THE ABCs of School Choice

The comprehensive guide to every private school choice program in America

2020 EDITION

edChoice
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.

THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private school choice program in America

2020 EDITION
It’s hard to believe we’ve been publishing The ABCs of School Choice for nearly two decades. A copy of the first edition, published in 2001, hangs on the wall in our conference room, looking far more like a brochure than the robust booklet presented here.

Each year, the publication has grown in size as the number of educational choice programs has grown across the nation. With 65 programs operational in 28 states plus Washington, D.C., and Puerto Rico, we’ve come a long way from those early days. That’s a testament to the families, students, advocates, policymakers and community leaders who believe that all children should have access to a quality education that meets their needs.

If you’ve followed the evolution of the ABCs, you know we’ve tried to change its look and feel each year to help differentiate from prior editions. Starting this year and moving forward, we’re going to stick with a consistent format that aligns with our other core publications: The 123s of School Choice, EdChoice 101 and The EdChoice Study Guide.

You might notice a few other stylistic changes in this year’s ABCs, but we’ve kept the information we provide about each program, along with the national snapshot of the school choice landscape, consistent. We’ve simplified the tables at the back to help you quickly analyze rules, regulations and requirements—and compare programs from state to state.

We break down private school choice programs into four categories, but we place more emphasis on education savings accounts (ESAs), vouchers and tax-credit scholarships because they provide the most direct support to those who utilize them. We also outline the other mechanisms available for families to choose schools, including charter and magnet schools and inter- and intra-district transfer programs.

As always, you can find more information about schooling types and school choice programs on our website, which is updated with new data throughout the year. You also can order copies of EdChoice 101 and The EdChoice Study Guide—the companion pieces to this publication—in both English and Spanish.

Next year, EdChoice will celebrate its 25th anniversary. As we look back, we are heartened by the progress we’ve made over the past quarter-century, but we know there’s so much more we can do to make sure all families have access to educational opportunity regardless of where they live or how much they make.

We appreciate your support for educational choice and your commitment to our work and our future.

Yours sincerely,

Robert C. Enlow
President and CEO
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.

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 who choose alternative public schools.

Individual Tax Credits & Deductions

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

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.

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.
Number of Currently Enacted Private School Choice Programs by Year Launched

Number of ESAs, Vouchers and Tax-Credit Scholarships

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.

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


Projected $2.7 billion of a projected combined $683.6 billion in 2019–20

Approximately 539,000 total in 2019–20

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THE ABCs OF SCHOOL CHOICE
### State Index

<table>
<thead>
<tr>
<th>State</th>
<th>Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Alabama</strong></td>
<td>- Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits</td>
</tr>
<tr>
<td></td>
<td>- Education Scholarship Program</td>
</tr>
<tr>
<td><strong>Arizona</strong></td>
<td>- Original Individual Income Tax Credit Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Low-Income Corporate Income Tax Credit Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Empowerment Scholarship Accounts</td>
</tr>
<tr>
<td></td>
<td>- “Switcher” Individual Income Tax Credit Scholarship Program</td>
</tr>
<tr>
<td><strong>Arkansas</strong></td>
<td>- Succeed Scholarship Program</td>
</tr>
<tr>
<td><strong>District of Columbia</strong></td>
<td>- Opportunity Scholarship Program</td>
</tr>
<tr>
<td><strong>Florida</strong></td>
<td>- John M. McKay Scholarships for Students with Disabilities Program</td>
</tr>
<tr>
<td></td>
<td>- Florida Tax Credit Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Gardiner Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Hope Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Family Empowerment Scholarship Program</td>
</tr>
<tr>
<td><strong>Georgia</strong></td>
<td>- Georgia Special Needs Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Qualified Education Expense Tax Credit</td>
</tr>
<tr>
<td><strong>Illinois</strong></td>
<td>- Tax Credits for Educational Expenses</td>
</tr>
<tr>
<td></td>
<td>- Invest in Kids Program</td>
</tr>
<tr>
<td><strong>Indiana</strong></td>
<td>- School Scholarship Tax Credit</td>
</tr>
<tr>
<td></td>
<td>- Choice Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Private School/Homeschool Deduction</td>
</tr>
<tr>
<td><strong>Iowa</strong></td>
<td>- Tuition and Textbook Tax Credit</td>
</tr>
<tr>
<td></td>
<td>- School Tuition Organization Tax Credit</td>
</tr>
<tr>
<td><strong>Kansas</strong></td>
<td>- Tax Credit for Low Income Students Scholarship Program</td>
</tr>
<tr>
<td><strong>Louisiana</strong></td>
<td>- Louisiana Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>- Elementary and Secondary School Tuition Deduction</td>
</tr>
<tr>
<td></td>
<td>- School Choice Program for Certain Students with Exceptionalities</td>
</tr>
<tr>
<td></td>
<td>- Tuition Donation Credit Program</td>
</tr>
<tr>
<td><strong>Maine</strong></td>
<td>- Town Tuitioning Program</td>
</tr>
<tr>
<td><strong>Maryland</strong></td>
<td>- Broadening Options and Opportunities for Students Today (BOOST) Program</td>
</tr>
<tr>
<td><strong>Minnesota</strong></td>
<td>- Education Deduction</td>
</tr>
<tr>
<td></td>
<td>- K–12 Education Credit</td>
</tr>
<tr>
<td><strong>Mississippi</strong></td>
<td>- Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program</td>
</tr>
<tr>
<td></td>
<td>- Nate Rogers Scholarship for Students with Disabilities Program</td>
</tr>
<tr>
<td></td>
<td>- Equal Opportunity for Students with Special Needs Program</td>
</tr>
</tbody>
</table>

The ABCs of School Choice

Each state’s programs are listed in order by date enacted.


**State Index (continued)**

<table>
<thead>
<tr>
<th>State</th>
<th>Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>MONTANA</td>
<td>Tax Credits for Contributions to Student Scholarship Organizations</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>NEVADA</td>
<td>Educational Choice Scholarship Program</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>NEW HAMPSHIRE</td>
<td>Town Tuitioning Program</td>
</tr>
<tr>
<td></td>
<td>Education Tax Credit Program</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>Special Education Scholarship Grants for Children with Disabilities</td>
</tr>
<tr>
<td></td>
<td>Opportunity Scholarships</td>
</tr>
<tr>
<td></td>
<td>Personal Education Savings Accounts</td>
</tr>
<tr>
<td>OHIO</td>
<td>Cleveland Scholarship Program</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
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</tr>
<tr>
<td></td>
<td>Jon Peterson Special Needs Scholarship Program</td>
</tr>
<tr>
<td></td>
<td>Income-Based Scholarship Program</td>
</tr>
<tr>
<td>OKLAHOMA</td>
<td>Lindsey Nicole Henry Scholarships for Students with Disabilities</td>
</tr>
<tr>
<td></td>
<td>Oklahoma Equal Opportunity Education Scholarships</td>
</tr>
<tr>
<td>PENNSYLVANIA</td>
<td>Educational Improvement Tax Credit Program</td>
</tr>
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</tr>
<tr>
<td>RHODE ISLAND</td>
<td>Tax Credits for Contributions to Scholarship Organizations</td>
</tr>
<tr>
<td>SOUTH CAROLINA</td>
<td>Educational Credit for Exceptional Needs Children</td>
</tr>
<tr>
<td></td>
<td>Refundable Educational Credit for Exceptional Needs Children</td>
</tr>
<tr>
<td>SOUTH DAKOTA</td>
<td>Partners in Education Tax Credit Program</td>
</tr>
<tr>
<td>TENNESSEE</td>
<td>Individualized Education Account Program</td>
</tr>
<tr>
<td></td>
<td>Education Savings Account Program</td>
</tr>
<tr>
<td>UTAH</td>
<td>Carson Smith Special Needs Scholarship Program</td>
</tr>
<tr>
<td>VERMONT</td>
<td>Town Tuitioning Program</td>
</tr>
<tr>
<td>VIRGINIA</td>
<td>Education Improvement Scholarships Tax Credits Program</td>
</tr>
<tr>
<td>WISCONSIN</td>
<td>Milwaukee Parental Choice Program</td>
</tr>
<tr>
<td></td>
<td>Parental Private School Choice Program (Racine)</td>
</tr>
<tr>
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<td>Parental Choice Program (Statewide)</td>
</tr>
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<td>K–12 Private School Tuition Deduction</td>
</tr>
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<td>Special Needs Scholarship Program</td>
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Each state’s programs are listed in order by date enacted.

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THE ABCs OF SCHOOL CHOICE
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.

### Number of Students Using ESAs

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</tr>
</tbody>
</table>

### Education Savings Accounts Program Index

- **AZ** Empowerment Scholarship Accounts ................................................................. 15
- **FL** Gardiner Scholarship Program ........................................................................ 17
- **MS** Equal Opportunity for Students with Special Needs Program ..................... 19
- **NC** Personal Education Savings Accounts .......................................................... 21
- **TN** Individualized Education Account Program .................................................... 23
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.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>ACCOUNT CAP</th>
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<td>Statewide</td>
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<td>100/90% Charter/District Funding</td>
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PARENT REQUIREMENTS PG. 143

**STUDENT FUNDING**

Students in households that earn up to 250 percent of poverty ($64,375 for a family of four in 2019–20) will receive ESAs funded at 100 percent of the base for whichever school type the student previously attended (charter or district). For all other students, ESAs are funded at 90 percent of the same per-student base funding. ESAs were worth about $6,418 for students in grades 1–12 who do not have special needs in 2018–19. Students with special needs receive additional funding, and those amounts vary depending on the services the student’s disability requires. Because nearly six in 10 ESA students have special needs, the average ESA in 2019–20 is projected to be $12,585.

**STUDENT ELIGIBILITY**

Students must have previously attended public school for at least 100 days of the prior fiscal year and meet one of the following characteristics: (1) received a scholarship from a school tuition organization (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) live 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, children of parents who are legally blind, deaf or hard of hearing, and siblings of current or previous ESA recipients are also eligible. Children of active-duty military members 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.

**EDCHOICE EXPERT FEEDBACK**

Arizona’s ESA program is one of the most innovative and empowering educational choice programs in the nation. The program is relatively strong on its funding power, as 90 percent of the charter or district school per-student base funding amount is deposited in each participant’s ESA. Arizona’s ESA is the most empowering in the nation for students with special needs because of Arizona’s special-needs funding formula, which gives varying additional funding amounts based on students’ particular conditions and diagnoses. This is meant to ensure sufficient funding to address each child’s particular learning needs, instead of merely lumping together all students with special needs. Additionally, as of 2019, there is no cap on the number of participating students, so all eligible students who apply will receive funding. Arizona’s ESA program also makes it easier for families to use and raise the level of financial accountability—by following Florida’s lead and outsourcing the administration to third-parties that have greater expertise managing large numbers of flexible spending accounts. The relevant government agency would then provide oversight rather than attempt to administer the program directly.
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.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>ACCOUNT CAP</th>
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</table>

**STUDENT ELIGIBILITY**

To be awarded an ESA, students must be between the ages of 3 and 22 years old or be in 12th grade, whichever comes first. Students must have an Individualized Education Plan or have been diagnosed by a physician or psychologist with one of the following: autism spectrum disorder, cerebral palsy, Down syndrome, an intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, spina bifida, Williams syndrome, anaphylaxis, dual sensory impairment or rare diseases which affect patient populations of fewer than 200,000 Americans. Students are also eligible if A) they are identified as deaf or visually impaired, B) they have had a traumatic brain injury defined by the state board of education, C) they are hospitalized or homebound with a medically diagnosed physical or psychiatric condition for more than six months or D) they are students aged 3, 4 or 5 who are considered “high-risk” due to developmental delay.

**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. The Florida legislature recently increased funding from $128.3 million to $147.9 million, providing even more students with special needs access to the educational services they need. Lawmakers have also expanded the program to include additional disabilities, as well as 4- and 5-year-old students deemed at risk for developmental delays. Notably, Florida’s ESA program is administered by approved nonprofit organizations that reimburse parents for approved expenses. Step Up for Students, the nonprofit serving the majority of participating students, 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 greater autonomy and flexibility than state bureaucracies and are primarily dedicated to ensuring that children have access to the educational options they need.

**LATEST STATS (FALL 2019)**

- Students participating: 13,884
- Schools participating: 1,634 (2017–18)
- Average account value: $10,508 (2019–20 projected)

**PARTICIPATION**

Enrollment in Florida’s Gardiner Scholarship Program increased 14 percent since the last school year.

Additional Florida programs on pages 31, 33, 97, 99

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

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>ACCOUNT CAP</th>
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</tbody>
</table>

PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145

GOVERNING STATUTES: MISS. CODE ANN. §§ 37-181-1 THROUGH 21

STUDENT FUNDING

The annual award amount is $6,765 in 2019–20, subject annually to an 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. The program has an enrollment cap that increases by 500 students each year, but because the program is funded by appropriation and the state has underfunded it, the program has not been funded up to the enrollment cap since its second year. Mississippi had been appropriating $3 million a year to the program, but increased that amount to $5 million for 2019–20.

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 to participate the following year.

EDCHOICE EXPERT FEEDBACK

Mississippi launched the Equal Opportunity for Students with Special Needs Program with limited eligibility for children with special needs. 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 state department of education. The state department of revenue or a nonprofit designated to administer the funds would be a less politicized environment for overseeing the ESA program. The appropriations process and the enrollment cap also severely limits the program. Lawmakers should continue to increase funding and lift the cap to allow all parents of eligible students access to an ESA. Mississippi also does not allow rollover funds to be saved into a college savings account if they remain unused. A rollover component, like in Arizona’s ESA, 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.

LATEST STATS (FALL 2019)

Students participating: 502
Schools participating: 98
Annual award value: $6,765

PARTICIPATION

Enrollment in Mississippi’s ESA program grew by 41 percent since last year.

Additional Mississippi programs on pages 47, 49
For the latest program information and data updated in real time, visit edchoice.org/MS_ESA
North Carolina’s Personal Education Savings Account (ESA) program provides families funds to pay for a variety of educational services. This program serves students with special needs and can be used in conjunction with the state’s two voucher programs.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
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</table>

PARENT REQUIREMENTS PG. 143

**STUDENT FUNDING**

The North Carolina State Education Assistance Authority (NCSEAA) awards certain students with special needs accounts that are loaded quarterly with funds for qualified educational and therapeutic uses, including private school tuition. Students may attend public school part-time while receiving partial ESAs worth $4,500 if the private school they attend exclusively serves students with special needs. NCSEAA deposits funds in equal amounts once per quarter into the accounts. The maximum value for a full ESA is $9,000 per student per year.

Funds may not be used for consumable education supplies, such as paper and pens, or tuition and fees at higher education institutions. The North Carolina Assembly appropriated $3.4 million to the state’s ESAs for the 2018–19 school year and is slated to remain at the same level pending legislative action; $250,000 of that appropriation is allocated for the program’s administration.

**STUDENT ELIGIBILITY**

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

**EDCHOICE EXPERT FEEDBACK**

North Carolina’s ESA program provides a flexible educational choice vehicle for students with special needs. Families receive regular funds on their digital ESA accounts and are not pressed with overly regulated application or procurement processes. The program allows a wide range of services for students with a wide range of disabilities. The maximum account amount is low compared to other school choice programs for students with special needs, considering special education is often more costly than general education. Ideally, states would cover the full cost of educating children based on their specific conditions. Fortunately, North Carolina’s ESA may also be combined with the state’s existing voucher for students with special needs who are attempting to use the programs for the first time, including autism, developmental disabilities, hearing impairment, moderate or severe intellectual disabilities, permanent orthopedic impairments and visual impairments—a feature not found with all ESAs. That means students with the highest need will have access to additional funding. However, restricting the ESAs only to students with special needs limits families’ abilities to make the educational choices that are best for their children. This program should be expanded to make all North Carolina students eligible.

**LATEST STATS (FALL 2019)**

Students participating: 282  
Schools participating: 78  
Average annual award value: $8,746 (2018–19)

**PARTICIPATION**

Enrollment in North Carolina’s Personal Education Savings Accounts Program only slightly increased in its second year.

**Additional North Carolina programs on pages 53, 55**

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

Individualized Education Account Program

Education Savings Account / Enacted 2015 / Launched 2017

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>ACCOUNT CAP</th>
<th>TESTING MANDATES</th>
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</thead>
<tbody>
<tr>
<td>None</td>
<td>Conditional</td>
<td>Statewide</td>
<td>None</td>
<td>100% State and Local Funding</td>
<td>State or National</td>
</tr>
</tbody>
</table>

PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145

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 a zoned public school, plus special education funds to which the student would otherwise be entitled under the student's Individualized Education Plan (IEP). Families receive IEA funds monthly in an IEA debit card account during the 10 months of the school year. Funds can roll over each quarter, but at least half of the annual award amount must be spent by the end of the school year. Some funds require pre-approval.

STUDENT ELIGIBILITY

Students qualify if they are eligible to enroll in kindergarten through 12th grade. They must also 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, developmental delay, visual impairment (including blindness) and/or multiple disabilities. Additionally, students must either (1) have been enrolled in a Tennessee public school during the previous full school year, (2) be attending a Tennessee public school for the first time or (3) have received an IEA in the previous school year. After receiving an IEA, students can no longer be enrolled in a public school.

EDCHOICE EXPERT FEEDBACK

Tennessee's education savings account—the fourth program of its type in the nation—is currently limited 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's regulations on education providers are reasonable and relatively unobtrusive. The program administration is currently under the department of education, but the legislature should shift it to a different governmental department, such as the department of revenue, or to a nonprofit designated to administer the funds.

LATEST STATS (2019–20)

Students participating: 137 (2018–19)  
Schools participating: 18  
Average annual award value: $5,830 (2018–19 projected)

Percent of Tennessee K–12 students eligible for Individualized Education Accounts 3%

PARTICIPATION

Enrollment in Tennessee's Individualized Education Accounts program increased 56 percent in its third year.

EDCHOICE.ORG
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.

