

THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private
school choice program in America

2020 EDITION



ABOUT EDCHOICE

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

THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private
school choice program in America

2020 EDITION



Table of Contents

Preface	2
Types of Private School Choice	3-4
Other Types of School Choice	5-6
School Choice Illustrated	7-8
State Index	9-12
Education Savings Account Programs	13-24
School Voucher Programs	25-85
Tax-Credit Scholarship Programs	85-132
Individual Tax Credit and Deduction Programs	133-134
529 Savings Accounts	135-136
Rules and Regulations	137-150
Legal History	151-159
Data Sources for Program Profiles	161
Methodology and Data Sources for Eligibility	162

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 operating in 29 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

Types of Private

School Choice

Education Savings Accounts (ESAs)

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

School Vouchers

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

Tax-Credit Scholarships

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

Individual Tax Credits & Deductions

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

Other Types of School Choice

CHARTER SCHOOLS

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

MAGNET SCHOOLS

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

INTER/INTRA-DISTRICT PUBLIC SCHOOL CHOICE

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

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.

The chart displays the annual number of deaths from COVID-19 in the United States from 1869 to 2020. The y-axis represents the number of deaths, ranging from 0 to 70. The x-axis represents the years. The data is presented as stacked bars, with the orange portion representing the number of deaths and the green portion representing the number of deaths. The total number of deaths for each year is labeled at the top of the bar.

Year	Deaths
1869	1
1873	2
1955	3
1981	4
1990	5
1991	5
1992	5
1993	5
1994	5
1995	5
1996	6
1997	7
1998	8
1999	9
2000	10
2001	12
2002	12
2003	12
2004	14
2005	15
2006	18
2007	20
2008	23
2009	24
2010	26
2011	31
2012	36
2013	44
2014	49
2015	54
2016	59
2017	60
2018	63
2019	65
2020	65

The chart displays the growth of the U.S. labor force from 1991 to 2006. The Y-axis represents the number of people, ranging from 0 to 600,000 in increments of 100,000. The X-axis represents the years from 1991 to 2006. The labor force is categorized into 'Total' (light blue) and 'Part-time' (dark blue). The 'Total' labor force shows a consistent upward trend, starting at approximately 100,000 in 1991 and reaching over 500,000 by 2006. The 'Part-time' labor force also shows a steady increase, starting at around 10,000 in 1991 and growing to over 100,000 by 2006. A significant jump in the total labor force is visible around 2003, where it reaches nearly 500,000.

Year	Total Labor Force (Approx.)	Part-time Labor Force (Approx.)
1991	100,000	10,000
1992	110,000	12,000
1993	120,000	14,000
1994	130,000	16,000
1995	140,000	18,000
1996	150,000	20,000
1997	160,000	22,000
1998	170,000	24,000
1999	180,000	26,000
2000	190,000	28,000
2001	200,000	30,000
2002	220,000	35,000
2003	490,000	100,000
2004	480,000	90,000
2005	500,000	100,000
2006	520,000	110,000

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

The graph illustrates the trend of current expenditures as a percentage of total expenditures over a 30-year period. The data shows a significant upward trend starting around 2001, with a sharp increase between 2013 and 2018. The 2019-2020 period is marked as projected data.

School Year Ending	Current Expenditures as % of Total Expenditures
1991	0.004%
1992	
1993	
1994	
1995	
1996	
1997	
1998	0.004%
1999	
2000	
2001	
2002	
2003	0.066%
2004	
2005	
2006	
2007	
2008	0.138%
2009	
2010	0.128%
2011	
2012	
2013	
2014	
2015	
2016	
2017	
2018	0.352%
2019	0.399%
2020	0.394%

Note: \$2.7 billion of a projected combined \$683.6 billion in 2019-20

Sources: EdChoice (2020), *The ABCs of School Choice: The Comprehensive Guide to Every Private School Choice Program in America*, 2020 Edition; National Center for Education Statistics, Table 163. Total expenditures for public elementary and secondary education, by function and subfunction: 1989-90 to 1994-95, retrieved from nces.ed.gov/ipeds/data/ipedsdatatools/tables/163.asp; National Center for Education Statistics, Table 165, Summary of expenditures for public elementary and secondary education, by purpose: Selected years, 1919-20 through 2004-05, retrieved from nces.ed.gov/ipeds/data/ipedsdatatools/tables/165.asp; National Center for Education Statistics, Table 236.10, Summary of expenditures for public elementary and secondary education and other related programs, by purpose: Selected years, 1919-20 through 2013-14, retrieved from nces.ed.gov/ipeds/data/ipedsdatatools/tables/236.10.asp; National Center for Education Statistics, Table 236.10, Summary of expenditures for public elementary and secondary education and other related programs, by purpose: Selected years, 1919-20 through 2013-14, retrieved from nces.ed.gov/ipeds/data/ipedsdatatools/tables/236.10.asp; U.S. Department of Education, Bureau of Economic Analysis, *Public Elementary-Secondary Finances: Fiscal Year 2017* [Data file], retrieved from https://www2.ed.gov/data/systems/school-finances/tables/2017secondary-edu-finance-fiscal17_summaries.xls; National Center for Education Statistics (2019), *Projections of Education Statistics to 2027* (NCES 2019-001), retrieved from <https://nces.ed.gov/ipeds/data/ipedsdatatools/tables/2019001.pdf>; page=69

■

2

2

State Index

ALABAMA

Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits.....	133
Education Scholarship Program.....	87

ARIZONA

Original Individual Income Tax Credit Scholarship Program.....	89
Low-Income Corporate Income Tax Credit Scholarship Program.....	91
Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program.....	93
Empowerment Scholarship Accounts.....	15
"Switcher" Individual Income Tax Credit Scholarship Program.....	95

ARKANSAS

Succeed Scholarship Program.....	27
----------------------------------	----

DISTRICT OF COLUMBIA

Opportunity Scholarship Program.....	29
--------------------------------------	----

FLORIDA

John M. McKay Scholarships for Students with Disabilities Program.....	33
Florida Tax Credit Scholarship Program.....	97
Gardiner Scholarship Program.....	17
Hope Scholarship Program.....	99
Family Empowerment Scholarship Program.....	31

GEORGIA

Georgia Special Needs Scholarship Program.....	35
Qualified Education Expense Tax Credit.....	101

ILLINOIS

Tax Credits for Educational Expenses.....	133
Invest in Kids Program.....	103

■ EDUCATION SAVINGS ACCOUNT ■ VOUCHER

EACH STATE'S PROGRAMS ARE LISTED
IN ORDER BY DATE ENACTED.

INDIANA

School Scholarship Tax Credit.....	105
Choice Scholarship Program.....	37
Private School/Homeschool Deduction.....	133

IOWA

Tuition and Textbook Tax Credit.....	133
School Tuition Organization Tax Credit.....	107

KANSAS

Tax Credit for Low Income Students Scholarship Program.....	109
---	-----

LOUISIANA

Louisiana Scholarship Program.....	39
Elementary and Secondary School Tuition Deduction.....	133
School Choice Program for Certain Students with Exceptionalities.....	41
Tuition Donation Credit Program.....	111

MAINE

Town Tuitioning Program.....	43
------------------------------	----

MARYLAND

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

MINNESOTA

Education Deduction.....	133
K-12 Education Credit.....	133

MISSISSIPPI

Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program.....	47
Nate Rogers Scholarship for Students with Disabilities Program.....	49
Equal Opportunity for Students with Special Needs Program.....	19

■ TAX-CREDIT SCHOLARSHIP ■ TAX CREDIT AND DEDUCTION

State Index *(continued)*

EACH STATE'S PROGRAMS ARE LISTED
IN ORDER BY DATE ENACTED.

MONTANA

■ Tax Credits for Contributions to Student Scholarship Organizations.....113

NEVADA

■ Educational Choice Scholarship Program115

NEW HAMPSHIRE

■ Town Tuitioning Program 51

■ Education Tax Credit Program117

NORTH CAROLINA

■ Special Education Scholarship Grants for Children with Disabilities..... 53

■ Opportunity Scholarships.....55

■ Personal Education Savings Accounts..... 21

OHIO

■ Cleveland Scholarship Program57

■ Autism Scholarship Program.....59

■ Educational Choice Scholarship Program 61

■ Jon Peterson Special Needs Scholarship Program 63

■ Income-Based Scholarship Program..... 65

OKLAHOMA

■ Lindsey Nicole Henry Scholarships for Students with Disabilities 67

■ Oklahoma Equal Opportunity Education Scholarships.....119

PENNSYLVANIA

■ Educational Improvement Tax Credit Program.....121

■ Opportunity Scholarship Tax Credit Program 123

PUERTO RICO

■ Free School Selection Program..... 69

RHODE ISLAND

■ Tax Credits for Contributions to Scholarship Organizations 125

SOUTH CAROLINA

■ Educational Credit for Exceptional Needs Children..... 127

■ Refundable Educational Credit for Exceptional Needs Children 133

SOUTH DAKOTA

■ Partners in Education Tax Credit Program..... 129

TENNESSEE

■ Individualized Education Account Program.....23

■ Education Savings Account Program..... 71

UTAH

■ Carson Smith Special Needs Scholarship Program 73

VERMONT

■ Town Tuitioning Program75

VIRGINIA

■ Education Improvement Scholarships Tax Credits Program.....131

WISCONSIN

■ Milwaukee Parental Choice Program 77

■ Parental Private School Choice Program (Racine).....79

■ Parental Choice Program (Statewide) 81

■ K-12 Private School Tuition Deduction 133

■ Special Needs Scholarship Program 83

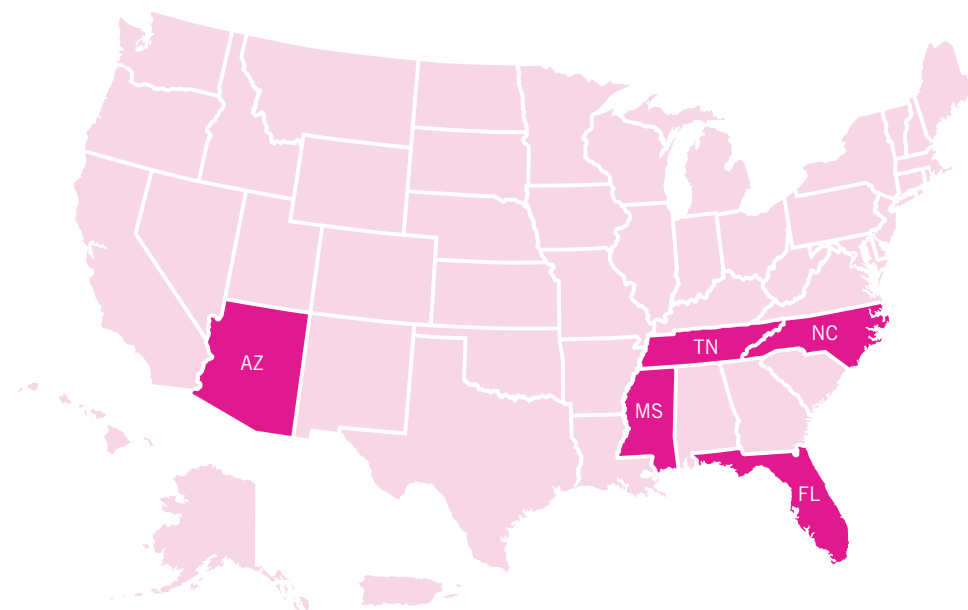
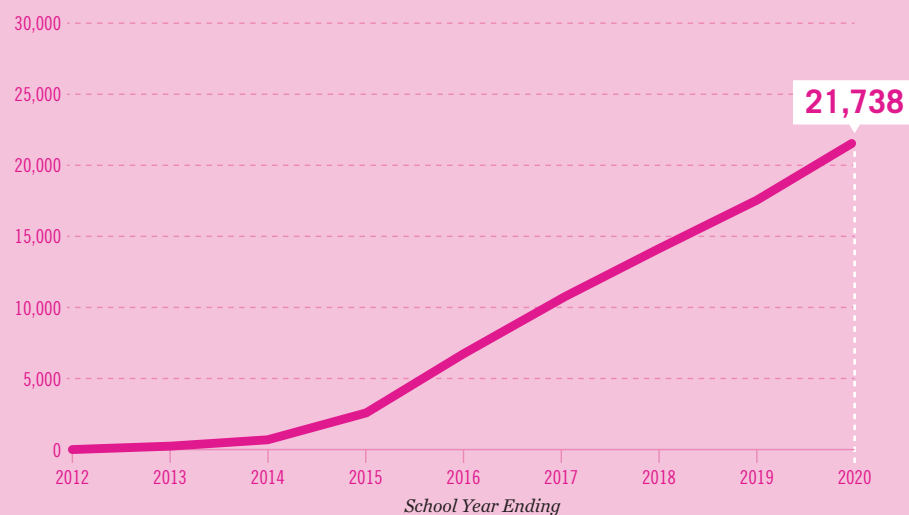
■ EDUCATION SAVINGS ACCOUNT ■ VOUCHER

■ TAX-CREDIT SCHOLARSHIP ■ TAX CREDIT AND DEDUCTION

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.

Number of Students Using ESAs



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

Empowerment Scholarship Accounts

Education Savings Account / Enacted 2011 / Launched 2011

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

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
None	Yes	Statewide	Yes	100/90% Charter/District Funding	None
PARENT REQUIREMENTS PG. 143			GOVERNING STATUTES: ARIZ. REV. STAT. §§ 15-2401 THROUGH 2404		

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 \$6,148 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 met 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 excels in that it avoids unnecessary regulations and empowers families to hold education providers accountable. ESA-using parents must sign an agreement to provide an education that includes reading and grammar, math, social studies and science.

Arizona could improve its ESA by expanding it to serve all students. Additionally, the requirement for most students to first be enrolled in a public school for 100 days of the prior school year sets an arbitrary limit that may inhibit a parent's choice of education for at least one school year.

Finally, the program's implementation has often left much to be desired. Policymakers could improve the implementation of the program—making it easier for families to use and raising 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.

LATEST STATS (FALL 2019)

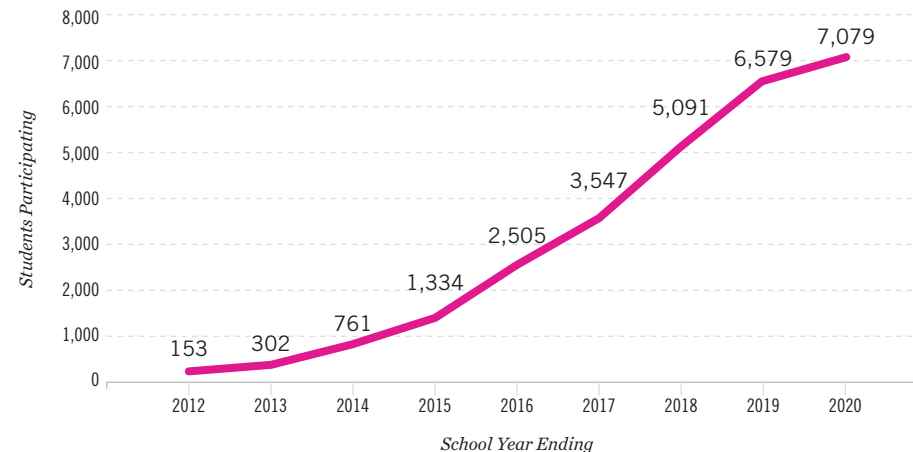
Students participating: **7,079**
 Schools participating: **134** (2014–15)
 Average annual award value: **\$14,174**
 (2019–20 projected)

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

23%

PARTICIPATION

Enrollment in Arizona's education savings accounts program increased 8 percent in the past year.



