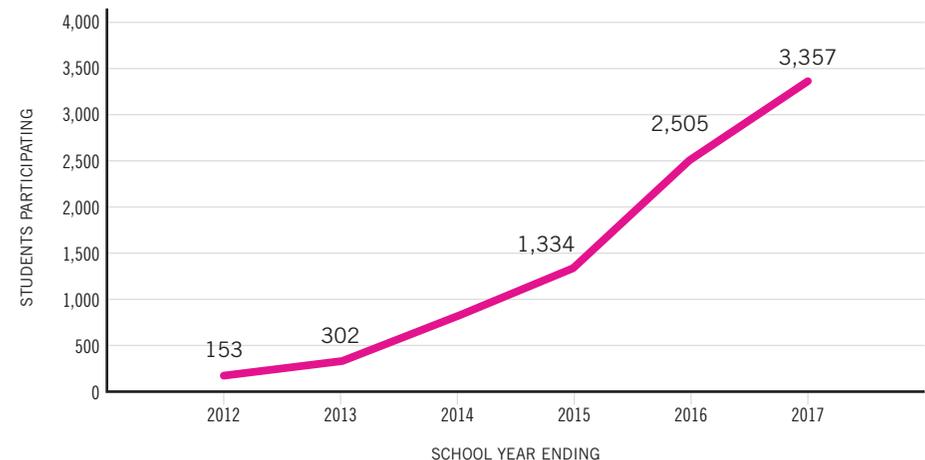
GOVERNING STATUTES

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

PARENT REQUIREMENTS

- Parent must sign an agreement to:
 - ✓ Provide an education in the subjects of reading, grammar, mathematics, social studies and science
 - ✓ Not enroll the student in a school district or charter school
 - ✓ Release the school district from all obligations to educate the student
 - ✓ Not accept a scholarship under any of Arizona's tax-credit scholarship programs
 - ✓ Use the money deposited in the ESA for purposes specified in the law and spend accumulated ESA dollars on basic education subjects

Enrollment in Arizona's education savings accounts program increased approximately 34 percent since 2015–16.



Additional Arizona programs on pages **83, 85, 87, 89**

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

Gardiner Scholarship Program

Education Savings Account • Enacted 2014 • Launched 2014



Florida's Gardiner Scholarship Program 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.

STUDENT FUNDING

Funding for Florida's Gardiner Scholarship Program is provided in the General Appropriations Act, which specifies the annual amount. The amount varies according to grade, county of residence, and public school spending for students with disabilities. The Florida legislature appropriated \$71.2 million to the ESA program for 2016–17 with an additional \$5.1 million in rollover from unused funds from the previous school year. ESAs are prorated based on the quarter in which the student is awarded the ESA.

STUDENT ELIGIBILITY

Students must have an Individualized Education Plan or have been diagnosed 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 or Williams syndrome. Students ages 3, 4 or 5 who are considered "high-risk" due to developmental delays are also eligible.

EDCHOICE EXPERT FEEDBACK

Although Florida's McKay voucher is the nation's largest such program for students with special needs, the state still took an important step to pass ESAs designed to give parents access to educational therapy, tutoring and online learning programs, which are inaccessible through a traditional voucher program. Funding increased from \$53.4 million to a \$76.3 million appropriation from the Florida legislature, including a \$5.1 million rollover from unspent funds from the previous school year. Notably, Florida's ESA program is administered by approved nonprofit organizations that reimburse parents for approved expenses. One nonprofit has developed a payment process for parents who cannot make purchases out of pocket. It is encouraging to see Florida take an innovative approach to delivering services and educational choice programs to more families. Florida's nonprofit approach to ESA administration provides a good policy example to states considering ESA programs because such organizations have specific interest in the program's success.

LATEST STATS (2016–17)

Students participating: **7,463**
 Schools participating: **1,276**
 Average account value: **\$8,840** (2015–16)

Percent of Florida K–12 students eligible for the Gardiner Scholarship Program



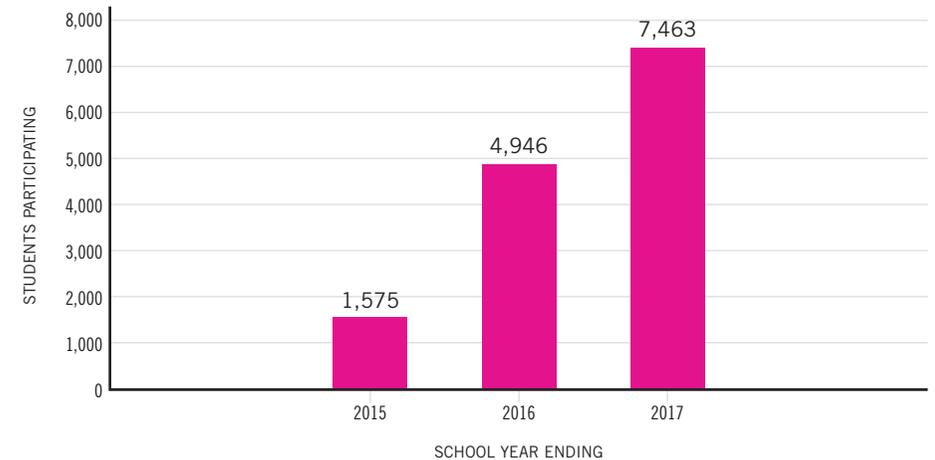
GOVERNING STATUTES

Fla. Stat. §§ 393.063 & 1002.385

PARENT REQUIREMENTS

- Must sign an agreement with the SFO annually to:
 - ✓ Affirm that the student is enrolled in a program that meets regular school attendance requirements
 - ✓ Affirm that program funds are used only for authorized purposes serving the student's educational needs
 - ✓ Ensure student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test
 - ✓ Affirm that the parent will not transfer any college savings funds to another beneficiary
 - ✓ Affirm that the parent will not take possession of any funding provided by the state

Enrollment in Florida's Gardiner Scholarship Program increased by 51 percent in its third year.



Additional Florida programs on pages **33, 91**

For the latest program information and data updated in real time, visit edchoice.org/FL_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. Mississippi started accepting applications for this education savings account (ESA) program on July 1, 2015.

STUDENT FUNDING

The annual award amount is \$6,637, subject to increase or decrease by the same proportion as the Mississippi Adequate Education Program base student cost, i.e., the funding amount provided by the state to public schools.

STUDENT ELIGIBILITY

Students must have had an Individualized Education Plan (IEP) within the past five 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 for participation for the following year.

EDCHOICE EXPERT FEEDBACK

Mississippi launched the Equal Opportunity for Students with Special Needs Program with limited eligibility for children with specified disabilities. While this is a good step for some Mississippi students, it should not be the end goal for parental choice in education. Mississippi should continue to expand eligibility. The program is currently administered by the Department of Education. The Department of Revenue, or a nonprofit designated to administer the funds, would be a less politicized environment for overseeing the ESA program. The enrollment cap also severely limits the program. The cap should be lifted to allow all parents of eligible students access to an ESA. Mississippi also does not allow roll-over funds to be saved into a college savings account if they remain unused. A roll-over component, like in Arizona, should allow the use of college savings accounts to promote the family's consideration of opportunity costs and a long-term investment in postsecondary learning.

GOVERNING STATUTES

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

LATEST STATS (2016–17)

Students participating: **204**
Schools participating: **21**
Annual award value: **\$6,637**

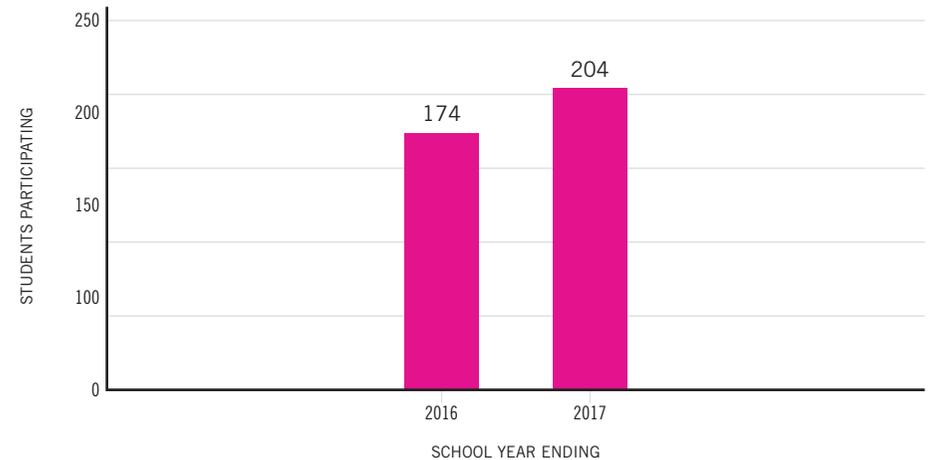
Percent of Mississippi K–12 students eligible for the Equal Opportunity for Students with Special Needs Program



SCHOOL REQUIREMENTS

- Be accredited by, or hold a provisional letter of accreditation from, a state or regional accrediting agency (does not include a home instruction program),
- Comply with health and safety laws that apply to nonpublic schools
- Hold a valid occupancy permit if required by municipality
- Offer students the option of taking a nationally standardized norm-referenced achievement test
- Comply with nondiscrimination policies in 42 USC § 1981
- Provide parents of prospective students details of the school's programs, qualifications, experience and capacity to serve students with disabilities
- Have no record of fraud or abuse
- Exclude from employment anyone not permitted by state law to work in a nonpublic school or who might pose a threat to the safety of students
- Conduct criminal background checks on employees

Enrollment in Mississippi's ESA program increased 17 percent in its second year.



Additional Mississippi programs on pages **47, 49**

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

Education Savings Accounts

Education Savings Account • Enacted 2015 • Launched 2016



Nevada’s Education Savings Accounts (ESA) program provides parents funds to pay for a variety of educational services for their children, including private school tuition, distance learning programs, tutoring, curriculum, therapy, dual enrollment classes and other defined educational services.

STUDENT FUNDING

For students with special needs or those that live in families with incomes up to 100 percent of the free and reduced-price lunch program (\$44,955 for a family of four in 2016–17), annual account payments may be worth 100 percent of the statewide average basic support per pupil (\$5,710 in 2015–16). For all other students, annual account payments may be worth 90 percent of the statewide average basic support per pupil (\$5,139 in 2015–16).

STUDENT ELIGIBILITY

Students qualify if they attended a Nevada public school for at least 100 days immediately prior to establishing an ESA. Additionally, children of active duty military members and those under 7 years old qualify immediately.

EDCHOICE EXPERT FEEDBACK

This program is by far the closest yet to the type of school choice program Milton Friedman envisioned. It has the highest funded eligibility rate of any program in America to date, 93 percent, and funding amounts for low-income children are set at 100 percent of the average state public school per-pupil funding amount. This program sets the bar that all other school choice programs should try to reach. There is still room for improvement, however. First, additional pathways for eligibility could be added, including a sibling preference, new entrants into the state, and/or low-income students who currently attend private school. Ultimately, every single child in the state should be able to access an ESA. Second, all state expenditures should follow children with special needs, which would provide the most challenged students access to the services they need. Right now, they receive only the base support. Lastly, funding amounts, in general, could be raised to what a public school receives per student. An amount closer to \$7,000 per child would help more families access more private schools, especially those who come from low-income households. This is somewhat mitigated by families’ ability to stack the state’s tax-credit scholarship program on top of an ESA, but that program also has funding limitations.

GOVERNING STATUTES

N.R.S. §§ 353B.850-880; 388D.100-140; 392.070(3)

LATEST STATS (2015–16)

Students participating: **N/A**
 Schools participating: **N/A**
 Average base account value: **\$5,139**

Percent of Nevada K–12 students eligible for Nevada’s Education Savings Accounts

96%

PARENT REQUIREMENTS

- Must sign an agreement to ensure the student will receive instruction in Nevada from a private school, post-secondary educational institution, a distance learning program, a tutor or tutoring agency, or themselves (although homeschoolers are not eligible for the program)
- Use program funds only for authorized purposes, including:
 - ✓ Tuition or fees at a participating school, post-secondary educational institution or distance learning program
 - ✓ Textbooks required by a participating school, post-secondary educational institution or distance learning program
 - ✓ Tutoring services provided by a participating tutor or tutoring facility
 - ✓ Payment for purchase of curriculum, including any supplemental materials required by the curriculum
 - ✓ Fees for transportation required to travel to and from a participating provider or combination of providers, up to but not exceeding \$750 per school year
 - ✓ Fees for nationally standardized norm-referenced achievement tests, AP examinations or similar examinations, or any examinations related to college or university admission
 - ✓ Fees for any special instruction or special services for students with special needs
 - ✓ Fees for the management of the ESA by private financial firms

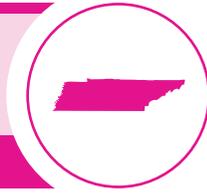
Because of litigation, this program did not launch in 2016, as the law intended. Participation data will not be available until the state legislature secures a funding stream for the program this year.

Additional Nevada program on page **105**

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

Individualized Education Account Program

Education Savings Account • Enacted 2015 • Launching 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. The program launched in 2016–17.

STUDENT FUNDING

An 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 their zoned public school plus special education funds to which the student would otherwise be entitled under the student's Individualized Education Plan (IEP).

STUDENT ELIGIBILITY

Students qualify if they are eligible to enroll in kindergarten through 12th grade. They must have an 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 or a visual impairment (including blindness). Additionally, students must either (1) have been enrolled in a Tennessee public school during the previous two semesters, (2) be attending a Tennessee public school for the first time or (3) have received an IEA in the previous school year.

EDCHOICE EXPERT FEEDBACK

As the fourth education savings account program in the country, Tennessee started this program by limiting eligibility to children with specified disabilities. Although this is a good step for Tennessee students, the program has room to improve. Tennessee should continue to expand eligibility in the program to include a larger pool of eligible students. The program administration is currently under the Department of Education, but should be shifted to a different governmental department, such as the Department of Revenue, or to a nonprofit designated to administer the funds.

GOVERNING STATUTES

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

PARENT REQUIREMENTS

- Must sign an agreement to:

- ✓ Provide the student in at least the subjects of reading, grammar, mathematics, social studies and science
- ✓ Not enroll the student in a public school
- ✓ Release the LEA in which the student resides and is zoned to attend from all obligations to educate the student
- Use program funds only for authorized purposes, including:
 - ✓ Tuition or fees at a participating school
 - ✓ Textbooks required by a participating school
 - ✓ Tutoring services provided by a tutor accredited by a state, regional or national accrediting organization
 - ✓ Payment for purchase of curriculum, including any supplemental materials required by the curriculum
 - ✓ Fees for transportation paid to a fee-for-service transportation provider
 - ✓ Tuition or fees for a nonpublic online learning program or course
 - ✓ Fees for nationally standardized norm-referenced achievement tests, AP examinations or any examinations related to college or university admission
 - ✓ Contributions to a Coverdell education savings account for the benefit of the participating student
 - ✓ Educational therapies or services for participating students from a licensed or accredited practitioner or provider, including licensed or accredited paraprofessionals or educational aides
 - ✓ Services provided under a contract with a public school, including individual classes and extracurricular programs
 - ✓ Tuition or fees at an eligible postsecondary institution
 - ✓ Textbooks required for courses at an eligible postsecondary institution
 - ✓ Fees for the management of the IEA by private financial firms
- Ensure that students in grades 3–8 are annually administered either a nationally norm-referenced test identified by the Tennessee department of education or the Tennessee state tests (TCAP) or any future replacements of the TCAP tests

Since the program just launched in January 2017, no participation data are available thus far. We anticipate preliminary first year data to be available in May 2017.

LATEST STATS (2016–17)

Students participating: **N.A.**
 Schools participating: **N.A.**
 Average annual award value: **~\$6,200**
 (projected)

Percent of Tennessee K–12 students eligible for Individualized Education Accounts

2%

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

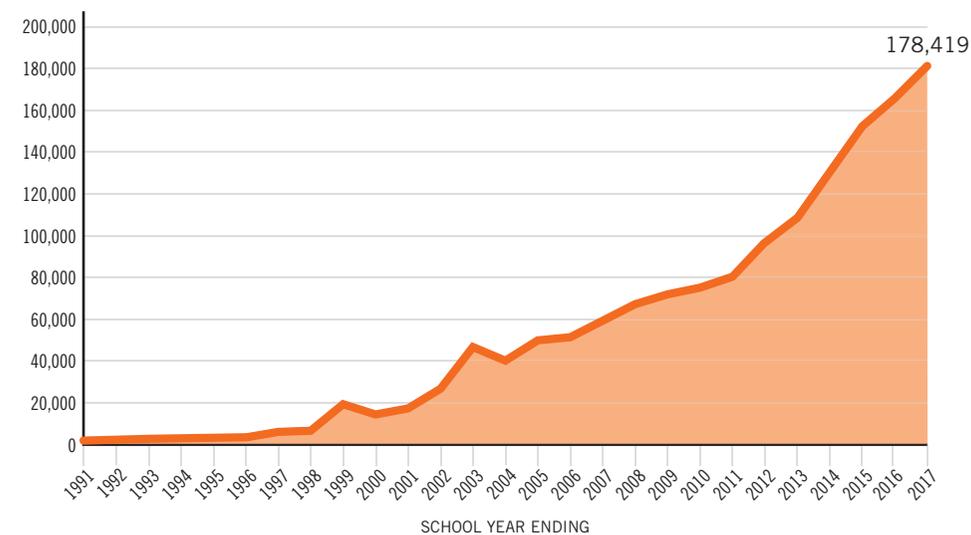


SCHOOL VOUCHERS

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.

Karinya Chrisler and her son, Nicholas, are among the tens of thousands of Indiana families who have used the state's voucher program, the largest in the nation, to find the right schooling fit. As Nicholas has progressed through high school, he has used a voucher to attend two different Indianapolis-area private high schools, where he has embraced learning and grown both personally and academically. Nicholas is an artist and has a passion for the performing arts, especially acting. Nicholas chose to attend a public magnet that specializes in the performing arts but will return to private school again using the Choice scholarship voucher in the coming school year as he and his mother feel that it will provide the discipline and academic rigor missing in his current school. He will continue to pursue his artistic interests both in and out of school.

NUMBER OF STUDENTS USING VOUCHERS



ARKANSAS

Succeed Scholarship Program for Students with Disabilities

Voucher • Enacted 2015 • Launched 2016



Arkansas provides vouchers to students with disabilities and dependents of active-duty members of the military who have an Individualized Education Plan (IEP) to attend private school.

STUDENT FUNDING

Each student's voucher is funded at the public school foundation funding amount for the current school year (\$6,646 in 2016–17), up to but not exceeding the amount of tuition and fees at the private school.

STUDENT ELIGIBILITY

Students must be accepted to a private school, have an Individualized Education Plan (IEP) and be either (A) enrolled in an Arkansas public school for at least one year or (B) dependents of active-duty members of the military. For the 2016–17 school year, the program shall be limited to 100 students.

EDCHOICE EXPERT FEEDBACK

In the state where black students were first able to receive quality education through the integration of public schools, the passage of Arkansas' Succeed Scholarship Program for Students with Disabilities has become another historical milestone for educational opportunity. However, it is just one step. Eligibility for this program is too restrictive for Arkansas students. It should reflect the message of Little Rock: all students should be eligible for a scholarship to attend any school of choice. Further, the funding of the program is maxed at 69 percent of public school per-student spending. This cap should be raised to allow students greater purchasing power and access to more schooling options.

GOVERNING STATUTES

Ark. Code Ann. §§ 6-41-801 through 807

SCHOOL REQUIREMENTS

- Be accredited by the Arkansas State Board of Education, the Arkansas Nonpublic School Accrediting Association or another accrediting association recognized by the state board of education as providing services to individuals with severe disabilities
- Be in business for at least one year, provide a CPA validated statement of fiscal solvency and insurance coverage or provide a surety bond or letter of credit for the amount of scholarship funds for any quarter
- Comply with health and safety laws that apply to private schools

LATEST STATS (FALL 2016)

Students participating: 20
Schools participating: 17
Average voucher value: \$6,646

Percent of Arkansas K–12 students eligible for the Succeed Scholarship Program for Students with Disabilities



- Be accountable to parents for meeting the educational needs of the student
- Semi-annually affirm under oath that the student has been enrolled in and is attending and participating in the school
- Employ teachers with no less than a bachelor's degree
- Comply with federal antidiscrimination provisions
- Comply with existing laws governing private schools
- Adhere to the tenets of the private school's published disciplinary rules before expulsion of any student receiving a voucher

Only one year of participation data is available thus far. We anticipate preliminary second year data to be available in October 2017.

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

COLORADO

Douglas County Choice Scholarship Program

Voucher • Enacted 2011 • Launched 2011



The Douglas County Colorado Choice Scholarship Program provides 500 tuition vouchers to any public school students who have spent at least one year enrolled in the Douglas County School District. The program is subject to annual renewal or cancellation by the school board. If more than 500 students apply for vouchers, a lottery is held. Participating private schools can be located outside Douglas County, but students may not use the vouchers for online schools or homeschooling. Parents and community members, appointed by the school board, provide oversight. Currently, the program is inoperable pending review by the Supreme Court of the United States.

STUDENT FUNDING

Eligible students can receive a voucher worth the lesser of the private school tuition or 75 percent of the per-pupil public revenue (\$5,066 in 2014–15). A family is allowed to supplement the voucher with additional funds.

STUDENT ELIGIBILITY

Students must be residents of the Douglas County School District (DCSD) for at least one year and must currently attend a DCSD public school. Non-residents who have chosen to enroll in DCSD public schools are not eligible. If more than 500 students apply for vouchers, a lottery is held. Participating private schools can be located outside Douglas County, but students may not use the vouchers for online schools or homeschooling.

EDCHOICE EXPERT FEEDBACK

The Choice Scholarship Program, the nation's only voucher program authorized by a public school district, allows any child attending a Douglas County public school to be eligible for a voucher. The innovative program could improve in several areas, yet the most important step in this program will be to overcome serious legal challenges. Until then, it would be premature to suggest changes to a program that may ultimately be changed, or freed, by order of the Supreme Court.

GOVERNING STATUTES

Douglas County School Board Policy JCB

SCHOOL REQUIREMENTS

- Be accredited by a recognized state or national accrediting organization

LATEST STATS (2011–12)

Students participating: **494**
Schools participating: **21**
Average voucher value: **\$1,143**
(one-fourth of school year)

Percent of Douglas County K–12 students eligible for the Choice Scholarship Program

94%

- Demonstrate student achievement and growth results for participating students at least as strong as what district neighborhood and charter schools produce
- Disclose financial history, including the past three years of audited financial statements and documentation showing adequate insurance policies
- Private schools that have been in operation for fewer than three years must demonstrate the ability to indemnify the district for any loss if the school closes
- Comply with building codes and have a safe school plan
- Conduct criminal background checks on school employees
- May not discriminate in employment or enrollment decisions
- Must release participating students so the district can administer statewide or district assessments
- Provide information on employment and enrollment policies, a description of student performance assessments, student conduct and discipline policies and a description of governance and operations

Although a few hundred students were accepted into the Douglas County voucher program in 2011, the district court's permanent injunction against the program on August 12, 2011, effectively paused the program notwithstanding a ruling by the Colorado Court of Appeals on February 28, 2013, overturning the District Court ruling. Douglas County decided to keep the program on hold pending final resolution of legal challenges. These challenges continue. After the Colorado Supreme Court's 3-1-3 split decision against the program on June 29, 2015, this voucher remains inoperable pending review by the Supreme Court of the United States, which has been requested. Notably, a case out of Missouri being considered by the Supreme Court this year raises a Blaine amendment challenge similar to the one raised in Douglas County's voucher litigation. *Trinity Lutheran Church of Columbia, MO v. Pauley* challenges application of the Missouri constitution's Blaine amendment to a religiously neutral program.

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

DISTRICT OF COLUMBIA

Opportunity Scholarship Program

Voucher • Enacted 2004 • Launched 2004



The District of Columbia's Opportunity Scholarship Program provides vouchers to low-income students. Overseen by the U.S. Department of Education, the program is funded separately from D.C. public and charter schools. There is \$20 million in total available funding.

STUDENT FUNDING

Vouchers are worth up to \$8,452 for K-8 students and \$12,679 for students in grades 9-12 for 2016-17. Those amounts rise with the Consumer Price Index. Vouchers first pay for tuition, with any leftover amount available for certain qualified fees that schools may require.

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 when they enter the program (\$44,955 for a family of four in 2016-17). Students may continue to receive vouchers in later years if their household income does not rise above 300 percent of the poverty level. Students are given priority if they come from public schools in need of improvement, or if they or their siblings already are participating in the program. They may use vouchers only to attend private schools located in D.C.

EDCHOICE EXPERT FEEDBACK

The District of Columbia's Opportunity Scholarship Program, the first and only such program authorized by Congress, can award vouchers to around only 2,000 students per year because of a relatively small annual budget. Many families who otherwise qualify for the program are unnecessarily denied the ability to choose schools for their children, as evidenced by the annual lottery and resulting waitlist for the vouchers. On funding, the program's maximum vouchers are worth about 42 percent of the average \$29,866 revenue available to each D.C. public school student; all D.C. students should receive equal funds regardless of the educational option (public, charter, or private) their parents choose. The Opportunity Scholarship Program also places a number of regulatory burdens on schools, including removal of private school autonomy over admissions. Although the program does require participating students to take a nationally norm-referenced test, private schools are not required to administer the tests. If the school doesn't administer the test, the Secretary of Education (through the Institute of Education Studies) shall administer a nationally norm-referenced test at least one time during the school year for each scholarship student. For the program to improve, funding should be expanded beyond the current \$20 million to allow more families to participate. The program could also be converted into a universal education savings

LATEST STATS (2016-17)

Students participating: **1,166**
Schools participating: **42**
Average annual award value: **\$9,472**
(projected)

Percent of District of Columbia families with children meeting the Opportunity Scholarship Program's income requirement

32%

account program to ensure that all D.C. students have access to the right education for them, whether private school or a customized curricula.

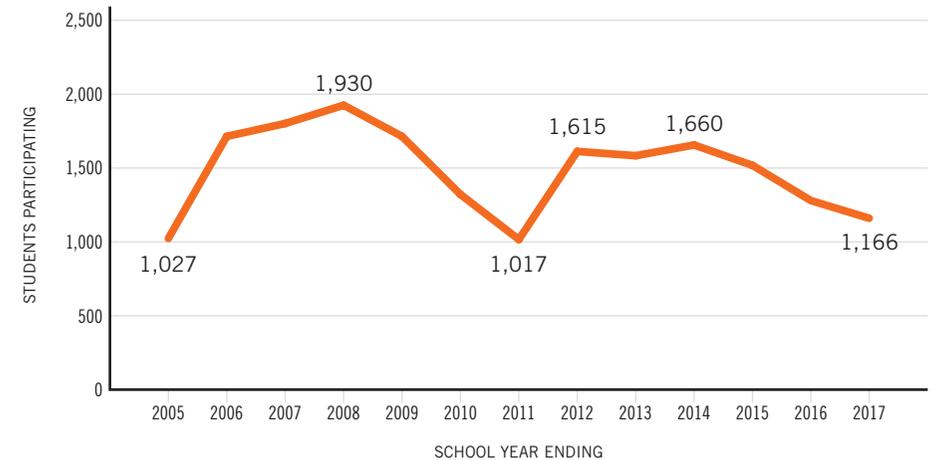
GOVERNING STATUTES

House Resolution 2673, 2004 Consolidated Appropriations Act; House Resolution 1105, 2009 Omnibus Appropriations Act; House Resolution 471, 2011 Department of Defense and Full-Year Continuing Appropriations Act; Public Law 114-113, 2016 Consolidated Appropriations Act

SCHOOL REQUIREMENTS

- Must not discriminate
- Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Teachers in core subjects must have a bachelor's degree
- Must be accredited and comply with other standards prescribed under the District of Columbia compulsory school attendance laws
- Must allow site visits by the administering program entity
- Administer a nationally norm-referenced standardized test; a comparative evaluation will be conducted utilizing D.C. Public Schools, charter schools and OSP school testing data
- Submit proof of financial sustainability for schools in operation for five years or fewer
- Has financial systems in place to ensure funds are used appropriately

The District of Columbia's voucher program has demonstrated volatility over time; participation decreased by 30 percent since the most recent high in 2013-14.



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

FLORIDA

John M. McKay Scholarship for Students with Disabilities Program



Voucher • Enacted as Pilot Program in 1999 • Expanded 2000

Florida's John M. McKay Scholarships for Students with Disabilities Program allows public school students with disabilities or 504 plans to receive vouchers to attend private schools or other public schools.

STUDENT FUNDING

Vouchers are worth the same amount public schools would have spent on a participating child, though funding may not exceed the private school's tuition and fees. Parents may supplement vouchers with their own money.

STUDENT ELIGIBILITY

Students with disabilities—who have Individualized Education Plans or a 504 plan—enrolled in public school for at least one year are eligible. Section 504 protects qualified individuals with disabilities, defined as persons with a physical or mental impairment that substantially limits one or more major life activities.

EDCHOICE EXPERT FEEDBACK

Florida's John M. McKay Scholarship program was the first of its kind in the country and remains the model for similar, newly created programs in other states. The program excels on funding power and school requirements. Vouchers are worth up to the child's full funding in his or her previous public school. As for school requirements, participating schools must be approved by the state and report to parents annually on voucher students' progress. Private schools are not required to accept all students—an important feature, as not all private schools are equipped to educate students with special needs. The program's only shortcoming is that it is limited, in this case to students with special needs. Obviously those children deserve access to a great education, but other Florida students similarly could benefit from McKay's generous vouchers. Should the program expand eligibility, it would only improve upon its already great achievements.