### Number of Students Using Vouchers

<table>
<thead>
<tr>
<th>Year Ending</th>
<th>Number of Students Using Vouchers</th>
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</thead>
<tbody>
<tr>
<td>1991</td>
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<tr>
<td>1992</td>
<td>200,000</td>
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<td>1993</td>
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<tr>
<td>1995</td>
<td>50,000</td>
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<td>1996</td>
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### School Voucher Program Index

<table>
<thead>
<tr>
<th>Program</th>
<th>Year Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>AR Succeed Scholarship Program</td>
<td>27</td>
</tr>
<tr>
<td>D.C. Opportunity Scholarship Program</td>
<td>29</td>
</tr>
<tr>
<td>FL Family Empowerment Scholarship Program</td>
<td>31</td>
</tr>
<tr>
<td>FL John M. McKay Scholarships for Students with Disabilities Program</td>
<td>33</td>
</tr>
<tr>
<td>GA Georgia Special Needs Scholarship Program</td>
<td>35</td>
</tr>
<tr>
<td>IN Choice Scholarship Program</td>
<td>37</td>
</tr>
<tr>
<td>LA Louisiana Scholarship Program</td>
<td>39</td>
</tr>
<tr>
<td>LA School Choice Program for Certain Students with Exceptionalities</td>
<td>41</td>
</tr>
<tr>
<td>ME Town Tuitioning Program</td>
<td>43</td>
</tr>
<tr>
<td>MD Broadening Options and Opportunities for Students Today (BOOST) Program</td>
<td>45</td>
</tr>
<tr>
<td>MS Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program</td>
<td>47</td>
</tr>
<tr>
<td>MS Nate Rogers Scholarship for Students with Disabilities Program</td>
<td>49</td>
</tr>
<tr>
<td>NH Town Tuitioning Program</td>
<td>51</td>
</tr>
<tr>
<td>NC Special Education Scholarship Grants for Children with Disabilities</td>
<td>53</td>
</tr>
<tr>
<td>NC Opportunity Scholarships</td>
<td>55</td>
</tr>
<tr>
<td>OH Cleveland Scholarship Program</td>
<td>57</td>
</tr>
<tr>
<td>OH Autism Scholarship Program</td>
<td>59</td>
</tr>
<tr>
<td>OH Educational Choice Scholarship Program</td>
<td>61</td>
</tr>
<tr>
<td>OH Jon Peterson Special Needs Scholarship Program</td>
<td>63</td>
</tr>
<tr>
<td>OH Income-Based Scholarship Program</td>
<td>65</td>
</tr>
<tr>
<td>OK Lindsey Nicole Henry Scholarships for Students with Disabilities</td>
<td>67</td>
</tr>
<tr>
<td>PR Free School Selection Program</td>
<td>69</td>
</tr>
<tr>
<td>TN Educational Savings Account Pilot Program</td>
<td>71</td>
</tr>
<tr>
<td>UT Carson Smith Special Needs Scholarship Program</td>
<td>73</td>
</tr>
<tr>
<td>VT Town Tuitioning Program</td>
<td>75</td>
</tr>
<tr>
<td>WI Milwaukee Parental Choice Program</td>
<td>77</td>
</tr>
<tr>
<td>WI Parental Private School Choice Program (Racine)</td>
<td>79</td>
</tr>
<tr>
<td>WI Parental Choice Program (Statewide)</td>
<td>81</td>
</tr>
<tr>
<td>WI Special Needs Scholarship Program</td>
<td>83</td>
</tr>
</tbody>
</table>
 Arkansas provides private school vouchers to students in foster care or students with disabilities. Students who fall under either category must have previously attended public school, unless they are children of an active-duty military member or receive a waiver from the superintendent of their resident school district.

**SCHOOL REQUIREMENTS**

Students that meet the aforementioned requirements must also either A) be dependents of active-duty military members, B) have been enrolled in an Arkansas public school for at least one year or C) receive a waiver from their home district superintendent. Beginning in the 2017–18 school year students in foster care became eligible, and the legislature made up to 20 vouchers available for those students. Also beginning in 2017–18, the program allowed the superintendent of a student’s resident school district to waive the requirement that the student previously attend public school for one year.

**EDCHOICE EXPERT FEEDBACK**

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 about two-thirds of total public school per-student spending. This cap should be raised to give families greater purchasing power and access to more schooling options.

**LATEST STATS (2019–20)**

Students participating: 427  
Schools participating: 34  
Average voucher value: $5,988 (2018–19)

**PARTICIPATION**

Enrollment in Arkansas’s Succeed Scholarship program grew by 64 percent in its fourth year of operation.

For the latest program information and data updated in real time, visit edchoice.org/AR_voucher
The District of Columbia’s Opportunity Scholarship Program provides vouchers to low-income students and is overseen by the U.S. Department of Education. There are $20 million in appropriations in 2019–20, plus carryover funds from previous appropriations.

### STUDENT FUNDING
Vouchers are worth up to $9,022 for K–8 students and $13,534 for students in grades 9–12 for 2019–20. 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. As the result of a 2019 reauthorization bill, Congress currently allocates $20 million for the voucher program, including administrative fees, although there are still some carryover funds left over from previous years of appropriations.

### STUDENT ELIGIBILITY
Families must be current D.C. residents. Additionally, families must either receive benefits under the Supplemental Nutrition Assistance Program (SNAP) or earn no more than 185 percent of the federal poverty level (FPL) when they enter the program ($47,638 for a family of four in 2019–20). Students may continue to receive vouchers in later years if their household income does not rise above 300 percent of the FPL ($77,250 for a family of four in 2019–20). Students are given priority if they previously attended public schools identified as one of the lowest-performing under the District of Columbia’s accountability system 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 about 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 half the average revenue available to each D.C. district school student; all D.C. students should receive equal funds regardless of the educational option (district, 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 and requiring participating students to take the D.C. Public Schools assessment in grades 3 through 8. If the school doesn’t administer the test, the Secretary of Education (through the Institute of Education Studies) shall administer a District of Columbia Public Schools test at least one time during the school year for each scholarship student in grades 3–8, as well as once while in high school. Though Congress reauthorized the program until 2022–23, lawmakers should expand funding beyond the current $20 million appropriation to allow more families to participate. In addition, Congress should formula fund the D.C. OSP—moving away from a volatile annual appropriations process—in order to put program funding on stable footing year after year. The program could also be converted into a universal education savings account program to ensure that all D.C. students have access to the right education for them, whether private school or a customized course of education.

For the latest program information and data updated in real time, visit edchoice.org/DC_voucher.
John M. McKay Scholarships for Students with Disabilities Program

Voucher / Enacted 1999 / Expanded 2000

STUDENT FUNDING
Vouchers are worth up to the same amount public schools would have spent on a participating child, though funding may not exceed the private school’s tuition and fees. Calculations are based off the services provided by the district under the student’s IEP or 504 plan. Parents may supplement vouchers with their own money.

STUDENT ELIGIBILITY
Students with special needs who have IEPs or 504 plans and were enrolled in public school for at least one year are eligible. Students entering kindergarten may also qualify without enrolling in public school if the state’s Office of Early Learning reported that they received specialized instructional services in prekindergarten. Students in foster care and dependents of active-duty military who moved to Florida from out of state on a military assignment are also exempt from the prior public schooling requirement.

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 if the state’s Office of Early Learning reported that they received specialized instructional services in prekindergarten. Students in foster care and dependents of active-duty military who moved to Florida from out of state on a military assignment are also exempt from the prior public schooling requirement.

LATEST STATS (FALL 2019)

Students participating: 28,935
Schools participating: 1,516
Average voucher value: $7,557
(2019–20 Projected)

PARTICIPATION
An average of more than 30,000 students participated in Florida’s John M. McKay Scholarships for Students with Disabilities Program the past three years.
Florida’s Family Empowerment Scholarship Program is the state’s first voucher for low- and middle-income students. It is funded via the state’s education formula and was enacted and launched in 2019 to provide school choice options to the thousands of students on waitlists for Florida’s Tax Credit Scholarship Program.

Family Empowerment Scholarships are funded at 95 percent of Florida’s unweighted full-time equivalent amount ($7,250 in 2019–20) or a private school’s tuition and fees, whichever amount is less. Payments are transferred quarterly from the state’s general revenue fund for parents to use at participating private schools.

Students are initially eligible for Family Empowerment Scholarships if they (a) are directly certified to receive food assistance, TANF benefits or qualify for the Food Distribution Program on Indian Reservations, (b) are from families whose income does not exceed 300 percent of the federal poverty level (FPL) ($77,250 for a family of four in 2019–20), or (c) are in foster care. Eligible students must also have been enrolled in a traditional Florida public school during the previous school year. Children whose parent(s) are members of the Armed Forces and who are moving to Florida due to military orders do not need to meet the prior public schooling requirement. Enrollment in a charter school or a state-funded virtual school does not satisfy the prior public schooling requirement.

Priority is given to students whose household income does not exceed 185 percent of FPL ($47,638 for a family of four in 2019–20). Once a recipient of a Family Empowerment Scholarship, a student remains eligible until graduating from high school or becoming 21 years old, regardless of the family’s income level. Siblings of participating students are also eligible for the program for the duration of their K–12 education.

The program is capped at 18,000 students for the 2019–20 school year. It is allowed to grow by a quarter of a percent of the state’s total public school enrollment in subsequent years (currently about 7,000 students per year.)

EDCHOICE EXPERT FEEDBACK
As Florida’s fifth educational choice program, the Family Empowerment Scholarship (FES) Program should be evaluated in the context of the state’s other programs. Although the program is capped at only 18,000 students in the first year, it’s important to note that the FES program was created to serve the 14,000 students on the waitlist for a scholarship under the Florida Tax Credit Scholarship Program, which serves about 100,000 students. Moreover, the FES program includes an “escalator clause” that allows the program to grow over time to meet rising demand.

Commendably, the FES program’s eligibility guidelines make the scholarships available to more than half the students in the Sunshine State, but Florida lawmakers still have a considerable way to go before reaching universal eligibility. Moreover, unlike the Florida Tax Credit Scholarship Program, the FES requires students to spend their prior year in public school before participating in the program. On school requirements, the FES program requires schools to have state approval and administer a nationally norm-referenced test to scholarship students, but avoids unnecessary regulations.
Georgia Special Needs Scholarship Program

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

**Rules and Regulations**

**Income Limit**: None

**Prior Year Public School Requirement**: Yes

**Geographic Limit**: Statewide

**Enrollment Cap**: None

**Voucher Cap**: Conditional

**Testing Mandates**: None

**Parent Requirements**: PG. 143

**Governing Statutes**: O.C.G.A. §§ 20-2-2110 THROUGH 2118

**Student Funding**

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

**Student Eligibility**

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

**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 that already apply to private schools. Schools also must report to parents on students’ academic progress. The program could increase 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.

**Latest Stats (2018–19)**

Students participating: 4,873

Schools participating: 261

Average voucher value: $6,814

**Participation**

Participation in Georgia’s voucher program for students with special needs has grown each year since its inception.
Indiana’s Choice Scholarship Program allows students in low- and middle-income families to receive vouchers to attend private school.

**rules and regulations**

**Income Limit** | **Prior Year Public School Requirement** | **Geographic Limit** | **Enrollment Cap** | **Voucher Cap** | **Testing Mandates**
---|---|---|---|---|---
150% x FRL | Conditional | Statewide | None | 50% or 90% of State Expenditure | State

**Parent Requirements PG. 143 / School Requirements PG. 145**

**student funding**

Students from families that qualified for the federal free and reduced-price lunch (FRL) program ($47,638 for a family of four in 2019–20) 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 between 100–125 percent of FRL ($59,547 for a family of four in 2019–20) may receive vouchers worth up to 70 percent of this amount. Students from families that earn between 125–150 percent of FRL ($71,456 for a family of four in 2019–20) can receive a voucher worth up to 50 percent of the state funding allocation for the sending district. Families can supplement vouchers with additional funds. Students eligible to receive district-allocated special education funds are now eligible to use those funds for special education services at a voucher-accepting school.

**student eligibility**

Children must be between ages 5 and 22 to receive a Choice Scholarship. In addition to this age requirement, there are eight additional eligibility pathways which, if any one is met, qualifies a student for a voucher. These are: (1) students who have received a Choice Scholarship the previous year and are from families that earn up to (but not exceeding) 200 percent of FRL ($95,275 for a family of four in 2019–20), (2) students who are prior Choice Scholarship recipients from families that earn up to (but not exceeding) 150 percent of FRL ($71,456 for a family of four in 2019–20) and (a) received the voucher two or more years prior to applying or (b) received the voucher in the immediately preceding school year but exited the program prior to the end of the school year, (3) students who previously received a School Scholarship Tax Credit award and are from families that earn up to 150 percent of FRL, (4) students with an Individualized Education Plan (IEP) and are from families that earn up to 200 percent of FRL, (5) students who attended or would attend a public school designated F and who are from families that earn up to (but not exceeding) 150 percent of FRL, (6) students who attended a public school (including a charter school) for the preceding two semesters and who are from families that earn up to 150 percent of FRL, (7) students or siblings of students who previously received a voucher or a tax-credit scholarship and who are from families that earn up to 150 percent of FRL, and (8) students who used an Early Education Grant to attend prekindergarten at an eligible Choice Scholarship school in which they intend to enroll for kindergarten and are from families that earn up to (but not exceeding) 69 percent of FRL ($32,870 in 2019–20).

**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 district school students receive. Also, the income eligibility level is too low for many families to participate. Lastly, participating private schools are required to administer the state test and allow the state to review classroom instruction, instructional materials and curriculum. The program has ample room to grow by providing parents with increased funding and eligibility and eliminating unnecessary regulations on private schools.

**latest stats (2018–19)**

- Students participating: **36,290**
- Schools participating: **329**
- Average voucher value: **$4,449**
- Percent of families with children income-eligible for Indiana’s Choice Scholarship Program: **47%**

**participation**

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

Additional Indiana programs on pages 105, 133

For the latest program information and data updated in real time, visit edchoice.org/IN_voucher
Enrollment in Louisiana’s statewide voucher program has dropped by eight percent since a 2015 high.

<table>
<thead>
<tr>
<th>Students Participating</th>
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<td>2017</td>
</tr>
<tr>
<td>6,747</td>
<td>2018</td>
</tr>
</tbody>
</table>

For the latest program information and data updated in real time, visit edchoice.org/LA_voucher
Enrollment in Louisiana’s special needs voucher program grew by 10 percent from 2017–18 to 2018–19.

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 a maximum of 50 percent of the state per-student expenditure within the recipient’s district (this averages to about $2,300 in 2019–20) or the cost of private school tuition, whichever is less. Families are responsible for any additional tuition charged by the school.

STUDENT ELIGIBILITY
Students qualify if they have one of six categories of learning exceptionalities, have an Individualized Education Plan or services plan in accordance with Title 34 of the Code of Federal Regulations, reside in a parish with more than 190,000 residents, and 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 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 increasing funding and loosening restrictions along the lines of Florida’s, Georgia’s or Oklahoma’s statewide voucher programs for students with special needs.

STUDENT FUNDING
The educational certificate (voucher) is worth a maximum of 50 percent of the state per-student expenditure within the recipient’s district (this averages to about $2,300 in 2019–20) or the cost of private school tuition, whichever is less. Families are responsible for any additional tuition charged by the school.

STUDENT ELIGIBILITY
Students qualify if they have one of six categories of learning exceptionalities, have an Individualized Education Plan or services plan in accordance with Title 34 of the Code of Federal Regulations, reside in a parish with more than 190,000 residents, and 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 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 increasing funding and loosening restrictions along the lines of Florida’s, Georgia’s or Oklahoma’s statewide voucher programs for students with special needs.
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 adding on to the voucher up to an amount worth as much as 115 percent of the per-student funding in total, but may not reduce the voucher below the state’s tuition rates.

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

EDCHOICE EXPERT FEEDBACK
Maine’s town tuitioning 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 prohibit participating families from choosing religious schools. Maine’s town tuitioning would benefit more families by removing that restriction and not limiting student eligibility to their home districts’ schooling arrangements.

For the latest program information and data updated in real time, visit edchoice.org/ME_voucher
Maryland’s Broadening Options and Opportunities for Students Today (BOOST) Program was enacted in 2016 and began providing vouchers in 2016–17. This school choice program, the state’s first, provides vouchers to low-income students to attend private schools.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
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<tbody>
<tr>
<td>100% x FRL</td>
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<td>Statewide</td>
<td>None</td>
<td>100% of Statewide Average Local Expenditure</td>
<td>State</td>
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**STUDENT FUNDING**

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

The Maryland legislature established the program as a budget item, and it is funded by appropriation. It appropriated $6.58 million from the general fund to fund vouchers for students as well as awarded rollover funds for the 2019–20 school year.

**STUDENT ELIGIBILITY**

Students are eligible if they live in families with incomes up to, but not exceeding, 100 percent of the federal free and reduced-price lunch program ($47,638 for a family of four in 2019–20).Renewing students who remain income-eligible are entitled to vouchers, as long as funding is available.

**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 is subject to reenactment by the current legislature—meaning students are not guaranteed a voucher from year to year. Indeed, not only does the program’s very low funding cap limit student participation, but there was even a reduction in the base appropriation during the 2019 legislative session.

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

Legislators did take one step in the right direction in 2019 by eliminating the burdensome requirement that private schools of choice administer the state test. Instead, the schools may now select from a menu of nationally norm-referenced tests.

**LATEST STATS (2019–20)**

Students participating: 3,071
Schools participating: 164 (2018–19)
Average voucher value: $2,507

**PARTICIPATION**

Enrollment in Maryland’s BOOST program decreased by 3 percent between its third and fourth years.

For the latest program information and data updated in real time, visit edchoice.org/MD_voucher
Mississippi allows children with dyslexia to receive vouchers to attend accredited private schools that provide dyslexia therapy.

Additional Mississippi programs on pages 19, 49
For the latest program information and data updated in real time, visit edchoice.org/MS_dyslexia
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.

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
</tr>
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<tbody>
<tr>
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GOVERNING STATUTES: MISS. CODE ANN. §§ 37-175-1 THROUGH 29

STUDENT FUNDING

The maximum voucher amount is equal to the Mississippi Adequate Education Program base student cost, i.e., the funding amount provided by the state to public schools. That amount is $5,626 in 2019–20.

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, only two children 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 a 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. 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 (FALL 2019)

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

2%

PARTICIPATION

Enrollment in Mississippi’s voucher program for students with speech-language impairments has been volatile, perhaps due to students opting into the state’s special needs 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
New Hampshire’s Town Tuitioning Program, re-enacted and launched in 2017 to include private schools, allows towns without district schools at a student’s grade level to use public dollars for students to attend any public or approved independent (private), non-religious school in or outside of New Hampshire. The “tuitioning” district pays the tuition directly to the “receiving” schools.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
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PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145

**STUDENT FUNDING**

When students are tuitioned at public schools, the sending town pays the receiving school district or private school an amount equal to the receiving school’s expenses of operation, as estimated by the state board of education the preceding year. That figure is calculated separately for elementary, junior high and high schools. Operation costs do not include the transportation of “tuitioning” students.

**STUDENT ELIGIBILITY**

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

**EDCHOICE EXPERT FEEDBACK**

New Hampshire’s town tuitioning program is very restrictive on eligibility for both students and schools. Like the nation’s oldest school choice program in Vermont, students qualify only if their home district does not have a public school for that student’s grade level. The provision barring religious schools from participating in the program limits the amount of choices town tuitioning students actually have. Moreover, the program does not provide transportation funding for tuitioning students. For receiving schools, required administration of a nationally norm-referenced assessment of their choice appropriately balances accountability and autonomy.

**LATEST STATS (2018–19)**

Students participating: 17
Schools participating: 4
Average voucher value: $14,000 (2017–18)

Percent of New Hampshire students able to participate in the state’s Town Tuitioning Program: <1%

**PARTICIPATION**

Enrollment in New Hampshire’s Town Tuitioning Program nearly doubled over the past year.

**New Hampshire’s Town Tuitioning Program nearly doubled over the past year.**
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 home-schooled students. A total of $13.1 million was available for vouchers in 2018–19, and that amount was set to remain available for 2019–20, pending legislative action. Any leftover funds will carry over to the next fiscal year.

STUDENT ELIGIBILITY

To qualify, students must require an Individualized Education Plan and receive special education services on a daily basis. Additionally, students must have either (1) been 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 clearly is intended to eventually serve all families of children with special needs who think their children would be better served in different schools. In recent years, the funding maximum per student was increased from $6,000 to $8,000 per student per year, and the total funding appropriated was increased by $3 million, which are laudable steps 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.

LATEST STATS (2018–19)

Participating students: 1,754
Participating schools: 230
Average voucher value: $6,753

Percent of North Carolina K–12 students eligible for Special Education Scholarship Grants for Children with Disabilities 10%

PARTICIPATION

Enrollment in North Carolina’s voucher program for students with disabilities has increased every year since its first full school year of operation.
Enrollment in North Carolina's Opportunity Scholarship Program has grown by 26 percent since last year.