Additional Arizona programs on pages [89](#), [91](#), [93](#), [95](#)
 For the latest program information and data updated in real time, visit edchoice.org/AZ_ESA



FLORIDA

Gardiner Scholarship Program

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.

Education Savings Account / Enacted 2014 / Launched 2014

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
None	None	Statewide	None	90% State and Local Funding	State or National
PARENT REQUIREMENTS PG. 143			GOVERNING STATUTES: FLA. STAT. §1002.385		

STUDENT FUNDING

The General Appropriations Act provides funding for Florida's Gardiner Scholarship Program and specifies the annual amount. The amount varies according to grade, county of residence and public school spending for students with disabilities. The Florida legislature appropriated \$147.9 million to the ESA program for 2019–20. ESAs are prorated based on the academic quarter in which the student is deemed eligible for the ESA by a scholarship-funding organization.

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)

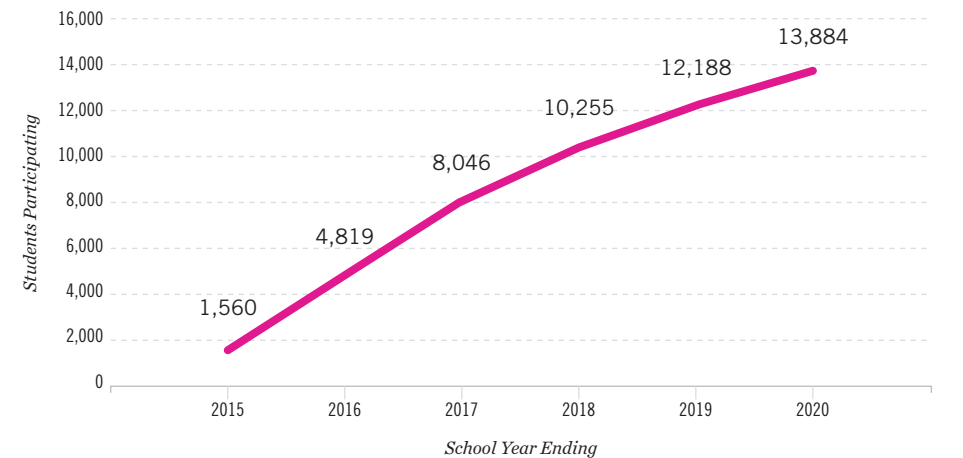
Average account value: **\$10,508**
(2019–20 projected)

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

3%

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

Mississippi allows students with special needs to receive a portion of their public funding in a government authorized savings account with multiple uses. Mississippi started accepting applications for this education savings account (ESA) program on July 1, 2015.

Education Savings Account / Enacted 2015 / Launched 2015

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
None	Conditional	Statewide	1,000	\$6,494	None
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)

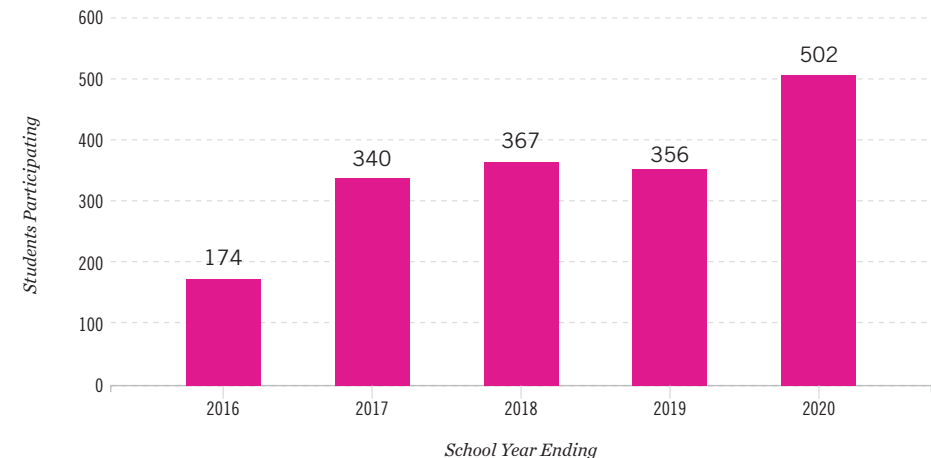
Students participating: **502**
Schools participating: **98**
Annual award value: **\$6,765**

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

12%

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

Personal Education Savings Accounts

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.

Education Savings Account / Enacted 2017 / Launched 2018

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
None	Conditional	Statewide	None	\$9,000	National
PARENT REQUIREMENTS PG. 143			GOVERNING STATUTES: ARIZ. REV. STAT. §§ 15-2401 THROUGH 2404		

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 specific 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)

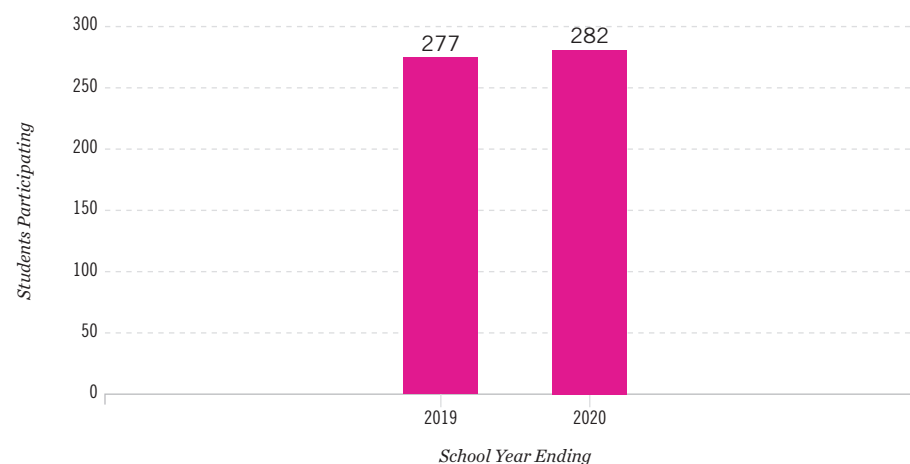
Students participating: **282**
 Schools participating: **78**
 Average annual award value: **\$8,746**
 (2018–19)

Percent of North Carolina students eligible for Personal Education Savings Accounts

10%

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

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

Education Savings Account / Enacted 2015 / Launched 2017

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
None	Conditional	Statewide	None	100% State and Local Funding	State or National
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: TENN. CODE ANN. §§ 49-10-1401 THROUGH 1406		

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)

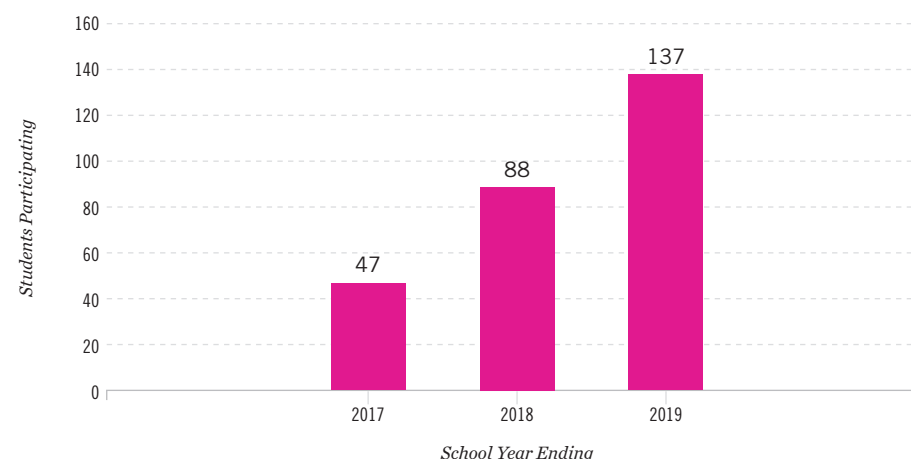
Students participating: **137** (2018–19)
Schools participating: **18**
Average annual award value: **\$5,830**
(2018–19 projected)

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.

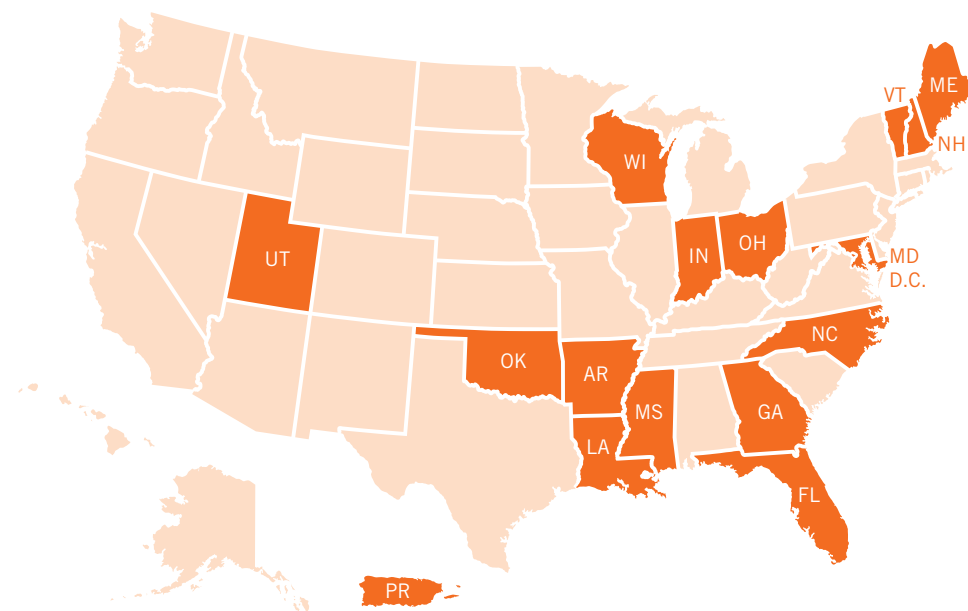
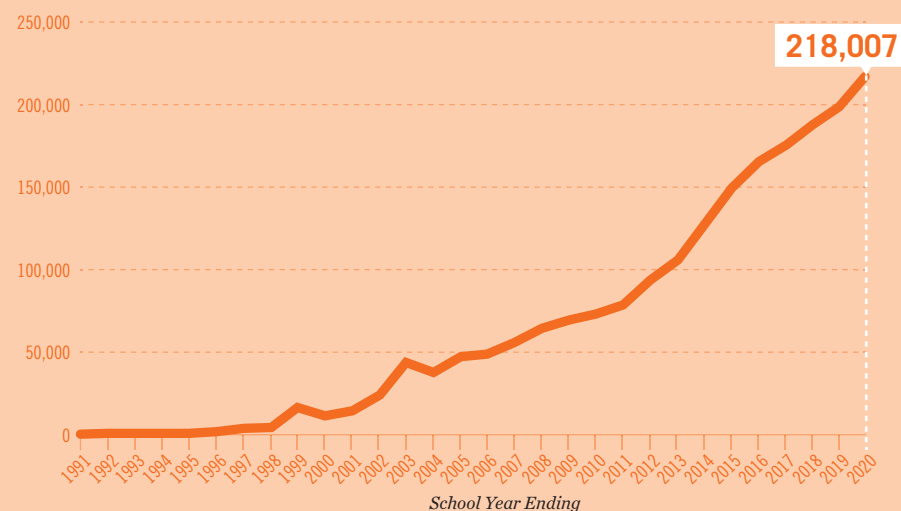


Additional Tennessee program on page **71**
For the latest program information and data updated in real time, visit edchoice.org/TN_ESA

School Vouchers

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

Number of Students Using Vouchers



School Voucher Program Index

AR	Succeed Scholarship Program	27
D.C.	Opportunity Scholarship Program	29
FL	Family Empowerment Scholarship Program	31
FL	John M. McKay Scholarships for Students with Disabilities Program	33
GA	Georgia Special Needs Scholarship Program	35
IN	Choice Scholarship Program	37
LA	Louisiana Scholarship Program	39
LA	School Choice Program for Certain Students with Exceptionalities	41
ME	Town Tuitioning Program	43
MD	Broadening Options and Opportunities for Students Today (BOOST) Program	45
MS	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program	47
MS	Nate Rogers Scholarship for Students with Disabilities Program	49
NH	Town Tuitioning Program	51
NC	Special Education Scholarship Grants for Children with Disabilities	53
NC	Opportunity Scholarships	55
OH	Cleveland Scholarship Program	57
OH	Autism Scholarship Program	59
OH	Educational Choice Scholarship Program	61
OH	Jon Peterson Special Needs Scholarship Program	63
OH	Income-Based Scholarship Program	65
OK	Lindsey Nicole Henry Scholarships for Students with Disabilities	67
PR	Free School Selection Program	69
TN	Educational Savings Account Pilot Program	71
UT	Carson Smith Special Needs Scholarship Program	73
VT	Town Tuitioning Program	75
WI	Milwaukee Parental Choice Program	77
WI	Parental Private School Choice Program (Racine)	79
WI	Parental Choice Program (Statewide)	81
WI	Special Needs Scholarship Program	83



Succeed Scholarship Program

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.

Voucher / Enacted 2015 / Launched 2016

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Conditional	Statewide	Foster care students: 20	\$6,781	National
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: ARK. CODE ANN. §§ 6-41-901 THROUGH 907		

STUDENT FUNDING

Each student's voucher is funded at the public school foundation funding amount for the current school year (\$6,899 in 2019–20), up to but not exceeding the amount of tuition and fees at the private school.

STUDENT ELIGIBILITY

Students must be accepted to a private school that the state deems eligible to participate in the Succeed Scholarship Program and A) be in foster care, B) have an Individualized Education Plan (IEP) or (C) have an individualized service plan in accordance with IDEA. 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)

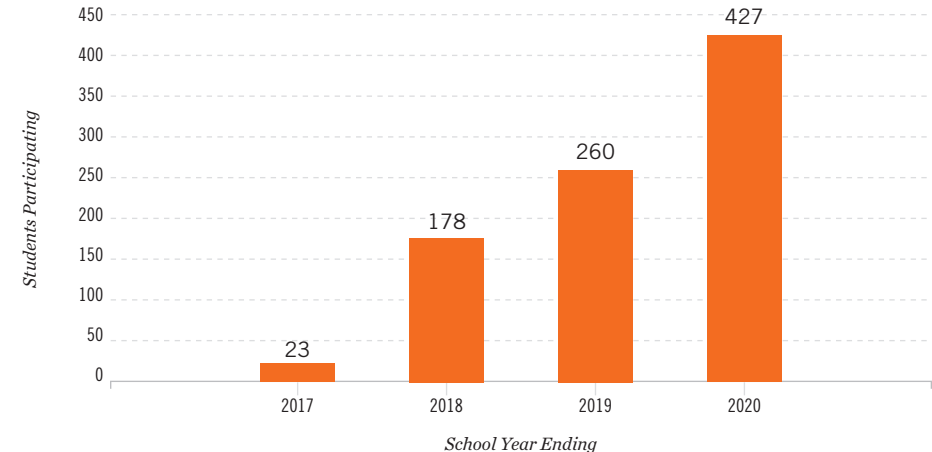
Students participating: **427**
Schools participating: **34**
Average voucher value: **\$5,988** (2018–19)

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

13%

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

Opportunity Scholarship Program

Voucher / Enacted 2004 / Launched 2004

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 \$17.5 million in appropriations in 2019–20, plus carryover funds from previous appropriations.