GOVERNING STATUTES

Fla. Stat. §§ 1002.39; 1002.421

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes

LATEST STATS (FALL 2016)

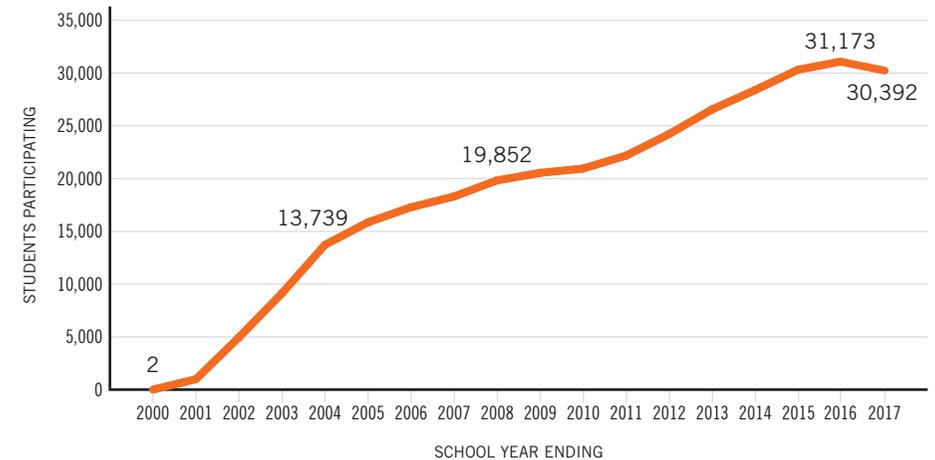
Students participating: **30,392**
Schools participating: **1,432**
Average voucher value: **\$7,217**
(projected 2016–17)

Percent of Florida K–12 students eligible for the John M. McKay Scholarships for Students with Disabilities Program

13%

- Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor's degree, three years of teaching experience or special expertise
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Report student's progress to parents annually

Florida's John M. McKay Scholarships for Students with Disabilities Program has been providing at least 30,000 vouchers each year since 2014–15.



Additional Florida programs on pages [17](#), [91](#)

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

GEORGIA

Georgia Special Needs Scholarship Program

Voucher • Enacted 2007 • Launched 2007



The Georgia Special Needs Scholarship Program allows any student with a disability whose parents are unhappy with their assigned public school to receive a voucher to attend private school.

STUDENT FUNDING

Vouchers are worth up to the cost of the educational program a student would have received in public school, as calculated by existing state funding formulas. It excludes only such things as capital costs and federal subsidy programs. 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 prior school year. Preschool programs do not count toward that factor. The student must also have received special education services under an Individualized Education Plan at any point in that year. The student's parent or guardian must live in the state currently and have been a resident for at least one year.

EDCHOICE EXPERT FEEDBACK

Georgia's only voucher program receives strong marks for its funding levels and school requirements. Funding levels are up to the child's funding in his or her public school. The only school regulations are that participating private schools have a physical location in Georgia, demonstrate fiscal soundness, and follow nondiscrimination, health and safety laws along with Georgia's other regulations applying to private schools. Schools also must report to parents on students' academic progress. Where the program could grow is on student eligibility, which is limited to students with special needs who attended public school the previous year. A child with special needs should be eligible for a scholarship in kindergarten or the first year of formal education. Requiring a child to attend their resident public schools when the child's special needs might be best satisfied in a different school is a disservice to the child. Also, other underserved Georgia students, no doubt, could benefit from a broader program.

GOVERNING STATUTES

O.C.G.A. §§ 20-2-2110 through 20-2-2118

SCHOOL REQUIREMENTS

- Notify state regarding intention to participate
- Demonstrate financial viability

LATEST STATS (2015–16)

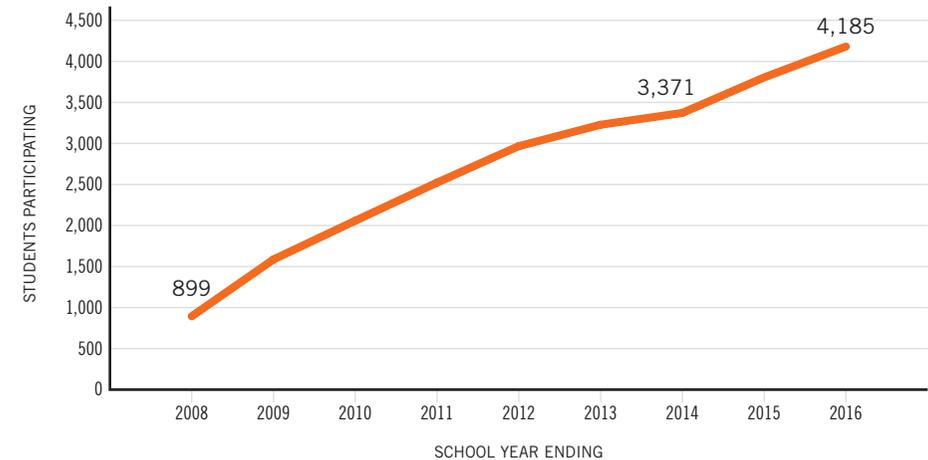
Students participating: **4,185**
Schools participating: **235**
Average voucher value: **\$5,614**

Percent of Georgia K–12 students eligible for the Georgia Special Needs Scholarship Program

11%

- Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d
- Comply with state health and safety requirements
- Be accredited or in the process of becoming accredited
- Teachers must have a bachelor's degree or three years' experience in education or health
- Provide parents with teachers' credentials
- Report to parents and state regarding students' academic progress

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



Additional Georgia program on page 93

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

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.

STUDENT FUNDING

Students from families that qualified for the federal free and reduced-price lunch (FRL) program can receive a voucher worth up to 90 percent of the state per-student spending amount for the sending school district. Students from families earning 150 percent of that same threshold can receive a voucher worth up to 50 percent of the state funding allocation for the sending district. The maximum voucher size is \$4,800 for students in grades K–8 and \$4,500 for students in grades 9–12. Families can supplement vouchers with additional funds. Students eligible to receive special education funds are now eligible to use those funds for special education services at a voucher-accepting school.

STUDENT ELIGIBILITY

Children must be between ages five and 22 to participate. Eligible students include: (1) students who attended a public school (including a charter school) for the preceding two semesters and who are from families earning up to (but not exceeding) 150 percent of FRL (\$67,433 for a family of four in 2016–17), (2) students with disabilities that have an Individualized Education Plan and who are from families earning up to (but not exceeding) 200 percent of FRL (\$89,910 for a family of four in 2016–17), (3) students who attended or would attend a public school designated F and who are from families earning up to (but not exceeding) 150 percent of FRL, (4) students or siblings of students who previously received a voucher or a minimum of a \$500 tax-credit scholarship from a scholarship-granting organization or (5) students who received a voucher in the previous school year under this program and are from families earning up to (but not exceeding) 200 percent of FRL.

EDCHOICE EXPERT FEEDBACK

Indiana's Choice Scholarship Program is the largest statewide voucher program in the country. Still, the program is lacking in some areas. The average voucher amount is below half of what public school students receive. Also, the income eligibility level is too low for many families to participate. Lastly, participating private schools are required to allow the state to review classroom instruction, instructional materials and curriculum as well as administer the state test. The program has ample room to grow by providing the parents with increased funding and eligibility and lowering regulations on private schools.

LATEST STATS (2016–17)

Students participating: **34,645**
 Schools participating: **313**
 Average voucher value: **\$4,024** (2015–16)

Percent of K–12 students eligible for Indiana's Choice Scholarship Program

54%

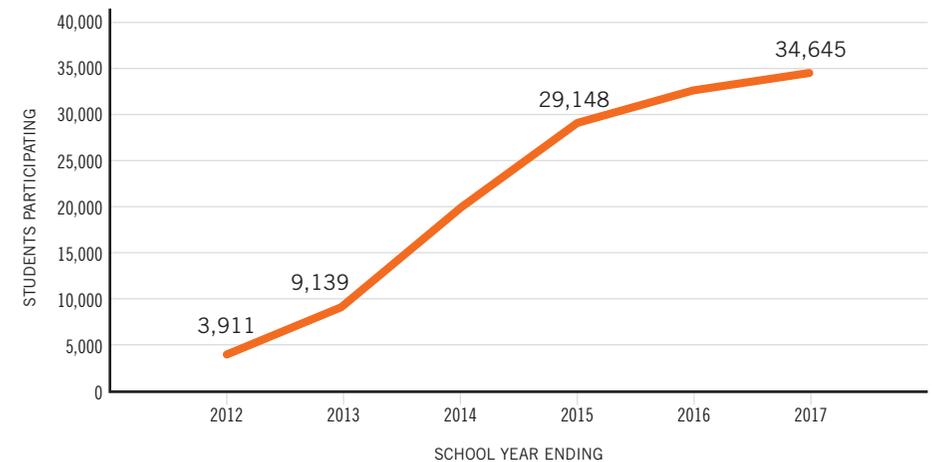
GOVERNING STATUTES

Ind. Code §§ 20-51-1 through 4

SCHOOL REQUIREMENTS

- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Comply with health and safety codes
- Must not discriminate on basis of race, color or national origin
- Conduct criminal background checks on employees
- Administer the Indiana Statewide Testing for Educational Progress (ISTEP) program and report to the state data for A–F ratings including ISTEP scores and graduation rates
 - ✓ To remain eligible to accept new scholarship students, a school must not be rated as D or F for two or more consecutive years
- Must grant the state full access to its premises for observing classroom instruction and reviewing any instructional materials and curriculum
- Provide civic and character education and display related historical documents

Participation in Indiana's voucher program has grown each year since its inception.



Additional Indiana programs on pages [95](#), [129](#)

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

LOUISIANA

Louisiana Scholarship Program

Voucher • Enacted 2008 • Launched 2008



Louisiana's statewide voucher program is available to low-income students in low-performing public schools.

STUDENT FUNDING

The voucher is equal to the lesser of 90 percent of the total state and local funding per student in the student's home school district or the tuition charged by the private school. Schools accepting students using the voucher may not charge those students more than non-voucher students. Students requiring special educational 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 (\$60,750 for a family of four in 2016–17) and they either (1) attended a public school designated as C, D, F or T 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 will 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 expanded voucher program greatly improved student eligibility, making it available to more than one-third of students statewide. The program is also strong on funding, as voucher amounts potentially can equal what students in public schools receive. Unfortunately, the program falls short by imposing strict regulations on participating schools. Schools must use an "open admissions process," ceding control of their admissions processes to the state. Additionally, private schools must administer the state's standardized test, and the Louisiana Department of Education is required to create an accountability system for participating private schools. The program would improve by not linking eligibility to public schools' performance. Also, parents, not the state, should determine what tests their children take in private school.

GOVERNING STATUTES

La. Rev. Stat. §§ 17:4011 through 4025

LATEST STATS (2015–16)

Students participating: **7,110**
Schools participating: **121**
Average voucher value: **\$5,856**

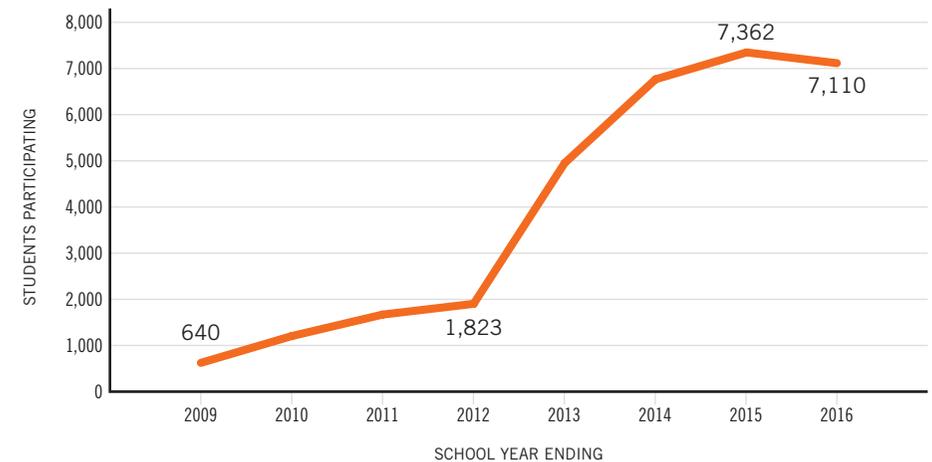
Percent of K–12 students eligible for the Louisiana Scholarship Program

36%

SCHOOL REQUIREMENTS

- Private schools must be approved by the state to participate
- Comply with health and safety codes
- Not discriminate on basis of race, color or national origin
- Use an open admissions process in enrolling scholarship recipients
- Administer all Louisiana state examinations required under the school and district accountability system
- Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students
- No more than 20 percent of students receiving scholarships for private schools in operation fewer than two years
- Submit to the state an annual independent financial audit conducted by a certified public accountant
- Conduct criminal background checks on all school employees
- Maintain a curriculum of quality at least equal to that prescribed for public schools

More than 7,100 students are enrolled in Louisiana's statewide voucher program.



Additional Louisiana programs on pages [41](#), [101](#), [133](#)

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.

STUDENT FUNDING

The educational certificate (voucher) is worth 50 percent of the state dollars that would have been spent on the child in his or her public school 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 seven categories of learning exceptionalities, have an Individualized Education Plan or services plans 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 program for students with special needs is one of the more restrictive voucher programs nationwide, limiting eligibility on both type of learning exceptionality and parish residence. The program is restricted further by the fact vouchers are capped at 50 percent of the funds that otherwise would have gone to the child's public school. Private schools must be approved by the state and have a program serving the special needs of participants established for two years prior to accepting voucher payments. The program could improve by mirroring Florida's, Georgia's or Oklahoma's statewide voucher programs for students with special needs.

GOVERNING STATUTES

La. Rev. Stat. § 17:4031

LATEST STATS (2015–16)

Students participating: **342**
Schools participating: **22**
Average voucher value: **\$2,264**

Percent of Louisiana K–12 students in the state's most populated parishes* eligible for the School Choice Program for Certain Students with Exceptionalities

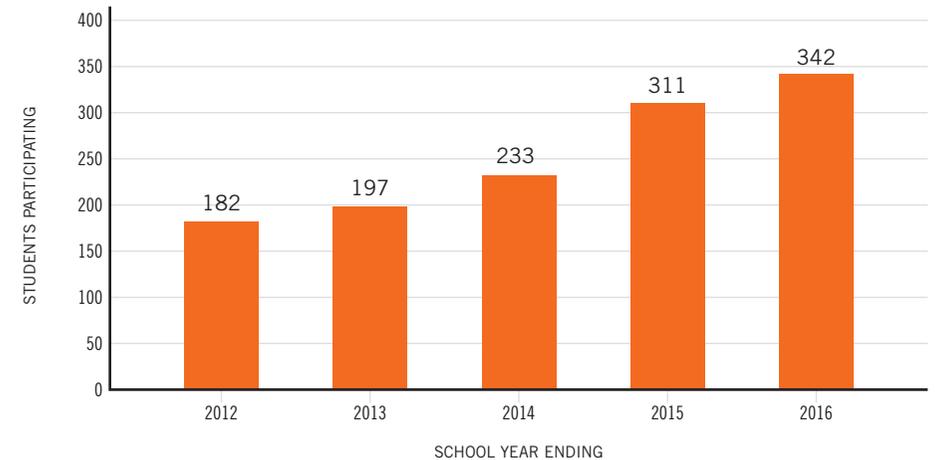


*Includes only Caddo, East Baton Rouge, Jefferson, Lafayette, Orleans and St. Tammany parishes

SCHOOL REQUIREMENTS

- Be approved by the state to participate
- Comply with state nondiscrimination and health and safety requirements
- Have existed and provided educational services to students with special needs for two years prior to participating in the program
- Teachers must be certified to teach special education

Enrollment in Louisiana's voucher program for students with special needs grew by 10 percent from 2014–15 to 2015–16.



Additional Louisiana programs on pages [39](#), [101](#), [133](#)

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

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.

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 increasing the voucher to as high as 115 percent of the per-student funding, but may not reduce the voucher below that rate.

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 is very restrictive on eligibility; students qualify only if their home districts do not have public schools. On funding power, Maine’s program does well, as per-pupil funding can equal the average cost statewide and even can go as high as 115 percent of the child’s current funding. Although the program does not place overly burdensome regulations on private schools, it does restrict religious schools from participating. Maine’s town tuitioning would increase its effectiveness by removing that restriction and not limiting student eligibility to their home districts’ schooling arrangements.

GOVERNING STATUTES

Maine Rev. Stat. 20-A §§ 2951-55

LATEST STATS (2016–17)

Students participating: **5,727** (2015–16)
 Schools participating: **64** (2015–16)
 Maximum voucher value: **\$8,482** (K–8),
\$11,162 (9–12), **\$10,530** (out of state)

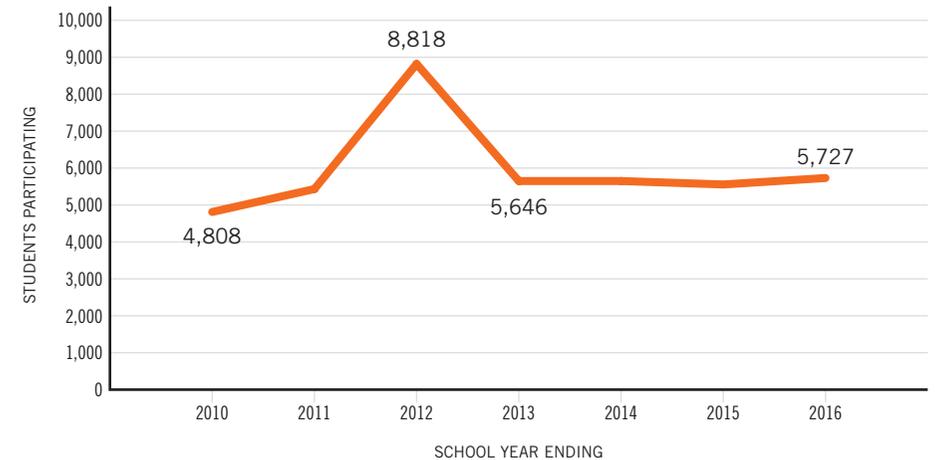
Percent of Maine students able to participate in the state’s Town Tuitioning Program

3%

SCHOOL REQUIREMENTS

- Must meet the requirements for basic school approval
- Must be nonsectarian
- Comply with reporting and auditing requirements
- If enrolling 60 percent or more students under the Town Tuitioning Program, must participate in the statewide assessment program
- Upon the request of a school unit, release copies of all student records for students transferring from the private school to the school unit
- Annually report to the commissioner any information they may require

Participation in Maine’s Town Tuitioning Program is down by more than one-third since 2012, but more students are enrolled now compared to 2010–11.



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, launched 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.

STUDENT FUNDING

Funded by appropriation, each student's voucher will be 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. In 2016–17, voucher amounts ranged from \$1,000 to \$4,400 each, and the highest award amount went to students who qualified for the federal free lunch program (\$31,590 for a family of four in 2016–17) and attended a public school last year. The program was established as a budget item, and the legislature appropriated \$5 million from the general fund to fund vouchers for students, with \$150,000 of the appropriation used by the Maryland State Department of Education to administer the program.

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 (FRL) program (\$44,955 for a family of four in 2016–17).

EDCHOICE EXPERT FEEDBACK

The Broadening Options and Opportunities for Students Today (BOOST) Program provides vouchers for low-income students to attend eligible private schools of choice. Though this is a first step toward educational opportunity for Maryland students, the program has several important shortcomings. As a line item appropriation, the program increases state aid for education instead of allowing the tax dollars already reserved for a child's public school education to follow them to a private school of choice. The program is subject to reenactment by the current legislature—meaning students are not guaranteed a voucher from year-to-year. The program's funding cap limits student participation. Also, private schools of choice must be compliant with all state and federal laws pertaining to assessments, which may limit private school participation.

The program also 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.

This program includes Maryland's Title VI of the Civil Rights Act of 1964 as amended, Title 20 Subtitle

6 of the State Governor Article, which requires private schools eligible for vouchers to not discriminate in student admissions based on race, color, national origin or sexual orientation. Though 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 effect of this expanded layer of regulatory control is yet to be determined.

GOVERNING STATUTES

Fiscal 2017 Budget Bill § R00A03.05

SCHOOL REQUIREMENTS

- Participate in Program R00A03.04 Aid to Non-Public Schools Program for Textbooks and Computer Hardware and Software
- Have at least one grade above kindergarten
- Administer all assessments in accordance with federal and state law
- Comply with Title VI of the Civil Rights Act of 1964 as amended, Title 20 Subtitle 6 of the State Governor Article
- Agree not to discriminate in student admissions on the basis of race, color, national origin or sexual orientation.

Only one year of participation data is available thus far. We anticipate preliminary second year data to be available in October 2017.

LATEST STATS (2016–17)

Students participating: **2,447**
Schools participating: **171**
Average voucher value: **\$1,943**

Percent of Maryland families with children meeting the BOOST Program's income requirement



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

MISSISSIPPI

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 private schools that provide dyslexia therapy.

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.

STUDENT ELIGIBILITY

Students must be in first through sixth grade and have been screened properly and diagnosed with dyslexia. Students are eligible if they attended a public school before or a 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 Dyslexia Therapy Scholarship program has room to grow in a few areas. On funding, the voucher amount is equivalent to the average amount of state spending per student, not the average amount of state spending per student with special needs. For this reason, the Mississippi Dyslexia Therapy Scholarship program has one of the lowest funding amounts when compared with other voucher programs for students with special needs. The program’s regulations also could become burdensome for private schools. For example, the state board of education is given authority to extend the length of the school day or year for private schools and even develop curriculum and determine textbooks. One way this program could expand to great success would be to mirror Florida’s, Georgia’s and Oklahoma’s voucher programs for students with special needs.

GOVERNING STATUTES

Miss. Code Ann. §§ 37-173-1 through 31

LATEST STATS (2016–17)

Students participating: **159**
Schools participating: **3**
Average voucher value: **\$4,980**

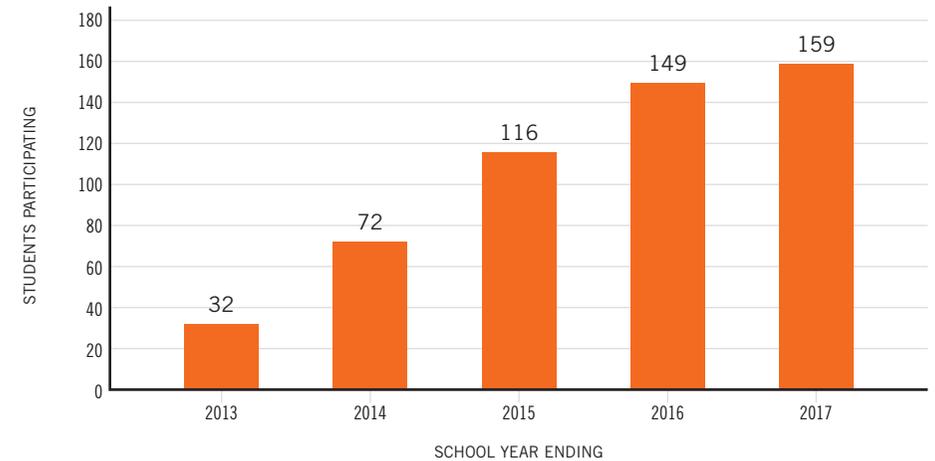
Percent of Mississippi K–12 students eligible for the Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

2%

SCHOOL REQUIREMENTS

- Be a state-accredited special-purpose school
- Provide comprehensive dyslexia therapy instruction delivered by state
- Have Department of Education-licensed dyslexia therapists to children diagnosed with dyslexia as a primary learning disability
- Provide the state all documentation required for a student’s participation
- Provide parents with a written explanation of the student’s progress
- Conduct background checks on teachers and other school personnel
- Submit to annual audits of financial records by the state auditor

Enrollment in Mississippi’s voucher program for students with dyslexia increased nearly 7 percent from 2015–16 to 2016–17.



Additional Mississippi programs on pages **19, 49**

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.

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.

STUDENT ELIGIBILITY

Students must be in grades K–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 Nate Rogers Scholarship for Students with Disabilities Program is so restrictive on student eligibility, funding and school regulations, no children or schools are currently participating. According to the American Speech-Language-Hearing Association, nearly 9 percent of young children could be diagnosed with speech-language impairment. That eligibility pool is restricted further in Mississippi in that the voucher is available only to children in grades K–6. Moreover, the Mississippi Department of Education has ruled that if a student with special needs has speech impairment, but speech impairment is not his or her primary disability, that student is ineligible to receive a Nate Rogers voucher. As for funding, the maximum voucher is equivalent to the average amount of state spending per student, not the average amount of state spending per student with special needs. Finally, the program’s regulations could become burdensome for private schools. For example, the state board of education is given authority to extend the length of the school day or year for private schools and even develop curriculum and determine textbooks. In addition, participating schools must be a state-accredited nonpublic special-purpose school that has as its primary purpose the providing of comprehensive speech-language therapy instruction delivered by speech-language pathologists; if a child is already attending the few schools in Mississippi that meet this description, the child is ineligible for a scholarship. Accordingly, very few schools can participate in this program. One way this program could expand to great success would be to mirror Florida’s, Georgia’s and Oklahoma’s voucher programs for students with special needs.

LATEST STATS (2016–17)

Students participating: 0
Schools participating: 0
Average voucher value: N/A

Percent of Mississippi K–12 students eligible for the Nate Rogers Scholarship for Students with Disabilities Program

3%

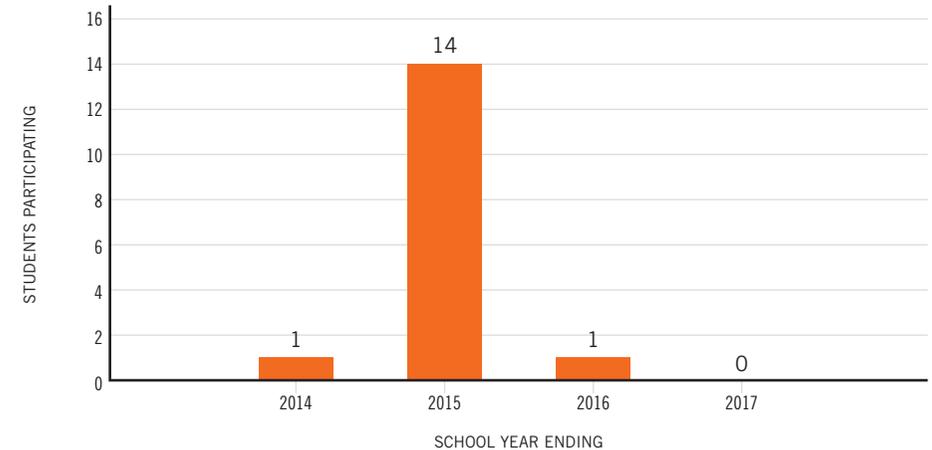
GOVERNING STATUTES

Miss. Code Ann. §§ 37-175-1 through 29

SCHOOL REQUIREMENTS

- Be approved as a state-accredited nonpublic special-purpose school that is organized to provide, and emphasizes instruction in, speech-language therapy and intervention as the primary purpose of the school
- Provide comprehensive speech-language therapy instruction delivered by speech-language pathologists licensed by the state department of education and the American Speech-Language-Hearing Association
- Annually provide the parents of voucher students a written explanation of the student’s progress
- Conduct criminal background checks on employees
- Allow for an annual audit of its financial records by the state auditor and file a copy of the audit report and accompanying management letter with the state board of education

Enrollment in Mississippi's voucher program for students with speech-language impairments has disappeared, likely due to students switching over to the state's ESA program.



Additional Mississippi programs on pages 19, 47

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

NORTH CAROLINA

Special Education Scholarship Grants for Children with Disabilities



Voucher • Enacted 2013 • Launched 2014

North Carolina allows students with special needs to receive vouchers to attend private schools of their parents' choosing.

STUDENT FUNDING

Vouchers are worth up to \$4,000 per semester (\$8,000 per school year) and may be used for private school tuition and special education services, including services provided to homeschooled students. A total of \$5.8 million is available for vouchers for each fiscal year, and any leftover funds will carry over to the next fiscal year.

STUDENT ELIGIBILITY

To qualify, students must require an Individualized Education Plan (IEP) and receive special education services on a daily basis. Additionally, students must have either been (1) enrolled in a North Carolina public school during the previous spring, (2) received special education services as a preschooler during the previous semester, (3) received a voucher under this program during the previous semester, (4) be eligible for enrollment in kindergarten or first grade or (5) be a dependent of an active-duty member of the military.

EDCHOICE EXPERT FEEDBACK

Although North Carolina already improved school choice for students with special needs by shifting from a nonrefundable, individual tax credit for educational expenses to this voucher program, the current policy still has room for improvement. The program is strong on eligibility, and is clearly intended to eventually serve all families of children with special needs who think their children would be better served in different schools. Funding per student was increased from \$6,000 to \$8,000 per student per year, which is laudable and a step in the right direction. The next step should be to take into account additional funds that many students with disabilities need for required specialized services.

GOVERNING STATUTES

N.C. Rev. Stat. §§ 115C-112.5-9

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Comply with health and safety requirements

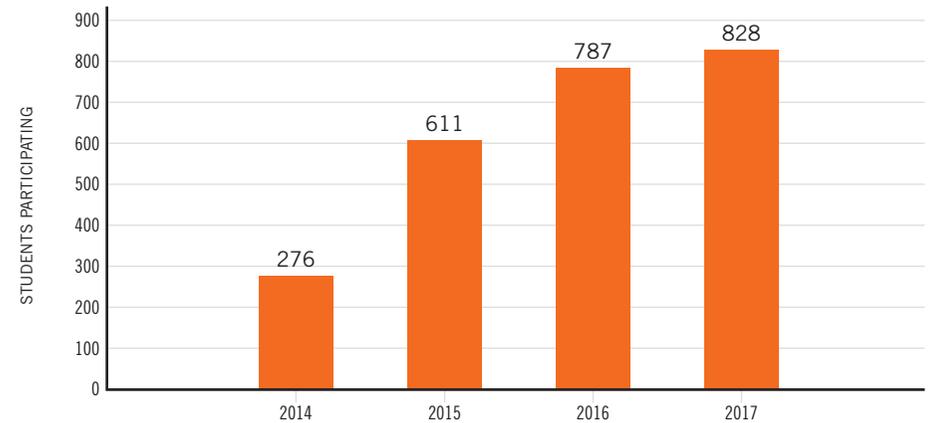
LATEST STATS (FALL 2016)

Students participating: **828**
Schools participating: **231**
Average voucher value: **\$7,421**
(projected 2016-17)

Percent of North Carolina K-12 students eligible for Special Education Scholarship Grants for Children with Disabilities



Enrollment in North Carolina's voucher program for students with disabilities more than doubled in its first full school year of operation and has increased every year since.



Additional North Carolina program on page 53

For the latest program information and data updated in real time, visit edchoice.org/NC_voucher1

NORTH CAROLINA

Oppurtunity Scholarships

Voucher • Enacted 2013 • Launched 2014



North Carolina awards vouchers statewide to students whose families meet certain income requirements.

STUDENT FUNDING

The maximum voucher amount allowed is \$4,200, not to exceed the private school's actual tuition and fees. The vouchers may be used for tuition, transportation, equipment or any other items required by qualifying private schools. Total funding was increased to \$24.8 million in 2016–17, a 41 percent increase over 2015–16 funding levels, and total funding will increase to \$44 million for 2017–18.