<table>
<thead>
<tr>
<th>Year</th>
<th>Participating Students</th>
<th>Participating Schools</th>
<th>Average Voucher Value</th>
</tr>
</thead>
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<tr>
<td>2016</td>
<td>3,682</td>
<td>1,216</td>
<td>$1,216</td>
</tr>
<tr>
<td>2017</td>
<td>5,624</td>
<td>3,682</td>
<td>$3,936</td>
</tr>
<tr>
<td>2018</td>
<td>7,371</td>
<td>5,624</td>
<td>$3,936</td>
</tr>
<tr>
<td>2019</td>
<td>9,651</td>
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<tr>
<td>2020</td>
<td>12,183</td>
<td>9,651</td>
<td>$3,936</td>
</tr>
</tbody>
</table>

Percent of North Carolina families with children who meet the income requirement for Opportunity Scholarships: 45%

**STUDENT ELIGIBILITY**

Students are eligible to receive vouchers if their household income does not exceed 133 percent of FRL ($63,358 for a family of four in 2019–20). 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 improve 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.
Parents in the Cleveland Metropolitan School District can receive vouchers to send their children to private schools or public schools bordering the school district. All families are eligible, although low-income families are prioritized.

Cleveland Scholarship Program

Voucher / Enacted 1995 / Launched 1996

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
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</thead>
<tbody>
<tr>
<td>None</td>
<td>None</td>
<td>District (Cleveland)</td>
<td>None</td>
<td>$4,650 (K–8) / $6,000 (9–12)</td>
<td>State</td>
</tr>
</tbody>
</table>

STUDENT ELIGIBILITY

Children in grades K–12 who reside in the Cleveland Metropolitan School District are eligible. Priority is given to families with incomes less than 200 percent of the federal poverty level ($51,500 for a family of four in 2019–20). 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 updating. Funding for the program is severely restricted, well below what the district schools spend per pupil. Voucher amounts should be closer to what the district school system spends per student ($16,313) and at least should be closer to what the district schools receive in state-only aid ($9,353). Such funding increases would greatly benefit the poorest families. 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. A bright spot for the program is that parents above the priority income threshold are able to participate, albeit at a reduced funding level.

LATEST STATS (2019–20)

- Students participating: 7,251
- Schools participating: 41
- Average voucher value: $4,863 (2017–18)

PARTICIPATION

The number of Cleveland students using vouchers decreased 9 percent since its peak in 2016–17.

Additional Ohio programs on pages 59, 61, 63, 65

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

Parents in the Cleveland Metropolitan School District can receive vouchers to send their children to private schools or public schools bordering the school district. All families are eligible, although low-income families are prioritized.
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, their families apply to the state for reimbursement of expenses.

STUDENT ELIGIBILITY
Students must be ages 3 to 21, diagnosed with an autism spectrum disorder, registered in a public school special education system and have a current IEP. Students may use the voucher whether or not they were enrolled previously in public schools, though students not previously enrolled in public schools must formally transfer into the public system for IEP purposes. (They do not need to leave their private schools.)

EDCHOICE EXPERT FEEDBACK
Ohio’s Autism Scholarship Program 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 to see the legislature increased the maximum funding per student per year 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.

PARTICIPATION
Participation in Ohio’s Autism Scholarship Program increased every year since its creation in 2004.

Additional Ohio programs on pages 57, 61, 63, 65
For the latest program information and data updated in real time, visit edchoice.org/OH_Autism
Ohio students who attend chronically low-performing public schools are eligible for Educational Choice vouchers to attend private schools. The program’s combined cap with the Income-Based Scholarship on available vouchers is 60,000, which increases by 5 percent if 90 percent of that cap is met.

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

This program and the Income-Based Scholarship program currently have a combined enrollment cap of 60,000 students. If 90 percent of the cap is reached in any year, it will increase by 5 percent in the subsequent year.

**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 (Cleveland) 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 charter school but would otherwise be assigned to a “low-performing” public 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; the student is enrolled in a private school and is entering high school but would otherwise attend a D- or F-rated public school; 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.

**EDCHOICE EXPERT FEEDBACK**

Although many children are eligible under the Educational Choice program, it is 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 easier to administer. Scholarship 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. Ohio would be wise to simplify this voucher program and tie eligibility to something less prone to fluctuations.
Jon Peterson Special Needs Scholarship Program

Ohio parents of children with special needs enrolled in public schools may receive vouchers to pay for private school tuition and additional services covered by their Individualized Education Plans from private therapists and other service providers. Families may use vouchers 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 students with special needs statewide.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
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</thead>
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<td>Statewide</td>
<td>5% of Students w/ Special Needs</td>
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**GOVERNING STATUTES:** OHIO REV. CODE §§ 3310.51 THROUGH 64

**STUDENT FUNDING**

Vouchers are worth the lesser of fees and tuition charged by the alternative public or private school, the amount of state aid otherwise provided to the public school district, or a maximum scholarship amount ranging from $7,598 to $27,000 depending on a student’s special needs category in 2019–20. The amount is reduced proportionately if the child is not enrolled in the alternative or private school for the entire school year. The state sets maximum funding amounts for different types of special needs. Parents of students with a category 1 disability (speech and language only) may use the voucher only to pay for services included in their child’s IEP and cannot use the voucher to pay for tuition at a private school. Vouchers can be used at public providers (i.e., school districts) if the district chooses to accept voucher students.

**STUDENT ELIGIBILITY**

Children with special needs must be between ages 5 and 21 and have at least an initial Individualized Education Plan (IEP) from their public school district. The state will not award vouchers if the IEP is still being developed or is in litigation. Parents’ applications 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. Eligible students may apply year-round depending on whether funding is available.

**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 eligible students statewide, a number that is arbitrarily too low and likely to be met sometime soon. 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 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 (2018–19)**

- Students participating: 6,373
- Service providers participating: 370
- Average voucher value: $9,913 (2017–18)

**PARTICIPATION**

Participation in Ohio’s Jon Peterson Special Needs Scholarship Program increased 13 percent from 2017–18 to 2018–19.

Additional Ohio programs on pages 57, 59, 61, 65

For the latest program information and data updated in real time, visit edchoice.org/OH_JonPeterson
Income-based Ohio students in kindergarten, first grade, second grade, third grade, fourth grade, fifth grade and sixth grade are eligible for vouchers to attend private schools, provided they are not otherwise eligible for a voucher in Ohio. All income-qualified K-12 students will be eligible starting in the 2020-21 school year.

**Participation in Ohio’s Income-Based Scholarship Program**

Participation in Ohio’s Income-Based Scholarship Program has grown every year since it started in 2013. 12,000

- 10,000
- 8,000
- 6,000
- 4,000
- 2,000
- 0

**Students Participating**

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<th></th>
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<td></td>
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<td></td>
<td></td>
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<tr>
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<td></td>
<td></td>
<td>5,677</td>
<td></td>
<td></td>
<td></td>
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<tr>
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<td></td>
<td>10,830</td>
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</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>11,353</td>
</tr>
</tbody>
</table>

**PERCENT OF OHIO FAMILIES WITH CHILDREN WHO MEET THE INCOME-BASED SCHOLARSHIP PROGRAM’s INCOME REQUIREMENT**

- 34%

**Students participating:** 11,353

**Schools participating:** 387

**Average voucher value:** $4,097 (2017-18)

**LATEST STATS (2019–20)**

- Students participating: 11,353
- Schools participating: 387
- Average voucher value: $4,097 (2017-18)

**STUDENT FUNDING**

Vouchers are worth up to $4,650, not to exceed the private school’s actual tuition and fees. Families may receive 75 percent ($3,487.50) and 50 percent ($2,325) vouchers if they are reenewing their child’s Income-Based Scholarship and earn up to 300 percent and 400 percent, respectively, of the federal poverty level.

This program and the Educational Choice Scholarship program currently have a combined enrollment cap of 60,000 students. If 90 percent of the cap is reached in any year, it will increase by 5 percent in the subsequent year.

**STUDENT ELIGIBILITY**

For the 2019–20 school year, students are eligible if they are incoming, first-time students in grades K–6 from families with income no more than 200 percent of the federal poverty level ($51,500 for a family of four in 2019–20). Those at or below this income level are eligible for maximum vouchers ($4,650) when they first apply and renew their vouchers. All income-qualified K–12 students will be eligible starting in the 2020–21 school year. Only students from low-income families who do not qualify for the Educational Choice Scholarship Program are eligible.

Those who renew their Income-Based Scholarship may earn between 200 percent and 300 percent of the federal poverty level ($77,250 for a family of four in 2019–20) to receive a voucher worth $3,487. Those who renew their scholarship may earn between 300 percent and 400 percent of the federal poverty level ($103,000 for a family of four in 2019–20) to receive a voucher worth $2,325.

If there are more applications 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 ($25,750 for a family of four in 2019–20) 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.

**EDCHOICE EXPERT FEEDBACK**

The enrollment cap in Ohio’s Income-Based Scholarship Program is one area in which this program has improved. It was limited to merely 2,000 full vouchers to kindergartners for the first year, but now, the number of scholarships is (along with the EdChoice Scholarship Program) capped at 60,000 vouchers and automatically grows to meet rising demand. 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’s understanding of their educational choice options, which would likely boost participation.
OKLAHOMA

Lindsey Nicole Henry Scholarships for Students with Disabilities

Voucher / Enacted 2010 / Launched 2010

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
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<td>Conditional</td>
<td>Statewide</td>
<td>None</td>
<td>Conditional</td>
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SCHOOL REQUIREMENTS PG. 145

GOVERNING STATUTES: OKLA. STAT. TIT. 70 §§ 13-101.1 AND 101.2

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. Foster care students and those in state placements receive scholarships worth the per-pupil state aid plus any applicable weights (such as those for gifted students or English-language learners).

Vouchers may be used for a private school’s tuition, various fees and special education programs and therapies offered by the private school to students with disabilities. The child’s resident school district can keep up to 2.5 percent of the funds for administrative purposes, and the state department of education may retain an equivalent amount for the same purposes.

STUDENT ELIGIBILITY

Any student with an Individualized Education Plan (IEP) or Individualized Service Plan (ISP) 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. Students in out-of-home placement or who were adopted out of state custody, both of which are eligible for the program, are also exempt from the prior public schooling requirement. 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 avoids unnecessary 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.

LATEST STATS (FALL 2019)

Students participating: 1,002
Schools participating: 62
Average voucher value: $7,003 (2018–19)

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

15%

PARTICIPATION

Participation in this Oklahoma voucher program grown each year since it launched.
More than 400 students are participating in the first year of Puerto Rico's Free School Selection Program.

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

Rules and Regulations

<table>
<thead>
<tr>
<th>Income Limit</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Voucher Cap</th>
<th>Testing Mandates</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>Yes</td>
<td>Territory-wide</td>
<td>1% of student population</td>
<td>70% of per-pupil funding</td>
<td>None</td>
</tr>
</tbody>
</table>

School Requirements, Pg. 145

Student Funding

The maximum amount for private school vouchers is set at 70 percent of the island's baseline per-pupil funding amount. Puerto Rico Department of Education has the ability to set specific funding amounts depending on a student's status. No more than 3 percent of the program's funding may be used for administrative purposes.

Student Eligibility

Students in grades 2–12 who have been enrolled in a public district or charter school for at least two years and are enrolled in a public school the semester immediately before applying are eligible for vouchers. The department of education prioritizes vouchers for low-income families (defined as qualifying for the federal free and reduced-price lunch program, or earning $47,638 for a family of four in 2019–20), students with severe disabilities, gifted students, students who have been adopted or are in shelters or foster homes, and victims of bullying or sexual harassment. When determining students to accept, the department of education uses a lottery weighted by these priorities. The program's total enrollment is capped at 1 percent of Puerto Rico's total student population in 2019–20, which is about 3,000 students. The secretary of education has the discretion to lower the rate, though, and the secretary of education capped enrollment at 1,000 students for the first semester.

EDCHOICE Expert Feedback

Puerto Rico’s first school choice program, in tandem with the island’s landmark education reform law that also allows for charter schools and greater local control, among other measures, is a great leap forward for families. Because of Puerto Rico's high poverty rate, the program’s priority criteria may actually include more than half of all Puerto Rican students. As an experimental program, the island’s Department of Education has a lot of discretion in implementing and regulating the voucher system. Lawmakers should consider eliminating the requirement that students first attend a district or charter school to be eligible, or at least reduce the two-year minimum to one year. Students should not have to spend longer than necessary in an environment that is not working before gaining access to a voucher to attend a school that is a better fit.
**TENNESSEE**

**Education Savings Account Pilot Program**

Tennessee will begin providing vouchers for low-income students in the Shelby County (Memphis) and Metro Nashville Public Schools systems by the 2021–22 school year.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>ACCOUNT CAP</th>
<th>TESTING MANDATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>200% x Free Lunch</td>
<td>Yes</td>
<td>Memphis and Nashville</td>
<td>5,000 (escalator)</td>
<td>$7,300</td>
<td>State</td>
</tr>
</tbody>
</table>

**STUDENT FUNDING**
The voucher amount is equal to the state and local Basic Education Program (BEP) per-pupil amount of a student’s home district or the statewide average BEP (about $7,300 in 2018–19), whichever amount is less. Families may pay for tuition and educational services in excess of the maximum voucher amount.

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

**STUDENT ELIGIBILITY**
Students must be eligible to enroll in either the Shelby County (Memphis) or Metro Nashville school districts. In addition, students must have attended a Tennessee public school during the prior school year or be newly eligible to attend a Tennessee public school and come from households earning less than 200 percent of the federal free lunch program ($66,950 for a family of four in 2019–20).

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

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

**EDCHOICE EXPERT FEEDBACK**

Tennessee’s voucher program is currently limited to only 5,000 children from low- to middle-income families in Shelby County or Metro Nashville. Although this is a good step for Tennessee students, the program has room to improve. Given that the program is named a “pilot,” we expect to see Tennessee expand the program past its geographic limitations. Tennessee should continue to expand eligibility in the program to include a larger pool of eligible students.

Unfortunately, the program’s regulations on private schools are unnecessarily burdensome. Private schools accepting voucher students must administer the state’s standardized test—a regulation that threatens the autonomy of private schools and has led to higher-performing schools eschewing program participation in other states. Parents and their chosen schools—not the state—should determine what tests their children take.

The program administration is currently under the state department of education, but the legislature should shift it to a different governmental department, such as the department of revenue, or to a nonprofit designated to administer the funds.

**LATEST STATS (2018–19)**

- Students participating: N.A.
- Schools participating: N.A.
- Maximum voucher amount: $7,300

**PARTICIPATION**
Since the program has yet to launch, no participation data are available.

Additional Tennessee program on page 23
For the latest program information and data updated in real time, visit edchoice.org/TN_ESA

---

Since the program has yet to launch, no participation data are available.
Enrollment in Utah's Carson Smith Special Needs Scholarship Program increased 13 percent from 2017–18 to 2018–19.

Students Participating: 1,107
Schools Participating: 107
Average voucher value: $5,265
Percent of Utah K–12 students eligible for the Carson Smith Special Needs Scholarship Program: 11%

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 $6.6 million program fund.

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 fund ($6.6 million in 2019–20), 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, the program avoids unnecessary regulations on private schools. Participating schools must provide the results of an annual assessment to parents along with the educational services and associated costs being offered to a child, be approved by the state and comply with health, safety and nondiscrimination laws.

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

### Town Tuitioning Program

**Voucher / Launched 1869**

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

### Rules and Regulations

<table>
<thead>
<tr>
<th>Income Limit</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Voucher Cap</th>
<th>Testing Mandates</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>None</td>
<td>District (w/out elementary or high school)</td>
<td>None</td>
<td>$13,910 (K–8) / $15,618 (9–12)</td>
<td>None</td>
</tr>
</tbody>
</table>

*PARENT REQUIREMENTS: PG. 143

### 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 and 7–12. For 2019–20, tuition amounts equal $14,263 for grades K–6 and $15,933 for grades 7–12.

### Student Eligibility

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

### EdChoice Expert Feedback

Eligibility for Vermont’s town tuitioning is very restrictive. Students qualify only if their home district does not have a public school; only about 4 percent of the state’s student population live in such towns. The program does far better on funding, as each student can receive about three quarters of the average state and local revenue per pupil. Also, the program does not place overly burdensome regulations on participating schools, although it does forbid participating parents from choosing a school with a religious affiliation. However, 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 and expanding town tuitioning, a method of funding education that has been successful for more than 100 years.

### LATEST STATS (2016–17)

<table>
<thead>
<tr>
<th>Students participating: 3,627 (FTE)</th>
<th>Schools participating: 142</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average voucher value: $13,152 (2014–15)</td>
<td>Percent of Vermont K–12 students able to participate in the state’s Town Tuitioning Program: 4%</td>
</tr>
</tbody>
</table>

### Participation

Participation in Vermont’s Town Tuitioning Program increased by 8 percent from 2014–15 to 2016–17.

For the latest program information and data updated in real time, visit edchoice.org/VT_voucher.
Milwaukee families that earn 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 the program.
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 are also eligible.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>300% x Poverty</td>
<td>Conditional</td>
<td>District (Racine)</td>
<td>None</td>
<td>$7,754 (K–8) / $8,400 (9–12)</td>
<td>State</td>
</tr>
</tbody>
</table>

**STUDENT FUNDING**

In 2019–20, the maximum voucher amount is $8,046 for grades K–8 and $8,692 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 ($56,650 for a family of four in 2019–20) may be charged additional tuition exceeding the voucher amount.

**STUDENT ELIGIBILITY**

Students from families with household incomes up to 300 percent of the federal poverty level ($77,250 for a family of four in 2019–20) 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) entering kindergarten, first grade or ninth grade. If an applying student has a sibling already in the private school the applicant wishes to attend, he or she will receive preference in the event of an enrollment lottery.

**EDCHOICE EXPERT FEEDBACK**

Eligibility in Racine’s school voucher program is relatively restrictive. The program also has room for improvement in terms of its burdensome regulatory environment. Schools must follow the state’s academic standards (which cannot include mandatory religion classes), must administer the state test, must provide specific yearly hours of instruction, can hire only teachers with bachelor’s degrees, must admit voucher students randomly and must 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 unnecessary and burdensome regulations imposed on schools.

**LATEST STATS (FALL 2019)**

- Aid membership (FTE): 3,558.0
- Schools participating: 27
- Average voucher value: $7,904 (2018–19)
- Percent of Racine families with children who meet the income requirement under the Parental Private School Choice Program (Racine) 58%

**PARTICIPATION**

Enrollment in Racine’s Parental Private School Choice Program increased by 13 percent since last year.

Additional Wisconsin programs on pages 77, 81, 83, 133
For the latest program information and data updated in real time, visit edchoice.org/WI_Racine
Enrollment in Wisconsin’s statewide voucher program increased by more than one-third since last school year. 

**LATEST STATS (FALL 2019)**

Aid membership (FTE): 9,419.3

Schools participating: 254

Average voucher value: $7,932 (2018–19)

Percent of Wisconsin families with children* who meet the income requirement under the Parental Choice Program (Statewide) 27%

*Does not include families living in Milwaukee or Racine

### PARTICIPATION

Enrollment in Wisconsin’s statewide voucher program increased by more than one-third since last school year.

### RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>220% x FRL</td>
<td>Conditional</td>
<td>Statewide (except for Milwaukee and Racine)</td>
<td>Conditional</td>
<td>$7,754 (K–8) / $8,400 (9–12)</td>
<td>State</td>
</tr>
</tbody>
</table>

**GOVERNING STATUTES:** WIS. STAT. § 118.60

SCHOOL REQUIREMENTS: PG. 145

### STUDENT FUNDING

In 2019–20, the maximum voucher amount is $8,046 for grades K–8 and $8,692 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 with income no more than 220 percent of the federal poverty level ($56,650 for a family of four in 2019–20) and who do not reside in the Milwaukee Public Schools or the Racine Unified school districts are eligible. Moreover, a family’s income limit increases by $7,000 if the student’s parents or legal guardians are married. Each district currently has an enrollment cap of 4 percent of its public school district enrollment able to participate in the program. This cap will increase by 1 percentage point each year until the enrollment limit reaches 10 percent, then there will no longer be a cap. Students previously on a voucher wait list because of this cap will be eligible after it is expanded.

### 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. Although there is no student enrollment cap, this program does contain a district percentage enrollment cap and grade-level entry point restrictions. About 200 students were on the waitlist for the 2019–20 school year. The program also imposes burdensome regulations on private schools, such as requiring a single state test and interfering with the mission of religious schools by prohibiting them from requiring religious classes for participating students. Like the Milwaukee and Racine programs, lawmakers could improve this program by increasing voucher amounts, removing income tests for eligibility, removing any grade-level entry point restrictions and eliminating unnecessary regulations on private schools.

Additional Wisconsin programs on pages 77, 79, 83, 133

For the latest program information and data updated in real time, visit edchoice.org/WI_Statewide
Wisconsin began providing vouchers designated specifically for students with disabilities to attend private school in the 2016–17 school year.

### STUDENT FUNDING
For 2019–20, the maximum voucher amount is $12,723. Annually, 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). 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 program has a generous funding level, although consideration should be given to increasing funding for those whose needs demand greater expenditures. The legislature’s decision in 2017 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 removes the most restrictive component of this program.

### LATEST STATS (FALL 2019)
- Aid membership (FTE): 1032.6
- Schools participating: 97
- Average voucher value: $11,719 (2018–19)

### PARTICIPATION
Enrollment in Wisconsin’s voucher program for students with special needs grew by 47 percent between its third and fourth year.

### RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>No</td>
<td>Statewide</td>
<td>None</td>
<td>$12,431</td>
<td>State Civics Exam</td>
</tr>
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</table>

SCHOOL REQUIREMENTS PG. 145

GOVERNING STATUTES: WIS. STAT. §115.7915

Additional Wisconsin programs on pages 77, 79, 81, 83, 133
For the latest program information and data updated in real time, visit edchoice.org/WI_voucher
**Tax-Credit Scholarships**

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

**Number of Tax-Credit Scholarships Awarded**

<table>
<thead>
<tr>
<th>Year Ending</th>
<th>Number of Scholarships Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Year Ending</td>
<td>299,171</td>
</tr>
</tbody>
</table>

**Tax-Credit Scholarship Program Index**

- AL Education Scholarship Program ................................................................. 87
- AZ Original Individual Income Tax Credit Scholarship Program ...................... 89
- AZ Low-Income Corporate Income Tax Credit Scholarship Program ................ 91
- AZ Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program .... 93
- AZ “Switcher” Individual Income Tax Credit Scholarship Program ................... 95
- FL Florida Tax Credit Scholarship Program ...................................................... 97
- FL Hope Scholarship Program ....................................................................... 99
- GA Qualified Education Expense Tax Credit .................................................. 101
- IL Invest in Kids Program ........................................................................... 103
- IN School Scholarship Tax Credit ................................................................. 105
- IA School Tuition Organization Tax Credit .................................................... 107
- KS Tax Credit for Low Income Students Scholarship Program ....................... 109
- LA Tuition Donation Credit Program ............................................................ 111
- MT Tax Credits for Contributions to Student Scholarship Organizations ............ 113
- NV Educational Choice Scholarship Program ............................................... 115
- NH Education Tax Credit Program ................................................................. 117
- OK Oklahoma Equal Opportunity Education Scholarships ............................. 119
- PA Educational Improvement Tax Credit Program ......................................... 121
- PA Opportunity Scholarship Tax Credit Program .......................................... 123
- RI Tax Credits for Contributions to Scholarship Organizations ........................ 125
- SC Educational Credit for Exceptional Needs Children .................................... 127
- SD Partners in Education Tax Credit Program ............................................... 129
- VA Education Improvement Scholarships Tax Credits Program ....................... 131
Alabama's Education Scholarship Program is a tax-credit scholarship which allows taxpayers who donate to nonprofit scholarship-granting organizations to receive tax credits for their contributions.

### Rules and Regulations

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
<th>Testing Mandates</th>
<th>Credit Values</th>
<th>Total Credit Cap</th>
<th>Budget Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,000 (K–5) / $8,000 (6–8) / $10,000 (9–12)</td>
<td>Conditional</td>
<td>Statewide</td>
<td>None</td>
<td>100% x FRL</td>
<td>State or National</td>
<td>$50,000 (individual) / 100% (business)</td>
<td>Yes</td>
<td>$30 million</td>
</tr>
</tbody>
</table>

**SGO Requirements:** P.L. 149

### Latest Stats (Fall 2019)

- Scholarships awarded: 4,006
- Schools participating: 159
- Scholarship organizations: 7
- Average scholarship value: $5,960 (2019–20 projected)

### Percent of Alabama families with children who meet the Education Scholarship’s income requirement

- 37%

### Participation

Enrollment for Alabama's Education Scholarship Program has decreased by 3 percent since 2015–16.

Additional Alabama program on page 133

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

**Original Individual Income Tax Credit Scholarship Program**

Tax-Credit Scholarship / Enacted 1997 / Launched 1997

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>SCHOLARSHIP CAP</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>INCOME LIMIT</th>
<th>TESTING MANDATES</th>
<th>CREDIT VALUES</th>
<th>TOTAL CREDIT CAP</th>
<th>BUDGET CAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>None</td>
<td>Statewide</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>100%</td>
<td>Yes</td>
<td>None</td>
</tr>
</tbody>
</table>

**STUDENT FUNDING**

School tuition organizations (STOs) determine scholarship amounts. In tax year 2019, individual taxpayers that contribute to STOs may claim a dollar-for-dollar credit of up to $569, and married couples filing jointly may claim up to $1,138. 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. The program could improve by 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.)

**LATEST STATS (2016–17)**

- Scholarships awarded: **32,585**
- Schools participating: **341**
- Scholarship organizations: **54**
- Average scholarship value: **$1,780**

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

**PARTICIPATION**

The number of scholarships awarded through Arizona’s Original Individual Income Tax Credit Scholarship Program increased 37 percent since 2011–12.
The number of scholarships awarded through Arizona’s Low-Income Corporate Income Tax Credit Scholarship Program increased 5 percent from 2015–16 to 2016–17.

**LATEST STATS (2016–17)**
- Scholarships awarded: **20,964**
- Schools participating: **248**
- Scholarship organizations: **36**
- Average scholarship value: **$2,469**

**PARTICIPATION**
The number of scholarships awarded through Arizona’s Low-Income Corporate Income Tax Credit Scholarship Program increased 5 percent from 2015–16 to 2016–17.
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**
STOs may award scholarships 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. 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 from an Arizona public school district, (2) have a 504 plan from an Arizona public school district or (3) are now or have ever been in the Arizona foster care system.

**EDCHOICE EXPERT FEEDBACK**
For Lexie’s Law to improve, lawmakers should increase the $5 million cap on tax credits available to donors. 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 avoids unnecessary regulations on participating private schools such as admissions or testing requirements.

**PARTICIPATION**
The number of scholarships awarded through Arizona’s Lexie’s Law for Disabled and Displaced Students Tax Credit Scholarship Program increased 18 percent from 2015–16 to 2016–17.

Additional Arizona programs on pages 15, 89, 91, 95
For the latest program information and data updated in real time, visit edchoice.org/AZ_Lexie
Arizona's “switcher” tax-credit scholarship program supplements its Original Individual Income Tax Credit Scholarship Program. The switcher program provides a credit on individual income taxes for donations to school tuition organizations (STOs), nonprofits that provide private school scholarships.

### More Credit Details
In tax year 2019, individual taxpayers that contributed to STOs under this switcher may claim a dollar-for-dollar credit of up to $566, and married couples filing jointly may claim up to $1,131. However, taxpayers must first donate the maximum credit amount for the Original Individual Income Tax Credit ($569 individual $1,138 joint in tax year 2019) before they may claim the switcher credit.

### Student Funding
STOs determine scholarship amounts. These amounts may vary depending on the STO to which a student applies for a scholarship.

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

### EdChoice Expert Feedback
Arizona’s switcher tax-credit scholarship program, in conjunction with its Original Individual Income Tax Credit Scholarship Program, is one of the most expansive 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. Lawmakers could improve the program by raising the cap on the amount 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 of scholarships and the amount of each scholarship they award.
Florida provides a tax credit on corporate income taxes and insurance premium taxes for donations to scholarship-funding organizations (SFOs), nonprofits that provide scholarships to low- and middle-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 $873.6 million in 2019–20.

**STUDENT FUNDING**

Scholarships can be worth up to 96 percent of the state’s unweighted Fulltime Equivalency (FTE) funding, though they may not exceed private school tuition and fees. This maximum scholarship amount is $9,197 in 2019–20, but most students receive awards averaging between $6,775 to $7,250, depending on grade level. Transportation grants for students attending out-of-district public schools are worth up to $750.

**STUDENT ELIGIBILITY**

Students in households earning up to 260 percent of the federal poverty level ($66,950 for a family of four in 2019–20) are eligible for scholarships. Students who qualify under 200 percent of poverty ($51,500 for a family of four) are eligible for full scholarships worth up to $9,197. 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 ($47,638 for a family of four in 2019–20). Eligibility recently 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, as well as dependents of active-duty military, are now able to apply for a scholarship at any time.

**EDCHOICE EXPERT FEEDBACK**

Florida’s tax-credit scholarship program is the country’s largest private school choice program in terms of participating students. Beginning in the 2016–17 academic year, the legislature loosened the household income requirements to include more middle-income families, and students are no longer required to spend their prior year in public school before participating in the program. The program’s available funding is capped, but fortunately, that cap will increase by 25 percent if 90 percent of the cap is reached. Likewise, the per-student funding cap on scholarships is allowed to grow over time. Additionally, in 2019, Florida adopted the Family Empowerment Scholarship program in order to provide educational opportunity to students on the tax-credit scholarship waitlist. On school requirements, the tax-credit scholarship program requires schools to have state approval and administer a nationally norm-referenced test to scholarship students, but it avoids unnecessary regulations.

For the latest program information and data updated in real time, visit edchoice.org/FL_scholarship.
Enrollment in Florida's Hope Scholarship Program more than quadrupled in its second year.

Additional Florida programs on pages 17, 33, 97
For the latest program information and data updated in real time, visit edchoice.org/HopeScholarships
Georgia provides dollar-for-dollar tax credits for donations to student scholarship organizations (SSOs), nonprofits that provide private school scholarships.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>SCHOLARSHIP CAP</th>
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<th>INCOME LIMIT</th>
<th>TESTING MANDATES</th>
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<th>BUDGET CAP</th>
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<td>$9,817 (2018)</td>
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<td>Statewide</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>100%</td>
<td>Yes</td>
<td>$100 million</td>
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</table>

**MORE CREDIT DETAILS**

Individuals may claim up to $1,000, and married couples filing jointly may claim up to $2,500 (couples filing separately may claim up to $1,250 each). An individual who is a member of an LLC, a shareholder of an S-Corporation or a partner in a partnership may claim up to $10,000 of their tax actually paid as a member, shareholder or partner. Corporate taxpayers may claim up to 75 percent of their total tax liability. The program is capped at $100 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 2019, scholarships were capped at $10,387.

**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 who are 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 additional 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, although the state legislature recently raised the cap on available tax credits, the cap still limits the number of scholarships to about 2 percent of students statewide (assuming the same average scholarship value). 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, the program requires that schools be physically located in the state, obey nondiscrimination laws and satisfy the normal requirements to be a licensed private school in Georgia, but otherwise avoids unnecessary regulations.
Illinois's Invest in Kids Program gives 75 percent tax credits to individuals and businesses for their donations to scholarship-granting organizations (SGOs), nonprofits that provide school scholarships to low- and middle-income students.

### STUDENT ELIGIBILITY

Students are eligible to receive scholarships if their family income does not exceed 300 percent of the federal poverty level ($77,250 for a family of four in 2019–20). Once a student has received a scholarship, families may earn up to 400 percent of the FPL ($103,000 for a family of four in 2019–20) for the duration of the scholarship or scholarship renewal while retaining eligibility.

### EDCHOICE EXPERT FEEDBACK (CONTINUED)

EdChoice's tax-credit scholarship program surpassed 7,000 students in its first year.

#### PARTICIPATION

**Enrollment in Illinois’s Invest in Kids Tax-Credit Scholarship Program**

- **Scholarships awarded:** 7,178
- **Schools participating:** 447
- **Scholarship organizations:** 6
- **Maximum scholarship value:** $7,380

#### LATEST STATS (2018–19)

- **Percent of Illinois families with children who meet the Invest in Kids Program’s income requirement:** 44%

### RULES AND REGULATIONS

**Scholarship Cap:** $13,753

**Prior Year Public School Requirement:** No

**Geographic Limit:** Statewide

**Enrollment Cap:** None

**Income Limit:** 300% x Poverty (400% for renewals)

**Maximum Scholarship Value:** $7,380

**Credit Values:**
- State: 75%
- Total Credit Cap: $1 million
- Budget Cap: $75 million

**GOVERNING STATUTES:** 35 ILCS 40/1-65 AND 35 ILCS 5/224

#### SGO REQUIREMENTS

SGOs are required to grant priority to the following students who applied by April 1 of the preceding school year:

1. Eligible students who previously received a tax-credit scholarship.
2. Students from households whose prior year’s income does not exceed 185 percent of the federal poverty level ($47,638 for a family of four in 2019–20)
3. Students who are English Language Learners
4. Students who are eligible to receive services under IDEA
5. Students identified as gifted and talented children
6. Students whose household income is between 185 percent and 250 percent of the poverty level
7. Students whose household income is more than 250 percent of the federal poverty level

### GOVERNMENT STATUTORY REQUIREMENTS

- **Income Limit:**
  - 300% x Poverty (400% for renewals)

- **Prior Year Public School Requirement:** No

- **Geographic Limit:** Statewide

- **Enrollment Cap:** None

- **Income Limit:** 300% x Poverty (400% for renewals)

- **Maximum Scholarship Value:** $7,380

- **Credit Values:**
  - State: 75%
  - Total Credit Cap: $1 million
  - Budget Cap: $75 million

#### GOVERNING STATUTES

- 35 ILCS 40/1-65 AND 35 ILCS 5/224

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Additional Illinois program on page 133

For the latest program information and data updated in real time, visit edchoice.org/ILscholarship.
School Scholarship Tax Credit

Indiana’s School Scholarship Tax Credit program allows individuals and corporations to claim a 50 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. There is no limit on the dollar amount of the tax credit donors can claim, although the total amount of tax credits awarded statewide is limited to $15 million in 2019–20.

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
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<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
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<th>INCOME LIMIT</th>
<th>TESTING MANDATES</th>
<th>CREDIT VALUES</th>
<th>TOTAL CREDIT CAP</th>
<th>BUDGET CAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Tuition</td>
<td>None</td>
<td>Statewide</td>
<td>None</td>
<td>200% x FRL</td>
<td>National</td>
<td>50%</td>
<td>None</td>
<td>$14 million</td>
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</table>

**STUDENT FUNDING**
Charitable donations made to scholarship-granting organizations fund the scholarships. Individuals and corporations may receive 50 percent tax credits for their donations to SGOs, and Indiana allocated $15 million for tax credits meant for SGO donations in 2019–20. SGOs determine scholarship amounts.

**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 ($95,275 for a family of four in 2019–20). 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 exclude many families. Just like public schools, the scholarships should be available to all children, regardless of their parents’ income. Additionally, the total cap on credits restricts the overall amount of money that follows students. Inclusion of current private school families who are eligible for the scholarship, regardless of whether they previously attended a public school, helps families who have sacrificed to give their children a better education. With the inclusion of these families, however, Indiana will need to raise the cap on available tax credits additionally to compensate for the increased demand. The program also deserves credit for avoiding unnecessary regulations.

**LATEST STATS (2018–19)**

- Scholarships awarded: **10,146**
- Schools participating: **341**
- Scholarship organizations: **6**
- Average scholarship value: **$2,145**

Percent of Indiana families with children who meet the School Scholarship Tax Credit’s income requirement: **61%**

**PARTICIPATION**
After a decrease from 2013–14 to 2014–15, possibly due to scholarship students switching into the state’s voucher program, enrollment in Indiana’s tax-credit scholarship program increased 11 percent.
School Tuition Organization Tax Credit

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

RULES AND REGULATIONS

<table>
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<tr>
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<th>CREDIT VALUES</th>
<th>TOTAL CREDIT CAP</th>
<th>BUDGET CAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Tuition</td>
<td>None</td>
<td>Statewide</td>
<td>None</td>
<td>400% x Poverty</td>
<td>None</td>
<td>65%</td>
<td>None</td>
<td>$13 million</td>
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</table>

GOVERNING STATUTES: IOWA STAT. §§ 422.8(2)(B) AND 422.11S

MORE CREDIT DETAILS

The credit is worth 65 percent of the donation’s value, which also is limited by a statewide cap. A maximum of $13 million in tax credits is available. Each STO may 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 $13 million cap.

STUDENT FUNDING

STOs determine scholarship amounts. A total of $15 million in tax-credit funding for scholarships is available in 2020, which is an increase of $2 million from the previous year.

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 400 percent of federal poverty guidelines ($103,000 for a family of four in 2019–20).

EDCHOICE EXPERT FEEDBACK

The $15 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 Tax Credit Scholarship Program, 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.

LATEST STATS (2018–2019)

- Scholarships awarded: **10,791**
- Schools participating: **144**
- Scholarship organizations: **12**
- Average scholarship value: **$1,614**

Percent of Iowa families with children meeting the School Tuition Organization Tax Credit’s income requirement **59%**

PARTICIPATION

Participation in Iowa’s tax-credit scholarship program has remained relatively stable since spiking from its inception.

Additional Iowa program on page 133

For the latest program information and data updated in real time, visit edchoice.org/IA_scholarship
Kansas’s Tax Credit for Low Income Students Scholarship Program allows individuals and corporations to claim a 70 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. The limit on the dollar amount of the contributions a taxpayer is eligible to claim tax credits against is $500,000 per year, and the total amount of tax credits awarded annually statewide is limited to $10 million.

**Rules and Regulations**

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
<th>Testing Mandates</th>
<th>Credit Values</th>
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<td>$8,000</td>
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<td>“Lowest Performing” Schools Statewide</td>
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<td>None</td>
<td>70%</td>
<td>$500,000</td>
<td>$10 million</td>
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**Student Funding**

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

**Student Eligibility**

Children are eligible to receive scholarships if their family income does not exceed 100 percent of the guidelines needed to qualify for the free lunch program ($33,475 for a family of four in 2019–20). They also must be assigned to one of Kansas’s 100 lowest-performing elementary schools as defined by the state’s board of education. 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 younger than 6.

**EdChoice Expert Feedback**

Kansas’s 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. The program also avoids unnecessary regulations on private schools. However, the legislature should expand eligibility requirements to serve more students. By removing the “lowest-performing 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 families.
Louisiana taxpayers can receive tax credits for donations they make to school tuition organizations (STOs), nonprofits that provide private school scholarships. There is no cap on available credits.