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
100% x FRL (300% x Poverty to remain eligible year-to-year)	None	District (D.C.)	None (limited to \$15M total)	\$8,857 (K–8) / \$13,287 (9–12)	State

SCHOOL REQUIREMENTS PG. 145

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. Congress currently allocates \$17.5 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 fewer than 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. For the program to improve, lawmakers should expand funding beyond the current \$17.5 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.

GOVERNING STATUTES: HOUSE RESOLUTION 2673, 2004 CONSOLIDATED APPROPRIATIONS ACT; HOUSE RESOLUTION 1105, 2009 OMNIBUS APPROPRIATIONS ACT; HOUSE RESOLUTION 471, 2011 DEPARTMENT OF DEFENSE AND FULL-YEAR CONTINUING APPROPRIATIONS ACT; PUBLIC LAW 114-113, 2016 CONSOLIDATED APPROPRIATIONS ACT; HOUSE RESOLUTION 244, 2017 CONSOLIDATED APPROPRIATIONS ACT, PUBLIC LAW 115-31.

LATEST STATS (FALL 2019)

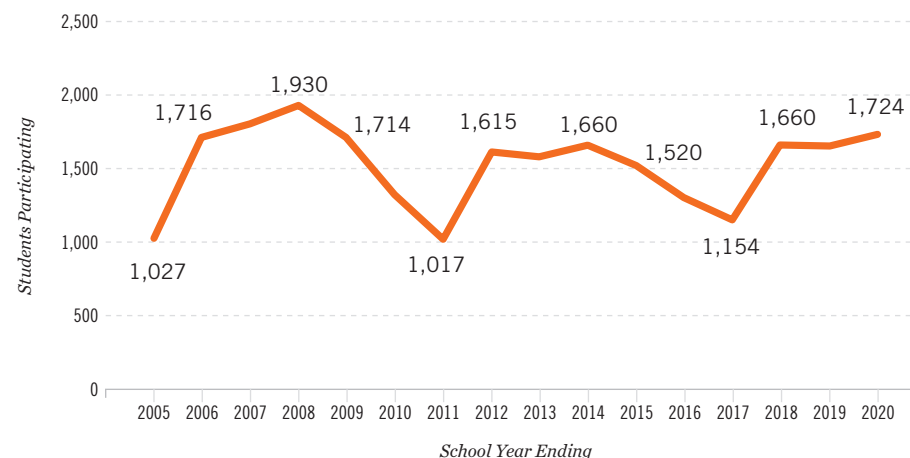
Students participating: **1,724**
 Schools participating: **41**
 Average voucher value: **\$9,531** (2018–19)

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

33%

PARTICIPATION

The District of Columbia's voucher program participation increased by 5 percent since last school year.



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



Family Empowerment Scholarship Program

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.

Voucher / Enacted 2019 / Launched 2019

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
300% poverty	Yes	Statewide	18,000 in 2019–20	Conditional	National
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: FLA. STAT. § 1002.394		

STUDENT FUNDING

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.

STUDENT ELIGIBILITY

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.

LATEST STATS (FALL 2019)

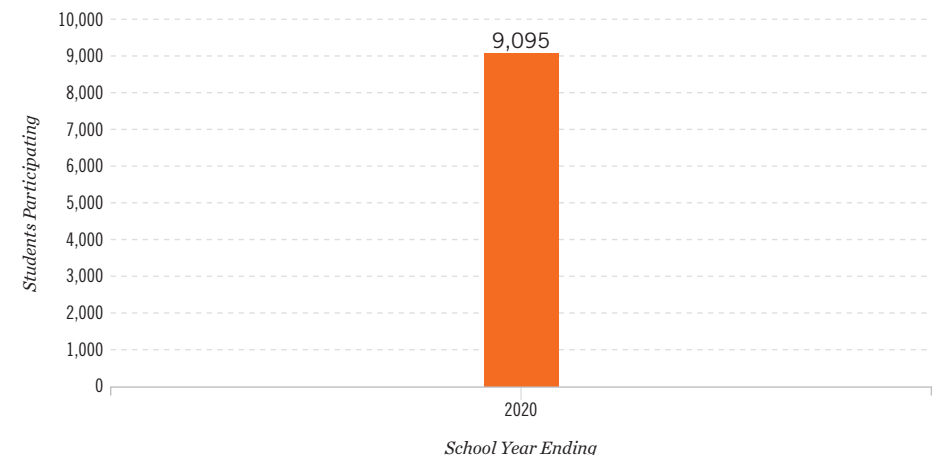
Students participating: **9,025**
Schools participating: **N.A.**
Maximum voucher value: **\$7,250**

Percent of Florida families with children who meet the Florida Family Empowerment Scholarship Program's income requirement

56%

PARTICIPATION

Enrollment in Florida's Family Empowerment Scholarship Program surpassed 9,000 students in its first semester of operation.



Additional Florida programs on pages [17](#), [33](#), [97](#), [99](#)
For the latest program information and data updated in real time, visit www.edchoice.org/FL_voucher

FLORIDA



John M. McKay Scholarships for Students with Disabilities Program

Florida's John M. McKay Scholarships for Students with Disabilities Program allows public school students with disabilities who have Individualized Education Plans (IEPs) or 504 plans to receive vouchers to attend private schools or other public schools.

Voucher / Enacted 1999 / Expanded 2000

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Yes	Statewide	None	Conditional	None
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: FLA. STAT. § 1002.39		

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. As for school requirements, participating schools must be approved by the state and report to parents annually on participating students' progress. Private schools are not required to accept all students—an important feature, as not all private schools are equipped to educate students with special needs. The program's only shortcoming is that it is limited, in this case to students with special needs. Obviously those children deserve access to a great education, but other Florida students similarly could benefit from McKay's generous vouchers. Should the program expand eligibility, it would only improve upon its already great achievements.

LATEST STATS (FALL 2019)

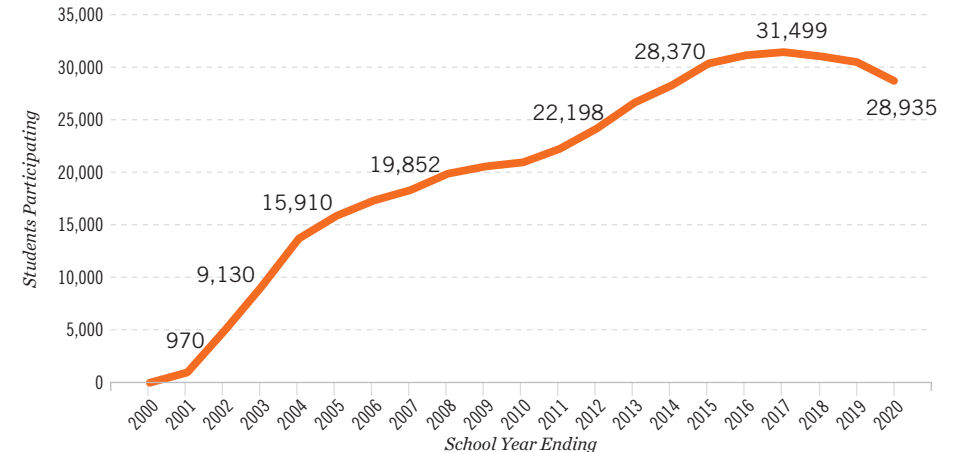
Students participating: **28,935**
 Schools participating: **1,516**
 Average voucher value: **\$7,557**
 (2019–20 Projected)

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

10%

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.



Additional Florida programs on pages [17](#), [31](#), [97](#), [99](#)
 For the latest program information and data updated in real time, visit edchoice.org/FL_McKay



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.

Voucher / Enacted 2007 / Launched 2007

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Yes	Statewide	None	Conditional	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)

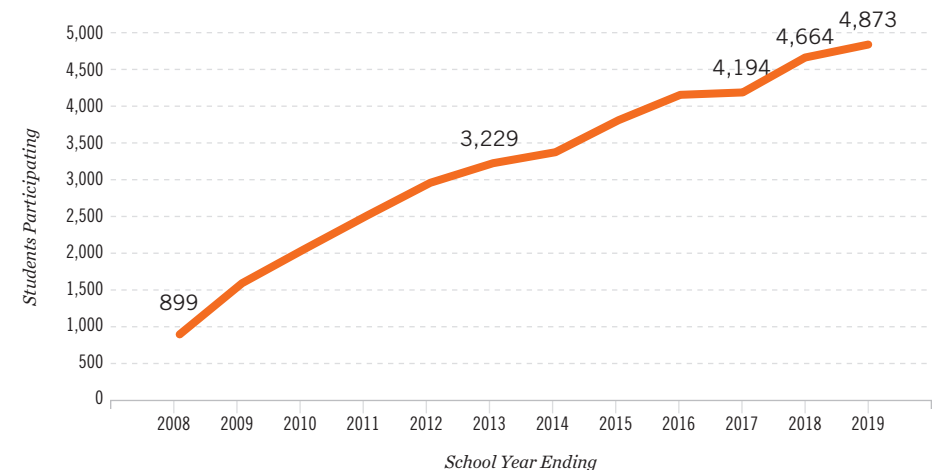
Students participating: **4,873**
Schools participating: **261**
Average voucher value: **\$6,814**

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

10%

PARTICIPATION

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



Additional Georgia program on page **101**
For the latest program information and data updated in real time, visit edchoice.org/GA_voucher

Choice Scholarship Program

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

Voucher / Enacted 2011 / Launched 2011

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			GOVERNING STATUTES: IND. CODE §§ 20-51-1 THROUGH 12		

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)

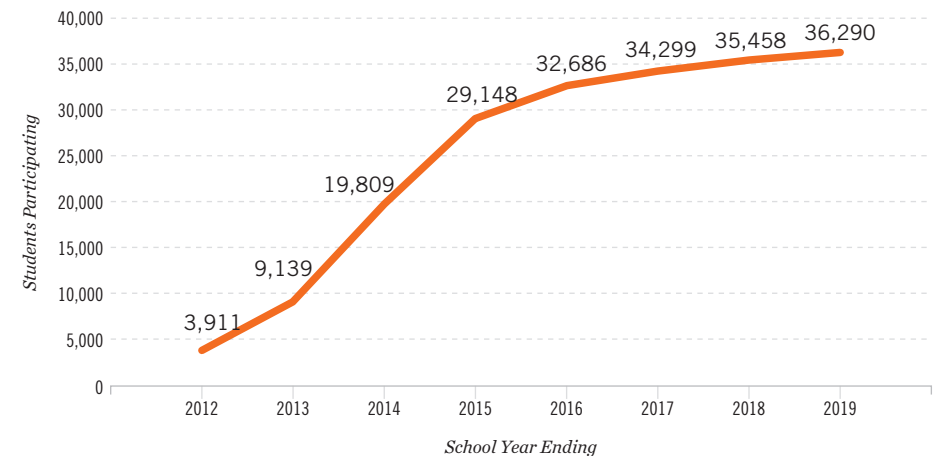
Students participating: **36,290**
Schools participating: **329**
Average voucher value: **\$4,449**

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



LOUISIANA

Louisiana Scholarship Program

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

Voucher / Enacted 2008 / Launched 2008

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
250% x Poverty	Conditional	Statewide	None	90% of State and Local Funding	State
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: LA. REV. STAT. §§ 17:4011 THROUGH 4025		

STUDENT FUNDING

The voucher is equal to the lesser of 90 percent of the total state and local funding per student in the student's home school district or the tuition charged by the private school. Schools that accept students using the voucher may not charge those students more than non-voucher students. Students requiring special educational services are eligible for additional voucher funds equal to the federal special education funding in their home districts.

STUDENT ELIGIBILITY

Students are eligible if their family income is no more than 250 percent of the federal poverty line (\$64,375 for a family of four in 2019–20) and they either (1) attended a public school designated as C, D or F in the previous year, (2) are entering kindergarten or (3) were enrolled at a public school in the Recovery School District. If more students apply than the program's capacity and funding allow, participation is determined by random lottery. If a particular private school is oversubscribed under the program, the state department of education must conduct a randomized lottery to award seats in that school. In that lottery, students from public schools rated D or F receive priority over students from public schools rated C. Schools in operation for fewer than two years may not have more than 20 percent of their enrollment consist of scholarship students.

EDCHOICE EXPERT FEEDBACK

Louisiana's voucher provides a significant level of funding, but it also has several serious design flaws in need of fixing. It is available to about one-third of students statewide, but still has a long way to go to serve all students. The program also falls short by imposing strict regulations on participating schools—regulations that have been shown to have discouraged a majority of private schools in the state from accepting vouchers. Schools must use an “open admissions process,” ceding control of their admissions processes to the state. Additionally, private schools must administer the state's standardized test, and the Louisiana Department of Education is required to create an accountability system for participating private schools. The program would improve by not linking eligibility to public schools' performance. Moreover, parents and their chosen schools—not the state—should determine what tests their children take.

LATEST STATS (2018–19)

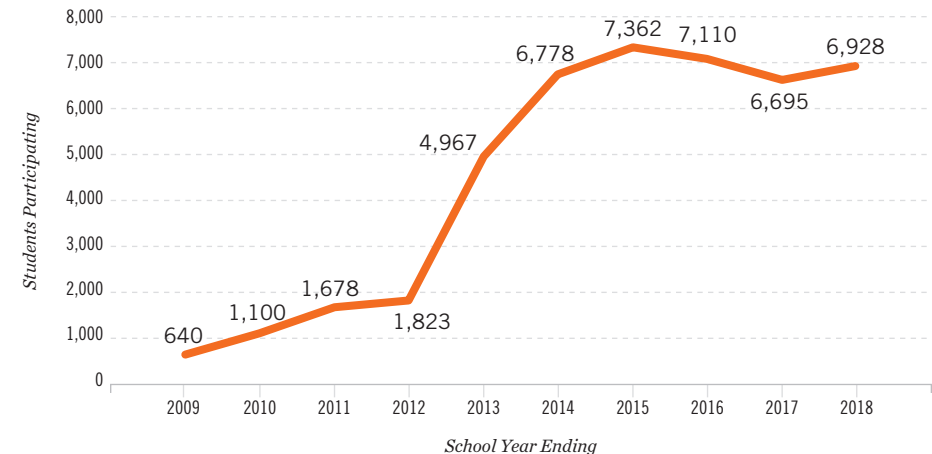
Students participating: **6,892**
Schools participating: **128**
Average voucher value: **\$6,178**

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

35%

PARTICIPATION

Enrollment in Louisiana's statewide voucher program has dropped by 6 percent since a 2014–15 high.