STUDENT ELIGIBILITY

Students are eligible to receive vouchers if their household income does not exceed 133 percent of the guidelines needed to qualify for the federal free and reduced-price lunch (FRL) program (\$59,790 for a family of four in 2016–17). Students must also have attended a public school during the previous semester. Kindergartners, first graders, foster children, dependents of full-time active military members and children that have been adopted in the past year qualify for vouchers without having to attend a public school.

EDCHOICE EXPERT FEEDBACK

Like many other voucher programs around the nation, North Carolina's income-based program could be improved on both per-student funding and eligibility. The scholarship cap of \$4,200 per student per year is significant, yet could be improved to more closely align with funding levels the child would have received to attend a public school. Private schools that decide to accept Opportunity Scholarship students face regulations as well, including a requirement to report nationally standardized test performance to the government if they enroll 25 or more scholarship students. It is good that North Carolina allows private schools to choose among nationally norm-referenced tests; however, the state should remove the government reporting requirement and instead require results be reported to parents to maximize administrative flexibility for private schools.

GOVERNING STATUTES

N.C. Rev. Stat. §§ 115C-562.1 through 562.7

LATEST STATS (FALL 2016)

Students participating: **5,317**
Schools participating: **431**
Average voucher value: **\$4,024**
(projected 2016–17)

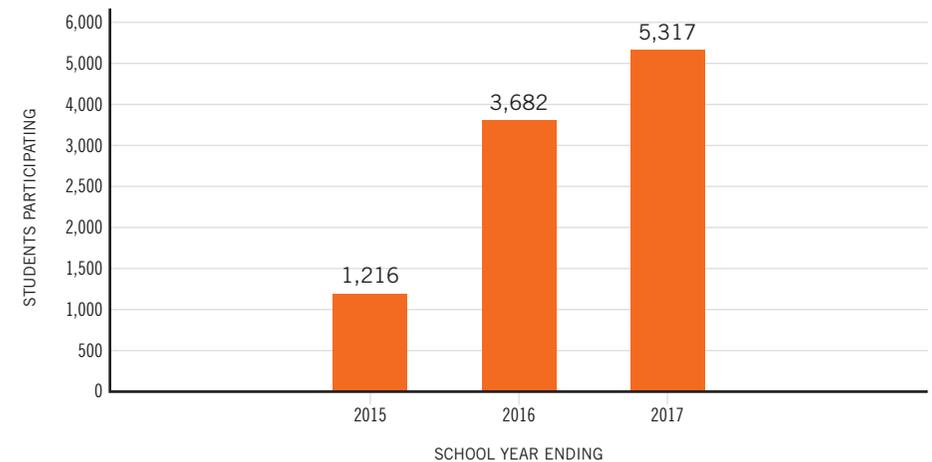
Percent of North Carolina families with children meeting the income requirement for Opportunity Scholarships



SCHOOL REQUIREMENTS

- Must not discriminate with respect to the categories listed in 42 U.S.C. § 2000d, as that statute read on January 1, 2014
- Comply with health and safety requirements
- Be accredited by the state board of education, a national or regional accrediting agency or an active member of the North Carolina Association of Independent Schools, or receive no funding from state government
- Provide the state with documentation for tuition and fees charged
- Conduct criminal background check on staff member with highest decision-making authority
- Provide parents with an annual written explanation of the student's progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to voucher students and provide the test results to the state
- Provide graduation rates of voucher students to the state
- Contract with a certified public accountant to perform a financial review for schools accepting students receiving more than \$300,000 in voucher grants

Enrollment in North Carolina's Opportunity Scholarship Program more than tripled in its second year and increased 44 percent from 2015–16 to 2016–17.



Additional North Carolina program on page 51

For the latest program information and data updated in real time, visit edchoice.org/NC_voucher2

Cleveland Scholarship Program

Voucher • Enacted 1995 • Launched 1996



Parents in the Cleveland Metropolitan School District can receive vouchers to send their children to private school or public schools bordering the school district. No more than half of new recipients may be students previously enrolled in private schools.

STUDENT FUNDING

The maximum voucher value is \$4,250 for grades K-8 and \$5,700 for high school. Families with incomes less than 200 percent of the federal poverty level receive vouchers worth 90 percent of tuition, whereas families above the 200 percent level receive vouchers worth 75 percent of tuition. Parents whose household income is more than the 200 percent threshold agree to pay the remaining tuition. Ohio's state budget includes \$11.9 million in funding for the biennium.

STUDENT ELIGIBILITY

Children in grades K-12 in the Cleveland Metropolitan School District are eligible. Priority is given to families with incomes less than 200 percent of the federal poverty level (\$48,600 for a family of four in 2016-17). 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 accept voucher students on a random basis, giving preference to low-income students if they have more applicants than open seats.

EDCHOICE EXPERT FEEDBACK

Cleveland's voucher program, one of the oldest in the country, could use some refurbishment. Funding for the program is severely restricted, often times below what a private school is able to charge in tuition. Voucher amounts should be closer to what the public school system spends per student (\$13,908) and at least should be closer to what the public school district receives in state-only aid (\$7,866). Such funding increases would greatly benefit the poorest families and schools who would have struggled to make up the difference in cost. Private school regulations are burdensome, which can lower the number of private schools willing to participate. Mandatory minimum class size requirements, and at the K-3 level, enrollment based on random lottery, income level and previous enrollment are examples of the heavier-handed regulations with which many private schools take issue. Additionally, the school must administer the state test each year and report that data to the state department of education. A bright spot for the program is that parents above the income threshold are able to participate albeit at a reduced funding level.

LATEST STATS (2016-17)

Students participating: **8,594**
 Schools participating: **34** (2014-15)
 Average voucher value: **\$3,101** (2014-15)

All Ohio K-12 students enrolled in the Cleveland Metropolitan School District are eligible for the Cleveland Scholarship Program*

100%

*The Ohio Superintendent must approve families with incomes more than 200 percent of poverty

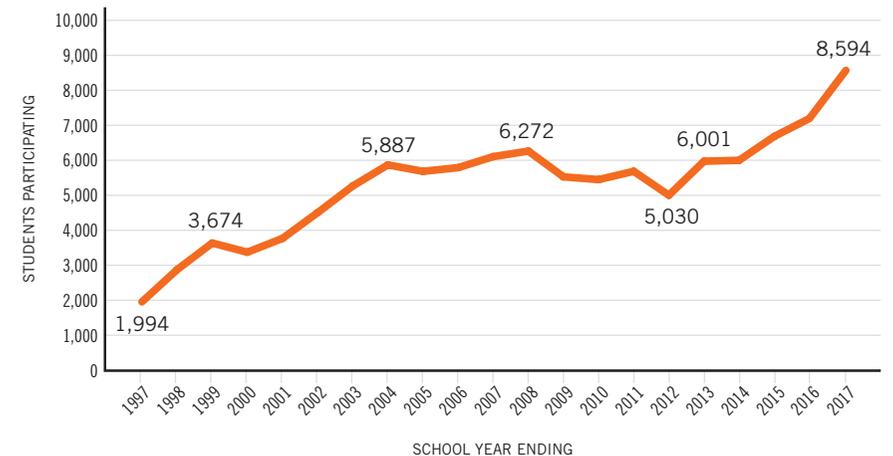
GOVERNING STATUTES

Ohio Rev. Code §§ 3313.974 through 979

SCHOOL REQUIREMENTS

- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Administer the state tests, including the Ohio Graduation Test

The number of Cleveland students using vouchers has increased by 19 percent since 2015-16.



Additional Ohio programs on pages **57, 59, 61, 63**

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

Autism Scholarship Program

Voucher • Enacted 2003 • Launched 2004



Ohio students on the autism spectrum may receive vouchers for education services from a private provider, including tuition at a private school. After participating students receive education services, they apply to the state for reimbursement of expenses.

STUDENT FUNDING

Education services chosen by a student's parents or custodian will be reimbursed by the state for up to \$27,000 per year. After participating students receive education services, they apply to the state for reimbursement of expenses.

STUDENT ELIGIBILITY

Students must be ages three to 21, diagnosed with an autism spectrum disorder, and registered in a public school special education system. 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 (they do not need to actually leave their private schools).

EDCHOICE EXPERT FEEDBACK

Ohio's Autism Scholarship Program is very similar to Mississippi's Dyslexia Therapy Scholarship in that it is limited to a small percentage of students with special needs, although it is encouraging that funding per student per year was raised from \$20,000 to up to \$27,000. The program could improve the regulations it places on participating schools: Schools must have employees with appropriate state credentials, provide quarterly reports to the school district showing academic progress, be in operation for at least one year and provide academic reports to parents and the child's resident public school. For those reasons, Ohio's Autism Scholarship potentially could serve more if it placed fewer regulations on schools and service providers.

GOVERNING STATUTES

Ohio Rev. Code §§ 3310.41 through 43

LATEST STATS (2016–17)

Students participating: **3,325**
 Service providers participating: **272** (2014–15)
 Average voucher value: **\$20,279** (2014–15)

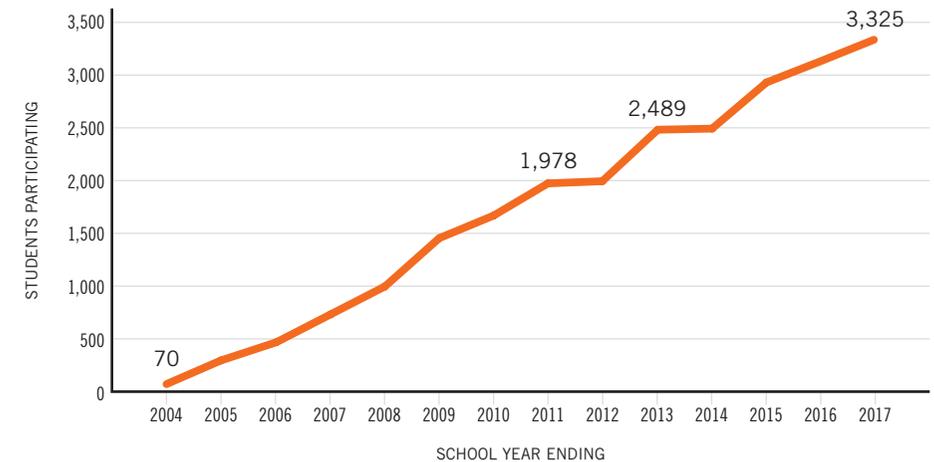
Percent of Ohio K–12 students eligible for the Autism Scholarship Program

1%

SCHOOL REQUIREMENTS

- Register with the state
- Comply with state nondiscrimination codes
- Demonstrate fiscal soundness
- Have properly credentialed staff
- Teachers and other staff working with children must undergo background checks
- In operation at least one full year
- Have adequate liability, property, and casualty insurance certified by a certified public accountant
- Provide regular student progress reports to parents and resident public school

Participation in Ohio's Autism Scholarship Program has increased every year since its creation in 2004.



Additional Ohio programs on pages 55, 59, 61, 63

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

Educational Choice Scholarship Program



Voucher • Enacted 2005 • Launched 2006 • Expanded 2013

Ohio students attending chronically low-performing public schools are eligible for Educational Choice vouchers to attend private schools. The cap on available vouchers is 60,000.

STUDENT FUNDING

Vouchers are worth up to \$4,650 in grades K–8 and \$6,000 in grades 9–12, not to exceed the private school's actual tuition and fees. Participating schools may charge additional tuition for students whose household incomes exceed 200 percent of the federal poverty level, but must accept the voucher as payment in full for students at or below the 200 percent level.

STUDENT ELIGIBILITY

Students are eligible for the program if the student's resident district is not a school district in which the pilot project scholarship program is operating, and the student satisfies one of the following conditions: the student attends a local public school that has received a grade D or F by the state's performance index score; the student is assigned to a community school but would otherwise be assigned to a qualifying school; the student attends a local public school that was ranked in the lowest 10 percent of public schools in two of the three most recent rankings and the public school was not declared to be excellent or effective in the most recent rating system; or the student is enrolling in grades K–12 for the first time and would be assigned to a qualifying school, as long as they are at least 5-years-old by Jan. 1 of the school year. Starting in the 2016–17 school year, eligibility extended to public school students in grades K–3 and students entering grades K–12 for the first time in Ohio who attend a school that received a grade of D or F for making progress in improving literacy in grades K–3 and the school did not receive an A grade for making progress in improving literacy in grades K–3 in the most recent published rating prior to the first day of July of the school year for which a scholarship is sought.

EDCHOICE EXPERT FEEDBACK

Although a large number of children are eligible under the Educational Choice program, it is extremely difficult to inform parents about their options. The fluid nature of public school rankings makes it hard for parents to be informed of their eligibility year over year. A simpler system, one that is universal or tied to income only, would be simpler to administer for the state. School funding is another sore spot, as private schools must accept the amount as payment in full for the poorest children. This may limit a parent's choice of schools. Additionally, participating schools must administer the state tests and report those scores back to the state department of education, increasing regulatory and compliance costs for those schools. Ohio would be wise to simplify this voucher program, tie eligibility to something less prone

LATEST STATS (2016–17)

Students participating: **22,892**
 Schools participating: **472** (2014–15)
 Average voucher value: **\$4,257** (2014–15)

Percent of Ohio K–12 students eligible for the Educational Choice Scholarship Program

10%

to fluctuations, allow parents to determine which tests their children take in private schools and remove the reporting requirements.

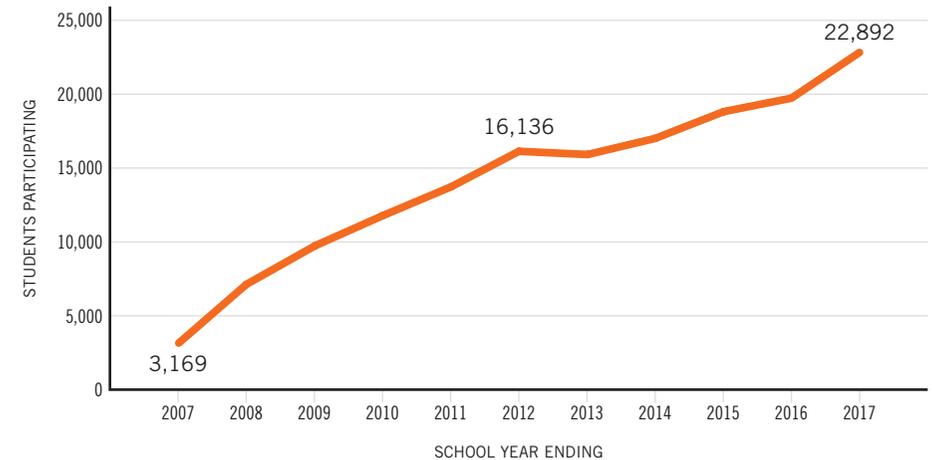
GOVERNING STATUTES

Ohio Rev. Code §§ 3310.01 through 17

SCHOOL REQUIREMENTS

- Be chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Teachers and staff working with children must undergo background checks
- Administer state tests; test results are publicized on the Ohio Department of Education website
- ✓ If a school has more than 65 percent of students participating in a voucher program, the school must administer the state test to every child in the school; parents of children who do not receive a voucher may opt out of the state test requirement

Ohio's Educational Choice voucher program saw enrollment grow 16 percent since 2015–16.



Additional Ohio programs on pages **55, 57, 61, 63**

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

Jon Peterson Special Needs Scholarship Program

Voucher • Enacted 2011 • Launched 2012



Ohio parents of children with special needs enrolled in public schools are able to receive vouchers to pay for private school tuition and additional services at private therapists and other service providers. Vouchers can be used at public providers (i.e., school districts) if the district chooses to accept voucher students. The number of vouchers available is capped at 5 percent of the students with special needs statewide.

STUDENT FUNDING

Vouchers are worth the lesser of fees or tuition charged by the alternative public or private school, the amount of state aid otherwise provided to the public school district, or \$27,000. The amount is reduced proportionately if the child is not enrolled in the alternative or private school for the entire school year. The Ohio Department of Education sets maximum funding amounts for different types of disabilities. 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. Vouchers can be used at public providers (i.e., school districts) if the district chooses to accept voucher students.

STUDENT ELIGIBILITY

Children with disabilities must be between ages 5 and 21, and have at least an initial Individualized Education Plan (IEP) from the public school district. Vouchers will not be awarded if the IEP is still being developed or is in litigation. Parents must apply for eligibility. Their application must certify that they have received the following information from the alternative or private school: methods of instruction to be used with the child and qualifications of the teachers and instructors who will provide services. The number of vouchers available is capped at 5 percent of the students with special needs statewide.

EDCHOICE EXPERT FEEDBACK

The Jon Peterson Special Needs Scholarship Program offers generous funding levels to parents, up to \$27,000 per child annually. However, the eligibility is capped at only 5 percent of the students statewide, a number that is arbitrarily too low and likely to be met in 2016–17. Likewise, private school regulations are burdensome as participating schools must employ credentialed teachers approved by the state board as well as its entire education program approved by the state department of education. Additionally, the students must take the state test and report them to the Ohio Department of Education, unless that student is excused by federal law or by an IEP. By removing some of the onerous regulations on schools, those institutions would be more willing to help serve more students with special needs.

LATEST STATS (2016–17)

Students participating: **4,635**
 Service providers participating: **263** (2014–15)
 Average voucher value: **\$9,794** (2014–15)

Percent of Ohio K–12 students eligible for the Jon Peterson Special Needs Scholarship Program

14%

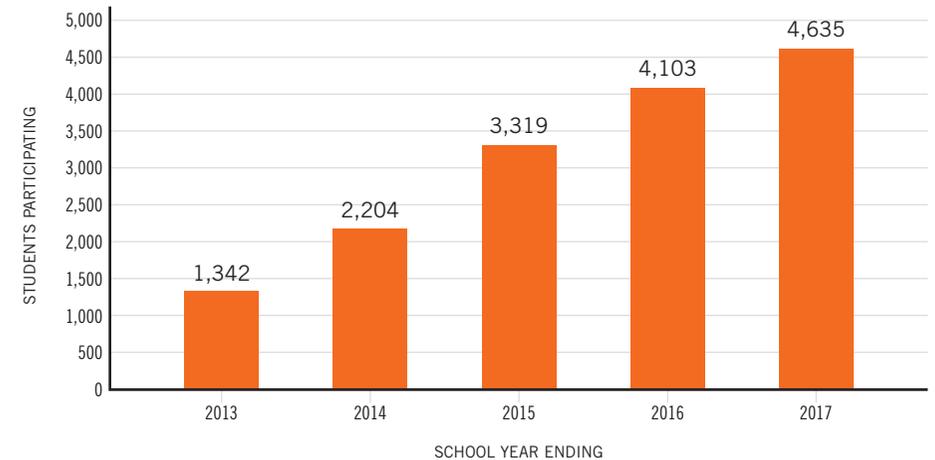
GOVERNING STATUTES

Ohio Rev. Code §§ 3310.51 through 64

SCHOOL REQUIREMENTS

- Registered by the state
- Comply with state nondiscrimination laws
- Meet health and safety standards
- Submit in writing to the parents of the qualified child with special needs a profile of the provider's special education program, including: methods of instruction that will be utilized to provide services to the child and the qualifications of teachers, instructors and other persons who will provide services to the child
- Administer and report the results of the state's tests, including the Ohio Graduation Test, unless the student is excused from taking that assessment under federal law or the student's IEP
- Have properly credentialed staff
- Educational program approved by the state
- Provide record of the implementation of the IEP of each qualified special education student enrolled in the school, including evaluation of the child's progress to the school district
- Submit to the state information on the type and cost of special education services given to scholarship recipients

Participation in Ohio's Jon Peterson Special Needs Scholarship Program increased 13 percent from 2015–16 to 2016–17.



Additional Ohio programs on pages **55, 57, 59, 63**

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

Income-Based Scholarship Program



Voucher • Enacted 2013 • Launched 2013

Income-qualified Ohio students in kindergarten, first grade, second grade, and third grade are eligible for vouchers to attend private schools, provided they are not otherwise eligible for a voucher in Ohio. Fourth graders will be eligible starting in the 2017–18 school year.

STUDENT FUNDING

Vouchers are worth up to \$4,650, not to exceed the private school's actual tuition and fees. Voucher amounts fluctuate based on family income.

STUDENT ELIGIBILITY

In the third year of the program, students are eligible if they are incoming, first-time kindergartners, first-grade, second-grade or third-grade students from families with incomes (1) no more than 200 percent of the federal poverty level (\$48,600 for a family of four in 2016–17) for a maximum voucher, (2) above 200 percent but no more than 300 percent of the federal poverty level (\$72,900 for a family of four in 2016–17) for a voucher worth \$3,487.50 or (3) above 300 percent but no more than 400 percent of the federal poverty level (\$97,200 for a family of four in 2016–17) for a voucher worth \$2,325. If more applications are received than available vouchers, priority will be given first to students who received vouchers in the previous year, second to students from families with incomes at or below 100 percent of the federal poverty level (\$24,300 for a family of four in 2016–17) and third to students from families with incomes between 100 and 200 percent of the federal poverty level. Once they receive a voucher, a student is eligible in future years unless their family income exceeds 400 percent of the federal poverty level. Only students from low-income families who do not qualify for the “EdChoice” Scholarship Program are eligible.

EDCHOICE EXPERT FEEDBACK

The enrollment cap in Ohio's new Income-Based Scholarship Program is one area where this program has seen improvement. It was arbitrarily limited to 2,000 full vouchers to kindergartners for the first year, but now, the number of scholarships will be limited by the total appropriation for the program. The income thresholds for families in the program allow for job growth and additional income, a model other states could follow. Because Ohio has five school choice programs, it could seek to streamline each of those under the original “EdChoice” voucher program by raising and restructuring the eligibility caps and sun-setting the other programs. This would lower administrative costs for the state, could expand eligibility and would help increase parent understanding of educational choice, which would likely boost participation.

LATEST STATS (2016–17)

Students participating: **7,840**
 Schools participating: **472** (2014–15)
 Average voucher value: **\$3,761** (2014–15)

Percent of Ohio families with children meeting the Income-Based Scholarship Program's income requirement

58%

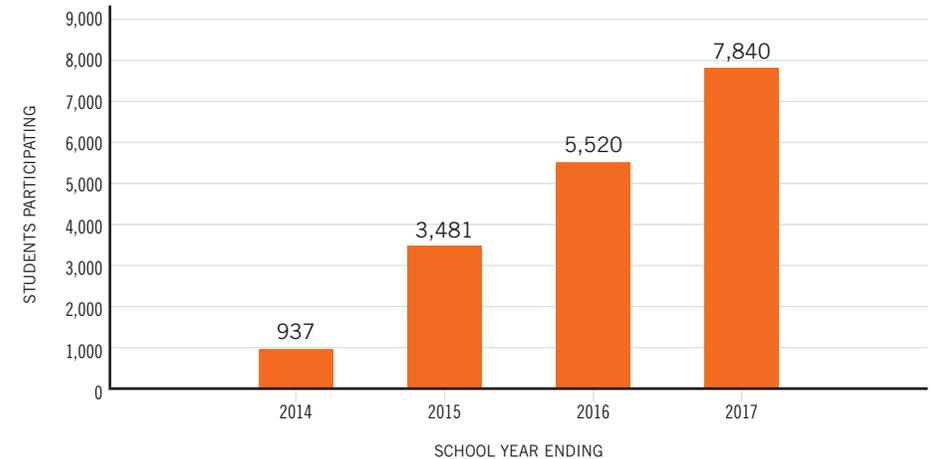
GOVERNING STATUTES

Ohio Rev. Code § 3310.032

SCHOOL REQUIREMENTS

- Be chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Teachers and staff with children must undergo background checks
- Administer state tests; test results are published on the Ohio Department of Education website
- ✓ If a school has more than 65 percent of students participating in a voucher program, the school must administer the state test to every child in the school; parents of children who do not receive a voucher may opt out of the state test requirement

Participation in Ohio's Income-Based Scholarship Program grew 42 percent in its fourth year.



Additional Ohio programs on pages **55, 57, 59, 61**

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

OKLAHOMA

Lindsey Nicole Henry Scholarships for Students with Disabilities



Voucher • Enacted 2010 • Launched 2010

Any Oklahoma student with special needs currently in public school is eligible to receive a voucher to attend private school.

STUDENT FUNDING

The voucher is worth the state and local dollars spent on the child in his or her public school or the chosen private school's tuition and fees, whichever is less. The child's resident school district can keep up to 5 percent of the funds for administrative purposes.

STUDENT ELIGIBILITY

Any student with an Individualized Education Plan (IEP) in effect and who either spent the prior year attending an Oklahoma public school or is the child of an active-duty member of the armed forces who has been stationed in Oklahoma is eligible. After receiving a voucher, the child will continue to qualify each year through high school graduation or until such time as the child would return to a public school. Students who were previously provided services under an Individual Family Service Plan through the SoonerStart program and during transition were evaluated and determined to be eligible for school district services no longer need to have spent the prior school year in attendance at a public school to be eligible.

EDCHOICE EXPERT FEEDBACK

Oklahoma's voucher program for children with special needs earns high marks for funding. The program also has fairly minimal regulations: Private schools must meet the state's accreditation requirements, demonstrate fiscal soundness, adhere to nondiscrimination laws, follow health and safety codes, be academically accountable to parents and be in operation for at least one year before accepting students. The only shortcoming of Oklahoma's voucher program is its obvious limitation in terms of student eligibility. Given its other strengths, Oklahoma should consider expanding the program's eligibility pool to include all students.

GOVERNING STATUTES

Okla. Stat. §§ 70-13-101.1 and 101.2

LATEST STATS (2016–17)

Students participating: **553**
Schools participating: **49**
Average voucher value: **\$6,285**

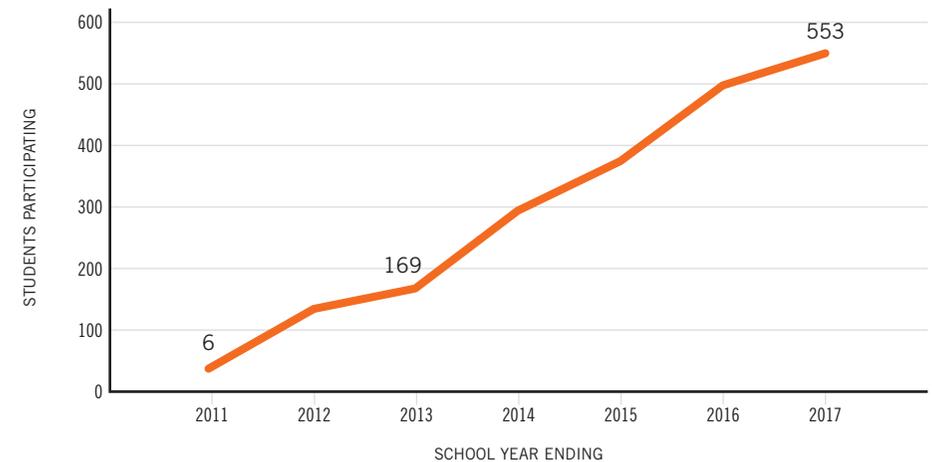
Percent of Oklahoma K–12 students eligible for the Lindsey Nicole Henry Scholarships for Students with Disabilities



PARENT REQUIREMENTS

- Be accredited by the state board of education or approved accrediting association
- Comply with state nondiscrimination and health and safety requirements
- Must have been in operation for one school year prior to participation in the program
- Provide a statement by a certified public accountant confirming the private school is insured and the owners have sufficient capital or credit to operate or provide record of a surety bond or credit for the amount equal to the scholarship funds for any quarter
- Teachers must have a bachelor's degree or at least three years of teaching experience in public or private schools, or have special skills, knowledge or expertise that qualifies them to provide instruction in the subjects taught

Participation in Oklahoma's voucher program for students has grown each year since it launched.

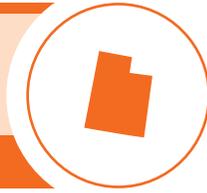


Additional Oklahoma program on page [109](#)

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

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 nearly \$4.4 million program fund.

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 2016–17, those values work out to \$7,730 and \$4,638, respectively. The voucher may not exceed the private school's actual tuition and fees.

STUDENT ELIGIBILITY

Public school students between ages 3 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 nearly \$4.4 million program fund, with applications subject to random lottery.

EDCHOICE EXPERT FEEDBACK

Although overall funding is low for Utah's voucher program for students with special needs, the cap on appropriations can increase if the number of students in the program equals or exceeds 7 percent of the students with special needs in preschool through high school. Additionally, regulations on private schools are light when compared with other states: Participating schools must provide the results of an annual assessment to parents along with the educational services and associated costs being offered a child, be approved by the state and comply with health, safety and nondiscrimination laws.

GOVERNING STATUTES

Utah Code §§ 53A-1a-701 through 710

LATEST STATS (2015–16)

Students participating: **905**
 Schools participating: **42**
 Average voucher value: **\$4,938**

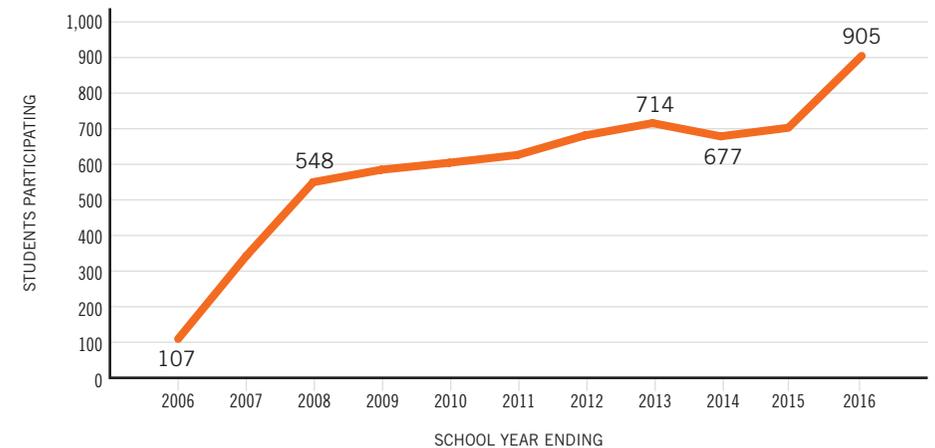
Percent of Utah K–12 students eligible for the Carson Smith Special Needs Scholarship Program



SCHOOL REQUIREMENTS

- Be approved by the state
- Comply with federal nondiscrimination requirements of 42 U.S.C. 2000d
- Comply with state health and safety codes
- Submit to the state an audit and financial report completed by a certified public accountant
- Possess adequate working capital to maintain operations for the first year
- Disclose to parents the special education services to be provided and the cost of those services
- Administer annual assessment of a student's academic progress and report results to the student's parents
- Teachers of recipients must have bachelor's degrees, three years of teaching experience or special skills
- Provide parents with their voucher students' teacher's credentials

Enrollment in Utah's Carson Smith Special Needs Scholarship Program has somewhat fluctuated since 2012–13, but increased by 29 percent from 2014–15 to 2015–16.