**RULES AND REGULATIONS**

<table>
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<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
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<td>State</td>
<td>100%</td>
<td>None</td>
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</table>

**STUDENT FUNDING**

For students in grades K–8, scholarships can be worth up to 80 percent of the state average Minimum Foundation Program (MFP) funding per pupil for the previous year ($4,229 in 2019–20). For grades 9–12, scholarships can be worth up to 90 percent of that same figure ($4,757 in 2019–20).

**STUDENT ELIGIBILITY**

Students must come from families whose household income is less than 250 percent of the federal poverty line ($64,375 for a family of four in 2019–20). Additionally, they either must be entering kindergarten, have attended a public school in both semesters during the previous school year or have previously received a scholarship. Students who received a voucher under the Louisiana Scholarship Program in the previous school year are also eligible.

**EDCHOICE EXPERT FEEDBACK**

Louisiana’s tax-credit scholarship program is very strong on funding, as there is no cap on the amount of credits 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 limits eligibility based on enrollment status and income. The income restrictions mean only about half of families statewide are eligible to receive scholarships. The program also places a number of unnecessarily burdensome 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 and the latter of which creates a strong incentive for participating schools to narrow their curriculum and “teach to the test.” For this promising program to grow successfully, the legislature should give participating private schools more autonomy and expand eligibility to include all students.

**LATEST STATS (2018–2019)**

- Scholarships awarded: 2,115
- Schools participating: 228
- Scholarship organizations: 3
- Average scholarship value: $4,379

**PARTICIPATION**

Enrollment in Louisiana’s tuition credit program increased by 12 percent from 2017–18 to 2018–19.
Montana allows individuals and corporations to claim a tax credit for contributions to approved student scholarship organizations (SSOs), nonprofits that provide scholarships for private school and tutoring. A 2018 state court decision rendered the program inoperable, but a temporary stay in that ruling was granted as the case is being heard by the U.S. Supreme Court.

### Tax Credits for Contributions to Student Scholarship Organizations

Tax-Credit Scholarship  /  Enacted 2015 /  Launched 2015

#### More Credit Details

Donors may claim a 100 percent credit. The total amount of tax credits awarded statewide is limited to $3 million, 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 ($5,514 for 2017–18). Each SSO’s average scholarship may not exceed 30 percent of the average per-pupil expenditure for the second most recently completed fiscal year ($3,308 for 2017–18).

#### 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 step in the right direction in a state with no charter school or private school choice, but it is a small step. Unfortunately, a recent Montana Supreme Court decision has rendered the program inoperable as of the publication of this edition of The ABCs of School Choice, save for a reversal by the United States Supreme Court. Before the state court ruling, Montana prohibited SSOs from defining their own mission by requiring them to work with every private school. Additionally, the excessively restrictive cap of $150 per donor makes it exceedingly difficult for SSOs to raise funds. It requires dozens of donors just to fund a single scholarship. The rules regarding the amount of funding allowed per scholarship 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.

### Rules and Regulations

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
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<tr>
<td>50% of State Expenditure</td>
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<td>Statewide</td>
<td>None</td>
<td>None</td>
<td>National</td>
<td>100%</td>
<td>$150</td>
<td>$3 million (escalator)</td>
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**Governing Statutes:** Mont. Code Ann. §§ 15-30-3101 through 3114

### Latest Stats (2017–18)

- **Students participating:** 25 (2016–17)
- **Schools participating:** 13
- **Average scholarship value:** $500 (2016–17)

### Participation

Enrollment in Montana’s Tax Credits for Contributions to Student Scholarship Organizations program has ceased pending a court decision.

For the latest program information and data updated in real time, visit [edchoice.org/MT_scholarship](http://edchoice.org/MT_scholarship).
Educational Choice Scholarship Program

Tax-Credit Scholarship / Enacted 2015 / Launched 2015

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>SCHOLARSHIP CAP</th>
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<th>GEOGRAPHIC LIMIT</th>
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<tr>
<td>$8,262</td>
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<td>Statewide</td>
<td>None</td>
<td>300% x Poverty</td>
<td>National</td>
<td>100%</td>
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GOVERNING STATUTES: NRS 388D.250 THROUGH 280

STUDENT FUNDING

Scholarship amounts are determined by SGOs. The maximum scholarship is worth $8,262 in 2019–20, a limit that increases by the Consumer Price Index increase each year.

STUDENT ELIGIBILITY

All students that receive scholarships under this program must come from families whose household incomes are at or below 300 percent of the federal poverty line ($77,250 for a family of four in 2019–20).

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 including a budget escalator for 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. Participation likely was affected this school year because of funding uncertainty and regulations interpreted to prevent new applicants. That interpretation was reversed shortly before the 2019–20 school year. Although this program is still young, it could be broadened to allow for universal access. 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. Additionally, the regulations on the program are sensible and unobtrusive. Schools can choose the type of nationally norm-referenced test that best aligns with their curriculum and teaching style.

LATEST STATS (2019–20)

Students participating: **1,491**
Schools participating: **61** (2018–19)
Scholarship organizations: **6**
Average scholarship value: **$6,289**

PARTICIPATION

Enrollment in Nevada's tax-credit scholarship program decreased 35 percent in its fifth year, likely due to late regulatory changes by the state's department of education.
NEW HAMPSHIRE

Education Tax Credit Program

Tax-Credit Scholarship / Enacted 2012 / Launched 2013

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
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<th>Credit Values</th>
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<th>Budget Cap</th>
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<tr>
<td>$2,762, on average / $4,749 (special needs minimum)</td>
<td>Yes</td>
<td>Statewide</td>
<td>None</td>
<td>300% x Poverty</td>
<td>None</td>
<td>85% / 100%</td>
<td>$1 million</td>
<td>$5.1 million</td>
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</table>

SCHOOL REQUIREMENTS PG. 147 / SO REQUIREMENTS PG. 149

GOVERNING STATUTES: N.H. REV. STAT. §§ 77-G:1 THROUGH 10

STUDENT ELIGIBILITY

Individuals subject to New Hampshire's interest and dividends tax and businesses may receive 85 percent tax credits for donations to scholarship organizations (SOs). The average value of all non-homeschooling scholarships an SO awards cannot exceed $2,820 in 2019–20, except for students with special needs, whose scholarships cannot be less than $4,930. That amount is adjusted each year to reflect the changes in the Consumer Price Index. Homeschooling students may receive reimbursements for educational expenses.

STUDENT ELIGIBILITY

Students must be between ages 5 and 20 and come from households where family income is less than 300 percent of the federal poverty level ($77,250 for a family of four in 2019–20). In the first two years of the program, scholarship organizations were required to award 70 percent of scholarship funds to students who previously attended a public school (“switchers”) or to switchers who already received a scholarship. However, beginning in the third year, the percentage of required switchers reduced by 5 percent each year. In 2019–20, the program will require at least 40 percent of scholarship recipients to be switchers. Additionally, 40 percent of the total scholarships SOs award must be given to students who qualify for the federal free and reduced-price lunch program.

EDCHOICE EXPERT FEEDBACK

New Hampshire’s tax-credit scholarship program is the most expansive in the nation in terms of how parents may use their funds to customize their child’s education. It more closely resembles education savings accounts than other tax-credit scholarship programs. The program also avoids unnecessarily burdensome school regulations. To participate, private schools simply must be approved under state law. On funding and eligibility, however, the program has considerable room to grow. 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 general cap of $2,820 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 fewer than 1 percent of students statewide. Lawmakers should be applauded for allowing individuals to take tax credits against the interest and dividends tax, as this will allow the scholarship organizations to serve more students. Unfortunately, however, lawmakers eliminated the provision that automatically increased the credit cap each year.

NEW HAMPSHIRE

Education Tax Credit Program

Tax-Credit Scholarship / Enacted 2012 / Launched 2013

RULES AND REGULATIONS

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
<th>Testing Mandates</th>
<th>Credit Values</th>
<th>Total Credit Cap</th>
<th>Budget Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,762, on average / $4,749 (special needs minimum)</td>
<td>Yes</td>
<td>Statewide</td>
<td>None</td>
<td>300% x Poverty</td>
<td>None</td>
<td>85% / 100%</td>
<td>$1 million</td>
<td>$5.1 million</td>
</tr>
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</table>

SCHOOL REQUIREMENTS PG. 147 / SO REQUIREMENTS PG. 149

GOVERNING STATUTES: N.H. REV. STAT. §§ 77-G:1 THROUGH 10

STUDENT ELIGIBILITY

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LATEST STATS (2018–19)

Scholarships awarded: 413
Schools participating: 58
Scholarship organizations: 2
Average scholarship value: $2,168

PARTICIPATION

Enrollment in New Hampshire’s tax-credit scholarship program has nearly quadrupled since launching in 2013.

Additional New Hampshire program on page 51
For the latest program information and data updated in real time, visit edchoice.org/NH_scholarship
Oklahoma Equal Opportunity Education Scholarships

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
<th>Testing Mandates</th>
<th>Credit Values</th>
<th>Total Credit Cap</th>
<th>Budget Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conditional</td>
<td>None</td>
<td>Statewide</td>
<td>None</td>
<td>300% x FRL</td>
<td>None</td>
<td>50% / 75%</td>
<td>Yes</td>
<td>$1.5 million</td>
</tr>
</tbody>
</table>

SCHOOL REQUIREMENTS PG. 147 / SGO REQUIREMENTS PG. 149

**MORE CREDIT DETAILS**

The allowable tax credit is 50 percent of the amount of contributions made during a taxable year, up to $1,000 for single individuals, $2,000 for married couples and $100,000 for corporations, now including S-Corporations. The program is capped at $5 million, of which $3.5 million is dedicated to private school scholarships with a separate $1.5 million in tax credits available for donations made to organizations that distribute "educational improvement grants" to public schools. If donations exceed the statewide cap in a given year, the Oklahoma Tax Commission will allocate the tax credits to individuals (or corporations) on a pro-rata basis. Any taxpayer who makes a written commitment to contribute the same amount to 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 households with incomes up to 300 percent of the free and reduced-price lunch program ($142,913 for a family of four in 2019–20) or attend or live in the attendance zone of a public school designated by the state as “in need of improvement.” Once a student has received a scholarship, 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 expansive in the nation because of the high income limit for eligibility; however, the $5 million cap on credits (of which $1.5 million is reserved for public school improvement grants) 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 allowed only 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 legislature expands eligibility and raises or removes the overall funding cap and removes the pro-rata method for distributing tax credits.

---

Oklahoma provides tax credits for donations to scholarship-granting organizations (SGOs), nonprofits that coordinate private school scholarships.

**LATEST STATS (2018–2019)**

- Students participating: 2,555
- Schools participating: 102
- Scholarship organizations: 6
- Average scholarship value: $2,017
- Percent of Oklahoma families with children who meet the Oklahoma Equal Opportunity Education Scholarships’ income requirement: 83%

**PARTICIPATION**

Participation in Oklahoma’s tax-credit scholarship program remained fairly steady from 2017–18 to 2018–19.

Additional Oklahoma program on page 67
For the latest program information and data updated in real time, visit edchoice.org/OK_scholarship.
Pennsylvania's first tax-credit scholarship program has been volatile the past 10 years, but participation increased 24 percent since 2015–16.

Pennsylvania provides tax credits for corporate contributions to the following nonprofit organizations: scholarship organizations (SOs), nonprofits that provide private school scholarships; educational improvement organizations (EIOs), nonprofits that support innovative programs in public schools; and/or prekindergarten scholarship organizations (PKSOs).

**Rules and Regulations**

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
<th>Testing Mandates</th>
<th>Credit Values</th>
<th>Total Credit Cap</th>
<th>Budget Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Tuition</td>
<td>None</td>
<td>Statewide</td>
<td>None</td>
<td>$90,000 + $15,842/child</td>
<td>None</td>
<td>75% / 90%</td>
<td>Yes</td>
<td>$185 million</td>
</tr>
</tbody>
</table>

**More Credit Details**

In 2014, the Pennsylvania legislature passed a bill allowing businesses 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**

Each approved organization determines scholarship amounts. Tax credits are worth 75 percent of the contribution; however, a 90 percent credit can be claimed if the corporation commits to two consecutive annual contributions. 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 $185 million cap is reached.

**Student Eligibility**

Children are eligible for scholarships if their household incomes are less than $90,000 plus $15,842 for each child in the family in 2019–20. For example, a family with one child must have an income below $105,842, whereas a family with three children must have an income below $137,526. The figures increase in subsequent years to account for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to $158,763 in 2019–20) or less, and those with the most severe special needs are eligible if they come from families who earn 299 percent of the baseline income level ($316,468 for a one-child family in 2019–20) or less.

**EdChoice Expert Feedback**

Pennsylvania's tax-credit scholarship program has considerable room to grow on overall funding. Although lawmakers increased the total credits available by $25 million, it falls short of providing scholarships for all applicants. In 2017, more than half of applicants were rejected due to insufficient funds. However, the income requirements in the program are among the most generous of the means-tested school choice programs and are appropriately higher for students with special needs based on their particular types of special needs. As for scholarship funding, the program gives SOs the opportunity to determine scholarship amounts. Unfortunately, that is mitigated by the cap on overall funding, which tends to incentivize SOs to give smaller scholarships. The program fares well on school regulations. There are no unnecessary testing 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.

**LATEST STATS (2017–2018)**

- Scholarships awarded: 37,725
- Schools participating: N.A.
- Scholarship organizations: 258
- Average scholarship value: $1,816

**Participation**

Pennsylvania's first tax-credit scholarship program has been volatile the past 10 years, but participation increased 24 percent since 2015–16.

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

*Assumes one child per family
Pennsylvania provides tax credits for corporate contributions to opportunity scholarship organizations (OSOs), nonprofits that provide private school scholarships.

Opportunity Scholarship Tax Credit Program

Tax-Credit Scholarship  /  Enacted 2012 / Launched 2012

Pennsylvania’s second tax-credit scholarship program.

LATEST STATS (2017–18)

Scholarships awarded: 14,419
Schools participating: N.A.
Scholarship organizations: 178 (2016–17)
Average scholarship value: $2,490

PARTICIPATION

The number of scholarships awarded in Pennsylvania’s second tax-credit scholarship program remained fairly steady from 2016–17 to 2017–18.

MORE CREDIT DETAILS

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. The total funding amount of tax credits is capped at $55 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 organizations determine scholarship amounts, which are capped at the amount of a school’s tuition and fees or $8,500. Students attending “economically disadvantaged schools”—those where 75 percent or more of their student population are on scholarship—may receive scholarships worth up to $90,000. Students with special needs may receive up to $15,842, and special needs students attending economically disadvantaged schools may receive up to $16,000. Public school boards may set up tuition grant programs that allow students to attend a public or private school. For private schools under such programs, the tuition grant is limited to the state’s per-pupil subsidy amount.

Of the $55 million available for Opportunity Scholarships in 2019–20, at least $5 million must be used for students from economically disadvantaged schools.

STUDENT ELIGIBILITY

Students must live in a “low-achieving” school zone, with low-achieving defined as the state’s bottom 15 percent of public schools based on standardized test scores. Also, families are eligible only if their household incomes are less than $90,000 plus $15,842 for each child in the family in 2019–20, adjusted annually for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to $158,768 in 2019–20) or less, and those with the most severe special needs are eligible if they come from families who earn 299 percent of the baseline income level ($316,468 for a one-child family in 2019–20) or less.

EDCHOICE EXPERT FEEDBACK

The newer of Pennsylvania’s two tax-credit scholarship programs has a relatively high cap on scholarship values and generally avoids unnecessary regulations on private schools. However, 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. Although the program deserves credit for having significantly higher income thresholds for students with special needs based on their particular types of special needs, limiting eligibility to students who are assigned to “low-performing” schools excludes a large number of students whose assigned schools are not the right fit. For this program to grow successfully, Pennsylvania should consider cutting some of the complexity and red tape placed on student eligibility.
Participation in Rhode Island's tax-credit scholarship program has bounced back up to a new all-time high.

LATEST STATS (2019)
- Scholarships awarded: 515
- Schools participating: 47
- Scholarship organizations: 5
- Average scholarship value: $2,444
- Percent of Rhode Island families with children who meet the Tax Credits for Contributions to Scholarship Organizations’ income requirement: 41%

PARTICIPATION
Participation in Rhode Island’s tax-credit scholarship program has bounced back up to a new all-time high.

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.

MORE CREDIT DETAILS
Tax credits are worth 75 percent of the contribution or 90 percent if donated for two consecutive years and the second year’s donation is worth at least 80 percent of the first year’s donation. The total amount of tax credits is capped at $1.5 million. Each corporate donor can receive only $100,000 in tax credits each year and cannot use surplus donations in one year to generate tax credits in future years.

STUDENT FUNDING
Scholarships are funded by donations to scholarship-granting organizations. Businesses may receive tax credits for donations to SGOs. Those committing to donate for two consecutive years with the second year’s donation equal to or exceeding 80 percent of the first year’s donation may receive 90 percent credits. Otherwise, tax credits are worth 75 percent of donations to SGOs. Rhode Island allocates $1.5 million for tax credits meant for SGO donations. SGOs determine scholarship amounts.

STUDENT ELIGIBILITY
Students must have family incomes at or below 250 percent of the poverty level ($64,375 for a family of four in 2019–20).

EDCHOICE EXPERT FEEDBACK
Rhode Island’s tax-credit scholarship is severely limited by its extremely low $1.5 million cap for available funding, which can provide only a tiny fraction of the scholarships demanded. Only about one-third of potential donors have been able to participate in any given year. The program has several positive features as well. The 75 percent credit (if donating for one year or 90 percent if donating for two years) offers an attractive opportunity for corporations to continue supporting the program. SGOs have the flexibility to determine their own student funding amounts. Regulations on private schools are reasonable and unobtrusive. 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 policymakers would increase the overall cap or add an escalator clause, similar to Florida’s or New Hampshire’s, to allow the program to grow to meet demand.
Enrollment in South Carolina's tax-credit scholarship program increased 11 percent from 2015–16 to 2017–18.

<table>
<thead>
<tr>
<th>School Year Ending</th>
<th>Students Participating</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>Average Scholarship Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>405</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>2,100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>1,951</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>2,327</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

South Carolina allows individuals, partnerships, corporations and similar entities to claim a 100 percent tax credit for contributions to a dedicated fund for scholarships. Individuals, partnerships, corporations and similar entities can claim tax credits up to 60 percent of their tax liability. The total amount of tax credits awarded statewide is limited to $12 million.

EDCHEICE EXPERT FEEDBACK
South Carolina's first school choice program could improve in a few key areas. For example, the program's scholarship funding fails to consider the actual cost of serving a particular student's exceptional educational needs. Additionally, the $12 million cap on credits will likely limit the number of scholarships awarded to students, although there may be some flexibility based on participation in the state's refundable tax credit program. The total cumulative cap for both programs is $14 million—enough to provide funding for a very limited number of students. To improve upon this new opportunity, South Carolina needs to increase eligibility beyond students with exceptional needs and raise the limit on tax credits available to donors, like what its neighbor to the southwest, Georgia, has done with its tax-credit scholarship program.
South Dakota’s Partners in Education Tax Credit Program offers tax credits to companies that donate to scholarship-granting organizations (SGOs), nonprofits that provide students private school scholarships.