Additional Louisiana programs on pages **41**, **109**, **131**
For the latest program information and data updated in real time, visit edchoice.org/LA_voucher



LOUISIANA

School Choice Program for Certain Students with Exceptionalities

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.

Voucher / Enacted 2010 / Launched 2011

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	Parish (population ≥ 190,000)	None	Conditional	None
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: LA. REV. STAT. § 17:4031		

STUDENT FUNDING

The educational certificate (voucher) is worth a maximum of 50 percent of the state per-student expenditure within the recipient's district (this averages to about \$2,300 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.

LATEST STATS (2018–19)

Students participating: **486**
Schools participating: **22**
Average voucher value: **\$2,340**

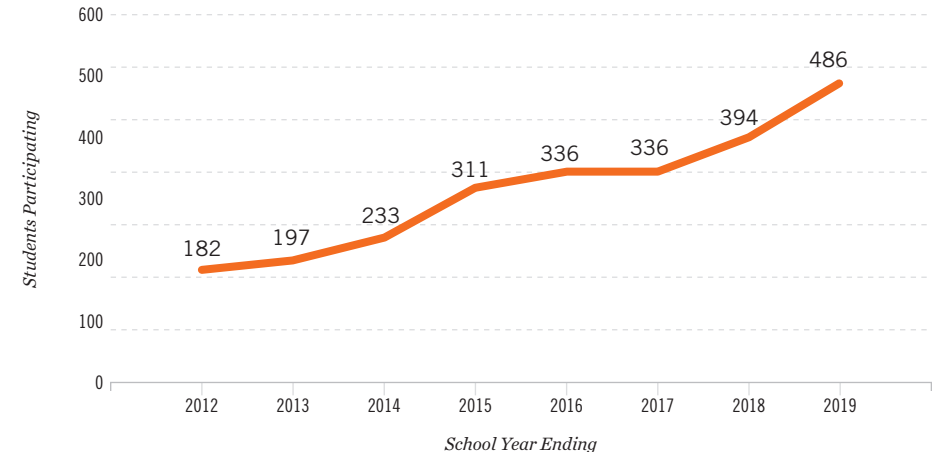
Percent of Louisiana K–12 students in the state's most populated parishes* eligible for the School Choice Program for Certain Students with Exceptionalities

7%

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

PARTICIPATION

Enrollment in Louisiana's special needs voucher program grew by 23 percent from 2017–18 to 2018–19.



Additional Louisiana programs on pages [39](#), [111](#), [133](#)
For the latest program information and data updated in real time, visit edchoice.org/LA_voucher2



MAINE

Town Tuitioning Program

Voucher / Enacted 1873

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

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	District (w/out elementary or high school)	None	\$9,272 (K-8) / \$11,093 (9-12)	Conditional – State
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: MAINE REV. STAT. 20-A §§ 2951-55 AND 5203-06		

STUDENT FUNDING

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

STUDENT ELIGIBILITY

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

EDCHOICE EXPERT FEEDBACK

Maine's town tuitioning 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.

LATEST STATS (2018-19)

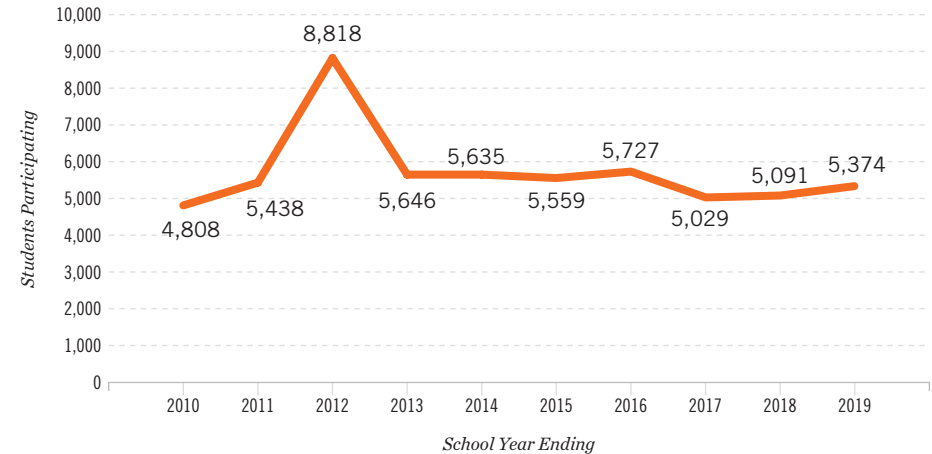
Students participating: **5,374**
Schools participating: **60**
Maximum voucher value: **\$9,272** (K-8),
\$11,759 (9-12)

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

3%

PARTICIPATION

Participation in Maine's Town Tuitioning Program increased 7 percent from 2016-17 to 2018-19.



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



Broadening Options and Opportunities for Students Today (BOOST) Program

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.

Voucher / Enacted 2016 / Launched 2016

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
100% x FRL	None	Statewide	None	100% of Statewide Average Local Expenditure	State
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: FISCAL 2020 BUDGET BILL § ROOA03.04		

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 (2018–19)

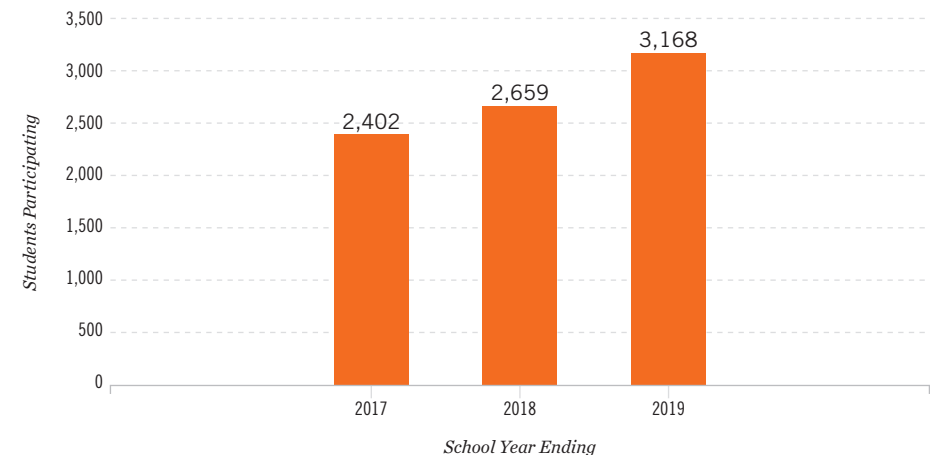
Students participating: **3,168**
Schools participating: **164**
Average voucher value: **\$2,047**

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

20%

PARTICIPATION

Enrollment in Maryland's BOOST program increased by 19 percent between its second and third years.



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

MISSISSIPPI

Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

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

Voucher / Enacted 2012 / Launched 2012

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Conditional	Statewide	None	\$5,523	None
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: MISS. CODE ANN. §§ 37-173-1 THROUGH 29		

STUDENT FUNDING

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

STUDENT ELIGIBILITY

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

EDCHOICE EXPERT FEEDBACK

Mississippi's Dyslexia Therapy Scholarship program has room to grow in a few areas. On funding, the voucher amount is equivalent to the average amount of state spending per student, not the average amount of state spending per student with special needs. For this reason, the Mississippi Dyslexia Therapy Scholarship program has one of the lowest funding amounts when compared with other voucher programs for students with special needs. The program's regulations also could become burdensome for private schools. For example, the state board of education is given authority to extend the length of the school day or year for private schools and even develop curriculum and determine textbooks. One way this program could expand to great success would be to mirror Florida's, Georgia's and Oklahoma's voucher programs for students with special needs.

LATEST STATS (FALL 2019)

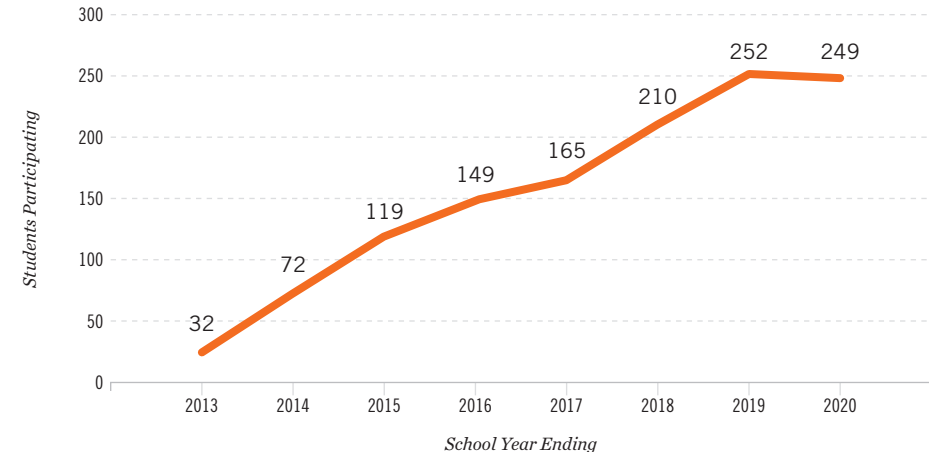
Students participating: **249**
Schools participating: **6**
Average voucher value: **\$5,114**

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

3%

PARTICIPATION

Enrollment in Mississippi's voucher program for students with dyslexia appears to be plateauing at around 250 students.



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

MISSISSIPPI



Nate Rogers Scholarship for Students with Disabilities Program

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.

Voucher / Enacted 2012 / Launched 2012

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Conditional	Statewide	None	\$5,523	None
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			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)

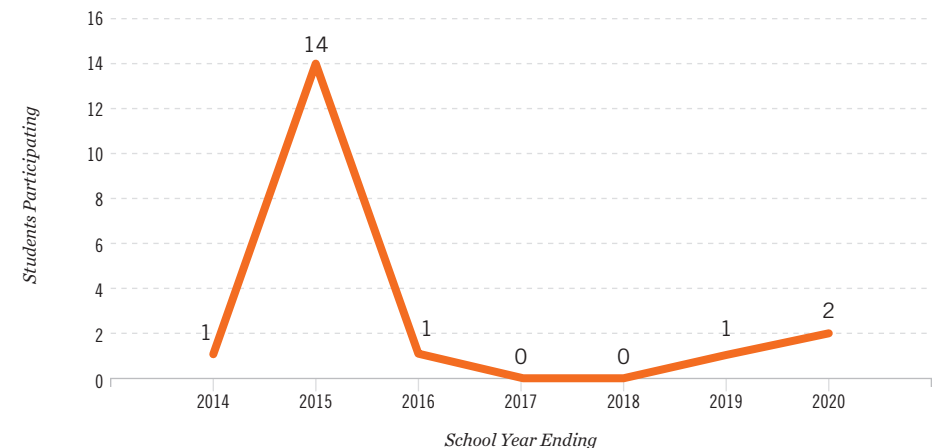
Students participating: **2**
Schools participating: **1**
Average voucher value: **\$5,459**

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

Town Tuitioning Program

Voucher / Enacted 2017 / Launched 2017

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

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	District (w/out elementary or high school)	None	100% of Statewide Average Local Expenditure	National
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: N.H. REV. STAT. ANN. §§ 193:3-4		

STUDENT FUNDING

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

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)

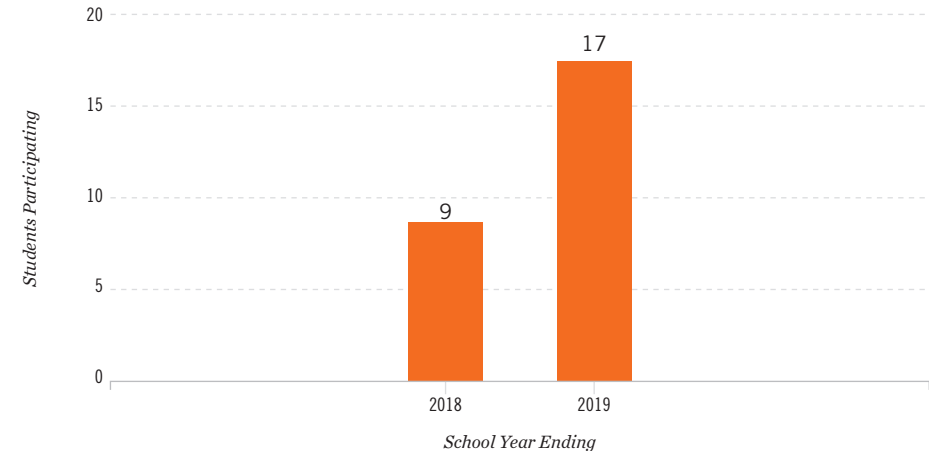
Students participating: **17**
Schools participating: **4**
Average voucher value: **\$14,000** (2017–18)

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.



Additional New Hampshire program on page [117](#)
For the latest program information and data updated in real time, visit edchoice.org/NH_voucher

NORTH CAROLINA

Special Education Scholarship Grants for Children with Disabilities

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

Voucher / Enacted 2013 / Launched 2014

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
Conditional	Statewide	Statewide	None	\$4,000 per semester	National
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: WIS. STAT. §§ 119.23 AND 235		

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)

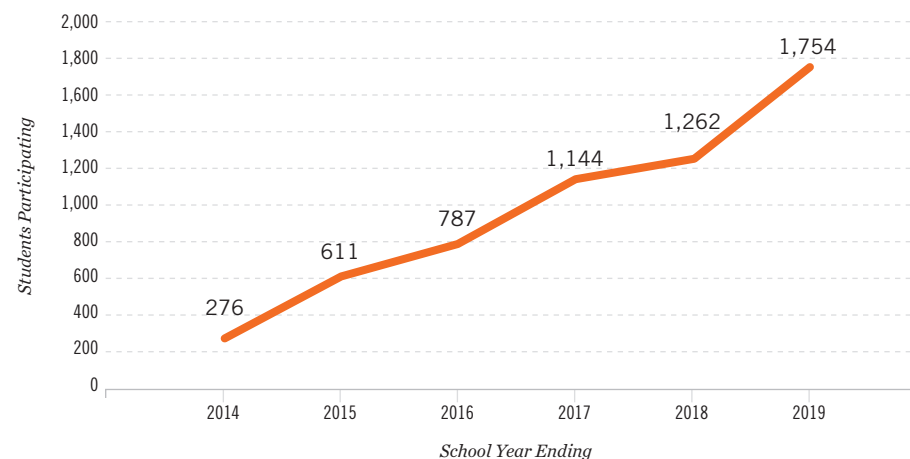
Participating students: **1,754**
Participating schools: **230**
Average voucher value: **\$6,753**

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.