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 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. For 2016–17, tuition amounts equal \$12,938 for grades K–6 and \$14,773 for grades 7–12. Although most tuitioning towns allow parents to choose which schools will receive their students, some towns send all their students to one school.

STUDENT FUNDING

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, 7–8 and 9–12.

STUDENT ELIGIBILITY

Students must live in Vermont and reside in an identified tuition town. 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 is very restrictive on eligibility, based on the fact students qualify only if their home district does not have a public school; only about 3 percent of the state’s student population lives in such towns. The program does far better on funding, as each student can receive more than 75 percent of the average state and local revenue per pupil. Also, the program does not place overly burdensome regulations on participating schools. Vermont’s unique school choice program should increase student eligibility. Act 46, which creates 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 town tuitioning, a method of funding education that has been successful for well more than 100 years.

LATEST STATS (2014–15)

Students participating: **3,350** (FTE)
Schools participating: **435**
Average voucher value: **\$13,152**

Percent of Vermont K–12 students able to participate in the state’s Town Tuitioning Program

4%

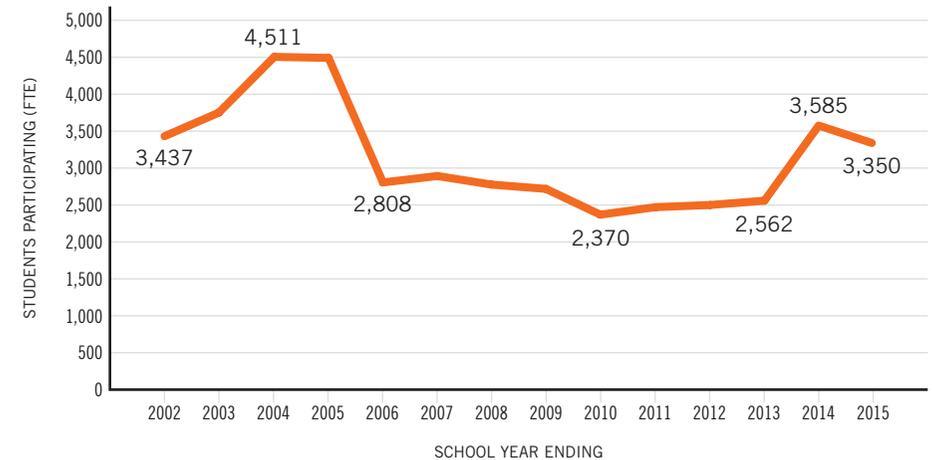
GOVERNING STATUTES

16 V.S.A. §§ 821-36

SCHOOL REQUIREMENTS

- Must be non-sectarian

Participation in Vermont's Town Tuitioning Program decreased in the most recent year, following a big increase from 2012–13 to 2013–14.



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

Milwaukee Parental Choice Program

Voucher • Enacted 1990 • Launched 1990



Milwaukee families earning up to 300 percent of the federal poverty guidelines 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 this program.

STUDENT FUNDING

In 2016–17, the maximum voucher amount is \$7,323 for grades K–8 and \$7,969 for grades 9–12. Each school year, maximum voucher payments increase by a dollar amount equal to the dollar amount increase in general school aid to Wisconsin public schools. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$53,460 for a family of four in 2016–17) may be charged additional tuition above the voucher amount.

STUDENT ELIGIBILITY

Students who live in Milwaukee and whose family income does not exceed 300 percent of the federal poverty level are eligible (\$72,900 for a family of four in 2016–17); moreover, a family's income limit increases by \$7,000 if the student's parents/legal guardians are married. 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 is able to keep it, regardless of his or her family's future income.

EDCHOICE EXPERT FEEDBACK

The Milwaukee Parental Choice Program's income limits cover approximately 68 percent of all Milwaukee families with children, earning strong marks on eligibility. However, the maximum voucher of \$7,323 (K–8) and \$7,969 (9–12) per pupil is only slightly more than half of what Milwaukee public school pupils get. Additionally, the program's regulations are somewhat extensive. Voucher students must be allowed to opt out of religious programs. Also, participating private schools must submit to mandatory academic standards, specific hours of yearly instruction and must admit students on a random basis and allow all applicants to enroll if they have capacity. Accountability provisions also require that state tests be used. The Milwaukee Parental Choice Program could improve in each area: increase eligibility, raise voucher amounts closer to public school students' levels and lower regulations on participating schools. That could include allowing parents—not the state—to determine which tests their children take in private school and removing the reporting requirements.

GOVERNING STATUTES

Wis. Stat. §§ 119.23 and 235

LATEST STATS (2016–17)

Aid membership (FTE): **27,302.4**
 Schools participating: **121**
 Average voucher value: **\$7,384** (2015–16)

Percent of Milwaukee families with children meeting the Milwaukee Parental Choice Program's income requirement*

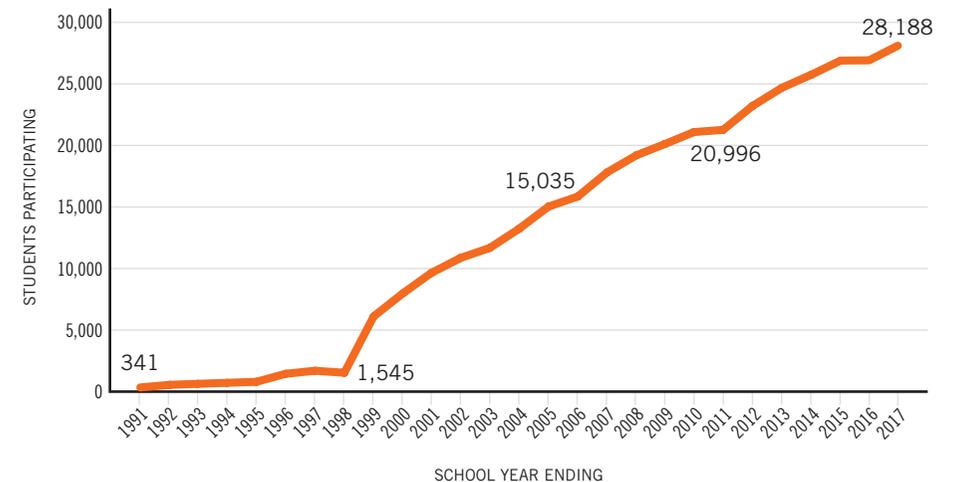
75%

*Assumes parents/legal guardians are not married

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Meet state health and safety codes
- Allow students to opt out of religious programs
- Administer state testing to voucher recipients in third, fourth, eighth, ninth, 10th and 11th grade
- Receive accreditation within three years of participating in the Milwaukee Parental Choice Program
- Submit an annual financial audit conducted by a certified public accountant to the state
- Admit eligible students on a random basis
- Provide evidence of sound fiscal practices and financial viability to the state
- School administrators must undergo financial training and have at least a bachelor's degree from an accredited institution of higher education
- Teachers must have a bachelor's degree from an accredited institution of higher education and teacher aides must have received a high school diploma or been granted a GED or HSED
- Must provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Must provide the state with information about the academic program at the participating school and student test score data

Enrollment in Wisconsin's Milwaukee Parental Choice Program has increased every year since 1997–98.



Additional Wisconsin programs on pages **73, 75, 77, 141**

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

WISCONSIN

Parental Private School Choice Program (Racine)



Voucher • Enacted 2011 • Launched 2011

Wisconsin's Parental Private School Choice Program (Racine) 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 also are eligible.

STUDENT FUNDING

In 2016–17, the maximum voucher amount is \$7,323 for grades K–8 and \$7,969 for grades 9–12. Each school year, maximum voucher payments increase by the dollar amount equal to the dollar amount increase in general school aid to Wisconsin public schools. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$53,460 for a family of four in 2016–17) may be charged additional tuition above the voucher amount.

STUDENT ELIGIBILITY

Students from families with household incomes up to 300 percent of the federal poverty level (\$72,900 for a family of four in 2016–17) are eligible for vouchers; moreover, a family's income limit eligibility increases by \$7,000 if the student's parents or legal guardians are married. 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 or (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 voucher lottery.

EDCHOICE EXPERT FEEDBACK

Eligibility in Racine's school voucher program is relatively restrictive. On regulations, the program also has room for improvement. Schools must adopt academic standards (which cannot include mandatory religion classes), provide specific yearly hours of instruction, hire teachers with college degrees, admit voucher students randomly and meet accountability requirements. With the program's enrollment cap now removed, Wisconsin also should consider removing the arbitrary income limits placed on families and the regulations imposed on schools.

GOVERNING STATUTES

Wis. Stat. § 118.60

LATEST STATS (2016–17)

Aid membership (FTE): **2,463.6**
Schools participating: **19**
Average voucher value: **\$7,337** (2015–16)

Percent of Racine families with children meeting the income requirement* under the Parental Private School Choice Program (Racine)

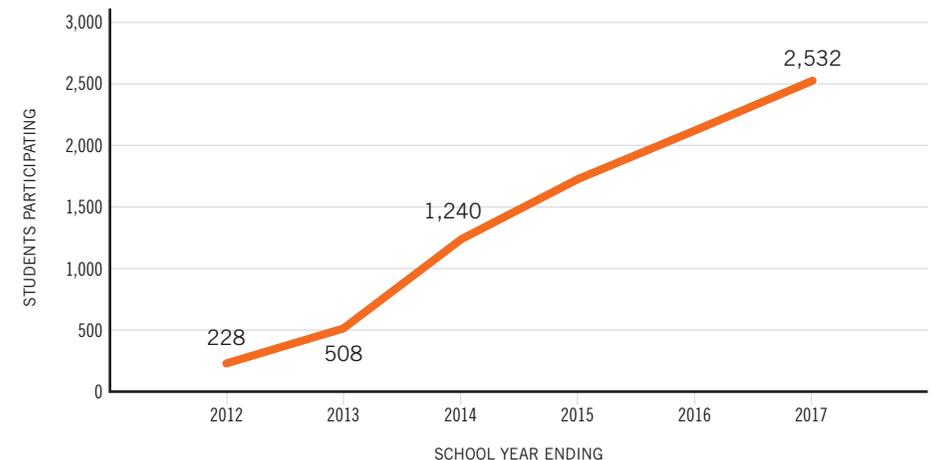
53%

*Assumes parents/legal guardians are not married

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Meet health and safety codes
- Allow students to opt out of religious programs
- Administer state testing to scholarship recipients in third, fourth, eighth, ninth, 10th and 11th grade
- Receive accreditation within three years of participating in the Parental Private School Choice Program (Racine)
- Submit an annual financial audit conducted by a certified public accountant to the state
- Provide evidence of sound fiscal practices and financial viability to the state
- School administrators must undergo financial training and have at least a bachelor's degree from an accredited institution of higher education
- Teachers must have a bachelor's degree from an accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Must provide the state with information about the academic program at the participating schools and student test score data

Enrollment in Racine's Parental Private School Choice Program increased by 19 percent from 2015–16 to 2016–17.



Additional Wisconsin programs on pages **71, 75, 77, 141**

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

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.

STUDENT FUNDING

In 2016–17, the maximum voucher amount is \$7,323 for grades K–8 and \$7,969 for grades 9–12. Each school year, maximum voucher payments increase by the dollar amount increase equal to the dollar amount increase in general school aid to Wisconsin public schools.

STUDENT ELIGIBILITY

Wisconsin families who qualify for free and reduced-price lunch (\$44,955 for a family of four in 2016–17) and reside outside of either the Milwaukee Public Schools or the Racine Unified School District are eligible. Moreover, a family's income limit increases by \$7,000 if the student's parents/legal guardians are married. Each district will have an enrollment cap of 1 percent of its public school district enrollment, although this cap will increase by one percentage point each year beginning in 2017–18 until the enrollment limit reaches 10 percent, then no cap. Private schools must have been in operation on May 1, 2013 to participate, although this provision is only in effect until the 2017–18 school year.

EDCHOICE EXPERT FEEDBACK

Wisconsin took an encouraging step toward universal school choice by allowing all low-income Wisconsin students to be eligible to receive vouchers, excluding those in two school districts that each have their own school choice programs. In the second year of the program (2014–15), enrollment was limited to 1,000 of the state's more than 870,000 students. However, the enrollment cap was removed in the 2015 state budget, which is a positive step for Wisconsin students. Although there is no student enrollment cap, this program does contain a district percentage enrollment cap and new grade-level entry point restrictions. The grade-level entry points were waived for the 2015–16 school year, but recommenced in the 2016–17 school year. The requirement that private schools must be in operation by a specific date also limits families' supply of educational options from which to choose. Like the Milwaukee and Racine programs, this program could be improved by increasing voucher amounts, removing income tests for eligibility, and removing any grade-level entry point restrictions.

GOVERNING STATUTES

Wis. Stat. § 118.60

LATEST STATS (2016–17)

Aid membership (FTE): **2,992.7**
 Schools participating: **121**
 Average voucher value: **\$7,399** (2015–16)

Percent of Wisconsin families with children* meeting the income requirement¹ under the Parental Choice Program (Statewide)

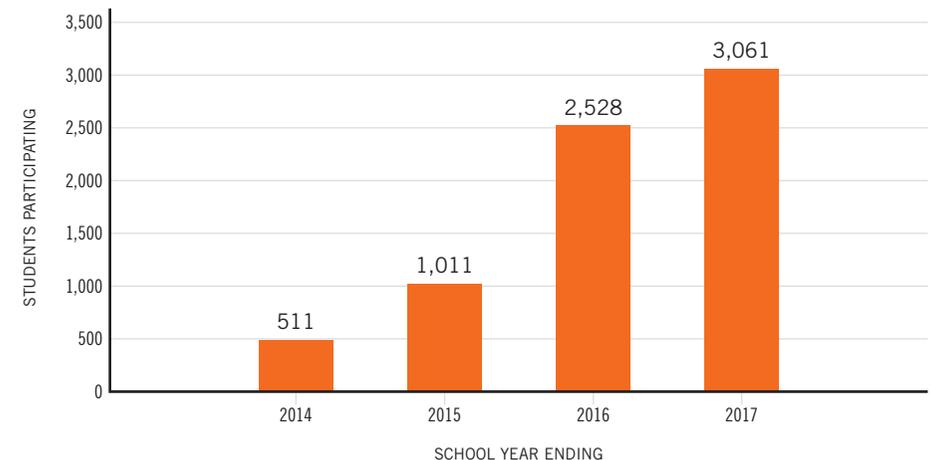
14%

*Does not include families living in Milwaukee or Racine
¹Assumes parents/legal guardians are not married

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Allow students to opt out of religious programs
- Administer state testing to scholarship recipients in third, fourth, eighth, ninth, 10th and 11th grade
- Receive accreditation within three years of participating in the Parental Choice Program (Statewide)
- Annually submit to the state a financial audit conducted by a certified public accountant
- Provide the state evidence of sound fiscal practices and financial viability
- School administrators must undergo financial training and have a least a bachelor's degree from an accredited institution of higher education
- Teachers must have a bachelor's degree from an accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the department of public instruction with information about the academic program at the participating school and student test score data
- Meet all health and safety codes

Enrollment in Wisconsin's statewide voucher program has increased 21 percent since last school year.



Additional Wisconsin programs on pages **71, 73, 77, 141**

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

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.

STUDENT FUNDING

For 2016–17, the voucher amount is \$12,000. Beginning in 2017–18, voucher payments increase by the dollar amount equal to the dollar amount increase in general school aid to Wisconsin public schools.

STUDENT ELIGIBILITY

Participating students must have an active Individualized Education Plan (IEP) and must have been enrolled in a Wisconsin public school for at least the entire prior school year. In the same school year, eligible students must also have applied to attend a public school in one or more nonresident school districts under Wisconsin's open enrollment program and been rejected by the respective school boards or have otherwise been prohibited from attending those district schools. 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

Vouchers designed specifically for children with special needs have proven to be very beneficial for the children they serve. Wisconsin's new program has a generous funding level, although consideration should be given to increasing funding for those whose needs demand greater expenditures. However, the first step to ensure the success of this voucher is to remove the requirement that a child must first be rejected by one or more public schools before being allowed to access a voucher to attend the school of the parent and child's choice. Children with special needs face enough challenges in their lives. This program is designed to give new freedom to parents and children to choose whatever educational opportunity will best serve their needs, and so, it should remove, not create, obstacles that stand between those families and their freedom of choice.

GOVERNING STATUTES

Wis. Stat. §115.7915

SCHOOL REQUIREMENTS

- Meet state and federal nondiscrimination policies
- Provide each applicant under the program with a profile of the school's special education program. That must include the methods of instruction the school will use to provide special education and related services to the student and the qualifications of the teachers and other persons who will be providing special education and related services to the student.
- Implement the student's most recent IEP or services plan, as modified by agreement between the school and the student's parent, and related services agreed to by the school and the student's parent that are not included in the IEP or services plan.
- Provide a record of the implementation of the student's IEP or services plan, including an evaluation of the student's progress, to the school board of the school district in which the student resides upon request
- Regularly report to the student's parent on the student's progress
- Annually submit to the state a financial audit conducted by a certified public accountant
- Provide the state evidence of sound fiscal practices and financial viability
- School administrators must undergo financial training and have at least a teaching license or a bachelor's degree from a nationally or regionally accredited institution of higher education
- Teachers must have a teaching license or a bachelor's degree from a nationally or regionally accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the department of public instruction with information about the academic program at the participating school and student test score data
- Meet all health and safety codes

Only one year of participation data is available thus far. We anticipate preliminary second-year data to be available in October 2017.

LATEST STATS (2016–17)

Aid membership (FTE): **202.4**
 Schools participating: **23**
 Average voucher amount: **\$12,000**

Percent of Wisconsin K–12 students eligible for the Special Needs Scholarship Program

13%

Additional Wisconsin programs on pages **71, 73, 75, 141**

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

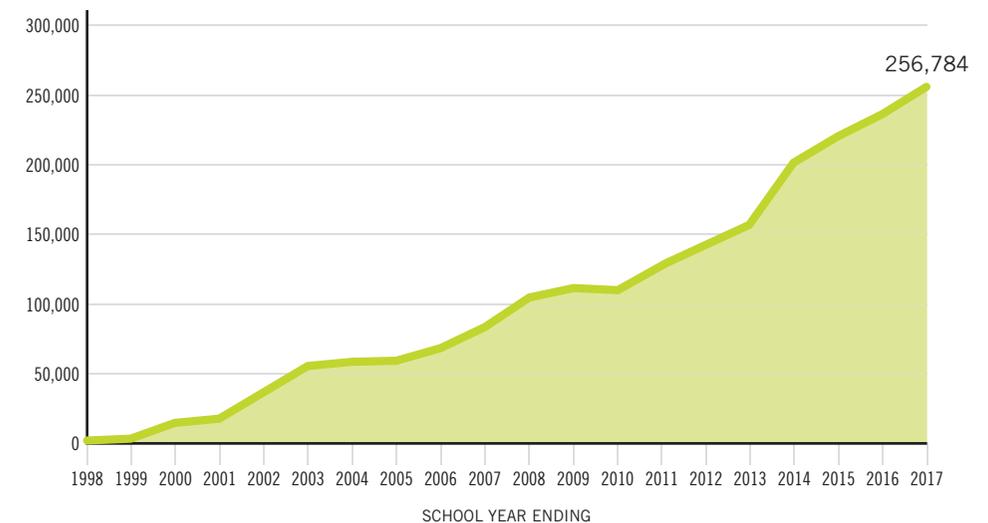


Andrea Wiggins is a single mother leading a multicultural household of five children, including three she adopted. Ms. Wiggins attended a private school growing up and wanted the same experience for her children. But financial troubles, and later a divorce, made private school tuition prohibitively expensive. Fortunately for the Wiggins family, the state of Florida offers three private school choice programs. Wiggins enrolled three children in private schools through the Florida Tax Credit Scholarship program, a financial needs-based scholarship. Her other two children enrolled in private schools with the help of the McKay and Gardiner scholarships, programs for children with special needs. The scholarships helped provide Andrea's children some much-needed stability during a difficult time. Today, her children thrive in their schools.

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 choosing alternative public schools.

NUMBER OF TAX-CREDIT SCHOLARSHIPS AWARDED



ALABAMA

Education Scholarship Program

Tax-Credit Scholarship • Passed 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 tax credits for their contributions.

STUDENT FUNDING

Scholarship amounts are determined by SGOs. Scholarships are capped at the lesser of the private school tuition and fees or \$6,000 in grades K–5, \$8,000 in grades 5–8 and \$10,000 in grades 9–12.

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their families qualify for the federal free and reduced-price lunch (FRL) program (\$44,955 for a family of four in 2016–17). Also, qualifying students must (1) be younger than 19 years of age, (2) be public or private school students zoned to attend a public school designated as failing or (3) have been a non-graduate scholarship recipient in the previous school year under this program from a family with an income less than 275 percent of the federal poverty level (\$66,825 for a family of four in 2016–17). Alabama defines a public school as failing if it meets one or more of the following requirements: The school is designated as a failing school by the state Superintendent of Education or the school does not exclusively serve a special population of students and is listed in the lowest 6 percent of public K–12 schools on the state standardized assessment in reading and math. 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 or not their assigned public school is considered failing.

EDCHOICE EXPERT FEEDBACK

Alabama's tax-credit scholarship program was amended in 2015 to prohibit SGOs from accepting donations for a particular group of schools—for example, schools of a particular faith or particular learning style. This is an overtly restrictive setback for the program and should be repealed. The program has a low cap (\$30 million) relative to similar tax-credit scholarship programs in other states. Allowing automatic increases in the cap each year would be an improvement. Also, although it is positive that the program opens opportunities for students in “non-failing” public schools after July 31 of each year, the bifurcated process for distributing scholarships is difficult to navigate for schools, SGOs and parents. The state should consider dropping the “failing” school provision altogether to bring clarity to the application process; currently only 76 out of over 1,600 public K–12 schools are designated as failing by the state. The state should also heed advice from its private school leaders and ease newly imposed regulatory burdens, while allowing private schools the freedom they need to serve children at the highest level.

LATEST STATS (FALL 2016)

Scholarships awarded: **3,646**
Schools participating: **163** (2015–16)
Scholarship organizations: **4**
Average scholarship value: **\$4,869**
(projected)

Percent of Alabama families with children meeting the Education Scholarship's income requirement

39%

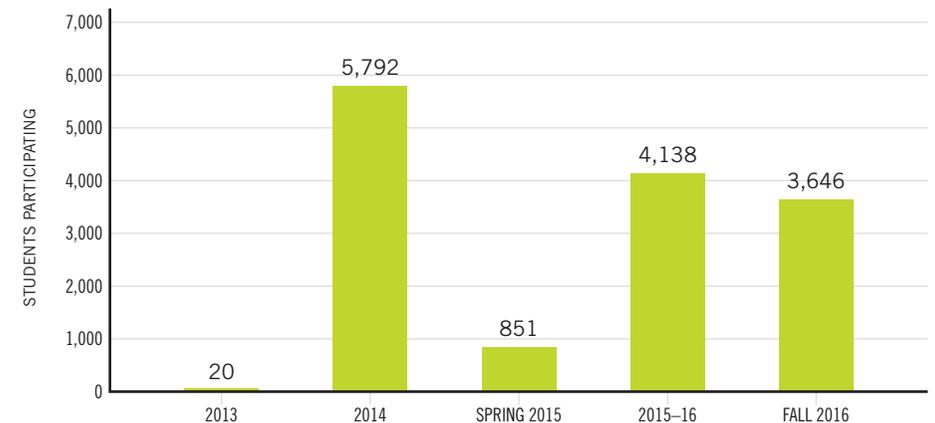
GOVERNING STATUTES

Ala. Code §§ 40-2A-7(a)(5) and 16-6D

SGO REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Conduct criminal background checks on all employees and board members
- Make scholarships portable to any qualifying school
- Spend a portion of expenditures on scholarships for low-income students (family income does not exceed 200 percent of the federal poverty level, \$48,600 for a family of four in 2016–17) equal to the percentage of low-income students in the county where the SGO expends the majority of its scholarships
- Ensure at least 75 percent of first-time scholarship recipients were not enrolled in a private school during the previous year
- Submit annually to the state:
 - ✓ Data on accepted contributions
 - ✓ Data on scholarships awarded and funded, including the amount awarded to students who qualify for the federal free and reduced-price lunch program and the percentage of first-time scholarship recipients who were enrolled in a public school the previous year
 - ✓ Financial audit performed by a certified public accountant

Enrollment change in Alabama's Education Scholarship Program is hard to gauge since the state changed from reporting calendar year data to reporting school-year data.



Additional Alabama program on page **125**

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.

STUDENT FUNDING

Scholarship amounts are determined by school tuition organizations (STOs).

In the tax year 2017, individual taxpayers contributing to STOs may claim a dollar-for-dollar credit of up to \$546, and married couples filing jointly may claim up to \$1,092. The amount an individual can claim for a credit increases each year by the amount the Consumer Price Index changes.

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 individual tax-credit scholarship program is one of the most universal programs in the nation. It does not restrict eligibility based on arbitrary family income levels, prior public school enrollment status or any other factor. The program also excels by not restricting the amount a scholarship can be worth. Every school choice program should provide those opportunities. Another plus of Arizona’s individual tax-credit scholarship program is the lack of red tape placed on participating schools, which must comply with the state’s private school regulations, including health, safety and nondiscrimination requirements. Where the program could improve is increasing the amount that individual and joint taxpayers can claim as a credit. This improvement would allow for more donations to STOs, which would in turn allow those STOs to increase the number and funding value of scholarships. (Note: This issue is somewhat alleviated by the existence of the “switcher” individual tax-credit scholarship program.)

GOVERNING STATUTES

Ariz. Rev. Stat. §§ 43-1089; 43-1601 through 1605

LATEST STATS (2014–15)

Scholarships awarded: **30,049**
Schools participating: **338**
Scholarship organizations: **50**
Average scholarship value: **\$1,846**

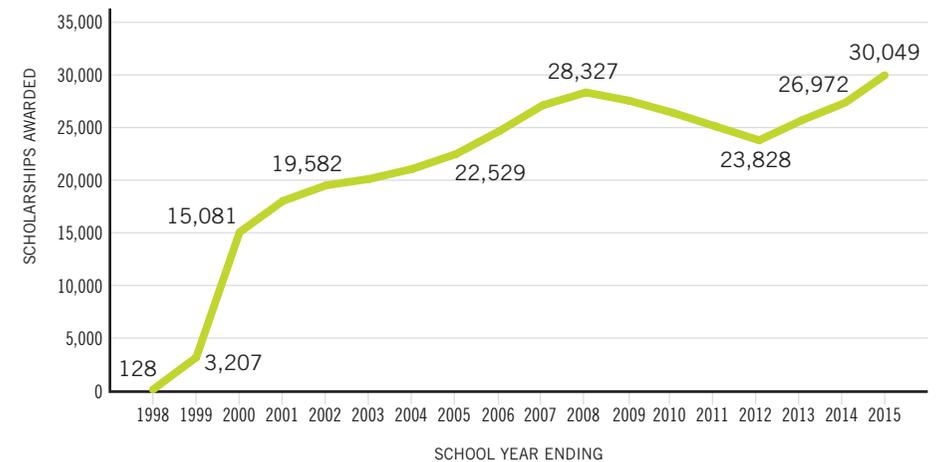
All Arizona K–12 students are eligible for the Original Individual Income Tax Credit Scholarship Program

100%

STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state:
 - ✓ Data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, dollar amount of scholarships granted to those students whose household income falls between 185 percent and 342 percent of the federal poverty level (\$44,955 and \$83,106 for a family of four in 2016–17), amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO’s top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant.

The number of scholarships awarded through Arizona’s Original Individual Income Tax Credit Scholarship Program has increased 26 percent since 2011–12.



Additional Arizona programs on pages **15, 85, 87, 89**

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

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 passed in 2006, and it launched in the same year. This 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.

STUDENT FUNDING

Each school tuition organization (STO) determines the amount of scholarships it distributes. Scholarships are capped at \$5,200 in grades K–8 and \$6,500 in grades 9–12 for 2016–17. Those amounts increase annually by \$100.

Corporate taxpayers contributing to STOs may claim a tax credit equal to the full amount of their contribution. The program is limited to a total of \$51.6 million in available tax credits per year, a figure that will rise 20 percent annually.

STUDENT ELIGIBILITY

All students receiving scholarships under this program must come from families whose household incomes are at or below 185 percent of the federal free and reduced-price lunch program guidelines (\$83,167 for a family of four in 2016–17). 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 or (5) a prior scholarship recipient under this program or the individual tax-credit scholarship program.

EDCHOICE EXPERT FEEDBACK

Arizona's corporate tax-credit scholarship program has room to grow, particularly with student eligibility limited to those with family incomes lower than 185 percent of the free and reduced-price lunch threshold. On funding power, the total credit cap of \$61.9 million limits both the number of scholarships that can be awarded and the amount of each scholarship (\$1,892 per scholarship, on average, in 2014–15), far less than what students receive on average in their public schools. The program's regulations are reasonable, requiring schools to comply with the state's private school regulations, including health, safety and nondiscrimination requirements as well as fingerprinting teachers. To make this program more universal, the low-income eligibility requirement would have to be lifted, and the cap on available tax credits would need to be removed or dramatically increased.