**Rules and Regulations**

<table>
<thead>
<tr>
<th>Scholarship Cap</th>
<th>Prior Year Public School Requirement</th>
<th>Geographic Limit</th>
<th>Enrollment Cap</th>
<th>Income Limit</th>
<th>Testing Mandates</th>
<th>Credit Values</th>
<th>Total Credit Cap</th>
<th>Budget Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>82.5% of State Funding</td>
<td>Conditional</td>
<td>Statewide</td>
<td>None</td>
<td>150% x FRL</td>
<td>State or National</td>
<td>100%</td>
<td>Yes</td>
<td>$2 million</td>
</tr>
</tbody>
</table>

**More Credit Details**

The allowable tax credit is 100 percent of the amount of contributions made during the previous taxable year. Only companies that are liable to pay the insurance premium and annuity tax may claim the credit, although no credit may be claimed for the portion of the tax that is collected and set aside for workers’ compensation coverage or for the tax that is levied on fire insurance premiums. The program is capped at $2 million.

**Student Funding**

The average value of all scholarships awarded by an SGO may be worth up to 82.5 percent of the state’s share of the per-pupil allocation ($4,956 in 2019–20). Scholarships may be used for tuition and fees at qualifying schools.

**Student Eligibility**

Students are eligible if they live in families with incomes up to, but not exceeding, 150 percent of the federal free and reduced-price lunch (FRL) program ($71,456 for a family of four in 2019–20) 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 ($95,275 for a family of four in 2019–20).

**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. A little more than 35,000 South Dakota families are eligible for the scholarship program out of about 94,000 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 a 100 percent tax credit for contributions and has a cap of $2 million, which is small compared to other programs. 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.

**Latest Stats (2019–20)**

- Students participating: 775
- Schools participating: 46
- Scholarship organizations: 1
- Average scholarship value: $1,734
- Percent of South Dakota families with children who meet the Partners in Education Tax Credit Program’s income requirement: 37%

**Participation**

Enrollment in South Dakota’s Partners in Education Tax Credit Program grew by 46 percent in its fourth year.

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

**RULES AND REGULATIONS**

<table>
<thead>
<tr>
<th>SCHOLARSHIP CAP</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>GEOGRAPHIC LIMIT</th>
<th>ENROLLMENT CAP</th>
<th>INCOME LIMIT</th>
<th>TESTING MANDATES</th>
<th>CREDIT VALUES</th>
<th>TOTAL CREDIT CAP</th>
<th>BUDGET CAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% of State Funding</td>
<td>Conditional</td>
<td>Statewide</td>
<td>None</td>
<td>300% x Poverty (400% for students w/ special needs)</td>
<td>National</td>
<td>65%</td>
<td>Yes (individual) / None (business)</td>
<td>$25 million</td>
</tr>
</tbody>
</table>

**MORE CREDIT DETAILS**

An individual must donate at least $500 and may not donate more than $125,000 per year. There is no limit or minimum on the size of business donations. The number of available tax credits is capped at $25 million a year. Donors can take the credit against the same year's tax obligation.

**STUDENT FUNDING**

The total scholarship funding for students without special needs cannot exceed the actual education expenses of the student or 100 percent of the per-pupil amount distributed to the local public school by the state, whichever is less. Students may receive more than one scholarship from scholarship foundations. Students with special needs may be funded with scholarships worth up to 300 percent of the commonwealth's per-pupil amount if they attend schools specifically for students with special needs.

**STUDENT ELIGIBILITY**

Students must come from households where family income is less than 300 percent of the federal poverty line ($77,250 for a family of four in 2019–20). Students with special needs also are eligible and have an income limitation of 400 percent FPL ($103,000 for a family of four in 2019–20). Students must either A) be enrollees in kindergarten or first grade, or B) be a public school student the previous school year, a previous scholarship recipient or a new resident of Virginia. Prekindergartners are also eligible if they are deemed an at-risk 4-year-old unable to obtain public early childhood services and meet the income requirements.

**EDCHOICE EXPERT FEEDBACK**

Both the restrictive eligibility requirements and the low overall funding cap of $25 million limit the ability of Virginia's tax-credit scholarships to serve students. Moreover, the credit value is only 65 percent of the contribution amount, which makes it difficult to attract sufficient donations. The program is limited further by its per-pupil funding, which is only 26 percent of state per-student spending on 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.

**LATEST STATS (2018–19)**

Students participating: 4,505
Schools participating: 174
Scholarship organizations: 36
Average scholarship value: $3,168

Percent of Virginia families with children who meet the Education Improvement Scholarship Tax Credits Program’s income requirement 44%

**PARTICIPATION**

Enrollment in Virginia’s Education Improvement Scholarships Tax Credits Program increased 4 percent from 2017–18 to 2018–19.

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

**GOVERNING STATUTES:** VA CODE. §§ 58.1-439.25-28
Individual Tax Credits & Deductions

Individual tax credits and deductions allow families to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation. Tax credits lower the total taxes a person owes; a deduction reduces a person’s total taxable income.

Individual Tax Credits and Deductions Participation

More than 845,000 tax returns claimed an individual credit or deduction in the most recent year.

<table>
<thead>
<tr>
<th>State</th>
<th>Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>AL</td>
<td>265,437</td>
</tr>
<tr>
<td>IL</td>
<td>205,655</td>
</tr>
<tr>
<td>IN</td>
<td>116,707</td>
</tr>
<tr>
<td>IA</td>
<td>77,097</td>
</tr>
<tr>
<td>LA</td>
<td>56,223</td>
</tr>
<tr>
<td>MN-D</td>
<td>40,506</td>
</tr>
<tr>
<td>MN-C</td>
<td>37,070</td>
</tr>
<tr>
<td>SC</td>
<td>5,008</td>
</tr>
<tr>
<td>WI</td>
<td>120</td>
</tr>
</tbody>
</table>

Individual Tax Credits and Deductions Program Legend

- Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Credits†
- Tax Credits for Educational Expenses
- Private School/Homeschool Deduction
- Tuition and Textbook Tax Credit
- Elementary and Secondary School Tuition Deduction
- Education Deduction
- K–12 Education Credit
- Refundable Educational Credit for Exceptional Needs Children*
- K–12 Private School Tuition Deduction

* 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

<table>
<thead>
<tr>
<th>State</th>
<th>Refundable</th>
<th>Income Limit</th>
<th>Prior Year Public School Requirement</th>
<th>Enrollment Cap</th>
<th>Individual Credit / Deduction Cap</th>
<th>Testing Mandates</th>
</tr>
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<tr>
<td>AL</td>
<td>Yes</td>
<td>None</td>
<td>Yes</td>
<td>None</td>
<td>None</td>
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<td>None</td>
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<td>None</td>
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<td>IA</td>
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<td>None</td>
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<td>None</td>
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<td>None</td>
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<td>MN-D</td>
<td>No</td>
<td>None</td>
<td>None</td>
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<td>MN-C</td>
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<td>None</td>
<td>None</td>
<td>None</td>
<td>$1,625 (K–6) / $2,500 (7–12)</td>
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<tr>
<td>SC</td>
<td>Yes</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>$11,000 per student</td>
<td>State or National</td>
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<tr>
<td>WI</td>
<td>No</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>$4,000 (K–8) / $10,000 (9–12)</td>
<td>None</td>
</tr>
</tbody>
</table>
529 Savings Accounts

A 529 savings plan is a specialized savings account designed to help families save money to pay for future educational expenses. 529 plans are sponsored by states, state agencies or educational institutions and are authorized by Section 529 of the Internal Revenue Code.

Anyone can open a 529 account with anyone as a beneficiary. Most commonly, parents or other relatives start a 529 plan with a child as the beneficiary. This means the money is to be used for the child’s education, but the parent or other account custodian actually controls the funds.

Historically, 529 plans operated as college savings accounts, only allowing funds to be used for postsecondary educational expenses. The Tax Cuts and Jobs Act, passed in 2017, expanded the allowable uses of these accounts to include up to $10,000 in annual private K–12 tuition expenses. That’s why we are including them in this year’s ABCs of School Choice.

One of the benefits of 529 plans is the tax-free earnings that grow over a period of time. The longer your money is invested, the more time it has to grow and the greater your tax benefits. You will lose some of these potential benefits if you withdraw money from a 529 plan account within a short period of time after it is contributed.

The special tax benefits offered under a 529 plan vary depending on the state and the 529 plan. In addition, state and federal laws that affect 529 plans can change. You should make sure you understand the tax implications of investing in a 529 plan and consider whether to consult a tax adviser before doing so. EdChoice does not track 529 legislation or laws by state or federally.

The expansion of 529 accounts to include K–12 educational expenses could be helpful for some parents who want to send their children to private elementary or secondary schools, but it’s important to note that these plans are only available to those with money to invest. They are not a substantive school choice program where public funds set aside for a child follow that child to the educational setting that works best for him or her.

That being said, these savings accounts do provide options to those families who are able to contribute, which is why we have included them in the same fashion as individual tax credits and deductions.

For more information about 529 plans, please visit edchoice.org/529

# Education Savings Accounts
## Rules & Regulations

<table>
<thead>
<tr>
<th>STATE</th>
<th>PROGRAM NAME</th>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>ENROLLMENT CAP</th>
<th>ACCOUNT CAP</th>
<th>TESTING MANDATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>AZ</td>
<td>Empowerment Scholarship Accounts* †§**</td>
<td>None</td>
<td>Yes</td>
<td>Yes</td>
<td>90%/100% Student Funding</td>
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<tr>
<td>FL</td>
<td>Gardiner Scholarship Program*</td>
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<td>None</td>
<td>None</td>
<td>90% State and Local Funding</td>
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<tr>
<td>MS</td>
<td>Equal Opportunity for Students with Special Needs Program*</td>
<td>None</td>
<td>Conditional</td>
<td>1,000</td>
<td>$6,494</td>
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<tr>
<td>NC</td>
<td>Personal Education Savings Account*</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
<td>$9,000</td>
<td>National</td>
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<tr>
<td>NV</td>
<td>Education Savings Accounts</td>
<td>None</td>
<td>Yes</td>
<td>None</td>
<td>90% or 100% State Funding</td>
<td>State or National</td>
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<tr>
<td>TN</td>
<td>Individualized Education Account Program*</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
<td>100% State and Local Funding</td>
<td>State or National</td>
</tr>
</tbody>
</table>

* Limited to students with special needs
† Limited to students in low-performing schools
‡ Priority given to families up to 200% x Poverty
§ Limited to children of active military members stationed in the state
# Limited to students previously in foster care
FRL = Federal free and reduced-price lunch program
** Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations
# School Vouchers
## Rules & Regulations

<table>
<thead>
<tr>
<th>STATE</th>
<th>PROGRAM NAME</th>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>ENROLLMENT CAP</th>
<th>VOUCHER CAP</th>
<th>TESTING MANDATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>AR</td>
<td>Succeed Scholarship Program for Students with Disabilities*§</td>
<td>None</td>
<td>Conditional</td>
<td>Foster care students: 20</td>
<td>$6,713</td>
<td>National</td>
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<td>DC</td>
<td>Opportunity Scholarship Program</td>
<td>100% x FRL (300% to remain eligible year-to-year)</td>
<td>None</td>
<td>None (limited to $15 Million total)</td>
<td>$8,857 (K–8) / $13,287 (9–12)</td>
<td>State</td>
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<tr>
<td>FL</td>
<td>Family Empowerment Scholarship Program</td>
<td>300% x Poverty</td>
<td>Yes</td>
<td>18,000 in 2019–20</td>
<td>Conditional</td>
<td>National</td>
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<tr>
<td>FL</td>
<td>John M. McKay Scholarships for Students with Disabilities Program*</td>
<td>None</td>
<td>Yes</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
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<tr>
<td>GA</td>
<td>Georgia Special Needs Scholarship Program*</td>
<td>None</td>
<td>Yes</td>
<td>None</td>
<td>Conditional</td>
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<tr>
<td>IN</td>
<td>Choice Scholarship Program</td>
<td>150% x FRL</td>
<td>Conditional</td>
<td>None</td>
<td>50% or 90% of State Expenditure</td>
<td>State</td>
</tr>
<tr>
<td>LA</td>
<td>Louisiana Scholarship Program†</td>
<td>250% x Poverty</td>
<td>Conditional</td>
<td>None</td>
<td>90% of State and Local Funding</td>
<td>State</td>
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<tr>
<td>LA</td>
<td>School Choice Pilot Program for Certain Students with Exceptionalities*</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
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<tr>
<td>ME</td>
<td>Town Tuitioning Program</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>$9,272 (K–8) /$11,093 (9–12)</td>
<td>Conditional-State</td>
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<tr>
<td>MD</td>
<td>Broadening Options and Opportunities for Students Today (BOOST) Program</td>
<td>100% x FRL</td>
<td>None</td>
<td>None</td>
<td>100% of Statewide Avg. Local Expenditure</td>
<td>State</td>
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<tr>
<td>MS</td>
<td>Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program*</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
<td>$5,523</td>
<td>None</td>
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<tr>
<td>MS</td>
<td>Nate Rogers Scholarship for Students with Disabilities Program*</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
<td>$5,523</td>
<td>None</td>
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<tr>
<td>NH</td>
<td>Town Tuitioning Program</td>
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<td>None</td>
<td>None</td>
<td>100% of Statewide Average Local Expenditure</td>
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<td>NC</td>
<td>Special Education Scholarship Grants for Children with Disabilities*</td>
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<td>Conditional</td>
<td>None</td>
<td>$4,000 per semester</td>
<td>National</td>
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<tr>
<td>NC</td>
<td>Opportunity Scholarships</td>
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<td>None</td>
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<td>National</td>
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<tr>
<td>OH</td>
<td>Cleveland Scholarship Program</td>
<td>None‡</td>
<td>None</td>
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<td>$4,650 (K–8) /$6,000 (9–12)</td>
<td>State</td>
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<td>OH</td>
<td>Autism Scholarship Program*</td>
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<td>None</td>
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<td>None</td>
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<tr>
<td>OH</td>
<td>Educational Choice Scholarship Program†</td>
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<td>Conditional</td>
<td>60,000</td>
<td>$4,650 (K–8) / $6,000 (9–12)</td>
<td>State</td>
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<tr>
<td>OH</td>
<td>Jon Peterson Special Needs Scholarship Program*</td>
<td>None</td>
<td>Yes</td>
<td>5% of students with special needs</td>
<td>$27,000</td>
<td>None</td>
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<tr>
<td>OH</td>
<td>Income-Based Scholarship Program</td>
<td>200% x Poverty (up to 400% for renewals)</td>
<td>None</td>
<td>None</td>
<td>$4,650</td>
<td>State</td>
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<tr>
<td>OK</td>
<td>Lindsey Nicole Henry Scholarships for Students with Disabilities*</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
<td>Conditional</td>
<td>None</td>
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<td>PR</td>
<td>Free School Selection Program</td>
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<td>Yes</td>
<td>3% of student population</td>
<td>80% of per-pupil funding</td>
<td>None</td>
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<td>UT</td>
<td>Carson Smith Special Needs Scholarship Program*</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>Conditional</td>
<td>Annual (Assessment of Student’s Progress)</td>
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<td>VT</td>
<td>Town Tuitioning Program</td>
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<td>None</td>
<td>None</td>
<td>$13,910 (K–8) /$15,618 (9–12)</td>
<td>None</td>
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<tr>
<td>WI</td>
<td>Milwaukee Parental Choice Program</td>
<td>300% x Poverty</td>
<td>None</td>
<td>None</td>
<td>$7,754 (K–8) / $8,400 (9–12)</td>
<td>State</td>
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<tr>
<td>WI</td>
<td>Parental Private School Choice Program (Racine)</td>
<td>300% x Poverty</td>
<td>Conditional</td>
<td>None</td>
<td>$7,754 (K–8) / $8,400 (9–12)</td>
<td>State</td>
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<tr>
<td>WI</td>
<td>Parental Choice Program (Statewide)</td>
<td>220% x FRL</td>
<td>Conditional</td>
<td>None</td>
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<td>State</td>
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<td>WI</td>
<td>Special Needs Scholarship Program*</td>
<td>None</td>
<td>Yes</td>
<td>None</td>
<td>$12,431</td>
<td>State Civics Exam</td>
</tr>
</tbody>
</table>

* Limited to students with special needs
† Limited to students in low-performing schools
§ Limited to children of active military members stationed in the state
‡ Priority given to families up to 200% x Poverty
§§ Limited to students previously in foster care
# Limited to children of active military members stationed in the state
§§ Limited to students in low-performing schools
FRL = Federal free and reduced-price lunch program
** Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations
## Tax-Credit Scholarships

### Rules & Regulations

<table>
<thead>
<tr>
<th>STATE</th>
<th>PROGRAM NAME</th>
<th>INCOME LIMIT</th>
<th>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</th>
<th>ENROLLMENT CAP</th>
<th>SCHOLARSHIP CAP</th>
<th>TESTING MANDATES</th>
<th>CREDIT VALUE</th>
<th>TOTAL CREDIT CAP</th>
<th>BUDGET CAP</th>
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<tbody>
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<td>AL</td>
<td>Education Scholarship Program</td>
<td>100% x FRL</td>
<td>Conditional</td>
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<td>$6,000 (K–8) / $6,000 (9–12)</td>
<td>State or National</td>
<td>$50,000 (individual) / 100% (business)</td>
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<td>$30 million</td>
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<tr>
<td>AZ</td>
<td>Original Individual Income Tax Credit Scholarships</td>
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<td>None</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>100%</td>
<td>Yes</td>
<td>None</td>
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<tr>
<td>AZ</td>
<td>Low-Income Corporate Income Tax Credit Scholarships</td>
<td>185% x FRL</td>
<td>Yes</td>
<td>None</td>
<td>$5,400 (K–8) / $6,700 (9–12)</td>
<td>None</td>
<td>100%</td>
<td>None</td>
<td>$89.2 million (escalator)</td>
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<tr>
<td>AZ</td>
<td>Lexie’s Law**#</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>None</td>
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<td>100%</td>
<td>None</td>
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<tr>
<td>AZ</td>
<td>“Switcher” Individual Income Tax Credit Scholarships</td>
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<td>Yes</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>100%</td>
<td>Yes</td>
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<td>FL</td>
<td>Florida Tax Credit Scholarship Program</td>
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<td>None</td>
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<td>State or National</td>
<td>100%</td>
<td>Yes</td>
<td>$873.6 million (escalator)</td>
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<td>FL</td>
<td>Florida Hope Scholarship Program</td>
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<td>National</td>
<td>100%</td>
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<tr>
<td>GA</td>
<td>Qualified Education Expense Tax Credit</td>
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<td>Yes</td>
<td>None</td>
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<tr>
<td>IL</td>
<td>Invest in Kids Program</td>
<td>100% x Poverty (400% for renewals)</td>
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<td>None</td>
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<td>State</td>
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<td>$1 million</td>
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<td>IN</td>
<td>School Scholarship Tax Credit</td>
<td>200% x FRL</td>
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<td>None</td>
<td>Full Tuition</td>
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<td>None</td>
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<td>School Tuition Organization Tax Credit</td>
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<td>Full Tuition</td>
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<tr>
<td>KS</td>
<td>Tax Credit for Low Income Students Scholarship Program†</td>
<td>130% x Poverty</td>
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<td>None</td>
<td>70%</td>
<td>$500,000</td>
<td>$10 million</td>
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<tr>
<td>LA</td>
<td>Tuition Donation Rebate Program</td>
<td>250% x Poverty</td>
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<td>None</td>
<td>Conditional</td>
<td>State</td>
<td>100%</td>
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<tr>
<td>MT</td>
<td>Tax Credits for Contributions to Student Scholarship Organizations</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>None</td>
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<td>None</td>
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<tr>
<td>NV</td>
<td>Educational Choice Scholarship Program</td>
<td>300% x Poverty</td>
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<td>None</td>
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<td>National</td>
<td>100%</td>
<td>None</td>
<td>$6.7 million (escalator)</td>
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<td>NH</td>
<td>Education Tax Credit Program</td>
<td>300% x Poverty</td>
<td>Yes</td>
<td>None</td>
<td>$2,362, on average / $4,349 (special needs minimum)</td>
<td>None</td>
<td>85% / 100%</td>
<td>$1 million</td>
<td>$5.1 million</td>
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<tr>
<td>OK</td>
<td>Oklahoma Equal Opportunity Education Scholarships</td>
<td>300% x FRL</td>
<td>None</td>
<td>None</td>
<td>$2,362, on average / $4,349 (special needs minimum)</td>
<td>None</td>
<td>50% / 75%</td>
<td>Yes</td>
<td>$3.5 million</td>
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<td>PA</td>
<td>Educational Improvement Tax Credit Program</td>
<td>$85,000 + $15,688/child</td>
<td>None</td>
<td>None</td>
<td>Full Tuition</td>
<td>None</td>
<td>75% / 75%</td>
<td>Yes</td>
<td>$160 million</td>
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<tr>
<td>PA</td>
<td>Opportunity Scholarship Tax Credit Program†</td>
<td>$85,000 + $15,688/child</td>
<td>None</td>
<td>None</td>
<td>$8,500 / $15,000 (special needs)</td>
<td>None</td>
<td>75% / 90%</td>
<td>Yes</td>
<td>$50 million</td>
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<tr>
<td>RI</td>
<td>Tax Credits for Contributions to Scholarship Organizations</td>
<td>250% x Poverty</td>
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<td>None</td>
<td>None</td>
<td>None</td>
<td>75% / 90%</td>
<td>$100,000</td>
<td>$1.5 million</td>
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<tr>
<td>SC</td>
<td>Educational Credit for Exceptional Needs Children*</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>$11,000</td>
<td>State or National</td>
<td>100%</td>
<td>Yes</td>
<td>$10 million</td>
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<tr>
<td>SD</td>
<td>Partners in Education Tax Credit Program</td>
<td>150% x FRL</td>
<td>Conditional</td>
<td>None</td>
<td>82.5% of State Funding</td>
<td>State or National</td>
<td>80%</td>
<td>Yes</td>
<td>$2 million</td>
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<td>VA</td>
<td>Educational Opportunity Scholarships Tax Credits Program</td>
<td>300% x Poverty for students with special needs (400% for students w/ special needs)</td>
<td>None</td>
<td>None</td>
<td>100% of State Funding</td>
<td>National</td>
<td>65%</td>
<td>Yes (individual) / None (business)</td>
<td>$25 million</td>
</tr>
</tbody>
</table>