Additional North Carolina programs on pages **21**, **55**
For the latest program information and data updated in real time, visit edchoice.org/NC_voucher1

Opportunity Scholarships

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

Voucher / Enacted 2013 / Launched 2014

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
133% x FRL	Conditional	Statewide	None	\$4,200	National
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: N.C. REV. STAT. §§ 115C-562.1 THROUGH 562.8		

STUDENT FUNDING

The maximum voucher amount allowed is \$4,200, not to exceed the private school's actual tuition and fees. This maximum amount is reserved for students from families earning at or below the federal free and reduced-price lunch (FRL) program (\$47,648 in 2019–20). Families earning above this threshold up to 133 percent of FRL (\$63,358 for a family of four in 2019–20) may qualify for vouchers worth up to 90 percent of tuition. The vouchers may be used for tuition, transportation, equipment or any other items required by qualifying private schools. Total funding increased to \$64.8 million for 2019–20.

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.

LATEST STATS (FALL 2019)

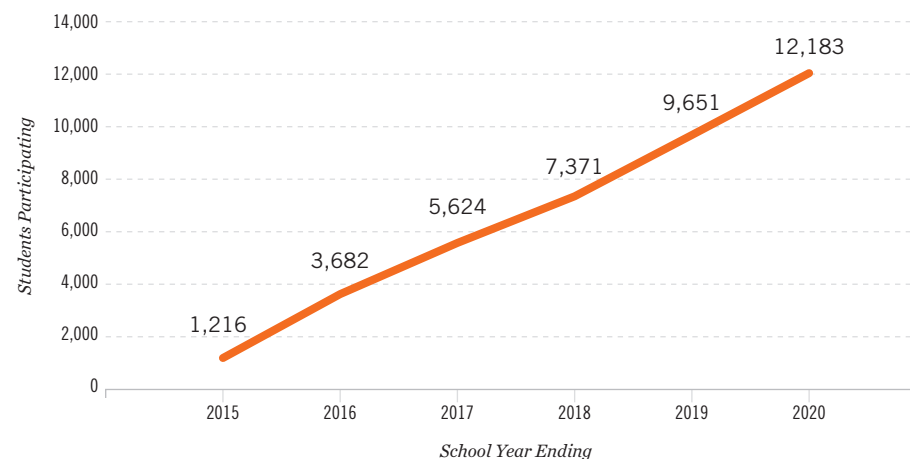
Participating students: **12,183**
 Participating schools: **451**
 Average voucher value: **\$3,936**
 (2018–19)

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

45%

PARTICIPATION

Enrollment in North Carolina's Opportunity Scholarship Program has grown by 26 percent since last year.



Additional North Carolina programs on pages **21**, **53**
 For the latest program information and data updated in real time, visit edchoice.org/NC_voucher2



OHIO

Cleveland Scholarship Program

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.

Voucher / Enacted 1995 / Launched 1996

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	District (Cleveland)	None	\$4,650 (K–8) / \$6,000 (9–12)	State
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: OHIO REV. CODE §§ 3313.974 THROUGH 979		

STUDENT FUNDING

The maximum voucher value is \$4,650 for grades K–8 and \$6,000 for high school. K–8 recipients with a household income no greater than twice the federal poverty level are allowed to use the voucher amount as full tuition payment. Parents whose household income is more than the 200 percent threshold may pay the remaining tuition or provide in-kind services of the remaining tuition. Ohio's state budget includes \$23.5 million in deductions from the Cleveland Metropolitan School District for the program in 2019–20.

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)

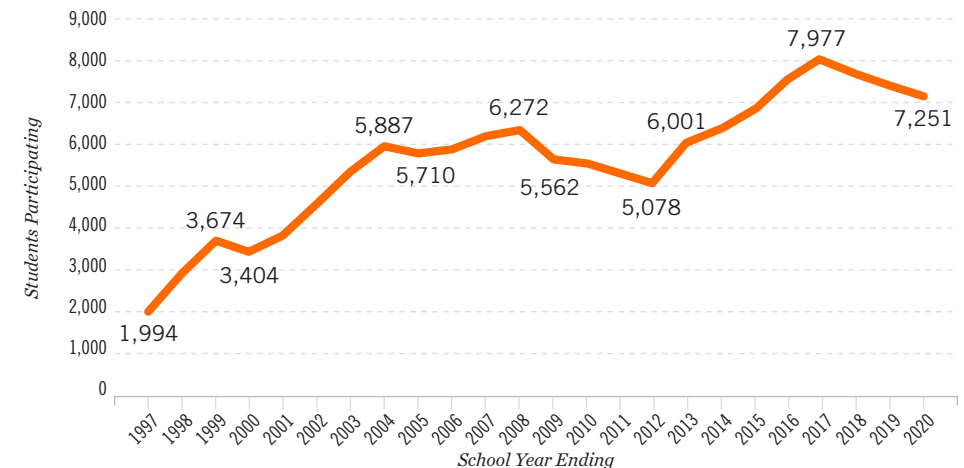
All Ohio K–12 students who reside in the Cleveland Metropolitan School District are eligible for the Cleveland Scholarship Program*

100%

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

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



OHIO

Autism Scholarship Program

Voucher / Enacted 2003 / Launched 2004

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

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	Statewide	None	\$27,000	None
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: OHIO REV. CODE §§ 3310.41 THROUGH 43		

STUDENT FUNDING

The state will compensate a student's parents or custodian for education services up to \$27,000 per year. A child must be in the program for a full academic year to claim this amount. Parents are responsible for covering any costs in addition to the maximum amount allowed per year.

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.

LATEST STATS (2018–19)

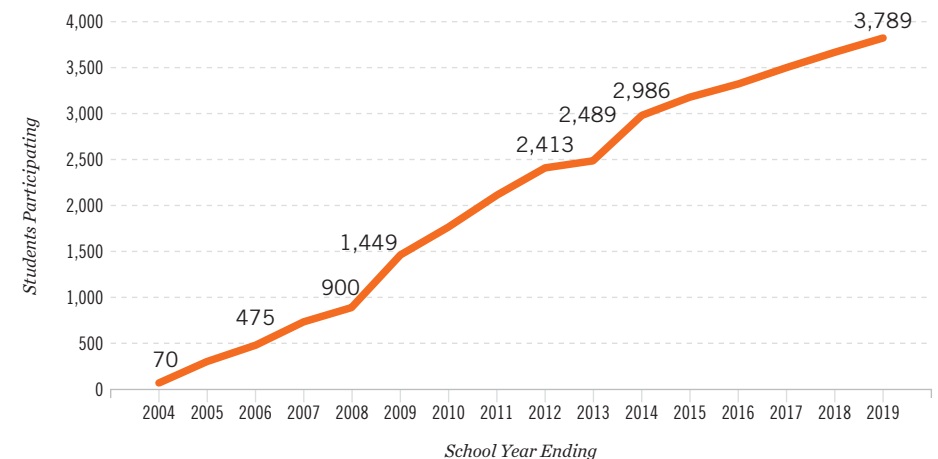
Students participating: **3,789**
Service providers participating: **265**
Average voucher value: **\$22,996** (2017–18)

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

1%

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

Educational Choice Scholarship Program

Voucher / Enacted 2005 / Launched 2006

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

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Conditional	Statewide	60,000	\$4,650 (K–8) / \$6,000 (9–12)	State
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: OHIO REV. CODE §§ 3310.01 THROUGH 17		

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.

LATEST STATS (2019–20)

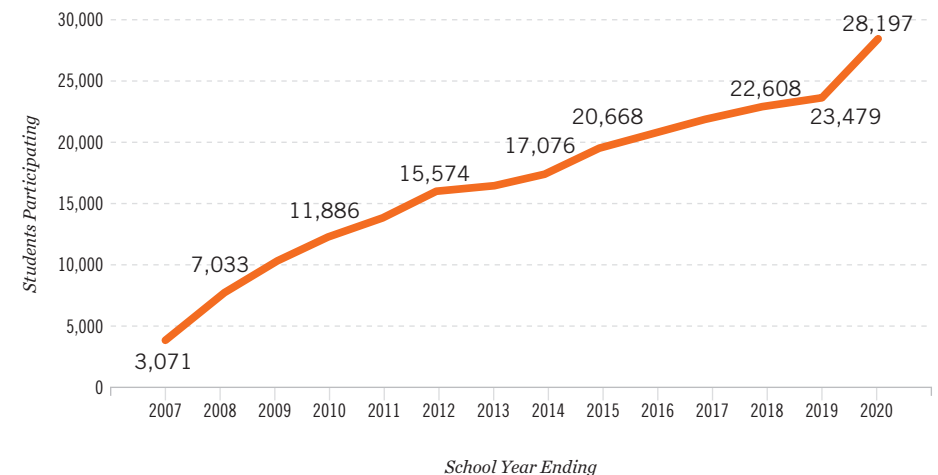
Students participating: **28,197**
Schools participating: **382**
Average voucher value: **\$4,762** (2017–18)

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

26%

PARTICIPATION

Ohio's EdChoice voucher program grew 20 percent since last year.



Additional Ohio programs on pages **57, 59, 63, 65**

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



Jon Peterson Special Needs Scholarship Program

Voucher / Enacted 2011 / Launched 2012

Ohio parents of children with special needs enrolled in public schools 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

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Yes	Statewide	5% of Students w/ Special Needs	\$27,000	None
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			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)

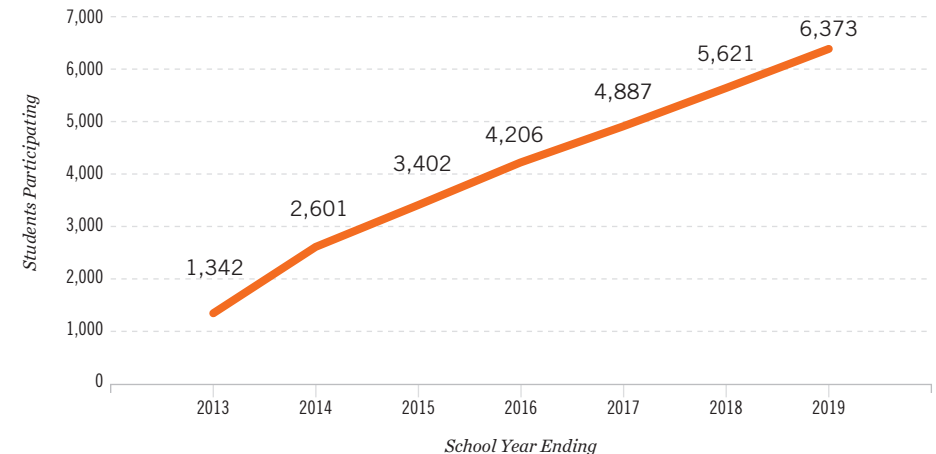
Students participating: **6,373**
Service providers participating: **370**
Average voucher value: **\$9,913** (2017–18)

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

13%

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 Scholarship Program

Income-qualified 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.

Voucher / Enacted 2013 / Launched 2013

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
200% x Poverty (up to 400% for renewals)	None	Statewide	Conditional	\$4,650	State
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: OHIO REV. CODE § 3310.032		

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 renewing 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.

LATEST STATS (2019–20)

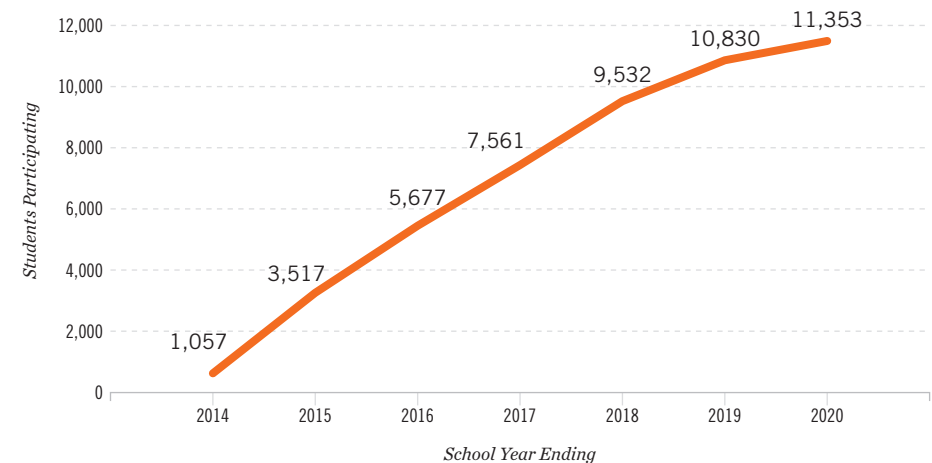
Students participating: **11,353**
Schools participating: **387**
Average voucher value: **\$4,097** (2017–18)

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

34%

PARTICIPATION

Participation in Ohio's Income-Based Scholarship Program has grown every year since it started in 2013.



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

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



Lindsey Nicole Henry Scholarships for Students with Disabilities

Oklahoma students with an Individualized Education Plan or Individualized Service Plan may be eligible to receive a voucher to attend private school.

Voucher / Enacted 2010 / Launched 2010

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Conditional	Statewide	None	Conditional	None
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)

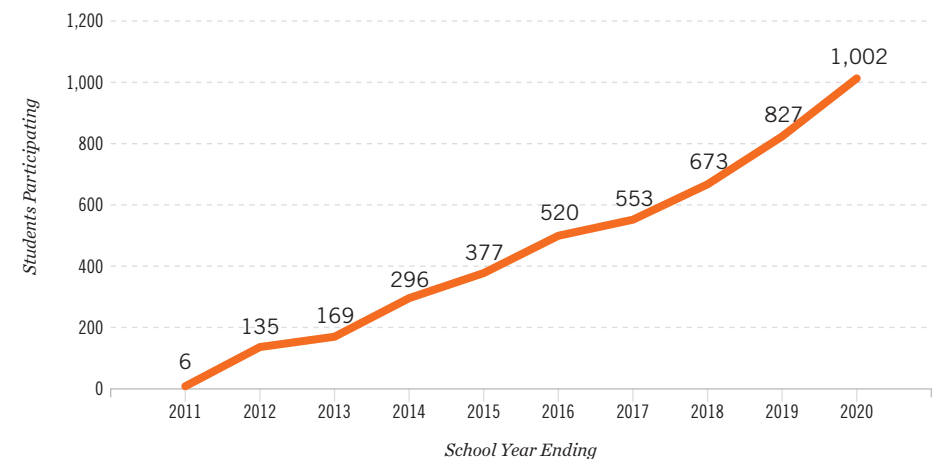
Students participating: **1,002**
Schools participating: **62**
Average voucher value: **\$7,003** (2018–19)

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.



Additional Oklahoma program on page [119](#)
For the latest program information and data updated in real time, visit edchoice.org/OK_LindseyNicole

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.

Voucher / Enacted 2018 / Launched 2019

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	Yes	Territory-wide	1% of student population	70% of per-pupil funding	None
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: 18 L.P.R.A. § 911—913		

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.