LATEST STATS (2014–15)

Scholarships awarded: **16,573**
 Schools participating: **237**
 Scholarship organizations: **27**
 Average scholarship value: **\$1,892**

Percent of Arizona families with children who meet the Low-Income Corporate Income Tax Credit Scholarship Program's income requirement

53%

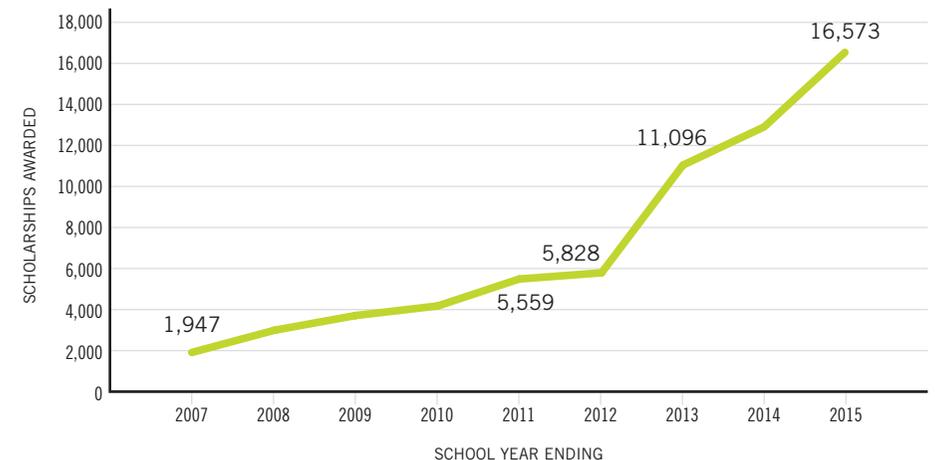
GOVERNING STATUTES

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

STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Must allow the state to verify that scholarships are awarded to students attending a qualified school
- Report annually to the state data on accepted contributions, grants awarded, amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, salary of the STO's top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

The number of scholarships awarded through Arizona's Low-Income Corporate Income Tax Credit Scholarship Program increased approximately 28 percent from 2013–14 to 2014–15.



Additional Arizona programs on pages **15, 83, 87, 89**

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.

STUDENT FUNDING

Scholarship amounts may be awarded up to the lesser of 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. That amount varies depending on the services the student's disability requires. Individual STOs have discretion to award scholarships of less than the allowed amount.

The total credits claimed cannot exceed \$5 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, (2) have a 504 plan from an Arizona public school or (3) are now or have ever been in the Arizona foster care system.

EDCHOICE EXPERT FEEDBACK

For Lexie's Law to improve, the \$5 million cap on tax credits available to donors should be increased. As for funding power, the possibility of receiving 90 percent of state funding is generous; however, the actual average scholarship amount is far less than per-pupil funding in Arizona public schools for all students, not even taking into account the larger amounts usually spent to serve students with special needs. The program is strong in that it places no special admissions or testing requirements on participating private schools.

GOVERNING STATUTES

Ariz. Rev. Stat. §§ 15-891; 43-1184; 43-1501 through 1507; and 20-224.07

LATEST STATS (2014–15)

Scholarships awarded: **808**
Schools participating: **137**
Scholarship organizations: **12**
Average scholarship value: **\$4,447**

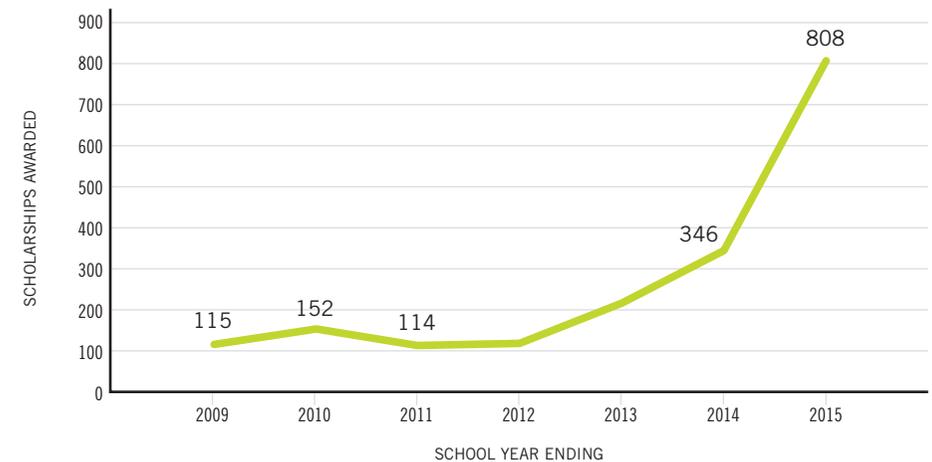
Percent of Arizona K–12 students eligible for Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program

12%

STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Allow the state to verify that scholarships are awarded to students attending a qualified school
- Annually report to the state:
 - ✓ Data on accepted contributions, grants awarded, amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, salary of the STO's top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

Enrollment in Arizona's Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program more than doubled from 2013–14 to 2014–15.



Additional Arizona programs on pages **15**, **83**, **85**, **89**

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

“Switcher” Individual Income Tax Credit Scholarship Program

Tax-Credit Scholarship • Enacted 2012 • Launched 2012



Arizona’s “switcher” tax-credit scholarship program supplements its original individual 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. In tax year 2017, individual taxpayers contributing to STOs under this switcher may claim a dollar-for-dollar credit of up to \$543, and married couples filing jointly may claim up to \$1,085. However, taxpayers must first donate the maximum credit amount for the Original Individual Income Tax Credit (\$546 individual, \$1,092 joint) before the switcher credit can be claimed.

STUDENT FUNDING

Scholarship amounts are determined by 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 there is no means-testing 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 switcher tax-credit scholarship program, in conjunction with its original individual tax-credit scholarship program, is one of the most universal programs in the nation. It does not restrict eligibility based on arbitrary family income levels. However, the program does require that an eligible student 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. The program excels by not restricting the amount a scholarship can be worth. Another plus of Arizona’s switcher program is the lack of red tape placed on participating schools, which must comply with the state’s private school regulations, including health, safety and nondiscrimination requirements. Where the program could improve is increasing the amount that individual and joint taxpayers can claim as a credit. This improvement would allow for more donations

LATEST STATS (2014–15)

Scholarships awarded: **16,493**
 Schools participating: **317**
 Scholarship organizations: **52**
 Average scholarship value: **\$1,496**

Nearly all Arizona K–12 students are eligible for the “Switcher” Individual Income Tax Credit Scholarship Program

95%

to STOs, which would in turn allow those STOs to increase the number of scholarships and amount of each scholarship awarded.

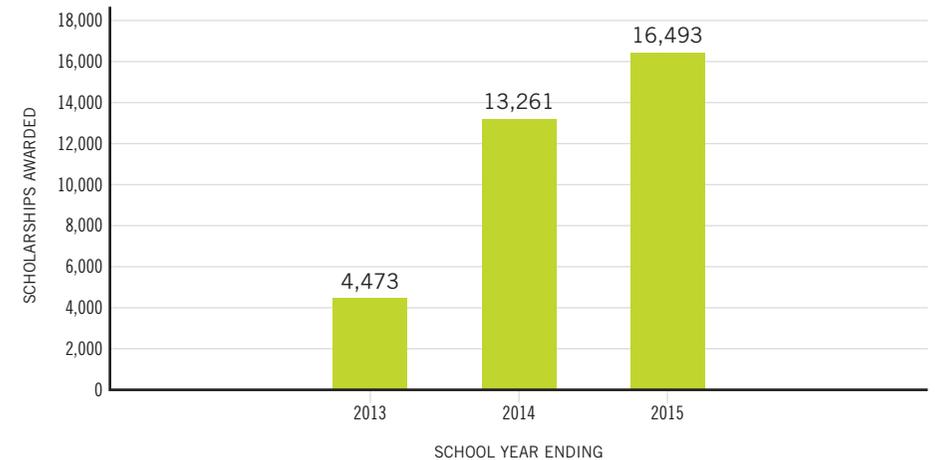
GOVERNING STATUTES

Ariz. Rev. Stat. § 43-1089.03

STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, dollar amount of scholarships granted to those students whose household income falls between 185 percent and 342 percent of the federal poverty level (\$44,955 and \$83,106, respectively, for a family of four in 2016–17), amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO’s top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

The number of scholarships awarded through Arizona’s “Switcher” Individual Income Tax Credit Scholarship Program has increased 24 percent since 2013–14.



Additional Arizona programs on pages **15**, **83**, **85**, **87**

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

Florida Tax Credit Scholarship Program

Tax-Credit Scholarship • 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 for low-income students and children in foster care 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 \$559.1 million. Unused credits can be carried forward to the next fiscal year.

STUDENT FUNDING

Scholarships can be worth up to \$5,886, though they may not exceed private school tuition and fees. Transportation grants for public schools are worth up to \$500.

STUDENT ELIGIBILITY

Students in households earning less than 260 percent of poverty (\$63,180 for a family of four in 2016–17) are eligible for scholarships. Students who qualify under 200 percent of poverty (\$48,600 for a family of four) are eligible for full scholarships worth \$5,886. Partial scholarships are available with scholarship values reduced by 12 percent to 50 percent if the student comes from a household with an income between 200 percent and 260 percent of the federal poverty level. First priority is given to renewal students and to new students eligible for the federal free and reduced-price lunch program (\$44,955 for a family of four in 2016–17). Eligibility also opened to siblings of current scholarship recipients—as long as they live in the same household—and the income limit for previous scholarship recipients was removed. Additionally, students placed in foster care or out-of-home care are now able to apply for a scholarship at any time.

EDCHOICE EXPERT FEEDBACK

The Florida legislature expanded student eligibility in 2014 for its tax-credit scholarship program, the country's largest private school choice program in terms of enrollees. Notable eligibility changes include a marginal raise in the household income requirements and an elimination of the requirement for students to spend his or her prior year in public school before participating in the program. The new eligibility rules took effect at the beginning of the 2016–17 school year. The program's available funding is capped; fortunately, that cap increases by 25 percent if 90 percent of the cap is reached. Similarly, with funding power, the per-student funding cap on scholarships is allowed to grow, another plus. On school requirements, the program requires schools to have state approval and administer a nationally norm-referenced test to scholarship students.

LATEST STATS (FALL 2016)

Students participating: **97,826**
 Schools participating: **1,712**
 Scholarship organizations: **2**
 Average scholarship value: **\$5,476**
 (projected 2016–17)

Percent of Florida families* with children meeting the Florida Tax Credit Scholarship Program's income requirement

38%

*Each foster care student counted as a separate family

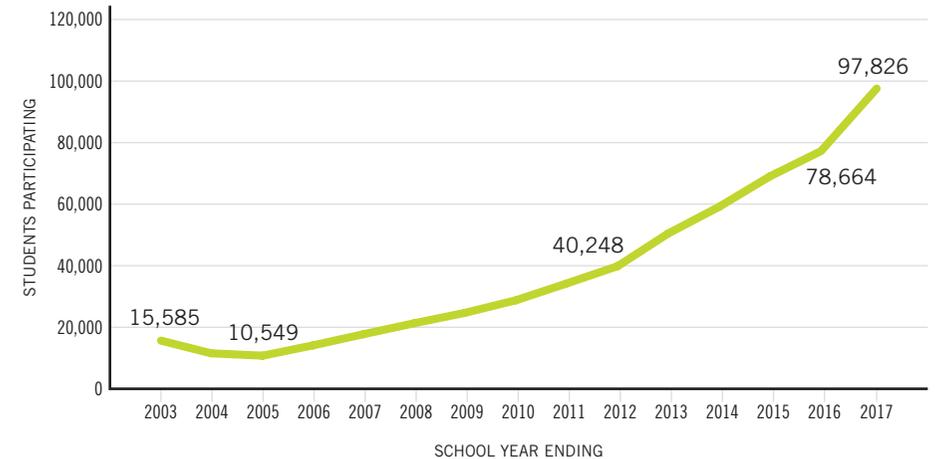
GOVERNING STATUTES

Fla. Stat. §§ 1002.395 and 1002.421

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor's degree, three years of teaching experience, or special expertise
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Meet state and local health, safety and welfare laws; codes and rules
- Any school receiving more than \$250,000 in scholarship money must provide independent financial reporting to the state
- Scholarship students must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3–10 must post standardized test score gains

Participation in the Florida Tax Credit Scholarship Program has increased 24 percent since 2015–16



Additional Florida programs on pages **17, 33**

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

Qualified Education Expense Tax Credit

Tax-Credit Scholarship • Enacted 2008 • Launched 2008



Georgia provides dollar-for-dollar tax credits for donations to student scholarship organizations (SSOs), nonprofits that provide private school scholarships. Individuals may claim up to \$1,000, and married couples filing jointly may claim up to \$2,500. 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 \$58 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 2017, scholarships are capped at \$9,468.

STUDENT ELIGIBILITY

All 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 enrolling in prekindergarten, kindergarten or first grade. Eligibility continues until a student graduates, reaches age 20 or returns to public school. SSOs may set their own eligibility guidelines.

EDCHOICE EXPERT FEEDBACK

Georgia's tax-credit scholarship program has the opportunity to be one of the most expansive, successful programs in the country, as there are no arbitrary eligibility requirements. Unfortunately, its cap on available tax credits limits the number of scholarships to less than 1 percent of students statewide. Raising the cap substantially and adding a strong automatic escalator of the cap as contributions rise to meet demand would be an appropriate improvement, given the strong demand for scholarships and the impressive generosity of individual donors in Georgia. The program does benefit from a generous allowance on the size of individual scholarships, which can equal the average funding amount per student in Georgia public schools. Moreover, there are very few regulations placed on participating schools other than the minimal requirements that schools be physically located in the state, obey nondiscrimination laws and satisfy the normal requirements to be a licensed private school in Georgia.

GOVERNING STATUTES

O.C.G.A. §§ 20-2A-1 through 7 and 48-7-29.16

LATEST STATS (2015)

Scholarships awarded: **12,917**
 Schools participating: **N.A.**
 Scholarship organizations: **23**
 Average scholarship value: **\$3,425**

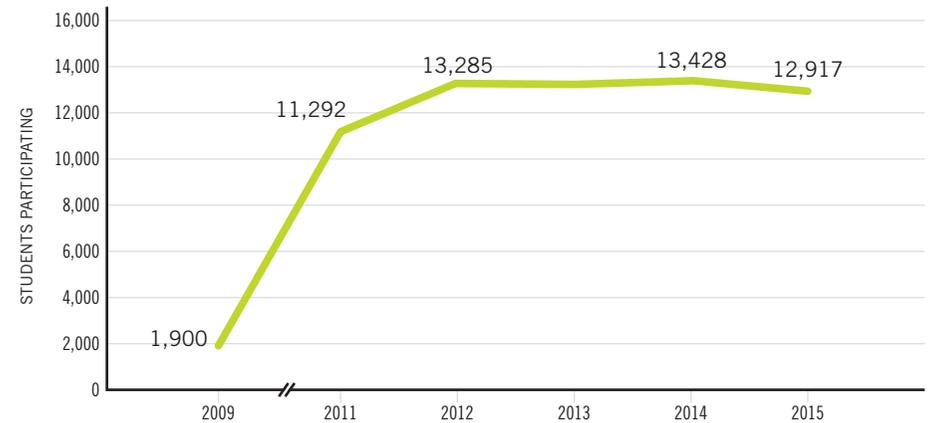
Nearly all Georgia K–12 students are eligible for scholarships under the Qualified Education Expense Tax Credit

93%

SSO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Have an independent board of directors
- Ensure donors cannot designate their donation to any particular individual student
- Submit annually to the state:
 - ✓ Data on accepted contributions and tax credits approved
 - ✓ Independent review of financial statements by a certified public accountant
 - ✓ Total number of students and total dollar value of scholarships awarded each year
- Publicly disclose annually:
 - ✓ Total number of scholarships approved
 - ✓ Total number and amount of donations received
 - ✓ Average household income of scholarship recipients

Participation in Georgia's tax-credit scholarship program is holding steady at about 13,000 students.



Additional Georgia program on page **35**

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

School Scholarship Tax Credit

Tax-Credit Scholarship • Enacted 2009 • Launched 2010



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 that can be claimed, although the total amount of tax credits awarded statewide is limited to \$9.5 million.

STUDENT FUNDING

Scholarship amounts are determined by SGOs.

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 200 percent of the guidelines needed to qualify for the free and reduced-price lunch program (\$89,910 for a family of four in 2016–17). Children must be between ages 5 and 22 to participate. Current private school students can qualify.

EDCHOICE EXPERT FEEDBACK

The eligibility restrictions on Indiana's tax-credit scholarship program adversely affect the ability of middle- and upper-income families to use choice in education. That income limit should be increased. Additionally, the total cap on credits restricts the overall amount of money following students. Recent expansion makes current private school parents eligible for the scholarship regardless of whether they previously attended a public school. That helps families who have sacrificed to give their children a better education but were not previously enrolled in the public schools. With that increase, however, Indiana will need to raise the cap on available tax credits to compensate for the additional demand.

GOVERNING STATUTES

Ind. Code §§ 6-3.1-30.5 and 20-51-1 through 3

LATEST STATS (2015–16)

Scholarships awarded: **9,424**
 Schools participating: **327**
 Scholarship organizations: **5**
 Average scholarship value: **\$1,668**

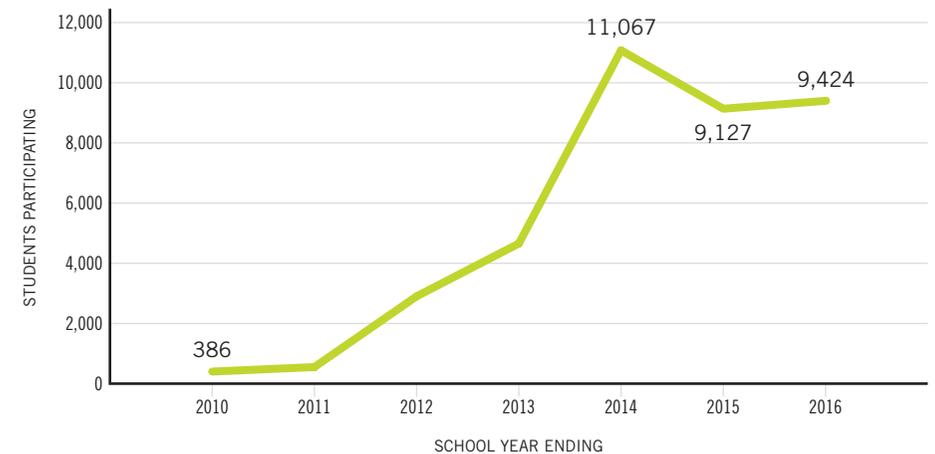
Percent of Indiana families with children meeting the School Scholarship Tax Credit's income requirement

49%

SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Certified by the state
- Make scholarships available for more than one school
- Conduct criminal background checks on all SGO employees and board members
- Have an outside financial audit conducted and provide an annual report to the state

Enrollment in Indiana's tax-credit scholarship program decreased by nearly 18 percent from 2013–14 to 2014–15, with minimal growth in the most recent year potentially due to scholarship students switching into the voucher program.



Additional Indiana programs on pages **37, 129**

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

School Tuition Organization Tax Credit

Tax-Credit Scholarship • Enacted 2006 • Launched 2006



Iowa provides a credit on individual income taxes for donations to school tuition organizations (STOs), nonprofits that provide private school scholarships. The credit is worth 65 percent of the donation's value, which also is limited by a statewide cap. A maximum of \$12 million in tax credits is available. Each STO is able to grant tax credits to its donors up to its share of the statewide limit, with each STO's share determined by the enrollment at the schools it serves. Corporate donations can constitute up to 25 percent of the \$12 million cap.

STUDENT FUNDING

Scholarship amounts are determined by STOs.

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 300 percent of federal poverty guidelines (\$72,900 for a family of four in 2016–17).

EDCHOICE EXPERT FEEDBACK

The \$12 million cap on funding for scholarships is too low to provide the necessary funding for all eligible families. The program, however, does have reasonable regulations on private schools that participate. A school must be accredited, but schools are able to choose independent accrediting agencies outside of the state department of education. Additionally, each STO is able to independently set its own scholarship granting criteria, which allows it to set its own private mission and seek donors who align with that mission. Because the funding cap is too low, an automatic escalator for the tax-credit cap, similar to Florida's, would allow the program to grow with the demand for scholarships. This will allow true educational freedom for all families who seek a different choice, not create an arbitrary cap that stops those who would wish to attend a different school.

GOVERNING STATUTES

Iowa Stat. §§ 422.8(2)(b) and 422.11S

LATEST STATS (2015–16)

Students participating: **10,848**
 Schools participating: **140**
 Scholarship organizations: **12**
 Average scholarship value: **\$1,624**

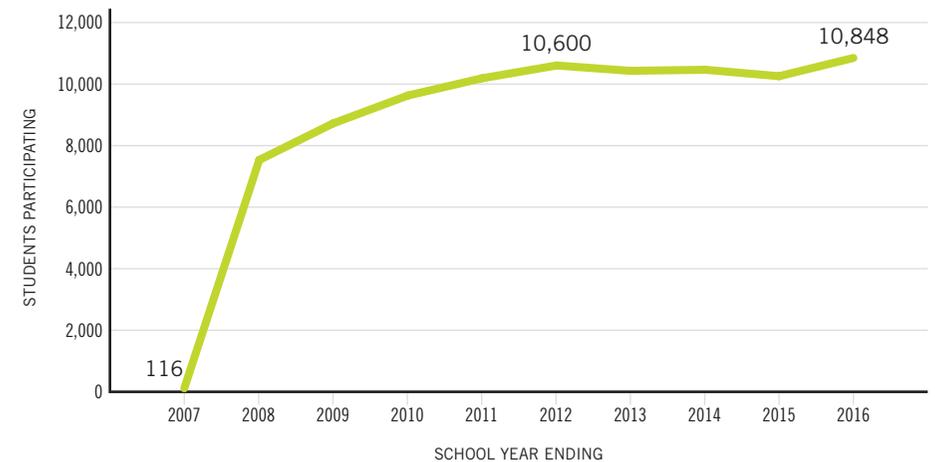
Percent of Iowa families with children meeting the School Tuition Organization Tax Credit's income requirement

43%

STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Annual review of financial statements by public accounting firm
- Submit data to the state on accepted contributions, grants awarded and participating schools

Participation in Iowa's tax-credit scholarship program increased by 6 percent from 2014–15 to 2015–16.



Additional Iowa program on page 131

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

Tax Credit for Low Income Students Scholarship Program

Tax-Credit Scholarship • Enacted 2014 • Launched 2015



Kansas' Tax Credit for Low Income Students Scholarship Program allows corporations to claim a 70 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 that can be claimed, although the total amount of tax credits awarded statewide is limited to \$10 million.

STUDENT FUNDING

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

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 100 percent of the guidelines needed to qualify for the free lunch program (\$31,590 for a family of four in 2016–17); they also must be assigned to a Title 1 Focus School or a Title 1 Priority School (“Failing Schools”). Children must be between ages 5 and 21 to participate. In addition, children must have been enrolled in any public school the previous school year, unless the child is fewer than 6 years of age.

EDCHOICE EXPERT FEEDBACK

Kansas' tax-credit scholarship program's \$8,000 maximum scholarship amount is high enough to provide even the poorest families with access to almost all private schools in Kansas, yet it provides enough flexibility for each SGO to determine the needs of their individual students. However, student eligibility needs to be improved. By removing the “failing schools” requirement, this program would be simpler for parents to ascertain eligibility and for private schools to effectively reach students. Second, any increase in the income requirement would exponentially expand the program to even more families. A simple extension of families up to 185 percent of the federal poverty limit or even higher would make scholarships available to an even greater number of low-income Kansans.

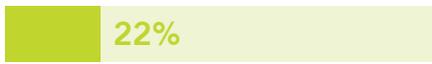
GOVERNING STATUTES

K.S.A. §§ 72-99a01(Supp) through 72-99a07 (Supp); 79-32,138 (Supp)

LATEST STATS (2016–17)

Students participating: **188**
 Schools participating: **90**
 Scholarship organizations: **7**
 Average scholarship value: **\$1,693**

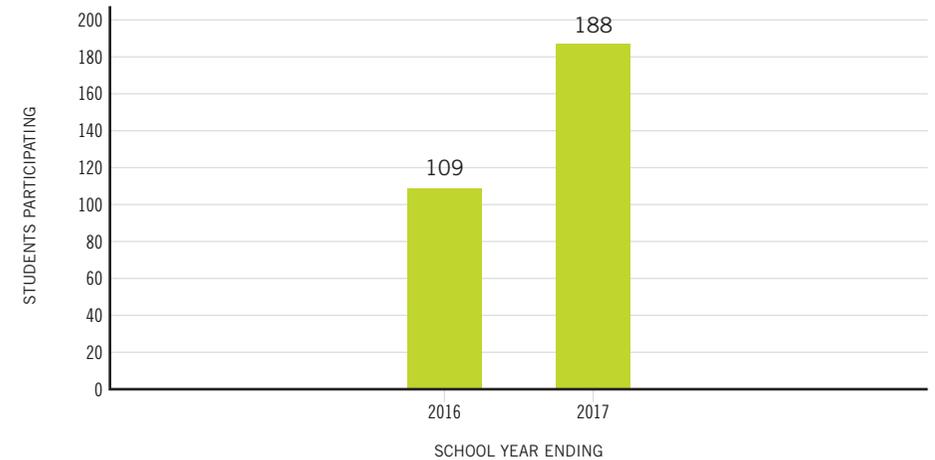
Percent of Kansas K–12 students eligible for the Tax Credit for Low Income Students Scholarship Program



SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships within 36 months of receiving the contributions
- Must issue a receipt prescribed by the Secretary of Revenue to any contributing taxpayer
- Must receive written verification from the State Board of Education that a student is eligible prior to awarding an educational scholarship to students previously enrolled in a public school
- Report to the State Board of Education all students receiving a scholarship
- Provide the State Board of Education a surety bond or financial information demonstrating the SGO's ability to pay the amount expected to be received during the school year, if the SGO exceeds \$50,000 in donations
- Ensure that qualified schools receiving scholarships are in compliance with the requirements of the program
- At the end of the calendar year, the SGO shall have its accounts examined and audited by a certified public accountant for verification that the education scholarships that were awarded were distributed to eligible students and file a copy of the audit with the State Board of Education
- Submit annually to the state (via a report approved by a certified public accountant):
 - ✓ Names and addresses of eligible students receiving an educational scholarship by the SGO
 - ✓ Total number and dollar amount of contributions received during the preceding 12-month period
 - ✓ Total number and dollar amount of educational scholarships awarded the preceding 12-month period to eligible students

Enrollment in Kansas's tax-credit scholarship program grew 73 percent in the second year of participation.



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

Tuition Donation Rebate Program

Tax-Credit Scholarship • Enacted 2012 • Launched 2012



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

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. For grades 9–12, scholarships can be worth up to 90 percent of that same figure.

STUDENT ELIGIBILITY

Students must come from families whose household income is less than 250 percent of the federal poverty line (\$60,750 for a family of four in 2016–17). Additionally, they either must be entering kindergarten, have attended a public school 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 is very strong on funding, as there is no cap on the amount of rebates donors can claim; moreover, individual scholarships can be worth up to 80 percent of the average state funding per pupil in grades K–8 and 90 percent in grades 9–12. However, the program unnecessarily limits eligibility based on income and enrollment status. As a result, only about 44 percent of students statewide qualify to receive scholarships. The program also places a number of regulations on participating schools: Schools must use lotteries to admit students and administer the state math and language arts tests to scholarship students, both of which could dissuade private schools from participating. For this promising program to grow successfully, less pressure should be placed on participating private schools and eligibility should be expanded to include all students, particularly because Louisiana already has a means-tested voucher program.

GOVERNING STATUTES

La. Rev. Stat. § 47:6301

LATEST STATS (2015–16)

Students participating: **776**
 Schools participating: **104**
 Scholarship organizations: **3**
 Average scholarship value: **\$4,241**

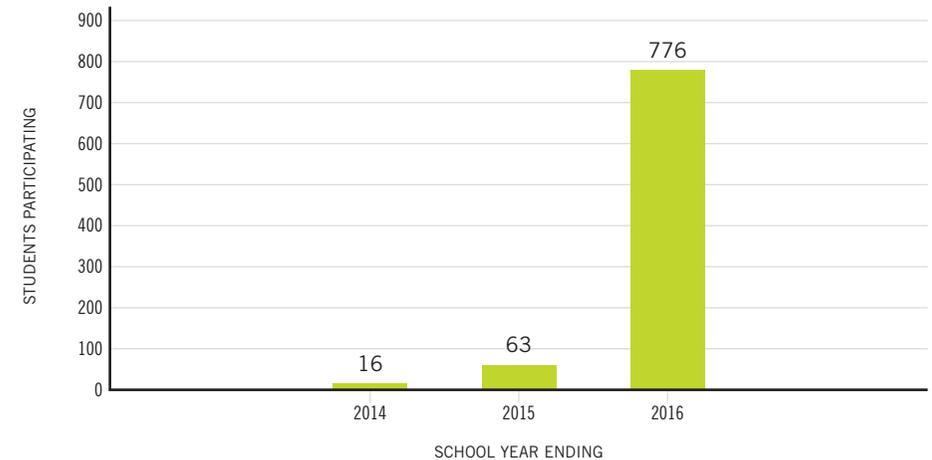
Percent of Louisiana families with children meeting the Tuition Donation Rebate Program's income requirement

46%

STO REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Conduct background checks on its employees and board members
- Report annually to the state:
 - ✓ Total number and dollar amount of contributions received
 - ✓ Total number and dollar amount of scholarships awarded
 - ✓ Total amount expended on administrative costs
 - ✓ Tuition and fee amounts published by participating schools
 - ✓ Information on contributions made by each contributor
 - ✓ Financial information report by a certified public accountant

Enrollment in Louisiana's tuition rebate program grew exponentially from 2014–15 to 2015–16.



Additional Louisiana programs on pages **39, 41, 133**

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

Tax Credits for Contributions to Student Scholarship Organizations

Tax-Credit Scholarship • Enacted 2015 • Launched 2015



Montana allows individuals and corporations to claim a 100 percent tax credit for contributions to approved student scholarship organizations (SSOs), nonprofits that provide scholarships for private school and tutoring. The total amount of tax credits awarded statewide was limited to \$3 million in 2015–16, a limit that increases 10 percent each year if the cap is reached. No taxpayer may receive a credit larger than \$150.

STUDENT FUNDING

Scholarship amounts are determined by SSOs. The maximum scholarship is 50 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$5,402 for 2016–17). Each SSO's average scholarship may not exceed 30 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$3,241 for 2016–17).

STUDENT ELIGIBILITY

All students between the ages of 5 and 18 in Montana are eligible.

EDCHOICE EXPERT FEEDBACK

Montana's tax-credit scholarship program is a start in a state with no charter school or private school choice, but it is a limited one. The fact Montana disallows SSOs from setting their own rules and regulations by requiring them to work with every private school undermines donor intent and the unique missions of the SSOs, as well as any geographic differences between them. Additionally, the cap of \$150 per donor is so small as to be almost insignificant. It will require dozens of donors just to fund a single scholarship. The rules regarding the amount of funding per scholarship averages are overly complex as well. State government should allow SSOs to set whatever funding criteria they determine prudent and decide how to best manage their own funds. There are some positive notes, however. The program is universal for all children, which is the hallmark of any good educational choice program. Lastly, the escalator clause allows for the program to grow with the donations received, a feature that is absent from some of the other better known programs. However, Montana has a long way to go in order to make this a robust program.