* Limited to students with special needs
† Limited to students in low-performing schools
‡ Priority given to families up to 200% x Poverty
§ Limited to children of active military members stationed in the state
○ Limited to students previously in foster care
FR = Federal free and reduced-prices lunch program
* 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
## Parents & Families

### Requirements

<table>
<thead>
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* Limited to students with special needs
† Limited to students in low-performing schools
‡ Priority given to families up to 200% x Poverty
§ Limited to children of active military members stationed in the state
# Limited to students previously in foster care
** 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

**FRL = Federal free and reduced-price lunch program

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**EDC**O**C**H**O**R**G

**THE ABCs OF SCHOOL CHOICE**

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**143**

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**144**
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* Limited to students with special needs
† Priority given to families up to 200% FRL
§ Limited to children of active military members stationed in the state
# Limited to students previously in foster care
FRL = Federal free and reduced-price lunch program

** 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

| SD    | V            | Social Choice Scholarship Program | State or regional | Background checks | Federal | State approval | | | | |
| SD    | V            | Students with Special Needs Scholarship Program | State or regional | Background checks | Federal | State approval | | | | |
| SD    | V            | Teacher Empowerment Scholarship Program | State or regional | Background checks | Federal | State approval | | | | |
| SD    | V            | Wisconsin Empowerment Scholarship Program | State or regional | Background checks | Federal | State approval | | | | |
| SD    | V            | Wright Scholarship Program | State or regional | Background checks | Federal | State approval | | | | |

** Limited to students in low-performing schools
†† Limited to students in low-performing schools
‡‡ Limited to children of active military members stationed in the state
§§ Limited to children of active 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

- Offer national test
- Administer state math and English tests
- Be accountable to parents for students’ educational work
- Notify parents if a scholarship student withdraws
- Notify parents if a scholarship student withdraws
- Report academic progress to parents
- Report academic progress to parents
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## School Requirements (continued)

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<td>WI</td>
<td>C/D</td>
<td>K-12 Private School Tuition Deduction</td>
<td>State</td>
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<td>State</td>
<td>State</td>
<td>State</td>
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<td></td>
</tr>
</tbody>
</table>

* Limited to students with special needs
† Limited to students in low-performing schools
‡ Priority given to families up to 300% x Poverty
§ Limited to children of active military members stationed in the state
# Limited to students previously in foster care
**FRL = Federal free and reduced-price lunch program
** 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
Scholarship-Granting Organizations (SGOs) Requirements

<table>
<thead>
<tr>
<th>STATE</th>
<th>PROGRAM TYPE</th>
<th>PROGRAM NAME</th>
<th>EARMARK DONATIONS FOR SPECIFIC SCHOOL?</th>
<th>SCHOLARSHIP TO CONTRIBUTION RATIO</th>
<th>FINANCIAL</th>
<th>STATE REPORTING</th>
<th>AWARD PRIORITY</th>
<th>MISC.</th>
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<tbody>
<tr>
<td>AL</td>
<td>TCS</td>
<td>Education Scholarship Program</td>
<td>N</td>
<td>95%</td>
<td>CPA audit</td>
<td>Contributions &amp; scholarships awarded &amp; funded</td>
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<tr>
<td>AZ</td>
<td>TCS</td>
<td>Original Individual Income Tax Credit Scholarships</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Officials' salaries, contributions &amp; scholarships awarded &amp; funded</td>
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<td>AZ</td>
<td>TCS</td>
<td>Low-Income Corporate Income Tax Credit Scholarships</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Officials' salaries, contributions &amp; scholarships awarded &amp; funded</td>
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<td>AZ</td>
<td>TCS</td>
<td>Lane’s Law*#</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Officials' salaries, contributions &amp; scholarships awarded &amp; funded</td>
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<td>AZ</td>
<td>TCS</td>
<td>&quot;Switcher&quot; Individual Income Tax Credit Scholarships</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Officials' salaries, contributions &amp; scholarships awarded &amp; funded</td>
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<td>FL</td>
<td>TCS</td>
<td>Florida Hope Scholarship Program</td>
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<td>97%</td>
<td>CPA audit</td>
<td>Officials' salaries, contributions &amp; scholarships awarded &amp; funded</td>
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<tr>
<td>GA</td>
<td>TCS</td>
<td>Qualified Education Expense Tax Credit</td>
<td>N</td>
<td>90%</td>
<td>CPA audit</td>
<td>Contributions &amp; scholarships awarded &amp; funded</td>
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<tr>
<td>IL</td>
<td>TCS</td>
<td>Invest in Kids Program</td>
<td>N</td>
<td>95%</td>
<td>CPA audit</td>
<td>Contributions &amp; scholarships awarded &amp; funded</td>
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<tr>
<td>IN</td>
<td>TCS</td>
<td>School Scholarship Tax Credit</td>
<td></td>
<td>90%</td>
<td>Independent audit</td>
<td>Contributions &amp; scholarships awarded &amp; funded</td>
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<tr>
<td>IA</td>
<td>TCS</td>
<td>School Tuition Organization Tax Credit</td>
<td>N</td>
<td>90%</td>
<td>Independent review of financial statements</td>
<td>Contributions, grants awarded, &amp; participating schools</td>
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<td></td>
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<tr>
<td>KS</td>
<td>TCS</td>
<td>Tax Credit for Low Income Students Scholarship Program†</td>
<td>N</td>
<td>90%</td>
<td>CPA audit</td>
<td>Scholarship recipients, contributions, scholarship amounts</td>
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<tr>
<td>LA</td>
<td>TCS</td>
<td>Tuition Donation Credit Program</td>
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<td>95%</td>
<td>CPA audit</td>
<td>Tuition fees, individual contributions</td>
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<td>MT</td>
<td>TCS</td>
<td>Tax Credits for Contributions to Student Scholarship Organizations</td>
<td>N</td>
<td>90%</td>
<td>CPA audit</td>
<td>Contributions and expenditures</td>
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<td></td>
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<tr>
<td>NV</td>
<td>TCS</td>
<td>Educational Choice Scholarship Program</td>
<td>N</td>
<td>95%</td>
<td>CPA audit</td>
<td>Contributions, admin expenses, caregiver funds, parental satisfaction</td>
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<tr>
<td>NH</td>
<td>TCS</td>
<td>Education Tax Credit Program</td>
<td>N</td>
<td>90%</td>
<td>CPA audit</td>
<td>Contributions &amp; scholarships awarded</td>
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<td></td>
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<tr>
<td>OK</td>
<td>TCS</td>
<td>Oklahoma Equal Opportunity Education Scholarships</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Contributions, scholarships awarded</td>
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<tr>
<td>PA</td>
<td>TCS</td>
<td>Educational Improvement Tax Credit Program</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Contributions, scholarships awarded, low-income scholarship amounts</td>
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<tr>
<td>RI</td>
<td>TCS</td>
<td>Tax Credits for Contributions to Scholarship Organizations</td>
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<td>90%</td>
<td>CPA audit</td>
<td>Contributions, scholarships awarded, low-income scholarship amounts</td>
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<td>SC</td>
<td>TCS</td>
<td>Educational Credit for Exceptional Needs Children*</td>
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<td>98%</td>
<td>CPA audit</td>
<td>Contributions, scholarships awarded, FRL students</td>
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<td>SD</td>
<td>TCS</td>
<td>Partners in Education Tax Credit Program</td>
<td></td>
<td>90%</td>
<td>CPA audit</td>
<td>Contributions, contributing companies, scholarships, FRL students</td>
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<td>VA</td>
<td>TCS</td>
<td>Educational Opportunity Scholarships Tax Credit Programs</td>
<td></td>
<td>90%</td>
<td>CPA audit</td>
<td>Contributions, dates of contributions, scholarships</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Limited to students with special needs  
† Limited to students in low-performing schools  
‡ Limited to children of active military members stationed in the state  
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**Limited to students in foster care**  
FRL = Federal free and reduced-price lunch program

Contributions, admin expenses, caregiver funds, parental satisfaction

Switchers, FRL

Annual reporting

First-come first-serve, renewing prioritized  
Can’t also function as accrediting agency

Quarterly reporting

Renewals, 185% FPL, low-performing districts, siblings

Make reasonable efforts to advertise eligibility

Can’t charge families application fee

Make reasonable efforts to advertise eligibility

Can’t also function as accrediting agency

Make reasonable efforts to advertise eligibility

Can’t also function as accrediting agency

Can’t charge families application fee  
Can’t also function as accrediting agency

Make reasonable efforts to advertise eligibility

Can’t also function as accrediting agency

Can’t also function as accrediting agency

Can’t charge families application fee  
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Make reasonable efforts to advertise eligibility

Can’t also function as accrediting agency

Can’t charge families application fee

Make reasonable efforts to advertise eligibility
Legal History

The U.S. Supreme Court has declared vouchers, tax-credit scholarships and individual tax deductions for educational expenses constitutional: Zelman v. Simmons-Harris (2002); Arizona Christian Sch. Tuition Org. v. Winn (2011); and Mueller v. Allen (1983). Those rulings, however, have not deterred legal challenges to school choice brought in state and federal courts.

ALABAMA

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


On March 3, 2015, the Alabama Supreme Court ruled, in an 8-1 decision, that the Alabama Accountability Act enacted in 2013, which includes Alabama's refundable tax credit and tax-credit scholarship program, is constitutional. The high court overturned a May 2014 lower court ruling by the Montgomery County Circuit court which initially struck down the Alabama Accountability Act. Magee v. Boyd, 175 So.3d 79 (Ala. 2015)

ARIZONA

Original Individual Income Tax Credit Scholarship Program

On January 26, 1999, the Arizona Supreme Court upheld the constitutionality of this tax-credit scholarship program. This decision was appealed to the U.S. Supreme Court, which, in October 1999, declined to review the case. The Arizona Supreme Court ruling was allowed to stand. Kotterman v. Killian, 972 P.2d 606 (Ariz. 1999), cert. denied, 528 U.S. 921 (1999)

On April 4, 2011, the U.S. Supreme Court, in a landmark decision, upheld Arizona's personal tax-credit scholarships, ruling that taxpayers do not have standing under the U.S. Constitution's First Amendment Establishment Clause to challenge a tax-credit scholarship program. The court rejected opponents' position that personal income is government property, declaring: “Respondents’ contrary position assumes that income should be treated as if it were government property even if it has not come into the tax collector’s hands. That premise finds no basis in standing jurisprudence. Private bank accounts cannot be equated with the Arizona State Treasury.” Arizona Christian Sch. Tuition Org. v. Winn, 131 S. Ct. 1436, 179 L. Ed. 2d 523 (2011)

ARIZONA

Low-Income Corporate Income Tax Credit Scholarship Program


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). The Arizona Court of Appeals ruled ESAs are neutral toward religion. Although a prior 2009 decision by the Arizona Supreme Court in Cain v. Horne 202 P.3d 1178 (Ariz. 2009) (en banc) found vouchers to be unconstitutional in Arizona, the appellate court distinguished ESAs, said they did not violate the state constitution because funding can be used for a variety of educational resources in addition to private school tuition. Niehaus v. Huppenthal, 310 P.3d 983 (Ariz. App. 2013)

FLORIDA

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

On January 4, 2019, the Florida Supreme Court rejected a claim that the state did not adequately fund education, marking the end of a 10-year litigation effort. The high court also preserved Florida's school choice programs due to plaintiffs' failure to adequately preserve their arguments throughout the litigation. The high court affirmed two lower court rulings (Citizens for Strong Schools, Inc. v. Florida State Board of Education, No. CA-4534 (Fla. 2d. Dist. Cir. May 24, 2016; and Citizens for Strong Schools v. Florida State Board of Education, No. 1D16-2862 (Fla. Dist. Ct. App. Dec. 13, 2017) holding that plaintiffs had no standing to sue regarding the tax-credit scholarship program, and that Florida’s school choice programs did not divert state funding or have any detrimental effect on Florida’s system of public schools. Notwithstanding the Florida Supreme Court’s prior ruling against vouchers (Bush v. Holmes, 886 So. 2d 340 (Fla. 1st DCA 2004), aff’d on other grounds, 919 So. 2d 392 (Fla. 2006), the state court also held that the McKay voucher program was beneficial and constitutional. Citizens for Strong Schools v Florida State Board of Education, case No. SC18-67 (FL. Jan. 4, 2019)

FLORIDA

Florida Tax Credit Scholarship Program

On January 18, 2017, the Florida Supreme Court declined to accept appeal of McCall v. Scott, a case brought by teachers’ unions challenging the state's tax-credit scholarship program. By refusing to allow rehearing on the case, the Florida Supreme Court effectively ended this litigation. McCall v. Scott, cert. denied 2017 WL 192043, Case No. SC16-1668 (Fla. Jan. 18, 2017)

The Florida Education Association (FEA) and other plaintiffs filed a lawsuit in August of 2014, challenging the Florida Tax Credit Scholarship as a voucher program (in 2006 vouchers ruled unconstitutional by the Florida Supreme Court). In May 2015, the Circuit Court of the Second Judicial Circuit in Leon County dismissed the FEA lawsuit, finding that plaintiffs had no legal standing to sue. Plaintiffs appealed. Prior to the appeal, the Florida Association of School Administrators and Florida School Boards Association withdrew from the case. In August 2016, the First District Court of Appeals affirmed the Circuit Court ruling, holding that plaintiffs suffered no special injury from the tax-credit scholarship program and the state legislature did not exceed its authority under the constitution. McCall v. Scott, 199 So.3d 359 (Fla. Dist. Ct. App. 2016). In September of 2016, plaintiffs filed notice to invoke discretionary jurisdiction of the Florida Supreme Court, asking the court to accept their appeal.

FLORIDA

Gardiner Scholarship Program

On December 30, 2014, the Circuit Court, Second Judicial Circuit, Leon County, Florida, dismissed, with prejudice, a case challenging the Gardiner Scholarship. The plaintiff, a high school social studies teacher in the Lee County Public Schools, in July of 2014 alleged the law violated the state constitution’s “single subject matter” rule. There was no appeal. Faase v. Scott, No. 2014 CA 1859 (Fla. 2d Cir. Dec. 30, 2014)

GEORGIA

Qualified Education Expense Tax Credit

On June 26, 2017, the Georgia Supreme Court rejected a challenge to Georgia's tax-credit scholarship program and ruled that plaintiffs had no standing to sue. Georgia Department of Revenue, 802 S.E.2d 225 (2017)

The original complaint, Gaddy v. Georgia Department of Revenue, No. 2014 CV 2445538 (Fulton County Super. Ct. Feb. 5, 2016), brought by four Georgia residents backed by the Southern Education Foundation, alleged that the tax-credit scholarship program violated the state constitution's ban on providing public support to religious institutions, and several other constitutional provisions. The trial court affirmed the program's constitutionality, observing that the tax credit would not “increase their taxes or drain the state treasury” and that “the Program may actually save the State money.”
**Legal History (continued)**

**ILLINOIS** Tax Credits for Educational Expenses


The Illinois Federation of Teachers, Illinois Education Association, and the People for the American Way brought the two lawsuits in state court arguing the program violated the First Amendment of the U.S. Constitution and religion clauses of the Illinois Constitution. Illinois appellate courts upheld the programs.

**INDIANA** Choice Scholarship Program

On March 26, 2013, the Indiana Supreme Court ruled in a landmark 5-0 decision that the Choice Scholarship Program does not violate the state constitution and that constitutional prohibitions against government funding of religious entities does not apply to entities providing primary and secondary education. Meredith v. Pence, 984 N.E.2d 1213 (Ind. 2013)

The case began July 1, 2011, when teachers’ union officials and others challenged Indiana’s voucher program in state court, alleging the Indiana Constitution prohibits funding of religious schools. A Marion County Superior Court denied a motion for preliminary injunction. The trial court granted summary judgment January 13, 2012, in favor of the program. Meredith v. Daniels, 49D07-1107-PL-025402 (2012)

The Court held, “First, the voucher program expenditures do not directly benefit religious schools but rather directly benefit lower-income families with school-children by providing an opportunity for such children to attend non-public schools if desired. Second, the prohibition against government expenditures to benefit religious or theological institutions does not apply to institutions and programs providing primary and secondary education. “

**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. Luthens v. Bair, 788 F. Supp. 1032 (S.D. Iowa 1992)

Citing a previous ruling of the U.S. Supreme Court, Mueller v. Allen, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96, upholding Minnesota’s Education Tax Deduction, the court ruled that Iowa’s tax credit for private school educational expenses does not violate the Establishment Clause of the First Amendment to the United States Constitution.

**LOUISIANA** Louisiana Scholarship 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, which had the effect of leaving the voucher program intact, but unfunded. Louisiana Federation of Teachers v. State, 118 So. 3d 1033 (La. 2013)

After the Louisiana Supreme Court struck down the voucher’s funding mechanism, in June 2013, Gov. Bobby Jindal and the state legislature passed a budget that would fund, through general appropriations, the nearly 8,000 students approved for vouchers in the 2013–14 school year, and the voucher program continues to be funded.