LATEST STATS (2019–20)

Students participating: **407**
Schools participating: **65**
Average voucher value: **\$2,275**

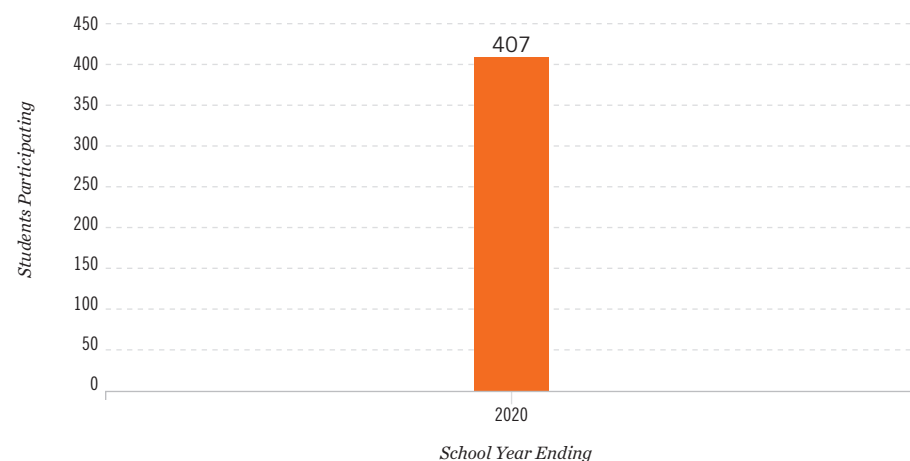
Percent of Puerto Rico K–12 students eligible for the Free School Selection Program*

56%

*Assumes students in grades 2–12 have been enrolled in public school for at least two years

PARTICIPATION

More than 400 students are participating in the first year of Puerto Rico's Free School Selection Program



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



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.

Voucher / Enacted 2019 / Launching 2021

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
200% x Free Lunch	Yes	Memphis and Nashville	5,000 (escalator)	\$7,300	State
GOVERNING STATUTES: TENN. CODE ANN. § 49-6-2601–2612					

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

Despite its name, Tennessee's Education Savings Account Pilot Program operates as a school voucher for families that choose to enroll their children in private schools. Funds must be used to pay private school tuition, then may also be used to purchase a wide variety of supplemental services. Ideally, Tennessee lawmakers would amend the program to be more in line with educational savings account (ESA) programs in five states—including Tennessee's Individualized Education Account Program—that allow ESA users to purchase a wide variety of educational goods and services, that include the option of paying for enrollment in a private school.

EDCHOICE EXPERT FEEDBACK *(continued)*

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**

Percent of Tennessee families with children in Davidson and Shelby counties who meet the income requirement for Tennessee's voucher program

58%

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

Carson Smith Special Needs Scholarship Program

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.

Voucher / Enacted 2005 / Launched 2005

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	Statewide	None	Conditional	Annual Assessment of Student's Progress
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: UTAH CODE §§ 53F-4-301 THROUGH 307		

STUDENT FUNDING

Vouchers are based on the state's weighted pupil unit, an element of its school financing formula. Students who receive three or more hours of special education services per day get vouchers worth 2.5 times the weighted pupil unit, whereas students receiving fewer than three hours per day get vouchers worth 1.5 times the weighted pupil unit. In 2019–20, those values amount to \$8,830 and \$5,298, respectively. The voucher may not exceed the private school's actual tuition and fees.

STUDENT ELIGIBILITY

Public school students between ages 3 and 21 identified as disabled under federal disability rights law are eligible to receive vouchers, as well as students with special needs in private schools that served students with disabilities prior to participating in the program. Participation is limited by the amount of money appropriated each year to the 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.

LATEST STATS (2018–19)

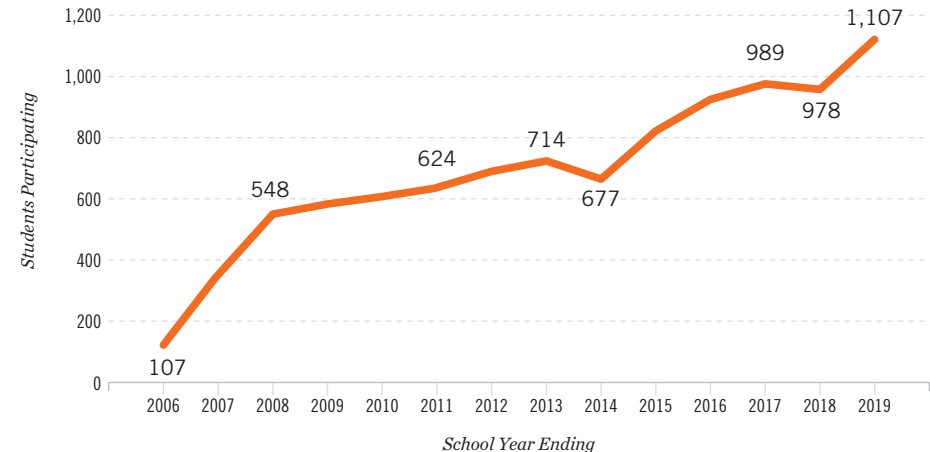
Students participating: **1,107**
Schools participating: **107**
Average voucher value: **\$5,265**

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

11%

PARTICIPATION

Enrollment in Utah's Carson Smith Special Needs Scholarship Program increased 13 percent from 2017–18 to 2018–19.



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

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	None	District (w/out elementary or high school)	None	\$13,910 (K–8) / \$15,618 (9–12)	None
PARENT REQUIREMENTS PG. 143			GOVERNING STATUTES: 16 V.S.A. §§ 821-36		

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)

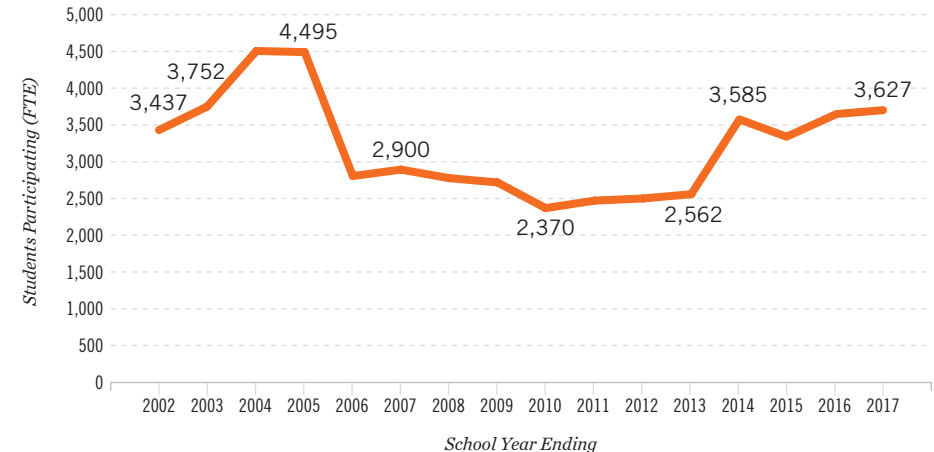
Students participating: **3,627** (FTE)
Schools participating: **142**
Average voucher value: **\$13,152** (2014–15)

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

4%

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 Parental Choice Program

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.

Voucher / Enacted 1990 / Launched 1990

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
300% x Poverty	None	District (Milwaukee)	None	\$7,754 (K–8) / \$8,400 (9–12)	State
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: WIS. STAT. §§ 119.23 AND 235		

STUDENT FUNDING

In 2019–20, the maximum voucher amounts are \$8,046 for grades K–8 and \$8,692 for grades 9–12. Each school year, maximum voucher payments increase by a dollar amount equal to the dollar-amount increase in general school aid to Wisconsin public schools. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$56,650 for a family of four in 2019–20) may be charged additional tuition exceeding the voucher amount.

STUDENT ELIGIBILITY

Students who live in Milwaukee and whose family income does not exceed 300 percent of the federal poverty level (\$77,250 for a family of four in 2019–20) are eligible. Moreover, a family's income limit increases by \$7,000 if the student's parents/legal guardians are married. Students who are continuing the program from previous years and those who were on a school's waiting list in the prior year because the school did not have space available do not need to demonstrate income eligibility. Once a student receives a voucher, that student is able to keep it, regardless of his or her family's future income.

EDCHOICE EXPERT FEEDBACK

The Milwaukee Parental Choice Program's income limits cover approximately three-fourths of Milwaukee families with children, earning strong marks on eligibility. However, the maximum voucher of \$8,046 (K–8) and \$8,692 (9–12) per pupil is only two-thirds of what Milwaukee public school students get. Additionally, the program's regulations are quite burdensome. Religious schools cannot require religious classes for participating students. To participate, private schools must submit to mandatory academic standards, administer the state test, adhere to specific hours of yearly instruction, admit students on a random basis and cannot charge tuition above the amount of the voucher or use their own admission standards. The Milwaukee Parental Choice Program could improve in several areas by expanding eligibility, raising voucher amounts closer to public school students' levels and eliminating unnecessary and burdensome regulations on participating schools. That could include allowing parents—not the state—to determine which tests their children take in private school and removing the reporting requirements.

LATEST STATS (FALL 2019)

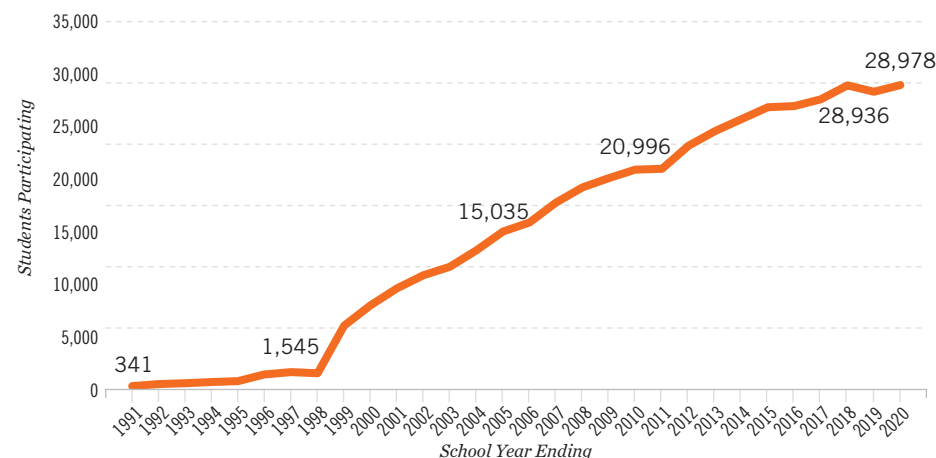
Aid membership (FTE): **28,147.0**
Schools participating: **130**
Average voucher value: **\$7,943** (2018–19)

Percent of Milwaukee families with children who meet the Milwaukee Parental Choice Program's income requirement

76%

PARTICIPATION

After dipping for the first time in 20 years, enrollment in Wisconsin's Milwaukee Parental Choice Program increased by 2 percent since last year.



Additional Wisconsin programs on pages [79](#), [81](#), [83](#), [133](#)
For the latest program information and data updated in real time, visit edchoice.org/WI_Milwaukee



Parental Private School Choice Program (Racine)

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.

Voucher / Enacted 2011 / Launched 2011

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
300% x Poverty	Conditional	District (Racine)	None	\$7,754 (K-8) / \$8,400 (9-12)	State
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: WIS. STAT. § 118.60		

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) be entering kindergarten, first grade or ninth grade. If an applying student has a sibling already in the private school the applicant wishes to attend, he or she will receive preference in the event of an enrollment lottery.

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)

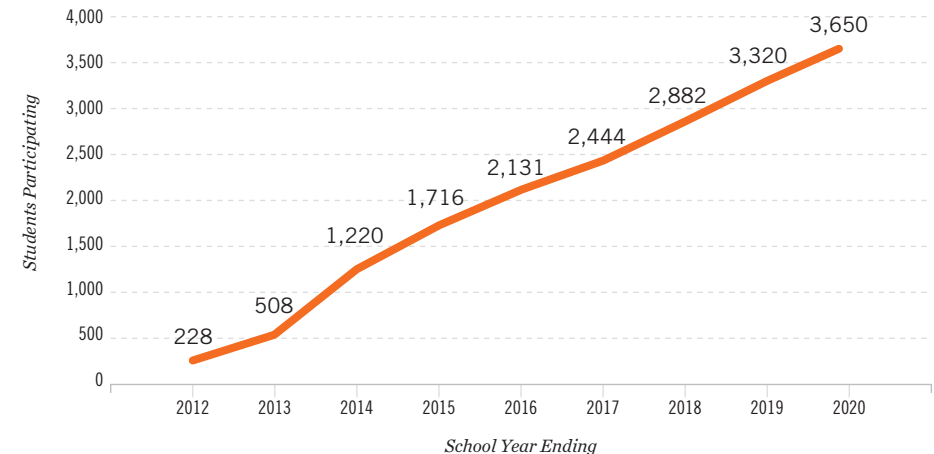
Aid membership (FTE): **3,558.0**
Schools participating: **27**
Average voucher value: **\$7,904 (2018–19)**

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



Parental Choice Program (Statewide)

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

Voucher / Enacted 2013 / Launched 2013

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
220% x FRL	Conditional	Statewide (except for Milwaukee and Racine)	Conditional	\$7,754 (K–8) / \$8,400 (9–12)	State
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: WIS. STAT. § 118.60		

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.

LATEST STATS (FALL 2019)

Aid membership (FTE): **9,419.3**
Schools participating: **254**
Average voucher value: **\$7,932** (2018–19)

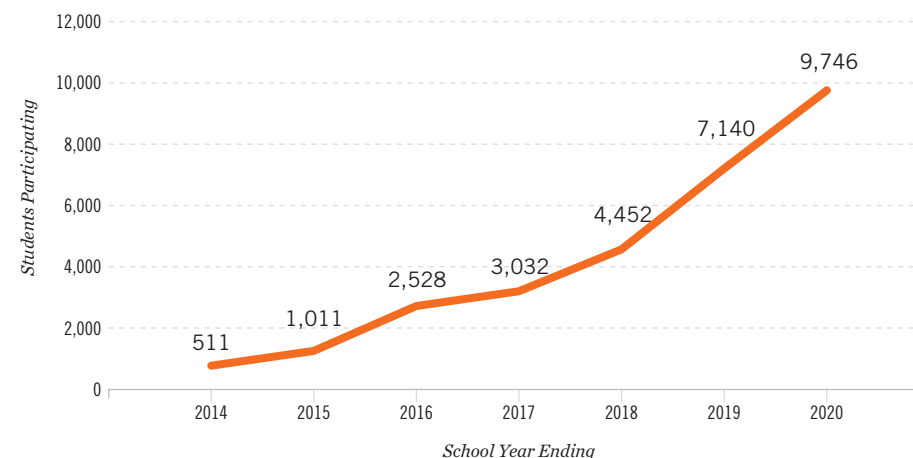
Percent of Wisconsin families with children* who meet the income requirement under the Parental Choice Program (Statewide)

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.