GOVERNING STATUTES

Mont. Code Ann. §§ 15-30-3101 through 3114

LATEST STATS (2016–17)

Students participating: **25**
 Schools participating: **12**
 Scholarship organizations: **1**
 Average scholarship value: **\$500**

All Montana K–12 students are eligible for scholarships through Montana's Tax Credits for Contributions to Student Scholarship Organizations

100%

SGO REQUIREMENTS

- Must be a certified 501(c)
- May not spend more than 10 percent of its donations on the administration of the fund
- Must keep separate accounts for scholarship and administrative money
- Must report donations and expenditures to the department of revenue
- Must pay out all donations in three years
- May not limit gifts to a single school or type of school
- Must complete an annual review
- Must not allow any donation to be earmarked for a particular family, child, or school
- May not limit gifts to specific pupils
- Must keep records pursuant to the educational environment of the student
- Must not provide scholarships exceeding 50 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$5,402 for 2016–17)
- Must ensure that the average scholarship does not exceed 30 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$3,241 for 2016–17)

Only one year of participation data is available thus far. We anticipate preliminary second-year data to be available in October 2017.

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

NEVADA

Educational Choice Scholarship Program

Tax-Credit Scholarship • Enacted 2015 • Launched 2015



Nevada allows corporations to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships, counted against the Modified Business Tax. Taxpayers may carry forward a tax credit under this program for five years. The total amount of tax credits awarded statewide is limited to \$5.5 million in 2016–17, a limit that increases 10 percent each year.

STUDENT FUNDING

Scholarship amounts are determined by SGOs. The maximum scholarship is \$7,763 in 2016–17, a limit that increases by the Consumer Price Index increase each year.

STUDENT ELIGIBILITY

All students receiving scholarships under this program must come from families whose household incomes are at or below 300 percent of the federal poverty line (\$72,900 for a family of four in 2016–17).

EDCHOICE EXPERT FEEDBACK

This scholarship program learned from the successes of others before it and has implemented many positive attributes for a school choice program. By increasing the size of the tax credit cap year to year, the program will eventually grow to meet demand, and a tax credit of 100 percent per donor will help raise necessary funds for students. Although this program is still in its first year, it could be broadened to allow for people making up to 300 percent of the level of income needed to qualify for reduced-price lunch. Every family circumstance is different, and we should not arbitrarily cut off families at a predetermined level of income. This is somewhat mitigated by the near-universality of the state's education savings account program, but nevertheless, these programs should be as broad as possible. Next, the current level of funding for the tax credit cap is low (\$5.5 million), an amount that should be drastically increased in the coming years. The program does allow for current private school families to access the fund, a very welcomed addition as there are many families who have sacrificed to put their children in private school already. Those families should have the ability to access funding for their children's education as well.

GOVERNING STATUTES

N.R.S. 388D.250 through 280

LATEST STATS (2016–17)

Scholarships awarded: **551**
Schools participating: **91**
Scholarship organization: **3**
Average scholarship award: **\$10,825**
(projected)

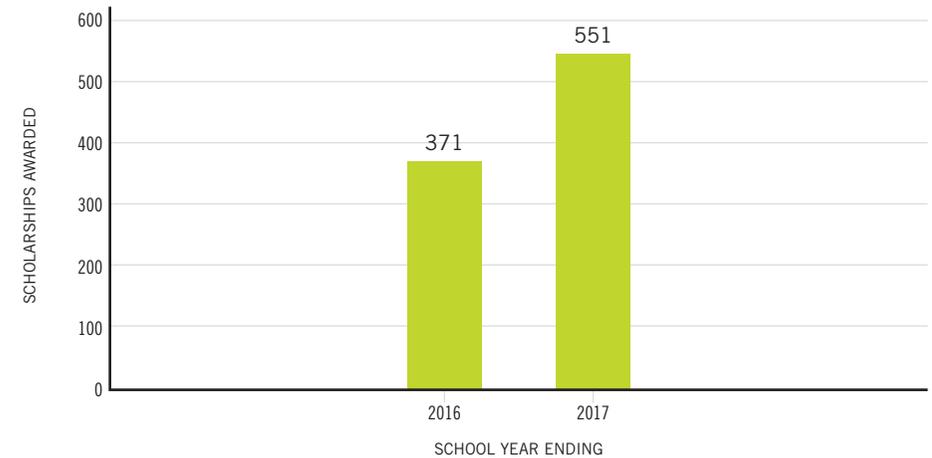
Percent of Nevada families with children meeting the Educational Choice Scholarship Program's income requirement

53%

SGO REQUIREMENTS

- Must be a certified 501(c)3
- May not own or operate any private school in the state
- May not spend more than 5 percent of its donations on the administration of the fund
- May not limit gifts to a single school
- May not limit gifts to specific pupils
- Must keep records pursuant to the educational environment of the student

Enrollment in Nevada's tax-credit scholarship program increased nearly 50 percent in its second year.



Additional Nevada program on page **21**

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

NEW HAMPSHIRE

Education Tax Credit Program

Tax-Credit Scholarship • Enacted 2012 • Launched 2013



New Hampshire offers tax credits to businesses for donations to nonprofits that provide private school scholarships. Available tax credits were capped at \$3.4 million in the first year and were capped at \$5.1 million beginning in the second year. That cap will increase by 25 percent per year if usage is above 80 percent.

STUDENT FUNDING

The average value of all scholarships given by a scholarship organization cannot exceed \$2,655, except for students with special needs, whose scholarships cannot be less than \$4,646. That amount is adjusted each year to reflect the changes in the Consumer Price Index. For homeschoolers, the scholarship is limited to 25 percent of the program's average scholarship, or \$663.

STUDENT ELIGIBILITY

Students must be between ages 5 and 20 and come from households where family income is less than 300 percent of the federal poverty line (\$72,900 for a family of four in 2016–17). In the first two years of the program, scholarship organizations are required to award 70 percent of scholarship funds to students who previously attended a public school or who already received a scholarship. Additionally, 40 percent of scholarships awarded 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 is reasonable on school regulations. To participate, private schools only must be approved under state law. On funding and eligibility, however, the program has considerable room to grow. For example, support to homeschoolers is limited to just 25 percent of the maximum average of the private school scholarships. Although the average value of scholarships given to all other students is adjusted at the end of each year to reflect changes in the Consumer Price Index, the current overall cap of \$2,655 would be more beneficial to families if raised closer to the level of funds otherwise appropriated for a child's education in a public school. As for eligibility, the program is limited by income and by the statewide cap on tax credits, making scholarships available to less than 1 percent of students statewide. Importantly, that cap is allowed to grow automatically, a key component to ensure students are not shut out from receiving scholarships.

GOVERNING STATUTES

N.H. Rev. Stat. §§ 77-G:1 through 10

LATEST STATS (2016)

Students participating: **178**
Schools participating: **35**
Scholarship organizations: **2**
Average scholarship value: **\$1,950**

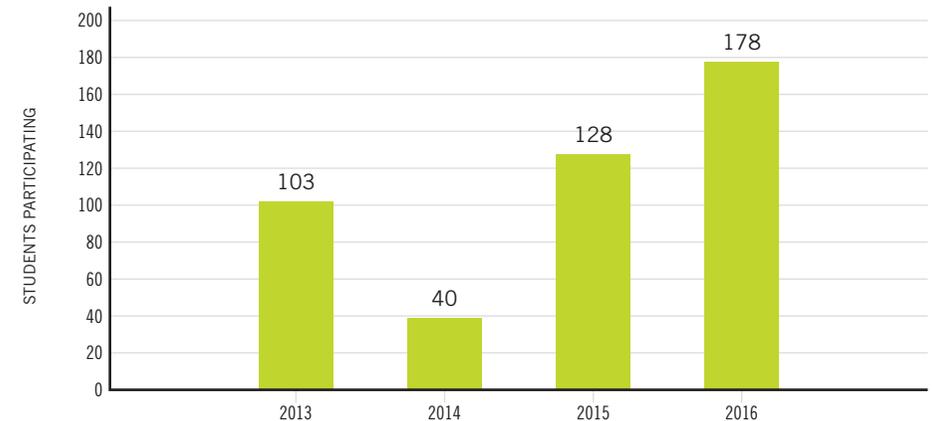
Percent of New Hampshire families with children meeting the Education Tax Credit Program's income requirement

32%

SO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Comply with state and federal antidiscrimination and privacy laws
- Be registered with the director of charitable trusts
- Be approved by the state
- In awarding scholarships to students who attended public school or who received a scholarship the previous year, award at least 40 percent of scholarships to students who qualified for free and reduced-price lunch in the final year they were in public school
- Must not restrict scholarships for use at a single school and not reserve scholarships for specific students
- Submit to the state:
 - ✓ Total number and dollar amount of scholarships awarded and the percentage of students eligible for free and reduced-price lunch for each of the student eligibility categories
 - ✓ Total dollar amount of donations spent on administrative expenses
 - ✓ Total carryover dollar amount
 - ✓ Total dollar amount of contributions used and not used for scholarships
 - ✓ Number of scholarships distributed per school and the dollar range of those scholarships
 - ✓ Analysis, by ZIP Code, of the place of residence for each student receiving a scholarship
 - ✓ Aggregated results of parental satisfaction survey, designed by the state
 - ✓ Number of students who graduated and the number who dropped out of school

Enrollment in New Hampshire's tax-credit scholarship program has increased 73 percent since it launched.



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

OKLAHOMA

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. 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 an 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

For students without an Individualized Education Plan (IEP), scholarships may be worth up to \$5,000, or 80 percent of the average per-pupil expenditure in the assigned public school district, whichever is greater. For students with special needs who attended a public school with an IEP, the scholarship is worth up to \$25,000.

STUDENT ELIGIBILITY

Students are eligible if they either live in families with incomes up to 300 percent of the free and reduced-price lunch program (\$134,865 for a family of four in 2016–17) or attend or live in the attendance zone of a public school designated as “in need of improvement.” Once a student has received a scholarship, that student and his or her siblings remain eligible until high school graduation or age 21.

EDCHOICE EXPERT FEEDBACK

Oklahoma’s tax-credit scholarship program could be one of the most generous in the nation because of the high income limit for eligibility, however, the \$3.5 million cap on credits severely restricts the number and amount of scholarships that can be awarded. Additionally, the pro-rata distribution of tax credits to donors makes administration difficult for SGOs, as they cannot notify donors of the credit they will receive until the state tax commission receives all credits claimed for the year. Donors are also only allowed a 50 percent tax credit for donations (unless they commit to two years of giving, which raises their credit to 75 percent). The program has a reasonable level of school regulations. Participating schools must provide progress reports to parents, be accredited, follow health and safety codes, and obey nondiscrimination laws. The program has a tremendous opportunity to be one of the nation’s strongest, if the eligibility and overall funding cap are raised or removed entirely and the pro-rata method for distributing tax credits is removed.

LATEST STATS (2016–17)

Students participating: **1,366**
Schools participating: **87**
Scholarship organizations: **4**
Average scholarship value: **\$940**

Percent of Oklahoma families with children meeting the Oklahoma Equal Opportunity Education Scholarships’ income requirement

78%

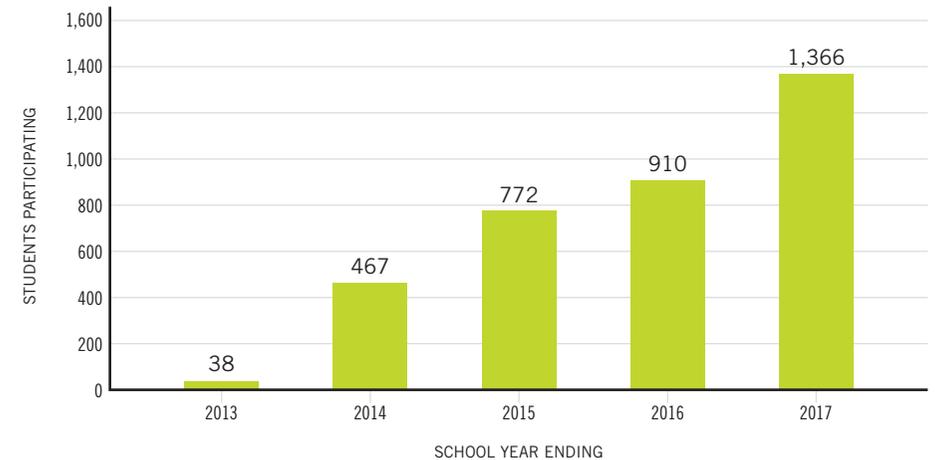
GOVERNING STATUTES

Okla. Rev. Stat. § 68-2357.206

SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Register as an SGO with the state
- Spend portion of expenditures on scholarships for students who qualify for the free or reduced-price lunch program (\$44,955 for family of four in 2016–17) in an amount equal or greater to the percentage of eligible low-income students in the state
- Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student
- Conduct background checks on employees and board members
- Maintain full and accurate records on contributions and expenditures and other documentation required by the state

Participation in Oklahoma's tax-credit scholarship program increased 50 percent from 2015–16 to 2016–17.



Additional Oklahoma program on page **65**

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; or prekindergarten scholarship organizations (PKSOs). 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. In either case, the maximum tax credit is \$750,000 per company; however, this cap will be lifted from October 1 through November 30 if credits go unclaimed. Credits are awarded to companies on a first-come, first-served basis until the \$125 million cap is reached. In 2014, the Pennsylvania legislature passed a bill allowing business firms to apply for an alternative tax credit if the preferred credit is unavailable; i.e., a corporate donor may elect to donate to the Educational Improvement Tax Credit Program (EITC) and simultaneously apply for an alternate tax credit through the Opportunity Scholarship Tax Credit Program (OSTC), a separate tax-credit scholarship program for low-income students in “low-achieving” school zones.

STUDENT FUNDING

Scholarship amounts are determined by each approved organization. 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. In either case, the maximum tax credit is \$750,000 per company; however, this cap will be lifted from October 1 through November 30 if credits go unclaimed. Credits are awarded to companies on a first-come, first-served basis until the \$125 million cap is reached.

STUDENT ELIGIBILITY

Children are eligible for scholarships if their household incomes are less than \$75,000 plus \$15,000 for each child in the family. For example, a family with one child must have an income below \$90,000, whereas a family with three children must have an income below \$120,000. The figures will increase in future years to account for inflation.

EDCHOICE EXPERT FEEDBACK

Pennsylvania's tax-credit scholarship program has considerable room to grow on overall funding, as the cap on available tax credits is limited to \$125 million, with \$75 million available for K–12 scholarships. However, the income requirements in the program are among the most generous of the means-tested school choice programs. As for scholarship funding, the program gives SOs the opportunity to determine the size of scholarships distributed; however, that is somewhat meaningless given the cap on overall funding, which

tends to incent SOs to give smaller scholarships. The program fares well on school regulations; there are no testing requirements or admissions requirements, and all private schools can qualify as long as they satisfy the state's mandatory attendance requirements and obey the Civil Rights Act of 1964. Pennsylvania's program should increase the overall cap on tax credits, which would allow scholarship sizes and student participation numbers to grow.

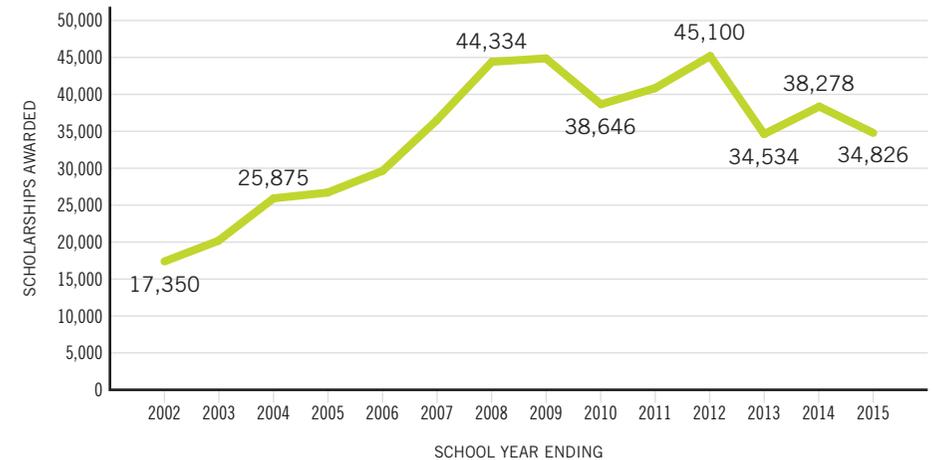
GOVERNING STATUTES

72 P.S. §§ 8701-F through 8708-F and 9902E

SGO REQUIREMENTS

- Use at least 80 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit annual report detailing donations received and scholarships awarded and proof of a financial review by a certified public accountant

Although Pennsylvania's first tax-credit scholarship program has been volatile since 2008–09, participation increased from 2012–13 to 2014–15.



LATEST STATS (2014–15)

Scholarships awarded: **34,826**
Schools participating: **N.A.**
Scholarship organizations: **265** (2013–14)
Average scholarship value: **\$1,587** (2013–14)

Percent of Pennsylvania families with children* meeting the Educational Improvement Tax Credit Program's income requirement

53%

*Assumes one child per family

Additional Pennsylvania program on page **113**

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. A company may claim a tax credit worth 75 percent of its contribution (90 percent if it commits to the same amount for two consecutive years). Tax credits are available on a first-come, first-served basis. In 2014, the Pennsylvania legislature passed a bill allowing business firms to apply for an alternative tax credit if the preferred credit is unavailable. (I.e., a corporate donor may elect to donate to the Opportunity Scholarship Tax Credit Program (OSTC) and simultaneously apply for an alternate tax credit through the Educational Improvement Tax Credit Program (EITC), Pennsylvania's original tax-credit scholarship program.) The total funding amount of tax credits is capped at \$50 million. OSOs 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 amounts are determined by OSOs, which are capped at \$8,500 for non-disabled students (\$15,000 for students with disabilities), or the amount of tuition and fees, whichever is less. Public school boards also are allowed to 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.

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, children are eligible only if their household incomes are less than \$75,000 plus \$15,000 for each child in the family. Income limitations multiply for students with certain disabilities. Those levels are allowed to increase to account for inflation.

EDCHOICE EXPERT FEEDBACK

Because of the myriad requirements needed to qualify for a scholarship—coupled with the overall funding cap—the chief weakness of Pennsylvania's newer tax-credit scholarship program is its student eligibility. On school regulations, there are no testing requirements or admissions restrictions; schools simply must obey nondiscrimination laws. For this program to grow successfully, Pennsylvania should consider cutting some of the complexity and red tape placed on student eligibility.

LATEST STATS (2014–15)

Scholarships awarded: **14,987**
Schools participating: **N.A.**
Scholarship organizations: **173** (2013–14)
Average scholarship value: **\$2,312** (2013–14)

Percent of Pennsylvania K–12 students eligible for the Opportunity Scholarship Tax Credit Program

7%

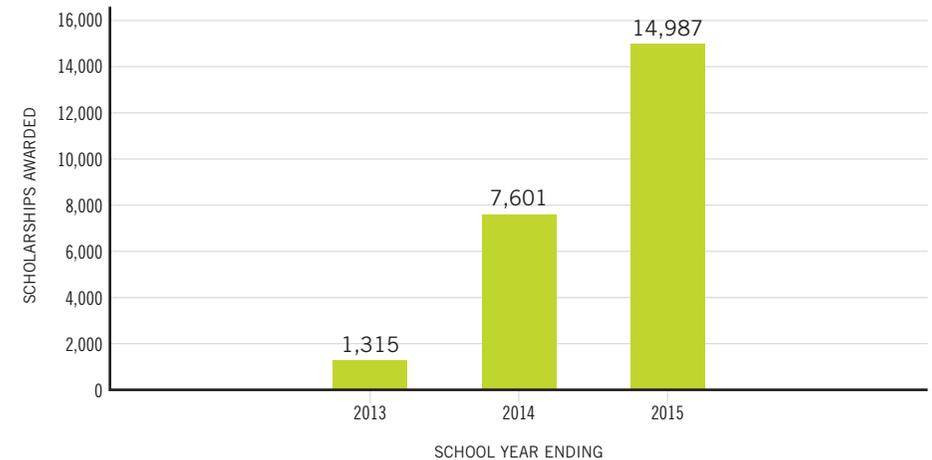
GOVERNING STATUTES

72 P.S. §§ 8701-G.1 through 8712-G.1

SO REQUIREMENTS

- Use at least 80 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit annual report detailing donations received and scholarships awarded to the state, including number of scholarships awarded and total and average amounts of scholarships awarded to students from households with a family income that does not exceed 185 percent of the federal poverty guideline (\$44,863 for a family of four in 2015–16)
- Submit a copy of a financial audit conducted by a certified accounting firm

The number of scholarships awarded in Pennsylvania's second tax-credit scholarship program nearly doubled from 2013–14 to 2014–15.



Additional Pennsylvania program on page 111

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 2007

Rhode Island provides a credit on corporate income taxes for donations to scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. 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

Scholarship amounts are determined by SGOs.

STUDENT ELIGIBILITY

Students must have family incomes at or below 250 percent of the poverty level (\$60,750 for a family of four in 2016–17).

EDCHOICE EXPERT FEEDBACK

Rhode Island's \$1.5 million cap for available funding is extremely low when compared with demand. Only about one-third of potential donors have been able to participate in any given year. SGOs have the ability to determine their own student funding amounts, which is a plus; however, the overall cap on tax credits severely limits the potential and overall scope of those scholarships. The 75 percent deduction if donating for one year or 90 percent if donating for two years offers an attractive opportunity for corporations to continue supporting the program. And private school regulation is kept to a minimum: Schools must comply with health, safety and nondiscrimination laws, employ teachers with bachelor's degrees and conduct teacher background checks. The program could serve more children if the overall cap were increased or an escalator clause, similar to Florida's, were added to allow the program to grow to match demand.

GOVERNING STATUTES

R.I.G.L. §§ 44-62-1 through 44-62-7

LATEST STATS (2015)

Students participating: **503**
Schools participating: **41**
Average scholarship value: **\$3,024**

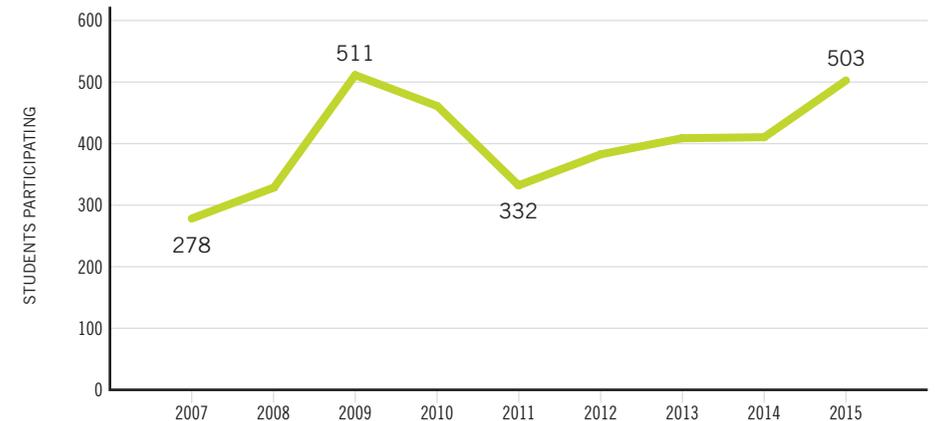
Percent of Rhode Island families with children meeting the Tax Credits for Contributions to Scholarship Organizations' income requirement

39%

SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Provide annual report to the state detailing number and value of scholarships awarded, ZIP Codes of recipients, and criteria used to award scholarships

Following two years of decline since its high point in 2009, the number of students using Rhode Island's tax-credit scholarship program has grown more than 50 percent since 2011.



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

SOUTH CAROLINA

Educational Credit for Exceptional Needs Children

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 approved scholarship-funding organizations (SFOs), nonprofits that provide private school scholarships. Individuals, partnerships, corporations and similar entities can claim tax credits up to 60 percent of their tax liability; however, married couples filing separate returns may claim only half of the tax credit allowed had they filed jointly. The total amount of tax credits awarded statewide is limited to \$10 million.

STUDENT FUNDING

The maximum scholarship amount an SFO may award is \$11,000. 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” (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 or medical, mental health, psycho-educational or other comparable licensed healthcare provider as having 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 are eligible.

EDCHOICE EXPERT FEEDBACK

South Carolina’s first school choice program could be improved upon in a few key areas. For example, the program’s scholarship funding fails to take into account the actual cost of serving a particular student’s exceptional educational needs. Additionally, the \$10 million cap on credits will likely limit the number of scholarships SFOs are able to award, although there may be some flexibility based on participation in the new refundable tax credit program. The total cumulative cap for both programs is \$12 million. To improve upon this new opportunity, South Carolina needs to increase eligibility beyond students with exceptionalities and raise the limit on tax credits available to donors, similar to what its neighbor to the west, Georgia, has done with its tax-credit scholarship program.

LATEST STATS (2015–16)

Students participating: **2,100**
Schools participating: **105**
Scholarship organizations: **1** (2016–17)
Average scholarship value: **\$4,078**

Percent of South Carolina K–12 students eligible for the Educational Credit for Exceptional Needs Children

13%

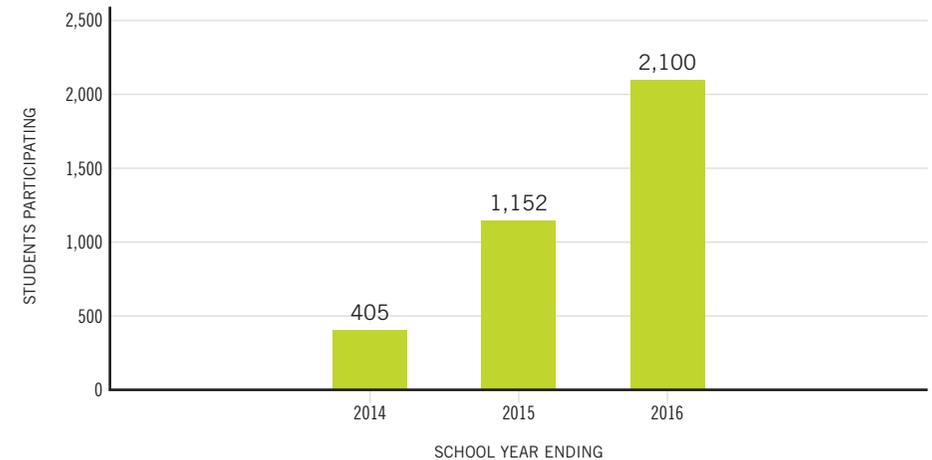
GOVERNING STATUTES

S.C. State Budget Proviso 109.15

SFO REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Allocate all scholarships to exceptional needs students
- Serve more than one school
- Conduct financial audit performed by a certified public accountant

Enrollment in South Carolina’s tax-credit scholarship program increased 82 percent from 2014–15 to 2015–16.



Additional South Carolina program on page **139**

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

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 insurance companies that donate to scholarship-granting organizations (SGOs), nonprofits that provide students private school scholarships. The allowable tax credit is 80 percent of the amount of contributions made during the previous taxable year, beginning in 2017. Only companies that are liable to pay the insurance company 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 in 2016–17.

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 (\$4,023 in 2015–16). SGOs must pay half of the scholarship amount at the beginning of the first semester and half at the beginning of the second semester.

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 (\$67,433 for a family of four in 2016–17) and either (1) attended a public school the preceding semester, (2) is starting at a K–12 school in South Dakota for the first time or (3) is entering kindergarten, first grade or ninth grade. 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 (\$89,910 for a family of four in 2016–17).

EDCHOICE EXPERT FEEDBACK

South Dakota's tax-credit scholarship program is a great step forward in educational opportunity for students across the state, but it has room to grow. Nearly 60,000 South Dakota school children are eligible for the scholarship program out of about 147,000 statewide. That's less than half of the total student population. Policymakers should expand this program's eligibility criteria to allow more students across the state to access a school that best meets their learning needs and add a "once in, always in" clause. Currently the program allows an 80 percent tax credit for contributions and has a cap of \$2 million, which is small compared to other programs. To incentivize more giving, the state should offer a 100 percent credit for contributions and remove the cap or insert an automatic annual escalator. Policymakers should not limit the program only to insurance companies. If the program allowed other corporations and taxpayers

LATEST STATS (2016–17)

Students participating: **281**
 Schools participating: **43**
 Scholarship organizations **1**
 Average scholarship value: **\$748**

Percent of South Dakota families with children meeting the Partners in Education Tax Credit Program's income requirement

47%

to contribute to SGOs in return for tax credits, SGOs could distribute more and better-funded scholarships to students. The scholarships' portability throughout the school year is a positive feature, but student and parent choices might be hindered because the program rigidly prescribes that scholarships be distributed only at the start of each public school semester. Scholarship funding should be fluid to allow parents to change schools, whenever necessary. South Dakota's testing requirements are good, because they empower parents to choose the standardized exam their children take. But the state should remove the rule requiring South Dakota students to attend public school for one semester prior to application, particularly because the funds following a child to private school are made up of charitable contributions and not public dollars.

GOVERNING STATUTES

S.D. Codified Laws §§ 13-65-1 through 12

SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Use all revenue from interest or investments for scholarships
- Carry forward no more than 25 percent of its revenue from contributions from one fiscal year to another
- Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student
- Annually verify that schools accepting scholarship students are accredited by the Department of Education
- Provide a state approved receipt to companies for contributions made
- Notify the state of its intent to provide scholarships
- Provide to the state proof of 501(c)(3) status
- Conduct background checks on employees and board members
- Submit annually to the state:
 - ✓ Data on contributing companies
 - ✓ Data on accepted contributions
 - ✓ Data on scholarships awarded and funded, including the amount awarded to students who qualify for the FRL program and the percentage of first-time scholarship recipients who were enrolled in a public school the previous year
 - ✓ Financial audit performed by a certified public accountant

Only one year of participation data is available thus far. We anticipate preliminary secondary-year data to be available in October 2017.

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

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. An individual must donate at least \$500 and may not donate more than \$125,000 per year. There is no limit 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 for any student 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.

STUDENT ELIGIBILITY

Students must come from households where family income is less than 300 percent of the federal poverty line (\$72,900 for a family of four in 2016–17); students with special needs also are eligible and have a higher income limitation (400 percent of the federal poverty line or \$97,200 for a family of four in 2016–17). Students must either be enrollees in grades K–1, a public school student the previous school year, a previous scholarship recipient or a new resident of Virginia.