This case began when teachers’ unions and others filed suit to stop Louisiana’s New Orleans-focused school voucher program from expanding statewide. In November 2012, Judge Timothy Kelley of the 19th Judicial Circuit, ruled the program’s funding method, which used the constitutionally created Minimum Foundation Program, was unconstitutional. Louisiana Federation of Teachers v. State, No. 612.733 S. 22, 19th Jud. Dist. Ct, Parish of East Baton Rouge (November 30, 2012). Students remained in the program during appeal to the Louisiana Supreme Court.

On November 11, 2015, the Fifth Circuit Court of Appeals in a 2-1 decision overturned a district court ruling that granted the U.S. Department of Justice (DOJ) pre-clearance review of the Louisiana Scholarship Program (LSP), arguing that the lower court exceeded its scope of authority. Brumfield v. La. State Bd. of Educ., 806 F.3d 289 (5th Cir. 2015)

The Department of Justice, in September 2014, used a 1975 federal desegregation order, Brumfield v. Dodd, 405 F. Supp. 338 (E.D. La. 1975), to prohibit children in affected schools from participating in the voucher program on the purported grounds that they left the schools less integrated. The department was unable to produce evidence to support their claim, and the Fifth Circuit Court of Appeals observed, “DOJ’s attempt to shoehorn its regulation of the voucher program into an entirely unrelated forty-year-old case represents more than ineffective lawyering.” The Court said DOJ attempted “to regulate the program without any legal judgment against the state.” The November 2015 ruling by the Fifth Circuit reversed this infringement on the LSP’s freedom.

**MAINE** Town Tuitioning Program

On June 14, 1993, the Maine Supreme Court upheld the home rule authority of towns over school budgets (impacting town tuitioning), holding that municipalities maintain some authority over education policy. School Committee of York v. York, 626 A.2d 935 (Me. 1993)

On June 26, 2019, the U.S. District Court for the District of Maine rejected plaintiff parents’ claim that Maine’s exclusion of religious schools from their town tuitioning program, a generally available public benefit program, violates the Free Exercise, Establishment, Free Speech, Equal Protection and Due Process Clauses of the First and Fourteenth Amendments to the U.S. Constitution. Carson v Hasson, Jr, Case 1:18-cv-00327-DBH, ORDER (Jun 26, 2019)

This case originated in light of the landmark U.S. Supreme Court ruling in Trinity Lutheran Church of Columbia, Inc. v. Comer, 137 S. Ct. 2012 (2017). On August 21, 2018, the Institute for Justice and First Liberty Institute filed this litigation on behalf of parents in Maine who continue to seek religious liberty in their choice of education. They appealed the case to the U.S. Court of Appeals for the First Circuit. Oral arguments were heard January 8, 2020; a ruling is expected in 2020. Appeal to the U.S. Supreme Court is likely.

Although town tuitioning is constitutional in Maine, there have been many challenges regarding the exclusion of religious schools. 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 and the U.S. Supreme Court declined to review. Bagley v. Raymond School Department, 728 A.2d 127 (Me.), cert. denied, 528 U.S. 947 (1999). Religious school exclusion was also upheld in Strout v. Commissioner, Maine Department of Education, 178 F.3d 57 (1st Cir. 1999), and in Eulitt v. Maine Department of Education, 386 F.3d 344 (1st Cir. 2004).

After the 2002 U.S. Supreme Court decision upholding the constitutionality of vouchers in Cleveland, the Institute for Justice, representing Maine families, 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), cert. denied, 127 S.Ct. 661, 166 L.Ed.2d 512. Religious exclusion was later upheld in Joyce v. State, 951 A.2d 69 (Me. 2008).
Legal History (continued)

MARYLAND  Broadening Options and Opportunities for Students Today (BOOST) Program

On June 24, 2019, Bethel Ministries filed litigation in the U.S. District Court for the District of Maryland Northern Division against the State Superintendent of the Maryland State Department of Education and the BOOST Advisory Board, alleging violation of the U.S. Constitution’s Free Exercise, Free Speech and Establishment Clauses of the First Amendment and the Due Process and Equal Protection Clauses of the 14th Amendment for their actions in disqualifying Bethel Christian Academy from Maryland’s voucher program and seeking return of over $100,000 of tuition funding paid to the school by students using BOOST vouchers.

The school was disqualified due to statements in its parent/student handbook regarding marriage and biological sex. Participating schools are prohibited from discriminating in the admissions process against students based on sexual orientation. Although Bethel Christian Academy has not discriminated against any student, the school was nonetheless disqualified. In December 2019, the court ruled that this litigation may proceed. Pending. Bethel Ministries, Inc v. Salmon, US District Court for the District of Maryland Northern Division, Case 1:19-cv-01853-ELH (2019)

MINNESOTA  Education Deduction

On June 29, 1983, the U.S. Supreme Court ruled in favor of Minnesota’s tax deduction for education program, a landmark decision. “Where, as here, aid to parochial schools is available only as a result of decisions of individual parents, no “imprimatur of state approval,” can be deemed to have been conferred on any particular religion, or on religion generally.” Mueller v. Allen, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96

MONTANA  Tax Credits for Contributions to Student Scholarship Organizations

On December 12, 2018, the Montana Supreme Court ruled that Montana’s tax-credit scholarship program is unconstitutional under Art. X, Sec. 6 of their state constitution, which prohibits state aid to sectarian schools. Although the Court found that the Montana Department of Revenue had exceeded its authority in adopting a regulation to exclude religious schools that was in conflict with the statute enacted by the state legislature, the Court reasoned that Montana’s constitutional provision restricting state aid to sectarian schools is broader than that of the federal constitution, and therefore, did not consider the U.S. Supreme Court decision upholding the constitutionality of tax-credit scholarship programs in ACSTOA v. Winn (see Arizona). For the first time since tax-credit scholarships began in 1997, a court held that state tax credits for contributions to tax-credit scholarship programs are indirect payments of tuition to private schools by the state. Espinosa v. Montana Dept of Revenue, 2018 MT 306

The case began on December 16, 2015, when plaintiff parents represented by the Institute for Justice who filed the initial lawsuit. On May 23, 2017, Montana’s Eleventh Judicial District Court granted plaintiff’s motion for summary judgment and permanently enjoined the department’s rule prohibiting religious schools from participating in Montana’s tax-credit scholarship program. Espinosa v. Department of Revenue, MT 11th Dist. Ct., No. DV 15-1152A (May 2017).

After the Montana Supreme Court ruled against parents, on March 12, 2019, the Institute for Justice, on behalf of parents, filed a petition for writ of certiorari, asking the U.S. Supreme Court to take the case and review it in light of Trinity Lutheran Church of Columbia, Inc. v. Comer, 137 S. Ct. 2012 (2017) (holding that religious entities cannot be excluded from a generally available public benefit program simply because they are religious). Plaintiffs argued there is a Deep Split in state and federal court circuits regarding treatment of religious entities in generally available student-aid programs and only the U.S Supreme Court can correct the constitutional confusion.

On June 28, 2019, the U.S. Supreme Court agreed to take the case. The Question Presented to the Court: “Does it violate the Religion Clauses or Equal Protection Clause of the United States Constitution to invalidate a generally available and religiously neutral student-aid program simply because the program affords students the choice of attending religious schools?”

Oral arguments in Espinosa v. Montana Department of Revenue are scheduled for January 22, 2020. A decision from the Court is expected prior to June 30, 2020.

On January 30, 2019, the U.S. Court of Appeals for the Ninth Circuit December 7, 2018 ruling (dismissing a case originally filed December 28, 2015 against the Montana Department of Revenue by the Pacific Legal Foundation) became effective. The parties, including parents and the Association of Christian Schools International (which included 10 religiously-affiliated member schools in Montana), submitted briefs concerning whether the Tax Injunction Act barred their claims. The case was dismissed. Armstrong v. Kadas, No. 16-35422 (2019)

NEVADA  Education Savings Accounts

On August 15, 2019, parents represented by the Institute for Justice filed litigation against the State of Nevada, alleging that Senate Bill 458 passed during the 2019 legislative session, which repealed the escalator clause in the state’s tax-credit scholarship program, required a two-thirds vote. Because the bill was passed with a simple majority, it is in violation of Nevada’s constitutional provision requiring a two-thirds vote for any bill or resolution that creates, generates or increases any public revenue in any form. If found to be unconstitutional, the provision repealing the escalator clause in Nevada’s tax-credit scholarship program would be nullified. Morency v. State, District Court, Clark County, Nevada, Case no. A-19-800267-C (2019)

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. Lacking an independent basis for funding, the court ruled that 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 315. Lopez v. Schwartz, 132 Nev. Adv. Opn. No. 73, EN BANC Nos. 69611/70648.

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

On August 28, 2014, the New Hampshire Supreme Court issued a decision upholding the state’s tax-credit scholarship program. This case positioned individuals represented by the American Civil Liberties Union (ACLU) and Americans United for Separation of Church and State (AU) against the state’s new tax-credit scholarship program. In the decision, the court dismissed the lawsuit due to lack of standing by the defendants; the court reasoned they were unable to show harm caused by the program. The justices overturned a previous lower court ruling, which disallowed scholarships to schools that were religiously affiliated.

Duncan v. State, 102 A.3d 913 (N.H. 2014)

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. The lower court

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)

The Ohio Supreme Court had previously struck down the Cleveland voucher program, Simmons-Harris v. Goff, 711 N.E.2d 203 (Ohio 1999), ruling it was unconstitutional because the legislation adopting the voucher program violated the single subject rule. However, the court also held that the voucher program did not violate the state constitution’s compelled support or education clauses and did not violate the Federal constitution’s Establishment Clause.

OKLAHOMA  Lindsey Nicole Henry Scholarships for Students with Disabilities
On November 20, 2012, the Supreme Court of Oklahoma dismissed on procedural grounds the Jenks Public Schools system’s lawsuit against parents using Lindsey Nicole Henry Scholarships, 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.


On February 16, 2016, the Oklahoma Supreme Court ruled that the state’s voucher program is constitutional in a 9-0 decision with one concurring opinion. Several factors that were key to the court’s decision included 1) participation in the voucher program is voluntary; 2) a parent’s choice of school is strictly independent; 3) education funding flows from the state to the parent; 4) the program itself is neutral regarding religion; 5) any benefit to a private school is derived from the parent’s choice, not the state; 6) there is no adverse impact on the ability of religious schools to act independently of state control; 7) there is a substantial benefit to the state when a child uses a voucher; it is not a gift. Citing the landmark Zelman v. Simmons-Harris case (see Ohio | Cleveland Scholarship Program), the court said, “When the parents and not the government are the ones determining which private school offers the best learning environment for their child, the circuit between government and religion is broken.” Oliver v. Hofmeister, 368 P.3d 1270 (Okla. 2016)

This case began in October 2013, when 12 plaintiffs renewed the 2012 legal challenge, this time with proper litigants. In a written opinion, Oliver v. Barresi, No. CV-2013-2072 (September 10, 2014), the Oklahoma County District Court ruled the Lindsey Nicole Henry Scholarship for Students with Disabilities program violated Article 2, Section 5—the Oklahoma Constitution’s Blaine amendment—only insofar as the program allows public funds to be used to pay tuition at private, sectarian religious schools; paying tuition at private, non-sectarian religious schools was deemed permissible by this narrow ruling.

PUERTO RICO  Free School Selection Program
On August 9, 2019, the Supreme Court of Puerto Rico ruled that vouchers are constitutional, overturning a lower court decision. Asociación de Maestros v. Departamento de Educación, 2018 TSPR 150 (2018), Case Number: CT-2018-6

The Supreme Court’s decision overturned the adverse ruling of the lower court, which had relied erroneously on Asoc. De Maestros v. Sec. de Educación, 137 D.P.R. 528 (1994), an adverse decision from 1994. The court’s 2019 ruling was a 5-3 decision, with one judge recused. The ruling of the court was brief, simply reversing the lower court ruling and dismissing the complaint that was brought by the American Federation of Teachers (AFT) teachers’ union—the national and local Puerto Rico chapter—against Puerto Rico’s Department of Education. The Justices explained their positions in four concurring opinions and two dissenting opinions. On August 22, the AFT filed a Motion to Reconsider, asking the Puerto Rico Supreme Court to reconsider its ruling; the motion was denied.

VERMONT  Town Tuitioning Program
On June 11, 1999, the Supreme Court of Vermont barred religious schools from participating in the state’s town tuitioning program, citing a violation of the Vermont state constitution’s compelled support clause. The nation’s first school choice program, enacted in 1869, has mainly been challenged regarding participation by religious schools. It has been an active school choice program for 150 years, albeit without benefit of religious school participation since 1961.


WISCONSIN  Milwaukee Parental Choice Program
On June 10, 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 v. Grover, 480 N.W.2d 460 (Wis. 1992), an earlier unsuccessful 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)

On December 23, 2015, the U.S. Department of Justice, Civil Rights Division of the Educational Opportunities Section (US DoJ) responded to the ACLU complaint, filed with the U.S. Department of Justice’s Civil Rights Division in June 2011, alleging that the Milwaukee voucher program violated federal laws prohibiting discrimination against students with disabilities. The US DoJ issued a letter to Wisconsin’s state superintendent of public instruction, informing the superintendent that after a rigorous evaluation, the Department of Justice had determined that no further action was warranted and their investigation was closed. There were no findings of wrongdoing related to the voucher program.

Footnote

NEVADA  Education Savings Accounts
The courts ruled that Nevada’s ESA is constitutional, but it has never been properly funded by the Nevada legislature, leaving thousands of children in despair. Adding insult to injury, in 2019 the Nevada legislature repealed their ESA by inserting ESA repeal language into a tax bill. The tax bill required a two-thirds vote, as specified in the Nevada constitution, but it only received a simple majority vote—yet the legislature considered it to be enacted into law. Litigation opposing enactment of this law is pending; the courts may have the final word on whether the Nevada ESA is repealed, or not. Continue for a more detailed history of litigation involving this program.
On December 22, 2015, plaintiffs who filed a case not against but in support of the program, 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

On September 29, 2016, the Nevada Supreme Court ruled that Nevada's ESA is constitutional. The court also ruled the legislation lacked an independent basis for funding, and “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. Schwartz v. Lopez, 132 Nev. Adv. Opn. No. 73. EN BANC Nos. 69611/70648. Duncan v. State of Nevada, Clark County Eighth Judicial District Ct, Case No. A-15-723703-C

This ruling consolidated two cases, which began when the American Civil Liberties Union (ACLU) of Nevada filed a lawsuit, Duncan v. State of Nevada, 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.

Additionally, Educate Nevada Now, along with the Education Law Center of New Jersey, on September 9, 2015, filed a lawsuit, Lopez v. Schwartz, on behalf of public school children and parents with overlapping but different allegations than the Duncan case. They alleged the program a) would divert funds set aside for public schools to private, often religious, schools, b) would reduce funds deemed necessary to operate Nevada public schools, and c) would create a system of schools not legislatively established and 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.

The Nevada Supreme Court heard oral argument for each case, separately, on July 29, 2016. The court later consolidated its rulings on these cases, issuing one decision on September 29, 2016.

On July 19, 2019, a group of legislators filed litigation against the state of Nevada, alleging that Senate Bills 542 and 551, passed during the 2019 legislative session, required a two-thirds vote; because the bills were passed with simple majorities, they are in violation of Nevada's constitutional provision requiring a two-thirds vote for any bill or resolution that creates, generates or increases any public revenue in any form. If found to be unconstitutional, the provision repealing Nevada’s education savings account would be nullified. On December 5, 2019, the court ruled that the case may proceed. Settelmeyer v. State, First Judicial District Court Nevada In and For Carson City, Case no. 190C00127-1B (2019)

Additional information on educational choice legal developments is available at the following national organizations:

- EdChoice Legal Defense and Education Center | www.edchoice.org
- Institute for Justice | www.ij.org/SchoolChoice
- Becket Law | www.becketlaw.org/area-of-practice/education
- Pacific Legal Foundation | www.pacificlegal.org/cases-category/equality-under-the-law
- Liberty Justice | www.libertyjusticecenter.org/cases
- Alliance Defending Freedom | www.adflegal.org/for-attorneys/cases/education-cases
Data Sources for Program Profiles

AL: Alabama Department of Revenue; AZ: Arizona Department of Revenue; Office of the Arizona State Treasurer; Arizona Department of Education; The Reform Alliance; D.C.: Serving Our Children D.C.; FL: Florida Department of Education; Step Up For Students; GA: Georgia Department of Education; Georgia Department of Revenue; IL: Empower Illinois; Illinois Department of Revenue; IN: Public Records Request response from Office of Legal Affairs, Indiana Department of Education; Indiana Department of Revenue; IA: Research and Analysis Division, Iowa Department of Revenue; KS: Kansas State Department of Education; LA: Louisiana Department of Education; Public Information Office, Louisiana Department of Revenue; 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: Montana Department of Revenue; Big Sky Scholarships; NV: Nevada Department of Education; NH: New Hampshire Department of Revenue Administration; New Hampshire Department of Education; Jody Underwood, Granite Institute; NC: North Carolina State Education Assistance Authority; OH: Office of Accountability, Ohio Department of Education; OK: Catholic Schools Opportunity Scholarship Fund; GO for Catholic Schools; Opportunity Scholarship Fund; Oklahoma Islamic School Foundation; Crossover Preparatory Academy; Open Records Act Request response from Oklahoma State Department of Education; PA: Pennsylvania Department of Community and Economic Development; PR: Oficina de Libre Selección de Escuelas, Puerto Rico Department of Education; RI: Division of Taxation, Rhode Island Department of Revenue; SC: Exceptional SC; South Carolina Education Oversight Committee; SD: South Dakota Partners in Education; TN: Tennessee Department of Education; UT: Special Education Services division, Utah State Office of Education; Utah Legislative Auditor General; VA: Tax Credit Programs division, Virginia Department of Education; VT: Vermont Agency of Education; WI: Wisconsin Department of Public Instruction; Wisconsin Department of Revenue

Requirements for the programs were initially adapted from Matt Frendewey, Krista Carney, Whitney Marcavage, Paul Dauphin, Kim Martinez, and Kimberly Sawatka, School Choice Yearbook 2015–16 (Washington, DC: Alliance for School Choice, 2016), http://allianceforschoolchoice.org/yearbook, and have been edited annually following states’ legislative sessions and recodification periods by EdChoice.

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. 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 2017 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 83, no. 89 (May 2017), p. 20789. Determined total families with children eligible by summing the number of families with children in each qualifying income bracket to determine income limit using 2017 ACS 5-year estimates, table B19131 via American FactFinder. For those income limits that fell within a given income bracket, normal distribution within income brackets was assumed to approximate the percent of families within these brackets who are income-eligible. Divided total families with children eligible by total families with children, also found on 2017 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 ElS tableGenerator. Found the number of applicable students in private schools in a state/district using PSS Private School Universe Survey data for the 2015–16 school year. Found number of students with Individualized Service Plans in a given state using same CCD data set. Used 2018 AZ2 Homeschooling state estimates to serve as a proxy for the number of homeschool students for whom would otherwise be unaccounted in federal data. Summed all three sectors (public, private and homeschool) to get total students. Added number of public school students to number of students participating in the program to get total students eligible. (Note: This step differed the most among programs, depending on whether or not the program was limited to students with special needs, low-performing schools, in foster care, and/or children of active-duty military members.) When applicable for programs with specific special needs pathways, used U.S. Department of Education, Office of Special Education Programs state child count data. Divided total students eligible by total students to find a rough estimate.

Whenever possible, the abovementioned sources were used. Other sources include:

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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