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



Special Needs Scholarship Program

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

Voucher / Enacted 2015 / Launched 2016

RULES AND REGULATIONS

INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
None	No	Statewide	None	\$12,431	State Civics Exam
SCHOOL REQUIREMENTS PG. 145			GOVERNING STATUTES: WIS. STAT. §115.7915		

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)

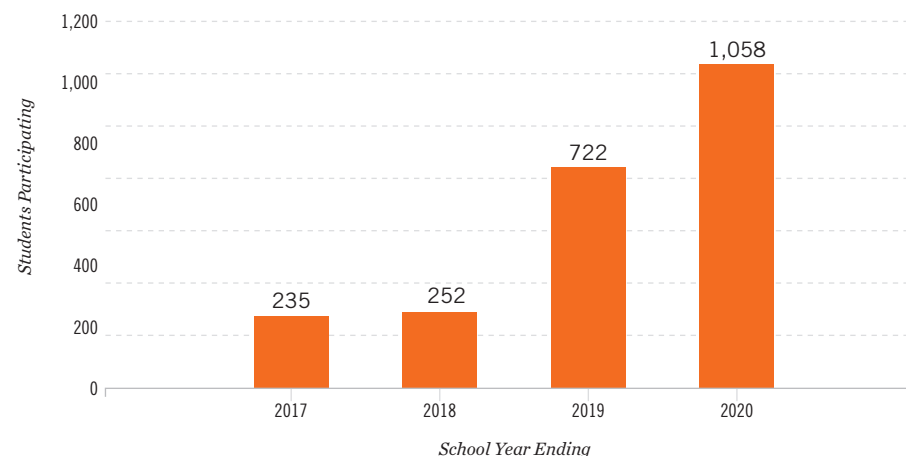
Aid membership (FTE): **1032.6**
Schools participating: **97**
Average voucher value: **\$11,719** (2018–19)

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

13%

PARTICIPATION

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

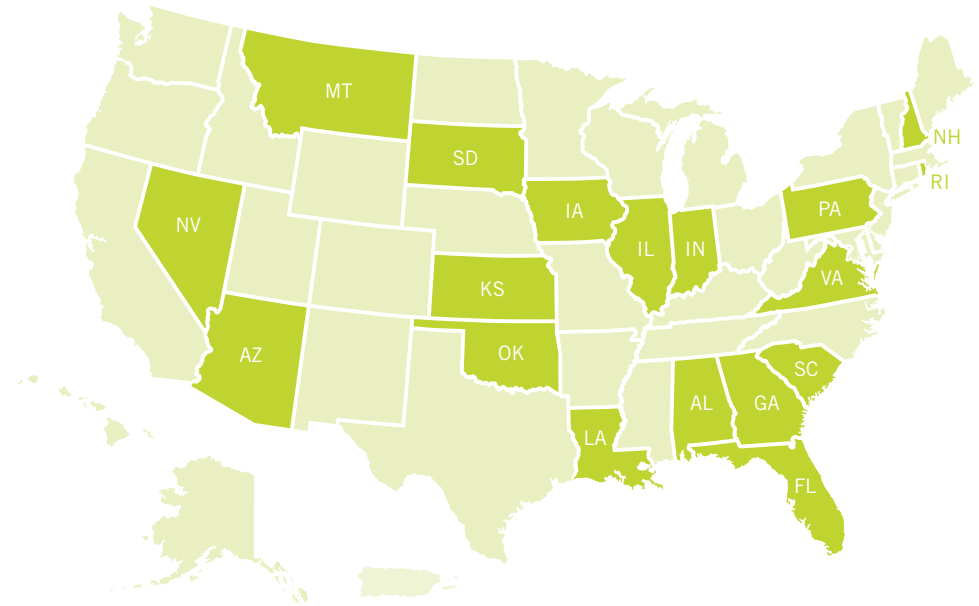
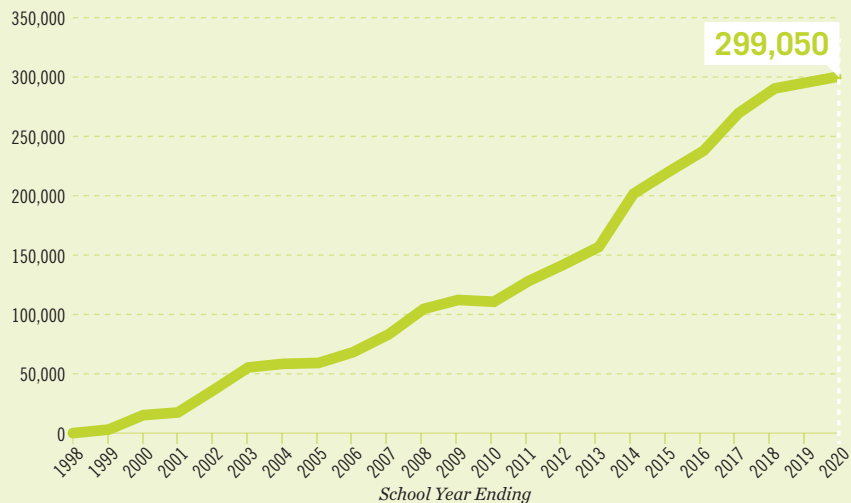


Additional Wisconsin programs on pages **77, 79, 81, 83, 133**
For the latest program information and data updated in real time, visit edchoice.org/WI_voucher

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



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
KY	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

Education Scholarship Program

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

Tax-Credit Scholarship / Enacted 2013 / Launched 2013

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$6,000 (K–5) / \$8,000 (6–8) / \$10,000 (9–12)	Conditional	Statewide	None	100% x FRL	State or National	\$50,000 (individual) / 100% (business)	Yes	\$30 million
SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: ALA. CODE §§ 16-6D 1 THROUGH 9			

STUDENT FUNDING

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

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their families qualify for the federal free and reduced-price lunch (FRL) program (\$47,638 for a family of four in 2019–20). Also, qualifying students must be younger than 19 years of age. Once a student receives a scholarship, the family's income may not exceed 275 percent of the federal poverty level (\$70,813 for a family of four in 2019–20). Public and private school students assigned to failing schools receive first priority for scholarships. Alabama defines a public school as failing if it meets one or more of the following requirements: 1) The school is designated as a failing school by the state Superintendent of Education, or 2) the school does not exclusively serve a special population of students and is listed in the lowest 6 percent of public K–12 schools on the state standardized assessment in reading and math. If an SGO has scholarship funds unaccounted for on July 31 of each year, scholarships may be made available to eligible students in public school, regardless of whether or not their assigned public school is considered failing. No more than a quarter of first-time recipients may have already been enrolled in a private school the previous year.

EDCHOICE EXPERT FEEDBACK

Alabama's tax-credit scholarship program was amended in 2015 to prohibit SGOs from accepting donations intended for a specific school—for example, a school of a particular faith or particular learning style. The exclusion of mission-based scholarship organizations is an error that Alabama should reverse. The program has a low cap (\$30 million) relative to similar tax-credit scholarship programs in other states. Allowing automatic increases in the cap each year would be an improvement. Also, although it is positive that the program opens opportunities for students in “non-failing” public schools after July 31 of each year, the bifurcated process for distributing scholarships is difficult to navigate for schools, SGOs and parents. The state should consider dropping the “failing” school provision altogether to bring clarity to the application process. During the 2019–20 school year, only 75 out of more than 1,600 public K–12 schools were designated as failing by the state. Alabama should also heed advice from its private school leaders and ease newly imposed regulatory burdens, while allowing private schools the freedom they need to serve children at the highest level.

LATEST STATS (FALL 2019)

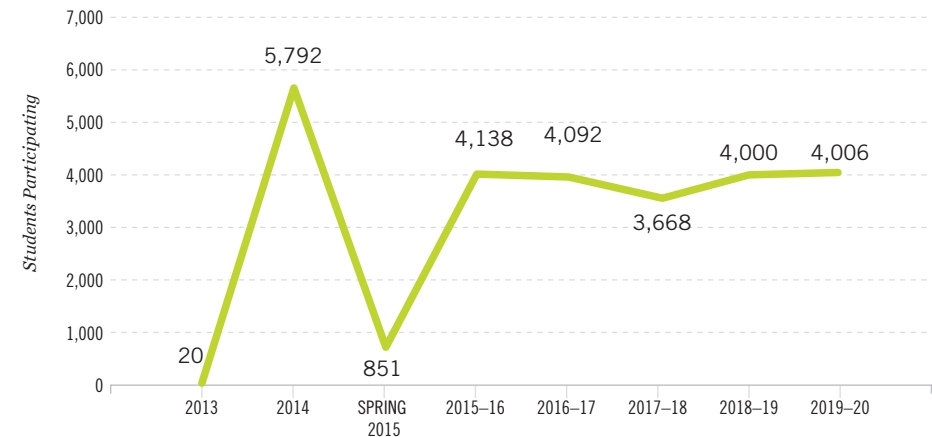
Scholarships awarded: **4,006**
 Schools participating: **159**
 Scholarship organizations: **7**
 Average scholarship value: **\$5,960**
 (2019–20 projected)

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

ARIZONA

Original Individual Income Tax Credit Scholarship Program

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.

Tax-Credit Scholarship / Enacted 1997 / Launched 1997

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
None	None	Statewide	None	None	None	100%	Yes	None
PARENT REQUIREMENTS PG. 143 / STO REQUIREMENTS PG. 149					GOVERNING STATUTES: ARIZ. REV. STAT. §§ 43-1089; 43-1601 THROUGH 1605			

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)

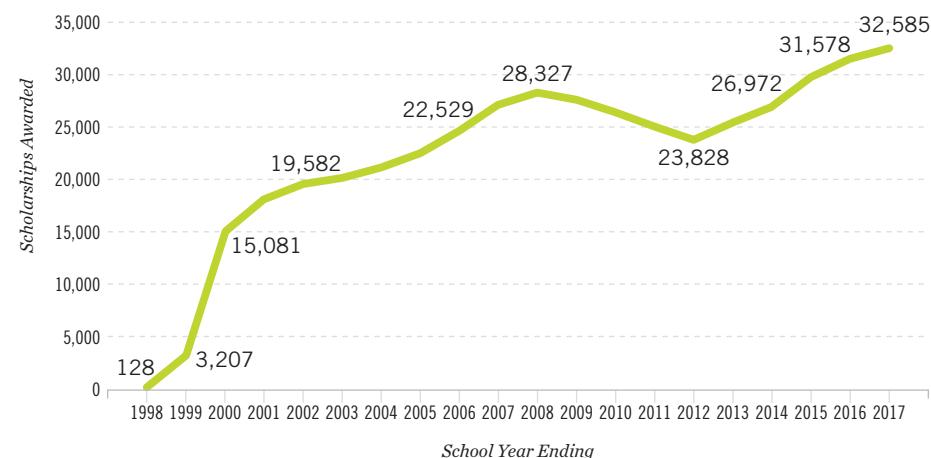
Scholarships awarded: **32,585**
Schools participating: **341**
Scholarship organizations: **54**
Average scholarship value: **\$1,780**

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

100%

PARTICIPATION

The number of scholarships awarded through Arizona’s Original Individual Income Tax Credit Scholarship Program increased 37 percent since 2011–12.



Additional Arizona programs on pages **15, 91, 93, 95**
For the latest program information and data updated in real time, visit edchoice.org/AZ_scholarship1

ARIZONA

Low-Income Corporate Income Tax Credit Scholarship Program

Arizona's Low-Income Corporate Income Tax Credit Scholarship Program allows corporate taxpayers to receive tax credits for their donations to nonprofit organizations that provide school scholarships to K–12 students from low-income families.

Tax-Credit Scholarship / Enacted 2006 / Launched 2006

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$5,400 (K–8) / \$6,700 (9–12)	Yes	Statewide	None	185% x FRL	None	100%	None	\$89.2 million (escalator)
SCHOOL REQUIREMENTS PG. 147 / STO REQUIREMENTS PG. 149					GOVERNING STATUTES: ARIZ. REV. STAT. §§ 43-1183; 43-1501 THROUGH 1507; AND 20-224.06			

STUDENT FUNDING

Each school tuition organization (STO) determines the amount of scholarships it distributes. Scholarships are capped at \$5,500 in grades K–8 and \$6,800 in grades 9–12 for 2019–20. Those amounts increase annually by \$100. Corporate taxpayers that contribute to STOs may claim a tax credit equal to the full amount of their contribution. The program is limited to a total of \$102.5 million in available tax credits in 2019–20, a figure that will rise by a decreasing rate until 2022–23.

STUDENT ELIGIBILITY

All students who receive scholarships under this program must come from families whose household incomes are equal to or below 185 percent of the federal free and reduced-price lunch program guidelines (\$88,129 for a family of four in 2019–20). Additionally, students must either be (1) enrolled in private school kindergarten, (2) enrolled in a private preschool program for students with disabilities, (3) a public school enrollee for at least 90 days in the previous year or one full semester of the current school year, (4) a dependent of an active-duty member of the military stationed in Arizona or (5) a prior scholarship recipient under this program or the individual tax-credit scholarship program.

EDCHOICE EXPERT FEEDBACK

Arizona's corporate tax-credit scholarship program has room to grow, particularly with student eligibility limited to those with family incomes lower than 185 percent of the free and reduced-price lunch threshold. On funding power, the \$102.5 million total credit cap limits both the number of scholarships that STOs can award and the amount of each scholarship (\$2,469 per scholarship, on average, in 2016–17), which is far less than what students receive on average in their public schools. The program reasonably requires that schools comply with the state's private school regulations, including health, safety and nondiscrimination requirements as well as fingerprinting teachers, but avoids unnecessary or harmful regulations. To make this program more expansive, lawmakers should lift the low-income eligibility requirement and remove or dramatically increase the cap on available tax credits.

LATEST STATS (2016–17)

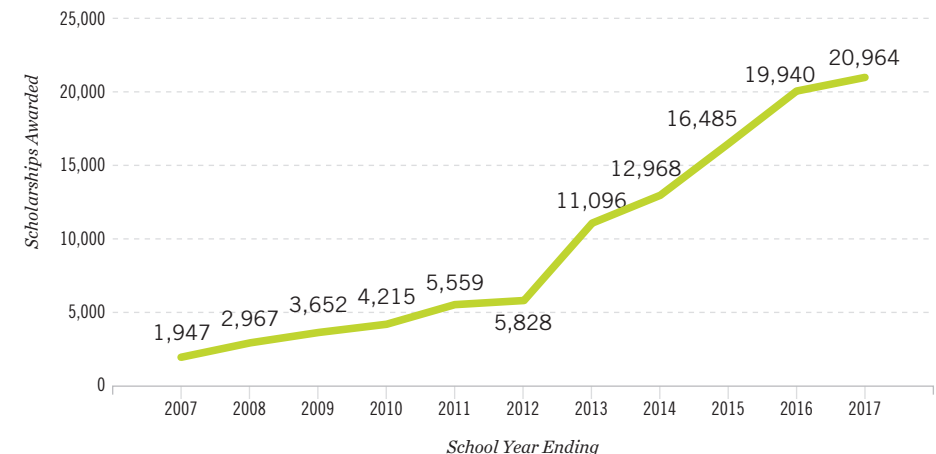
Scholarships awarded: **20,964**
Schools participating: **248**
Scholarship organizations: **36**
Average scholarship value: **\$2,469**

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

60%

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.