EDCHOICE EXPERT FEEDBACK

The overall funding cap of \$25 million limits Virginia's scholarships to the already limited pool of qualifying students, and credits received are capped at 65 percent of the contribution amount. That program design does not incentivize substantial donations. The program is limited further by its per-pupil funding, which is only 42 percent of the funding available from state and local sources to public school students. On a positive note, the program requires participating students to take a nationally norm-referenced test chosen by the school, rather than the standardized test mandated by the state. Virginia should consider increasing the funding and credit caps for this program, expand student eligibility and increase the scholarship size.

GOVERNING STATUTES

Code of Va. §§ 58.1-439.25-28

LATEST STATS (2015–16)

Scholarships awarded: **2,419**
Schools participating: **138**
Scholarship organizations: **23**
Average scholarship value: **\$2,564**

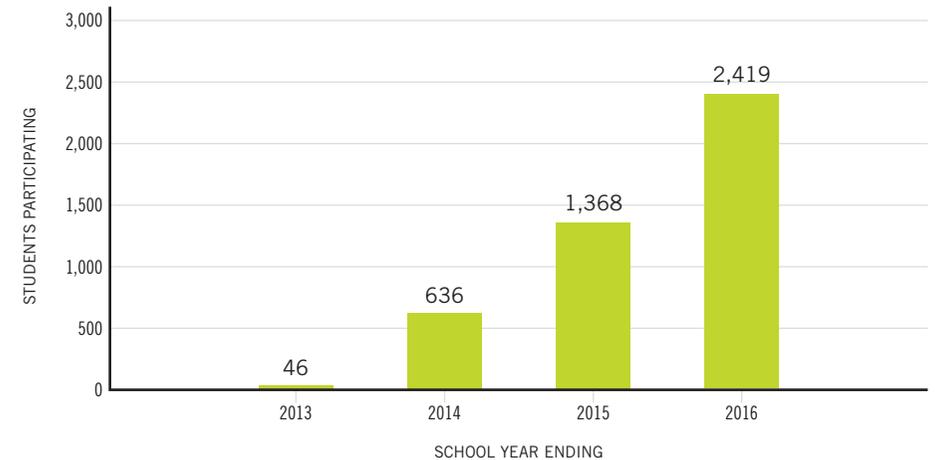
Percent of Virginia families with children meeting the Education Improvement Scholarship Tax Credits Program's income requirement

38%

SF REQUIREMENTS

- Be approved by the state
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Comply with Title VI of the Civil Rights Act of 1964
- Conduct an annual audit, review or compilation on tax credit-derived funds
- Submit to the state:
 - ✓ Total number and dollar amount of contributions received
 - ✓ Dates when such contributions were received
 - ✓ Total number and dollar amount of scholarships awarded

Enrollment in Virginia's Education Improvement Scholarships Tax Credit program increased 77 percent from 2014–15 to 2015–16.



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

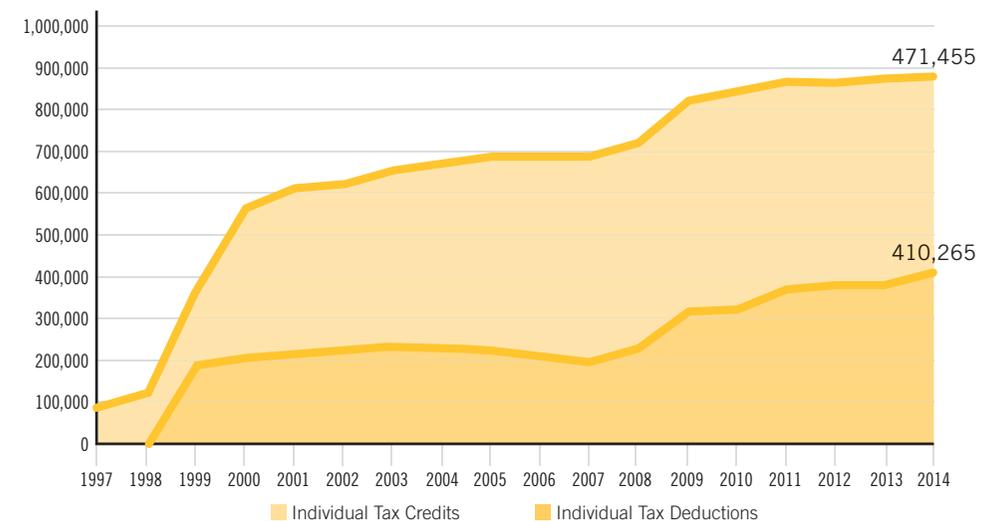


Because of her work schedule, concerns about quality and her daughter's birthday, which fell after the enrollment cutoff date, Brittany Blakely determined that neighborhood public schools just weren't the right fit for her daughter, Chyla, when it came time to start kindergarten. Brittany instead chose Village Leadership Academy for her daughter, a decision that led Chyla to learning well beyond her grade level in a welcoming environment. Brittany was able to utilize the state's individual tax credit to offset some of her daughter's educational expenses; she calls the program "truly a blessing" and now refers to herself as a self-described "educational choice advocate."

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.

NUMBER OF STUDENTS USING INDIVIDUAL TAX CREDITS & DEDUCTIONS



ITC&D

ALABAMA

Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits

Individual Tax Credit/Rebate • Passed 2013 • Launched 2013



Alabama provides a refundable tax credit to parents who transfer their children enrolled in or assigned to a “failing” public school to a “non-failing” public or private school.

TAX CREDIT VALUE

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 failing public schools to non-failing public or accredited private schools are eligible. Parents with children who are starting school for the first time in Alabama and zoned to attend failing public schools are also eligible. Alabama defines a public school as failing if it meets one or more of the following requirements: The school is labeled as persistently low-performing by the Alabama State Department of Education; the school is designated as a failing school by the state Superintendent of Education; the school does not exclusively serve a special population of students or the school has been listed three or more times during the most recent six years in the lowest 6 percent of public K-12 schools on the state standardized assessment in reading and math.

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 “failing,” as measured by an arbitrary, changeable state metric, participation should be permitted whenever a parent determines that a child’s educational needs are not being met at the current school. Only 3 percent of 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

LATEST STATS (2015)

Students participating: **141**
Average tax credit/rebate value: **\$2,699**

Percent of Alabama K-12 students whose parents/guardians are eligible for Parent-Taxpayer Refundable Tax Credits

4%

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 is to allow all of the state money to follow the child to his or her school of choice.

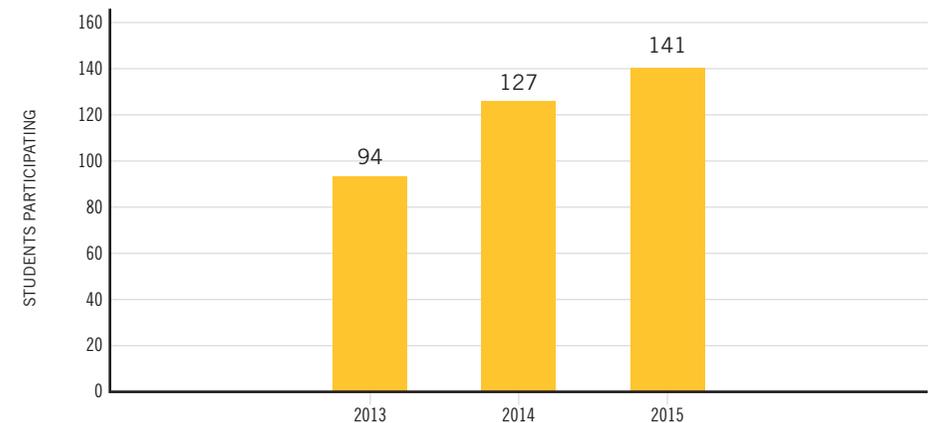
GOVERNING STATUTES

Ala. Code §§ 40-2A-7(a)(5) and 16-6D

PARENT REQUIREMENTS

- Must provide certification the student was enrolled in or assigned to a “failing” school, certification that student was transferred to a “non-failing” public or private school and proof of the cost of attendance at the “non-failing” public or private school

Enrollment in Alabama's Accountability Act of 2013 Parent/Taxpayer Refundable Tax Credits has increased 50 percent since the program launched.



Additional Alabama program on page **81**

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

Tax Credits for Educational Expenses



Individual Tax Credit • Enacted 1999 • Launched 2000

Illinois allows individuals to claim a credit for educational expenses for dependent students attending a private or public school or being homeschooled. Qualified expenses include tuition, books and lab or activity fees. The credit is worth a maximum of \$500.

TAX CREDIT VALUE

Parents receive a tax credit worth 25 percent of their expenditures after the first \$250, up to a maximum credit of \$500 per family. To get the maximum \$500 credit, parents must spend \$2,250 on educational expenses; they also must have a state tax liability of at least \$500 because the credit is nonrefundable and thus cannot reduce an individual's tax burden to less than zero.

STUDENT ELIGIBILITY

Educational expenses must be for students who are residents of Illinois, who are younger than 21, have attended kindergarten through 12th grade in a public or private school in Illinois or were homeschooled. Qualified expenses include tuition, books and lab or activity fees.

EDCHOICE EXPERT FEEDBACK

On student eligibility, the Illinois' individual tax credit program is accessible to all students statewide. Moreover, there are no unreasonable regulations placed on private schools. Those strong features are hurt, however, by the fact participants have very little funding power with a maximum available credit of just \$500. Illinois could improve this program dramatically by raising the tax credit to at least the state's average per-pupil expenditures in public schools and providing a refundable credit (similar to Alabama's) so that lower-income families can participate.

GOVERNING STATUTES

35 ILCS5/.201(m)

PARENT REQUIREMENTS

- Parents must ensure students are residents of Illinois, under the age of 21 at the close of the school year and were full-time pupils in grades K–12 in any qualifying public or nonpublic elementary or secondary school

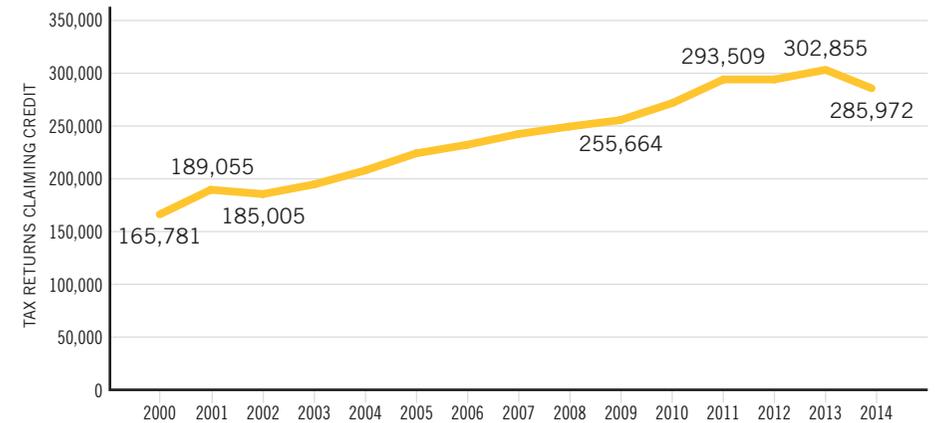
LATEST STATS (2014)

Taxpayers participating: **285,972**
Average tax credit value: **\$280**

All Illinois taxpayers with children enrolled full-time in grades K–12 are eligible for Tax Credits for Educational Expenses

100%

Usage of Illinois' individual tax credits for education expenses increased 72 percent from 2000 to 2014, the last year of publicly available data.



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

INDIANA

Private School / Homeschool Deduction



Individual Tax Deduction • Enacted 2011 • Launched 2011

Indiana provides a tax deduction for individuals who make educational expenditures on behalf of their dependent children. Any taxpayer who has a child already enrolled in private school or who is homeschooled is eligible to claim up to a \$1,000 tax deduction per child for approved educational expenses including private school tuition, textbooks, fees, software, tutoring and supplies.

TAX DEDUCTION VALUE

The tax deduction is worth up to \$1,000 per child.

STUDENT ELIGIBILITY

Deductions are available for parents' expenditures on either private schools or homeschooling for their children, including private school tuition, textbooks, fees, software, tutoring and supplies.

EDCHOICE EXPERT FEEDBACK

Indiana's Private School/Homeschool Deduction program is a good example of providing increased opportunity to parents without unduly burdening participating providers. The legislation permits all families going to a private school or being homeschooled to receive a \$1,000 state income tax deduction. However, the tax deduction does not, in a practical sense, provide for increased choice or opportunity. It is a very small amount when compared with the costs of private school tuition or time and curriculum required in the homeschool environment. The program does not place additional requirements on the private or homeschool groups, however. For this program to have a truly meaningful effect on families, the cap on the deduction would need to be increased dramatically. Moving closer to Wisconsin's deduction funding cap would be a positive step in that direction.

GOVERNING STATUTES

Ind. Code § 6-3-2-22

LATEST STATS (2015)

Taxpayers participating: **53,174**
Average tax deduction: **\$1,805**

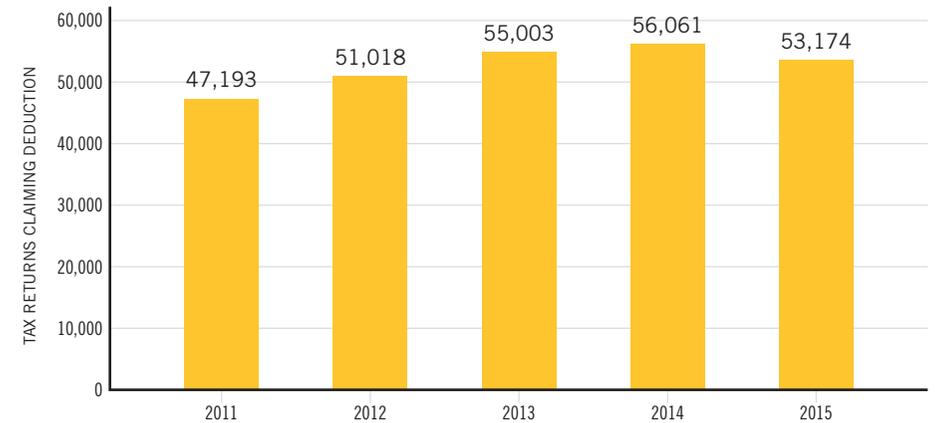
Percent of Indiana K–12 students whose parents/guardians are eligible for the Private School/Homeschool Deduction



PARENT REQUIREMENTS

- Must claim the deduction on their annual state tax return or returns in a manner prescribed by the department of revenue
- Must claim only unreimbursed education expenditures made in connection with enrollment, attendance or participation of dependent child in a private elementary or high school education program, including:
 - ✓ Tuition
 - ✓ Fees
 - ✓ Computer software
 - ✓ Textbooks
 - ✓ Workbooks
 - ✓ Curricula
 - ✓ School supplies (other than personal computers)
 - ✓ Other written materials used primarily for academic instruction and/or academic tutoring

Participation has increased 13 percent since Indiana's deduction program for schooling expenses launched.



Additional Indiana programs on pages **37, 95**

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



Tuition and Textbook Tax Credit

Individual Tax Credit • Enacted 1987 • Launched 1987

Iowa provides parents of students in any private or public school a tax credit covering educational expenses, including tuition, books and lab or activity fees. The credit is worth a maximum of \$250.

TAX CREDIT VALUE

Parents receive a tax credit worth 25 percent of their expenditures up to a maximum credit of \$250 per dependent in school. To get the maximum \$250 per-dependent credit, parents must spend \$1,000 in educational expenses; they also must have a state tax liability of at least \$250 because the credit is nonrefundable and thus cannot reduce an individual's tax burden to less than zero.

STUDENT ELIGIBILITY

All students enrolled in accredited nonprofit public or private elementary or secondary schools in Iowa are eligible.

EDCHOICE EXPERT FEEDBACK

Iowa's individual tax credit provides universal eligibility, a positive attribute in any school choice program. However, the \$250 credit is very small compared to the costs of private school tuition. To increase the opportunities for choice, the Iowa program could mirror the Alabama tax-credit program by increasing the size of the credit and making the credit refundable for low-income families. That would increase the funding power of the program and more closely align student funding with the per-pupil spending in Iowa's public schools.

GOVERNING STATUTES

Iowa Code § 422.12

PARENT REQUIREMENTS

- Must spend at least \$1,000 in educational expenses, including tuition and textbooks, for each dependent attending an accredited or approved nonprofit elementary or secondary school
- Must have a state tax liability of at least \$250

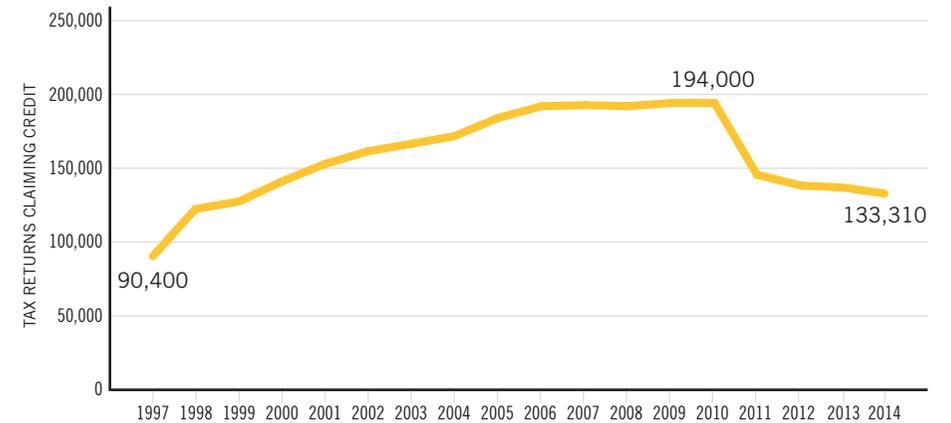
LATEST STATS (2014)

Taxpayers participating: **133,310**
Average tax credit value: **\$115**

All Iowa taxpayers with children enrolled in K-12 schools are eligible for the Tuition and Textbook Tax Credit

100%

Usage of Iowa's individual tax credits for education expenses decreased by approximately 9 percent from 2011 to 2014, the last year of publicly available data.



Additional Iowa program on page 97

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

LOUISIANA

Elementary and Secondary School Tuition Deduction



Individual Tax Deduction • Enacted 2008 • Launched 2008

Louisiana allows parents to claim tax deductions for educational expenses, including private school tuition and fees, uniforms, textbooks, curricular materials, lab schools and any supplies required by the school.

TAX DEDUCTION VALUE

The deductions are worth 100 percent of the total amount spent on tuition, fees and other eligible expenses at private schools. Individuals may deduct up to \$5,000 per child.

STUDENT ELIGIBILITY

All K-12 Louisiana private school students are eligible. Any taxpayer that has private school educational expenses may claim the deduction.

EDCHOICE EXPERT FEEDBACK

Louisiana's individual tax deduction is promising in that any K-12 child enrolled in private school in the state qualifies. Similarly, the deduction does not place any mandates on private schools or service providers. However, in practical use, the \$5,000 cap is relatively small for a family's education expenses and only benefits those households that have state tax liability, resulting in diminished purchasing power. For the program to serve more families successfully, Louisiana would have to increase the deduction size.

GOVERNING STATUTES

La. Rev. Stat. §§ 47:293(9)(a)(xiv) and 297.10

PARENT REQUIREMENTS

- Must enroll student in a compliant private elementary or secondary school or any public elementary or secondary laboratory school operated by a public college or university
- Must claim only elementary and secondary school tuition, including:
 - ✓ School uniforms required by schools for general day-to-day use
 - ✓ Textbooks, curricula or other instructional materials required by schools
 - ✓ School supplies required by schools

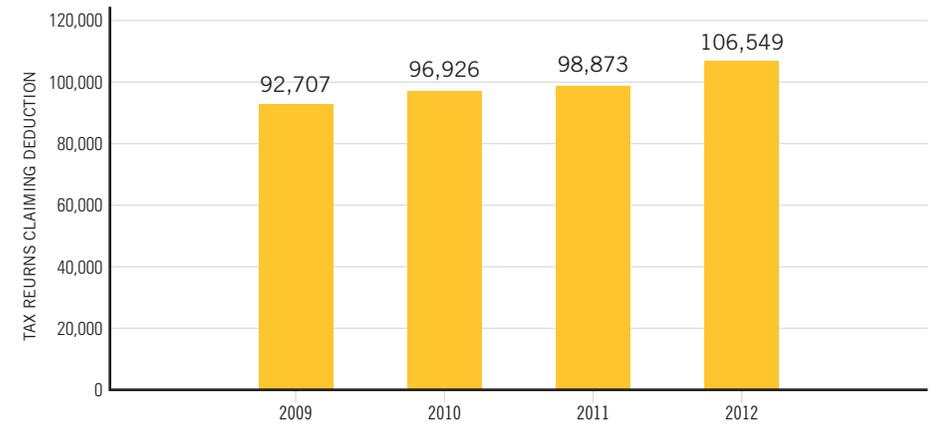
LATEST STATS (2012)

Taxpayers participating: **106,549**
Average tax deduction: **\$4,060**

Percent of Louisiana K-12 students whose parents/guardians are eligible for Elementary and Secondary School Tuition Deductions

14%

The number of Louisiana tax returns claiming the Elementary and Secondary School Tuition Deduction has grown nearly 15 percent since its enactment in 2009.



Additional Louisiana programs on pages **39, 41, 101**

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

Education Deduction



Individual Tax Deduction • Enacted 1955 • Launched 1955

Minnesota provides a tax deduction covering educational expenses for students in any private or public school, including homeschooling or schools in North Dakota, South Dakota, Iowa or Wisconsin. The tax deduction lowers a family's taxable income and covers books, tutors, academic after-school programs and other educational expenses, including tuition payments at private schools.

TAX DEDUCTION VALUE

The tax deduction is worth 100 percent of the amount spent on education, up to \$1,625 per child in grades K–6 and \$2,500 per child in grades 7–12. The tax deduction lowers a family's taxable income and covers books, tutors, academic after-school programs and other educational expenses, including tuition payments at private schools.

STUDENT ELIGIBILITY

Any parent or guardian who spends money on approved education expenses for a child, including tuition, is eligible to receive the deduction. Also, parents must be tax filers and have proof of eligible expenses.

EDCHOICE EXPERT FEEDBACK

Minnesota has one of the oldest school choice programs in the country, but unfortunately that age is showing. The deduction amount is far below what would offer truly meaningful choice for parents, especially parents on the lower side of the income scale. Increasing the deduction size would offer a boost to those parents utilizing school choice. A better option would be to allow tuition to also be covered by Minnesota's tax credit for educational expenses. Mirroring the funding size of Wisconsin's new tuition tax deduction would move this program in the right direction.

GOVERNING STATUTES

Minn. Stat. § 290.01, subdivision 19b(3).

PARENT REQUIREMENTS

- Must ensure students attend a school located in Minnesota, Iowa, North Dakota, South Dakota or Wisconsin
- May not include self-transportation of students as an expense, but may include monies paid to others for transporting students to school

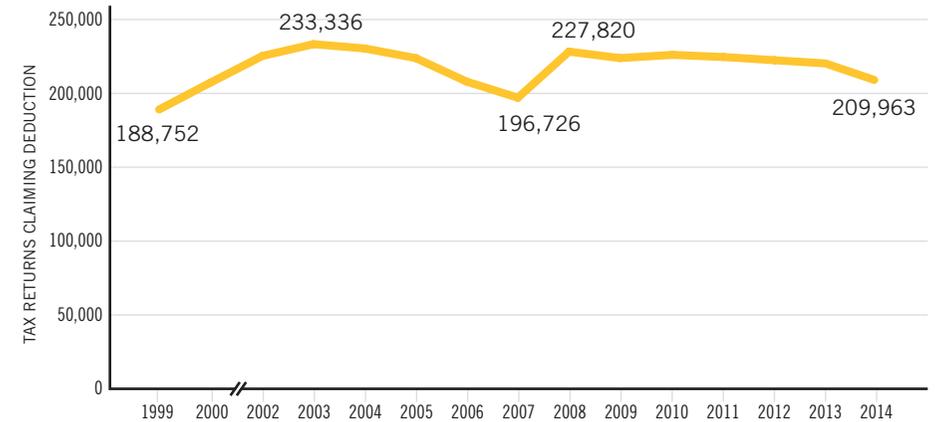
LATEST STATS (2014)

Taxpayers participating: **209,963**
Average tax deduction: **\$1,154**

All Minnesota taxpayers with K–12 children are eligible for the Education Deduction

100%

Minnesota's tax deduction program has averaged more than 220,000 tax returns claiming the deduction over the last five years of publicly available data.



Additional Minnesota program on page [137](#)

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

MINNESOTA

K-12 Education Credit

Individual Tax Credit • Enacted 1997 • Launched 1998



Minnesota provides a tax credit covering educational expenses for students in any private or public school, including homeschooling or schools 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.

STUDENT FUNDING

The tax credit is worth 75 percent of the amount spent on educational expenses other than tuition. The total credit amount that a family may claim is equal to \$1,000 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 earning more than \$33,500. For families with one child, the maximum allowable credit is reduced by one dollar for every \$4 of income above \$33,500, and the family may not claim the credit at all if its income is above \$37,500. For families with two children, the maximum allowable credit is reduced by \$2 for every \$4 of income above \$33,500, and, again, the family may not claim the credit if its income is above \$37,500. For families with more than two children, the phase-out is still \$2 for every \$4 of income above \$33,500, but the \$37,500 income ceiling is raised by \$2,000 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 \$41,500.

STUDENT ELIGIBILITY

Parents must meet the abovementioned income restriction 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. Purchasing power is very low. This program should boost funding by allowing private school tuition to be counted toward the credit. Moving toward a model more similar to Alabama's tax credit for educational expenses would be of great benefit to families using this program.

LATEST STATS (2014)

Taxpayers participating: **52,046**
Average tax credit value: **\$259**

Percent of Minnesota families with children meeting the K-12 Education Credit's income requirement



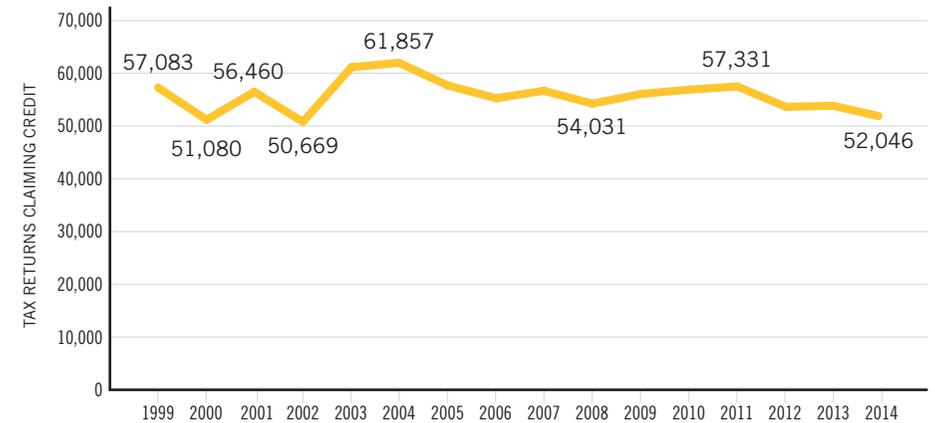
GOVERNING STATUTES

Minn. Stat. § 290.0674

PARENT REQUIREMENTS

- Must ensure filing status is not married filing separate
- May not include private school tuition as an expense

Since peak usage in 2004, Minnesota's tax credits for educational expenses program has averaged more than 54,000 tax returns claiming the credit over the last five years of publicly available data.



Additional Minnesota program on page [135](#)

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

SOUTH CAROLINA

Refundable Educational Credit for Exceptional Needs Children

Individual 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.

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 a tax-credit scholarship from an approved Scholarship Funding Organization, then the credit claimed may only equal the difference of \$11,000 or the cost of tuition, whichever is lower, and the amount of the tax-credit 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 program; total cumulative cap for both programs is \$12 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 or medical, mental health, psycho-educational or other comparable licensed healthcare provider as having 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 are also eligible. Students must attend an eligible independent school.

EDCHOICE EXPERT FEEDBACK

This refundable tax credit directly empowers parents to choose an appropriate education for their child, knowing in advance how much money the state will reimburse them for their approved educational expenditures. This type of program is relatively easy for parents to navigate and understand. Two areas of improvement are suggested: 1) to pass enabling language, if necessary, for lending institutions to offer tax refund anticipation loans so that parents who do not have positive cash flow to pay tuition up front may nonetheless access funds to participate in this program and 2) to expand this refundable tax credit so that every child in the state may benefit.

LATEST STATS (2015)

Taxpayers participating: **N.A.**
Average tax credit/rebate value: **N.A.**

Percent of South Carolina K–12 students eligible for the Refundable Educational Credit for Exceptional Needs Children

13%

GOVERNING STATUTES

S.C. State Budget Proviso 109.15

PARENT REQUIREMENTS

- Parents must provide certification that the student has exceptional needs, certification that student was enrolled in an eligible school and proof of the cost of attendance at the eligible school

Although this program launched in 2015, first-year data is not available from the Department of Revenue.

Additional South Carolina program on page 117

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

K-12 Private School Tuition Deduction

Individual Tax Deduction • Enacted 2013 • Launched 2014



Wisconsin provides an income tax deduction for individuals who pay private school tuition for their dependents.

TAX DEDUCTION VALUE

The tax deduction is worth up to \$4,000 per child in grades K-8 and up to \$10,000 per child in grades 9-12.

STUDENT ELIGIBILITY

Any Wisconsin taxpayer is eligible.

EDCHOICE EXPERT FEEDBACK

Wisconsin's tax deduction for private school tuition receives high marks for eligibility, as any taxpayer in the state may claim the deduction. Additionally, the amounts that may be deducted are set at levels higher than other states' deduction programs. However, income tax deductions effectively cover only a small portion of the actual cost of educating a student and help only those families that are already paying private school tuition and have state income tax liability. Making this tax deduction a refundable tax credit would be a great improvement.

GOVERNING STATUTES

Wis. Stat. § 71.05(6)(b)49

PARENT REQUIREMENTS

- If a student is enrolled in grades eight and nine in the same taxable year, the deduction may be claimed for only one grade for that student

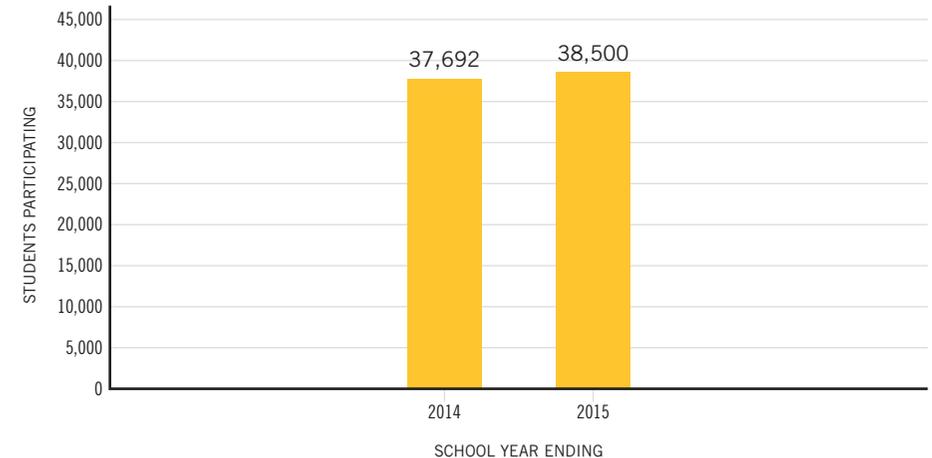
LATEST STATS (2015)

Taxpayers participating: **38,500** (projected)
Average tax deduction: **\$4,696** (projected)

Percent of Wisconsin K-12 students whose parents/guardians are eligible for the K-12 Private School Tuition Deduction



Participation slightly increased in Wisconsin's deduction program in its second year.



Additional Wisconsin programs on pages **71, 73, 75, 77**

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

RULES & REGULATIONS

STATE	VOUCHERS	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
AR	Succeed Scholarship Program for Students with Disabilities*§	None	Conditional	100	\$6,646	National
CO	Choice Scholarship Program	None	Yes	500	\$5,066	National
DC	Opportunity Scholarship Program	100% x FRL (300% to remain eligible year-to-year)	None	None (limited to \$20 Million total)	\$8,452 (K–8) / \$12,679 (9–12)	National
FL	John M. McKay Scholarships for Students with Disabilities Program*	None	Yes	None	Conditional	None
GA	Georgia Special Needs Scholarship Program*	None	Yes	None	Conditional	Pre- and Post-Assessments
IN	Choice Scholarship Program	150% x FRL	Conditional	None	50% or 90% of State Expenditure	State
LA	Louisiana Scholarship Program†	250% x Poverty	Conditional	None	90% of State and Local Funding	State
LA	School Choice Pilot Program for Certain Students with Exceptionalities*	None	None	None	Conditional	None
ME	Town Tuitioning Program	None	None	None	\$8,482 (K–8) / \$11,162 (9–12)	Conditional-State
MD	Broadening Options and Opportunities for Students Today (BOOST) Program	100% x FRL	None	None	100% of Statewide Avg. Local Expenditure	State
MS	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program*	None	Conditional	None	\$5,355	None
MS	Nate Rogers Scholarship for Students with Disabilities Program*	None	Conditional	None	\$5,355	None
NC	Special Education Scholarship Grants for Children with Disabilities*	None	Conditional	None	\$4,000 per semester	National
NC	Opportunity Scholarships	133% x FRL	Conditional	None	\$4,200	National
OH	Cleveland Scholarship Program	None‡	None	None	\$4,250 (K–8) / \$5,700 (9–12)	State
OH	Autism Scholarship Program*	None	None	None	\$27,000	None
OH	Educational Choice Scholarship Program†	None	Conditional	60,000	\$4,650 (K–8) / \$6,000 (9–12)	State
OH	Jon Peterson Special Needs Scholarship Program*	None	Yes	5% of students with special needs	\$27,000	None
OH	Income-Based Scholarship Program	400% x Poverty	None	Conditional	\$4,650	State
OK	Lindsey Nicole Henry Scholarships for Students with Disabilities*	None	Conditional	None	Conditional	None
UT	Carson Smith Special Needs Scholarship Program*	None	None	None	Conditional	Annual (Assessment of Student's Progress)
VT	Town Tuitioning Program	None	None	None	\$12,938 (K–8) / \$14,773 (9–12)	None
WI	Milwaukee Parental Choice Program	300% x Poverty	None	None	\$7,323 (K–8) / \$7,969 (9–12)	State
WI	Parental Private School Choice Program (Racine)	300% x Poverty	Conditional	None	\$7,323 (K–8) / \$7,969 (9–12)	State
WI	Parental Choice Program (Statewide)	185% x Poverty	Conditional	1% of each public district's enrollment	\$7,323 (K–8) / \$7,969 (9–12)	State
WI	Special Needs Scholarship Program*	None	Yes	None	\$12,000	State Civics Exam

STATE	EDUCATION SAVINGS ACCOUNTS	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
AZ	Empowerment Scholarship Accounts*†§#**	None	Yes	Yes	90% Charter Funding	None
FL	Gardiner Scholarship Program*	None	None	None	90% State and Local Funding	State or National
MS	Equal Opportunity for Students with Special Needs Program*	None	Conditional	1,000	\$6,637	None
NV	Education Savings Accounts	None	Yes	None	90% or 100% State Funding	State or National
TN	Individualized Education Account Program*	None	Conditional	None	100% State and Local Funding	State or National

* 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

FRL = Federal free and reduced-price lunch program

Limited to students previously in foster care

** 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

RULES & REGULATIONS

STATE	TAX-CREDIT SCHOLARSHIPS	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	SCHOLARSHIP CAP	TESTING MANDATES	CREDIT VALUE	TOTAL CREDIT CAP	BUDGET CAP
AL	Education Scholarship Program	100% x FRL	Conditional	None	\$6,000 (K-5) / \$8,000 (6-8) / \$10,000 (9-12)	State or National	\$50,000 (individual) / 100% (business)	Yes	\$30 million
AZ	Original Individual Income Tax Credit Scholarships	None	None	None	None	None	100%	Yes	None
AZ	Low-Income Corporate Income Tax Credit Scholarships	185% x FRL	Yes	None	\$5,200 (K-8) / \$6,500 (9-12)	None	100%	None	\$61.9 million (escalator)
AZ	Lexie's Law*#	None	None	None	90% State Funding	None	100%	None	\$5 million
AZ	"Switcher" Individual Income Tax Credit Scholarships	None	Yes	None	None	None	100%	Yes	None
FL	Florida Tax Credit Scholarship Program	260% x FRL	None	None	\$5,886	National	100%	Yes	\$559.1 million (escalator)
GA	Qualified Education Expense Tax Credit	None	Yes	None	\$9,468 (2017)	None	100%	Yes	\$58 million
IN	School Scholarship Tax Credit	200% x FRL	None	None	Full Tuition	National	50%	None	\$9.5 million
IA	School Tuition Organization Tax Credit	300% x Poverty	None	None	Full Tuition	None	65%	None	\$12 million
KS	Tax Credit for Low Income Students Scholarship Program †	130% x Poverty	Yes	None	\$8,000	None	70%	None	\$10 million
LA	Tuition Donation Rebate Program	250% x Poverty	Yes	None	Conditional	State	100%	None	None
MT	Tax Credits for Contributions to Student Scholarship Organizations	None	None	None	50% of State Expenditure	National	100%	\$150	\$3 million (escalator)
NV	Educational Choice Scholarship Program	300% x Poverty	None	None	\$7,763	None	100%	None	\$5.5 million (escalator)
NH	Education Tax Credit Program	300% x Poverty	Yes	None	\$2,655 (\$633 homeschool), on average / \$4,646 (special needs minimum)	None	100%	None	\$5.1 million
OK	Oklahoma Equal Opportunity Education Scholarships	300% x FRL	None	None	Conditional	None	50% / 75%	Yes	\$3.5 million
PA	Educational Improvement Tax Credit Program	\$75,000 + \$15,000/child	None	None	Full Tuition	None	75% / 90%	Yes	\$125 million
PA	Opportunity Scholarship Tax Credit Program †	\$75,000 + \$15,000/child	None	None	\$8,500 / \$15,000 (special needs)	None	75% / 90%	Yes	\$50 million
RI	Tax Credits for Contributions to Scholarship Organizations	250% x Poverty	None	None	None	None	75% / 90%	Yes	\$1.5 million
SC	Educational Credit for Exceptional Needs Children*	None	None	None	\$11,000	State or National	100%	Yes	\$10 million
SD	Partners in Education Tax Credit Program	150% x FRL	Conditional	None	82.5% of State Funding	State or National	80%	Yes	\$2 million
VA	Educational Opportunity Scholarships Tax Credits Program	300% x Poverty (400% for students w/ special needs)	Conditional	None	100% of State Funding	National	65%	Yes (individual) / None (business)	\$25 million

STATE	INDIVIDUAL TAX CREDITS / DEDUCTIONS	REFUNDABLE	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	INDIVIDUAL CREDIT / DEDUCTION CAP	TESTING MANDATES
AL	Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits †	Yes	None	Yes	None	\$3,563	State or National
IL	Tax Credits for Educational Expenses	No	None	None	None	\$500	None
IN	Private School/Homeschool Deduction	No	None	None	None	\$1,000	None
IA	Tuition and Textbook Tax Credit	No	None	None	None	\$250	None
LA	Elementary and Secondary School Tuition Deduction	No	None	None	None	\$5,000	None
MN	Education Deduction	No	None	None	None	\$1,625 (K-6) / \$2,500 (7-12)	None
MN	K-12 Education Credit	No	Conditional	None	None	\$1,000	None
SC	Refundable Educational Credit for Exceptional Needs Children*	Yes	None	None	None	\$11,000	State or National
WI	K-12 Private School Tuition Deduction	No	None	None	None	\$4,000 (K-8) / \$10,000 (9-12)	None

* Limited to students with special needs

† Limited to students in low-performing schools

Limited to students previously in foster care

FRL = Federal free and reduced-price lunch program

LEGAL HISTORY

The U.S. Supreme Court has declared vouchers, tax-credit scholarships and individual tax deductions for educational expenses constitutional (*Zelman* 2002, *Winn* 2011, *Mueller* 1983). Those rulings, however, have not deterred legal challenges to school choice in state courts

Alabama | Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits and Education Scholarship Program

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. *Boyd v. Magee*. Also, in April 2014, a U.S. District Judge dismissed a separate lawsuit 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.*

Arizona | Original Individual Income Tax Credit Scholarship Program

In January 1999, the Arizona Supreme Court upheld the constitutionality of this tax-credit scholarship program in *Kotterman v. Killian*. 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). The program was attacked after the Kotterman ruling, once again to no avail. On April 4, 2011, the U.S. Supreme Court upheld Arizona's personal tax-credit scholarships, ruling that taxpayers do not have standing under the Establishment Clause to challenge a tax-credit scholarship program. The court rejected opponents' position that personal income is government property, stating, "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 declined to review a Court of Appeals' ruling upholding the state's education savings accounts (ESA) program. The high court's decision essentially deemed the ESAs constitutional. *Niehaus v. Huppenthal*, 310 P.3d 983 (Ariz. App. 2013).

Colorado | Douglas County Choice Scholarship Program

In a 3-1-3 decision, the Colorado Supreme Court ruled the Douglas County Choice Scholarship Program unconstitutional on June 29, 2015. Although the state's Supreme Court opinion limits educational options for Douglas County students, it might open a door for thousands across the country to access quality education. In October 2015, the state submitted a Petition for Writ of Certiorari, submitting the case for review by the Supreme Court of the United States on the Blaine amendment issue. That case is pending.

Florida | John M. McKay Scholarships for Students with Disabilities Program and Florida Tax Credit Scholarship Program

In July 2014, Citizens for Strong Schools, Inc. and Fund Education Now amended a five-year-old lawsuit alleging the state has failed to adequately fund public education to include new claims concerning the Florida Tax Credit Scholarship Program and the McKay voucher program for students with special needs. The plaintiffs' amended complaint contends the school choice programs, among other programs, unconstitutionally "divert" money from Florida's public schools. The Circuit Court of the Second Judicial

Circuit In and For Leon County State of Florida ruled against plaintiffs, upholding the constitutionality of Florida's school choice programs, on May 24, 2016. On June 28, 2016, plaintiffs appealed the ruling to the District Court of Appeal State of Florida First District, requesting the case be accepted for direct appeal to Florida's Supreme Court. Decision pending. *Citizens for Strong Schools, et al. v. State Bd. of Educ.*, et al.

Florida | Florida Tax Credit Scholarship Program

In August 2014, the Florida Education Association (FEA) and several other plaintiffs filed a lawsuit to challenge the Florida Tax Credit Scholarship Program as vouchers, which had previously been ruled unconstitutional under the Florida state constitution (*Bush v. Holmes*, 2006). In May 2015, the Circuit Court of the Second Judicial Circuit in Leon County, Florida, dismissed the original FEA lawsuit after finding that plaintiffs did not have legal standing to sue. Plaintiffs appealed this ruling. Prior to the appeal, the Florida Association of School Administrators and the Florida School Boards Association withdrew from the case. In August, 2016, the First District Court of Appeals affirmed the ruling of the Circuit Court. In September, the plaintiffs filed notice to invoke discretionary jurisdiction of the Florida Supreme Court, asking the high court to accept their appeal. The focus of each appeal has been to determine whether Plaintiffs have standing to bring legal action. On January 18, 2017, the Florida Supreme Court declined to accept jurisdiction and denied the FEA's petition for review. The lower court ruling stands; the FEA has no standing to sue. *Joanne McCall, et al., v. Rick Scott, as Governor and Head of the Department of Revenue, et al.*

Florida | Gardiner Scholarship Program

In July 2014, Tom Faase, a high school social studies teacher in the Lee County Public School System, filed a lawsuit challenging Florida's new Gardiner Scholarship Program. Plaintiff claimed the program was enacted in violation of the state constitution's "single subject matter" rule. On December 30, 2014, the Circuit Court, Second Judicial Circuit, Leon County, Florida, dismissed the case, with prejudice. There was no appeal. The court closed the file on this case in February 2015. *Tom Faasse, et al. v. Rick Scott, as Governor and Head of the Department of Revenue, et al.*

Georgia | Qualified Education Expense Tax Credit

On May 8, 2014, the Institute for Justice, a public interest law firm, filed a motion to intervene in a lawsuit challenging the constitutionality of Georgia's tax-credit scholarship program. The initial lawsuit, which was filed in April by four Georgia residents backed by the Southern Education Foundation, argues that the scholarship program violates the state constitution's ban on providing public support to religious institutions. Trial court ruled against plaintiffs, affirming constitutionality of the program. This ruling was appealed to the Georgia Supreme Court and is being briefed. Pending. *Gaddy v. Department of Revenue*.

Illinois | Tax Credits for Educational Expenses

In 1999, the Illinois Federation of Teachers, Illinois Education Association, and the People for the American Way brought 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 and the Illinois Supreme Court refused to grant appeals. *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 July 1, 2011, teachers' union officials and others challenged Indiana's voucher program in state court, alleging the Indiana Constitution prohibits funding of religious schools. A Marion County Superior Court judge denied a motion for preliminary injunction. The trial court issued a summary judgment January 13, 2012, in favor of the program. After an appeal was issued, the Indiana Supreme Court heard oral arguments on the program on November 21, 2012. On March 26, 2013, the Indiana Supreme Court ruled unanimously that the Choice Scholarship Program does not violate any provision of the state constitution. *Meredith v. Pence*, Indiana Supreme Court, No. 49S00-1203-PL-172.

LEGAL HISTORY (continued)

Iowa | Tuition and Textbook Tax Credit

On March 17, 1992, the U.S. District court for the Southern District of Iowa held that Iowa's newly enacted Tuition and Textbook Tax Credit program was constitutional. Citing a previous ruling, *Mueller v. Allen*, 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

In a 2-1 decision on November 11, 2015 the Fifth Circuit Court of Appeals 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 DOJ filed a suit against the LSP in September 2014, using a 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 purported grounds that they left the schools less integrated. The department was unable to produce documents to support their claim. The November 2015 ruling by the Fifth Circuit reverses this infringement on the LSP's freedom.

In another legal challenge, teachers' unions and others filed suit to stop Louisiana's school voucher program from expanding statewide. In November 2012, Judge Timothy Kelley of the 19th Judicial Circuit, ruled the program's funding method through the constitutionally created Minimum Foundation Program, was unconstitutional. Voucher supporters appealed the ruling to the state's Supreme Court, during which students remained in the program. On May 7, 2013, the Louisiana Supreme Court 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. In June 2013, Gov. Bobby Jindal and the state legislature passed a budget that would fund, through a different funding mechanism, 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, et al. v. State of Louisiana, et al.*, (LA Sup. Ct., May 7, 2013)

Maine | Town Tuitioning Program

In 1981, the Maine legislature banned religious schools from participating in the Town Tuitioning Program that was first established in 1873. In 1999, the Maine Supreme Judicial Court upheld the exclusion of religious schools. The U.S. Supreme Court declined to review. After the 2002 U.S. Supreme Court decision upholding the constitutionality of vouchers in Cleveland, the Institute for Justice, a public interest law firm, and Maine families again asked a Maine court to overturn the 1981 law, but the exclusion of religious options was upheld. *Anderson v. Town of Durham*, 895 A.2d 944 (Me. 2006).

Minnesota | Education Deduction

In 1983, the U.S. Supreme Court ruled in favor of the tax deduction program in *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 16, 2015, as a consequence of rules promulgated by the Montana Department of Revenue prohibiting scholarship granting organizations from granting scholarships to children to attend religious schools, the Institute for Justice (IJ) filed a lawsuit in state court advocating on behalf of parents who seek to use these scholarships to send their children to religiously affiliated schools as the new state statute allows. IJ contends that the rules are contrary to the statute and that by excluding these religious schools, the department is violating the religious liberty and equal protection rights of Montanans.

On March 31, 2016 Judge David Ortley from the Montana Eleventh Judicial District Court, issued a temporary injunction prohibiting the Montana Department of Revenue from implementing a rule prohibiting religious schools from participating in the program. The judge ruled that both the U.S. and Montana Constitutions prohibit the establishment or free exercise of religion and that the proposed rule would hinder parents' ability to choose a religious education for their children. The judge concluded that the plaintiffs were likely to succeed on the merits of the case. In May 2016, plaintiffs filed a motion for summary judgment. Pending. *Espinoza v. Department of Revenue*, Montana Eleventh Judicial District Court, Case No. DV 15-1152A.

On December 28, 2015, also as a consequence of rules promulgated by the Montana Department of Revenue prohibiting scholarship-granting organizations from granting scholarships to children to attend religious schools, the Pacific Legal Foundation (PLF) filed a lawsuit in federal court advocating on behalf of parents who seek to use these scholarships to send their children to religiously affiliated schools and on behalf of the Association of Christian Schools International (ACSI), which has 10 member schools that are religiously affiliated in Montana. PLF contends that enforcement of the administrative rule violates the U.S. Constitution's establishment, free exercise and equal protection clauses, as well as Montana law. The court dismissed the case on a motion to abstain in light of the state court's issuance of a temporary injunction against the Department of Revenue's implementation rule. Plaintiffs appealed to the Ninth Circuit Court of Appeals, arguing that abstention is not proper in this case. Pending. *Armstrong v. Kadas*, United States District Court for the District of Montana, Case No. 6:15-cv-00114-SHE.

Nevada | Education Savings Accounts

The American Civil Liberties Union (ACLU) of Nevada filed a lawsuit on August 27, 2015 on behalf of five citizen plaintiffs alleging the ESA program violates Nevada's constitution by a) allowing funding to potentially be used for a "sectarian purpose," b) creating a "competing system of private schools whose curricular, instruction, and educational standards diverge dramatically from those of public schools," and c) allowing participating private schools to potentially discriminate based on "religion, sexual orientation, and gender identity." Americans United for Separation of Church and State joined the ACLU. The District Court ruled against the plaintiffs, and they appealed to the Nevada Supreme Court. *Duncan v. State of Nevada*, Clark County Eighth Judicial District Court, Case No. A-15-723703-C.

Additionally, on September 9, 2015, Educate Nevada Now, along with the Education Law Center of New Jersey, filed a lawsuit on behalf of public school children and parents with overlapping but different allegations than the *Duncan* case. The plaintiffs believe the program a) will divert funds set aside for public schools to private, often religious, schools, b) will reduce the funds deemed sufficient to operate Nevada public schools, and c) will create a system of schools that is not legislatively established and that are not free and open to all students. In January 2016, the District Court granted plaintiffs' motion for a preliminary injunction against the ESA, halting the program pending a ruling by the Nevada Supreme Court. *Lopez v. Schwartz*, Carson City First Judicial District Court, Case No. 150C002071B.

On July 29, 2016, the Nevada Supreme Court heard oral argument for each case, separately, but on the same day. The high court consolidated its rulings on these cases, issuing one decision on September 29, 2016. The court ruled that Nevada's ESA is constitutional, but also ruled that the legislature did not adopt an "independent basis" to fund ESAs outside of constitutionally protected funding for public schools. Therefore, the ESA program "is without an appropriation to support its operation." The court affirmed in part and reversed in part the rulings of the lower courts and directed the lower courts to enter a final declaratory judgment and permanent injunction against Section 16 only of the bill creating ESAs, Senate Bill 302. Section 16 contained enabling language for funding, but the court ruled there was no corresponding language in the bill appropriating funds for education, Senate Bill 515. On January 11, 2017, in the *Lopez v Schwartz* case, a final declaratory judgment and permanent injunction was issued against Section 16 only of Senate Bill 302 (2015) by the judge of the Carson City First Judicial District Court. On January 17, 2017, the judge of the Clark County Eighth Judicial District Court entered the same ruling in *Duncan v State. Lopez v. Schwartz*, 132 Nev. Adv. Opn. No. 73. EN BANC Nos. 69611/70648.

LEGAL HISTORY (continued)

In a third case, filed in support of the program on December 22, 2015, the parties submitted a joint stipulation to stay litigation in the case, effectively suspending the case indefinitely. *Norman v. State*, District Court, Clark County, Case No. A-15-729344-C.

New Hampshire | Education Tax Credit Program

The New Hampshire Supreme Court issued a decision upholding the state's tax-credit scholarship program on August 28, 2014. 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. The program will be allowed to continue unabated. *Duncan v. State of New Hampshire*.

Also in New Hampshire, the Town of Croydon's School Board has been sued by the state department of education. The Croydon school board has been offering town tuitioning to students who reside in its town. Like many towns in New Hampshire, Croydon does not have a middle school or high school, and its elementary grades are limited. Under New Hampshire law, public schools may send children to a neighboring town's school, or a school that meets the unique needs of its students. Most of Croydon's students—at this time, 37 children in grades 5 through 12—attend public school at the neighboring town of Newport. However, five children requested to attend a nearby Montessori school, and the Croydon school board determined that this would, indeed, meet the needs of these children. The state department of education alleges that Croydon is barred from sending children to any private school (although admits that children with special needs may be sent to a private school under state law). On December 14, 2015, the Court denied the state's request for preliminary injunction against Croydon. Following a hearing on the merits, the court ruled that Croydon did not have the authority to town tuition students to a private school. An appeal is pending. *Department of Education v. Croydon School Board, et al.*, Sullivan Superior Court, Case No. 220-2015-cv-146.

North Carolina | Opportunity Scholarships and Special Education Scholarship Grants for Children with Disabilities

On July 23, 2015, the North Carolina Supreme Court upheld all aspects of the state's voucher for children of low-income households, the Opportunity Scholarship Program, as constitutional. *Hart v. North Carolina; Richardson v. North Carolina*.

Ohio | Cleveland Scholarship Program

On June 27, 2002, the U.S. Supreme Court ruled that the Cleveland school voucher program does not violate the First Amendment of the U.S. Constitution; that vouchers are constitutional when parents have independent, private choice of schools without favoring or disfavoring religion. By design, the voucher program is “school neutral.” *Zelman v. Simmons-Harris*, 536 U.S. 639 (2002).

Oklahoma | Lindsey Nicole Henry Scholarships for Students with Disabilities

On November 20, 2012, the Supreme Court of Oklahoma dismissed the Jenks Public Schools system's lawsuit against parents using Lindsey Nicole Henry Scholarships on procedural grounds, 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).

In October 2013, 12 plaintiffs renewed the legal challenge by suing the state as individual taxpayers. In a written opinion released September 10, 2014, the Oklahoma County District Court ruled the Lindsey Nicole Henry Scholarship for Students with Disabilities program violates Article 2, Section 5—the Oklahoma

Constitution's Blaine amendment—only insofar as the program allows public funds to be used to pay tuition at private, sectarian, religious schools; paying tuition at private, non-sectarian religious schools is permissible in this narrow ruling. On February 16, 2016, the Oklahoma Supreme Court ruled that the state's voucher program is constitutional in a unanimous decision with one concurring opinion. Factors key to the court's decision include, 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.”

Vermont | Town Tuitioning Program

In 1961, Vermont's Supreme Court ruled that including religious schools in the Town Tuitioning Program first established in 1869 violated the First Amendment. In 1994, the Vermont Supreme Court overturned this decision, but the Vermont Department of Education refused to allow parents to choose religious schools. In 1999, the Vermont Supreme Court again barred religious schools from participating, this time under the state constitution. *Chittenden Town School Dist. v. Dept. of Education*, (97-275); 169 Vt. 310; 738 A.2d 539.

Wisconsin | Milwaukee Parental Choice Program

In June 2011, the ACLU filed a complaint with the U.S. Department of Justice's Civil Rights Division, alleging that the Milwaukee voucher program violates federal laws prohibiting discrimination against students with disabilities. On December 23, 2015, the U.S. Department of Justice, Civil Rights Division of the Educational Opportunities Section, issued a letter to Wisconsin's state superintendent of public instruction, informing the superintendent that after a rigorous evaluation, the Department of Justice has determined that no further action is warranted and that their investigation is now closed. There were no findings of wrongdoing.

In 1998, the Wisconsin Supreme Court held 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 (1992), an earlier uniformity 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).

Additional information on school choice legal developments is available at the Institute for Justice, ij.org/SchoolChoice.

DATA SOURCES FOR PROGRAM PROFILES

AL: Alabama Department of Revenue; **AZ:** Arizona Department of Revenue; Office of the Arizona State Treasurer; **AR:** Katie Clifford, The Reform Alliance; **D.C.:** Jackie Olcott, Serving Our Children; **FL:** Florida Department of Education; Patrick Gibbons, Step Up For Students; **GA:** Georgia Department of Education; Georgia Department of Revenue; **IL:** FOIA response from Illinois Department of Revenue; **IN:** Public Records Request response from Office of Legal Affairs, Indiana Department of Education; Indiana Department of Revenue; **IA:** Iowa Department of Revenue; Trish Wilger, Iowa Alliance for Choice in Education; **KS:** Nicole Norwood, Kansas Department of Education; **LA:** Louisiana Department of Education; **ME:** Maine Department of Education; **MD:** Maryland State Department of Education; **MN:** Minnesota Department of Revenue; **MS:** Public Records Request response from Office of Reporting, Mississippi Department of Education; **MT:** Big Sky Scholarships; **NV:** Nevada Department of Education; **NH:** New Hampshire Department of Revenue Administration; **NC:** North Carolina State Education Assistance Authority; **OH:** Rabbi Yitz Frank, Agudath Israel of America; **OK:** Barney Semtner, Catholic Schools Opportunity Scholarship Fund; Mark Ross, GO for Catholic Schools; Rob Sellers, Opportunity Scholarship Fund; Nadia Rafiuddin, Oklahoma Islamic School Foundation; Open Records Act Request response from Oklahoma State Department of Education; **PA:** James Paul, Commonwealth Foundation; Pennsylvania Department of Community and Economic Development; **RI:** Rhode Island Department of Revenue; **SC:** South Carolina Education Oversight Committee; **SD:** South Dakota Partners in Education; **UT:** Utah State Office of Education; **VA:** Virginia Department of Education; **VT:** Vermont Agency of Education; **WI:** Wisconsin Department of Public Instruction

Requirements for the programs were taken 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>.

METHODOLOGY & DATA SOURCES FOR ELIGIBILITY

Because many programs have income limits and it is extremely difficult, if not impossible in most states/districts, to find data on student populations broken down by family income bracket—we decided it best to measure eligibility for the applicable programs using families instead of students. For the various populations of total students, homeschool students were not included, as this information is typically unavailable. Eligibility percentages are based on the eligible population(s) in a program’s stated jurisdiction.

Eligibility based on family income was generally calculated as follows: Determined **average family size** for the pertinent state/district using 2015 American Community Survey (ACS), table DP02 via American FactFinder. Determined **income limit** based on **average family size** 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* 81, no. 56 (Spring 2016), p. 15503. Determined **total families with children eligible** by summing the number of families with children in the income brackets below the income bracket with the **income limit** using 2014 ACS, table B19131 via American FactFinder. Divided **total families with children eligible** by **total families with children**, also found on 2015 ACS, table B19131, to find a rough estimate.

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), “State Nonfiscal Public Elementary/Secondary Education Survey Directory Data,” 2014–15 v.1a and “State Nonfiscal Public Elementary/Secondary Education Survey Membership Data,” 2014–15 v.1a via ELSi tableGenerator. Found the number of applicable students in private schools in a state/district using either Stephen P. Broughman and Nancy L. Swaim, *Characteristics of Private Schools in the United States: Results From the 2013–14 Private School Universe Survey*, NCES 2016-243 (Washington, DC: US Dept. of Education, National Center for Education Statistics), table 15, p. 21 (for state) or PSS Private School Universe Survey data for the 2013–14 school year (for district) and added this to number of public school students 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; Jonathan Butcher, Goldwater Institute; **FL:** Children’s Bureau, “FY2005-FY2015 Foster Care: Entries, Exits, and In Care on the Last Day of Each Federal Fiscal Year”; Historical State-Level IDEA Data Files, “Part B Child Count” via TA&D Network; **KS:** “2015-2016 Title I Building List” via ksde.org; **LA:** “School Performance Scores” and “Multi-Stats (Elem-Sec by Site) – Public” via LouisianaBelieves.com; **MS:** Historical State-Level IDEA Data Files, “Part B Child Count” via TA&D Network; **OH:** Historical State-Level IDEA Data Files, “Part B Child Count” via TA&D Network; “EdChoice Scholarship Program: List of Designated Schools” and “Current Year Data: Fall Enrollment (Headcount)” via education.Ohio.gov; 2015 ACS, tables B05009 and B01001; **PA:** “List of Low Achieving Schools” and “Enrollment Public Schools” via education.pa.gov; **TN:** Historical State-Level IDEA Data Files, “Part B Child Count” via TA&D Network

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.

EdChoice welcomes any and all questions related to methods and findings.

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