Additional Arizona programs on pages **15, 89, 93, 95**
For the latest program information and data updated in real time, visit edchoice.org/AZ_scholarship2

ARIZONA

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

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.

Tax-Credit Scholarship / Enacted 2009 / Launched 2009

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
90% State Funding	None	Statewide	None	None	None	100%	None	\$5 million
SCHOOL REQUIREMENTS PG. 147 / STO REQUIREMENTS PG. 149					GOVERNING STATUTES: ARIZ. REV. STAT. §§ 15-891; 43-1184; 43-1501 THROUGH 1507; AND 20-224.07			

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.

LATEST STATS (2016–17)

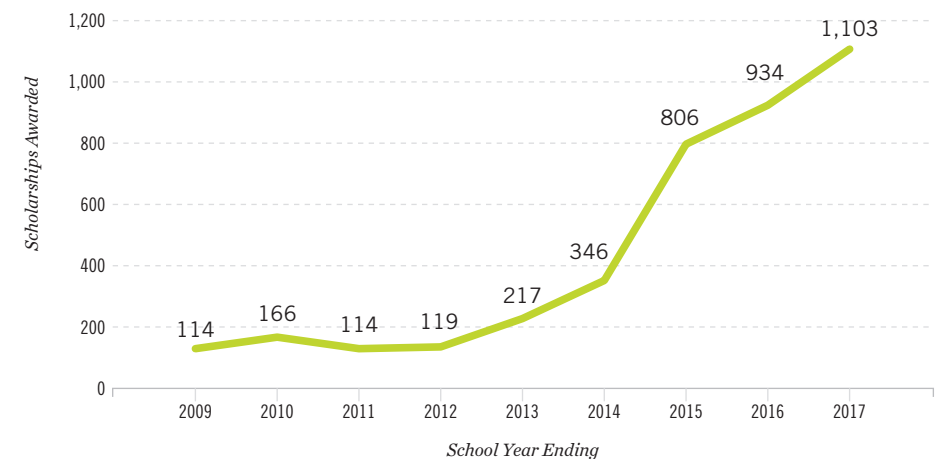
Scholarships awarded: **1,103**
Schools participating: **164**
Scholarship organizations: **18**
Average scholarship value: **\$5,214**

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

12%

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

"Switcher" Individual Income Tax Credit Scholarship Program

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.

Tax-Credit Scholarship / Enacted 2012 / Launched 2012

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
None	Yes	Statewide	None	None	None	100%	Yes	None
PARENT REQUIREMENTS PG. 143 / SCHOOL REQUIREMENTS PG. 147 / STO REQUIREMENTS PG. 149					GOVERNING STATUTES: ARIZ. REV. STAT. §§ 43-1089.03; 43-1601 THROUGH 1605			

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.

LATEST STATS (2016–17)

Scholarships awarded: **22,348**
Schools participating: **331**
Scholarship organizations: **51**
Average scholarship value: **\$1,476**

Most Arizona K–12 students are eligible for the "Switcher" Individual Income Tax Credit Scholarship Program

93%

PARTICIPATION

The number of scholarships awarded through Arizona's "Switcher" Individual Income Tax Credit Scholarship Program increased 8 percent from 2015–16 to 2016–17.



Additional Arizona programs on pages **15, 89, 91, 93**
For the latest program information and data updated in real time, visit edchoice.org/AZ_Switcher



FLORIDA

Florida Tax Credit Scholarship Program

Tax-Credit Scholarship / Passed 2001 / Launched 2001

Florida provides a tax credit on corporate income taxes and insurance premium taxes for donations to scholarship-funding organizations (SFOs), nonprofits that provide scholarships to 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.

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$7,111	None	Statewide	None	260% x Poverty	State or National	100%	Yes	\$873.6 million (escalator)
SCHOOL REQUIREMENTS PG. 147					GOVERNING STATUTES: FLA. STAT. §§ 1002.395 AND 1002.421			

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.

LATEST STATS (FALL 2019)

Scholarships awarded: **108,570**
 Schools participating: **1,836**
 Scholarship organizations: **2**
 Average scholarship value: **\$6,195**
 (2019–20 projected)

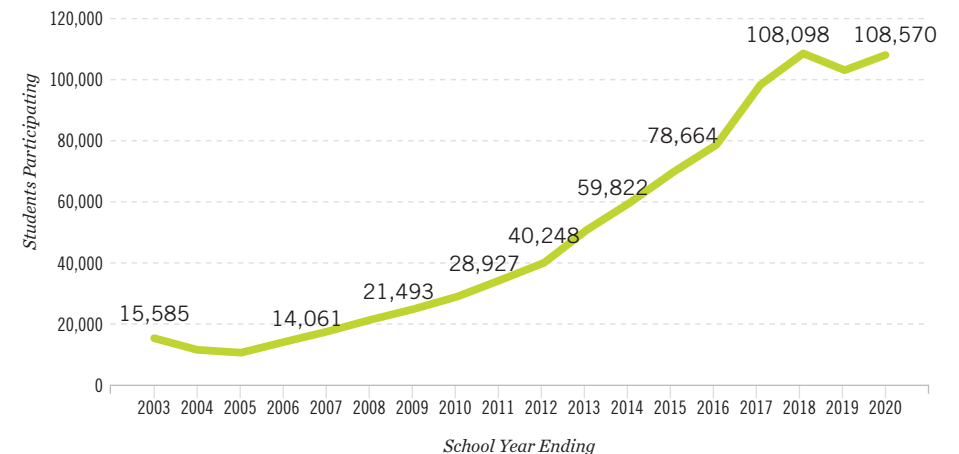
Percent of Florida families* with children who meet the Florida Tax Credit Scholarship Program's income requirement

50%

*Each foster care student counted as a separate family

PARTICIPATION

Enrollment in the Florida Tax Credit Scholarship Program has seen enrollment of more than 100,000 students for the past three years.



Additional Florida programs on pages **17, 33, 99**
 For the latest program information and data updated in real time, visit edchoice.org/FL_scholarship



FLORIDA

Hope Scholarship Program

Purchasers of motor vehicles in Florida may donate their sales tax to scholarship-funding organizations (SFOs), nonprofits that provide private school scholarships to victims of bullying and violence in public schools.

Tax-Credit Scholarship / Enacted 2018 / Launched 2018

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$7,112	Yes	Statewide	None	None	National	100%	\$105	None
SFO REQUIREMENTS PG. 149					GOVERNING STATUTES: FLA. STAT. § 1002.40			

STUDENT FUNDING

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

Scholarship-funding organizations must fund scholarships using a rate of Florida's unweighted full-time equivalent amount. Students in grades K–5 receive 85 percent of this amount (\$6,519). Those in grades 6–8 receive 92 percent (\$6,815). High school students in grades 9–12 receive 96 percent (\$7,112). Students who use the program to transfer to an out-of-district public school are eligible for transportation reimbursement up to \$750. SFOs will award scholarships on a first-come, first-served basis, with priority granted to renewing students. SFOs may use up to 3 percent of contributions for administrative purposes.

STUDENT ELIGIBILITY

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

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

EDCHOICE EXPERT FEEDBACK

Florida is already home to the nation's largest tax-credit scholarship program, which is available to students from low- and middle-income families. The Hope Scholarship Program further expands choice in Florida to victims of bullying and abuse, regardless of household income. The scholarships not only provide an immediate escape hatch for bullied students, but they also create a strong incentive for schools to speedily and satisfactorily address any bullying problems. Though any victim of a qualified incident who meets these criteria may be eligible for a Hope Scholarship, national rates indicate as few as one in four K–12 students experience bullying, thus potentially limiting an otherwise expansive eligibility rate. The program requires scholarship-accepting schools to have state approval and administer a nationally norm-referenced test to scholarship students, but avoids unnecessary regulations. Hope Scholarships are an important step on the road to universal choice.

LATEST STATS (FALL 2019)

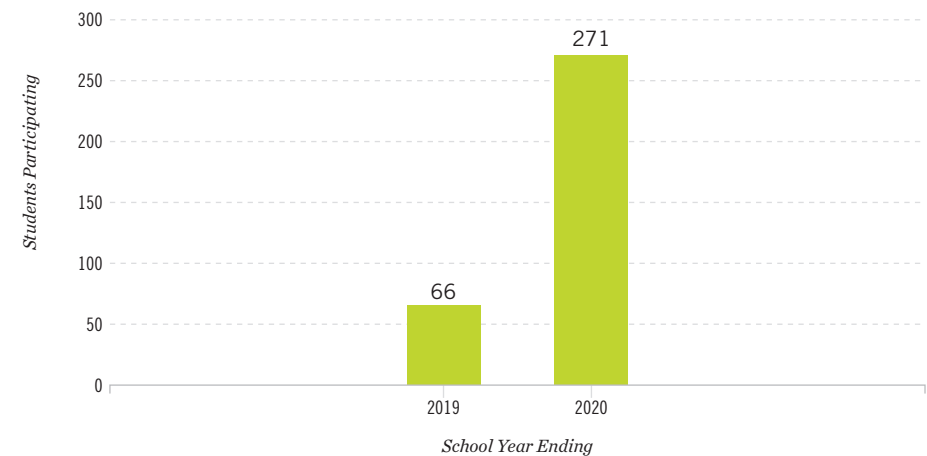
Scholarships awarded: **271**
 Schools participating: **N.A.**
 Scholarship organizations: **1**
 Maximum scholarship value: **\$6,519** (K–5),
\$6,815 (6–8),
\$7,112 (9–12)

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

85%

PARTICIPATION

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

Qualified Education Expense Tax Credit

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

Tax-Credit Scholarship / Passed 2008 / Launched 2008

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$9,817 (2018)	Yes	Statewide	None	None	None	100%	Yes	\$100 million
SCHOOL REQUIREMENTS PG. 147 / SSO REQUIREMENTS PG. 149					GOVERNING STATUTES: O.C.G.A. §§ 20-2A-1 THROUGH 7 AND 48-7-29.16			

MORE CREDIT DETAILS

Individuals may claim up to \$1,000, and married couples filing jointly may claim up to \$2,500 (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.

LATEST STATS (FALL 2018)

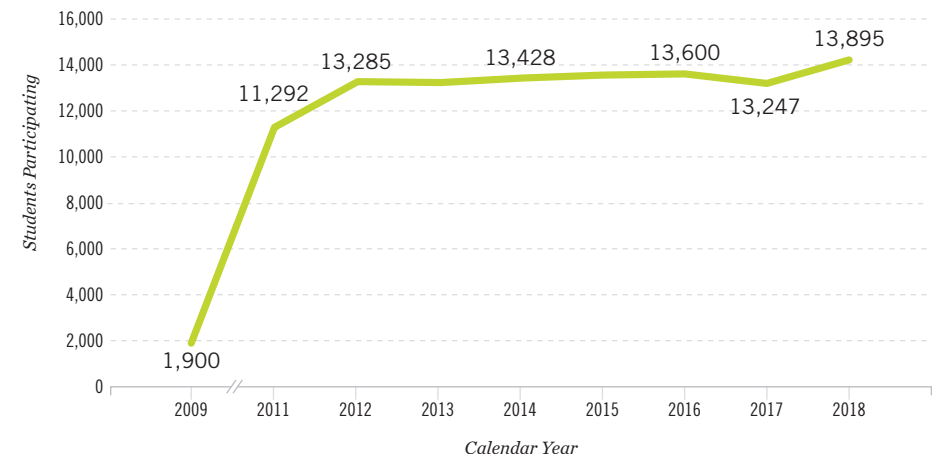
Scholarships awarded: **13,895**
 Schools participating: **N.A.**
 Scholarship organizations: **25**
 Average scholarship value: **\$4,008**

Nine out of 10 Georgia K–12 students are eligible for scholarships under the Qualified Education Expense Tax Credit

90%

PARTICIPATION

Participation in Georgia's tax-credit scholarship program increased 5 percent from 2017 to 2018.



Additional Georgia program on page **35**
 For the latest program information and data updated in real time, visit edchoice.org/GA_scholarship



ILLINOIS

Invest in Kids Program

Tax-Credit Scholarship / Enacted 2017 / Launched 2018

Illinois's Invest in Kids Program gives 75 percent tax credits to individuals and businesses for their donations to scholarship-granting organizations (SGOs), nonprofits that provide school scholarships to low- and middle-income students.

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$13,753	No	Statewide	None	300% x Poverty (400% for renewals)	State	75%	\$1 million	\$75 million
SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: 35 ILCS 40/1-65 AND 35 ILCS 5/224			

STUDENT FUNDING

Each SGO determines the amount of the scholarships it distributes, but the baseline scholarship amount cannot exceed the lesser of the state's average operational expense per pupil (OEPP; \$13,753 in 2018–19) and the necessary costs and fees for attendance at the qualified school. Exceptions include:

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

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

- Students whose household income is less than 185 percent of the poverty level (\$47,638 for a family of four in 2019–20) may receive a scholarship worth up to 100 percent of the state's average OEPP.
- Students whose household income is between 185 percent and 250 percent of the poverty level (\$64,375 for a family of four in 2019–20) may receive, on average, a scholarship worth up to 75 percent of the state's average OEPP.
- Students whose household income is 250 percent or more of the federal poverty level may receive, on average, a scholarship worth up to 50 percent of the state's average OEPP.

SGOs are required to grant priority to the following students who applied by April 1 of the preceding school year: (1) eligible students who previously received a tax-credit scholarship, (2) students from households whose prior year's income does not exceed 185 percent of the federal poverty level (FPL; \$47,638 for a family of four in 2019–20), (3) students who reside in districts that have a school with at least one subgroup whose average student performance is at or below the state average for the lowest 10 percent of student performance in that subgroup or with a school with an average graduation rate of less than 60 percent and (4) siblings of current scholarship recipients. All other eligible students are eligible to receive scholarships beginning April 1 of the same year.

STUDENT ELIGIBILITY

Students are eligible to receive scholarships if their family income does not exceed 300 percent of the federal poverty level (\$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

Illinois's tax-credit scholarship program is a positive step for families wanting educational choice in the state. The program allows students to be eligible without first requiring them to attend a public school, which grants access to more families than states that have such a requirement. Moreover, the scholarships offer high funding amounts for low-income families, gifted students, English language learners and students with special needs. However, there is room for improvement. The \$75 million credit cap, while seemingly large, is a small fraction of what Illinois spends on K–12 education. The state testing mandate

EDCHOICE EXPERT FEEDBACK (CONTINUED)

may deter private schools from participating in the program and provide participating schools with a strong incentive to narrow the curriculum and “teach to the test.” A nationally norm-referenced test would allow scholarship students’ parents to compare their performance with students nationally without imposing the unintended consequences that stem from imposing a single state test. The 75 percent credit value also does not provide enough of an incentive for individuals and businesses to donate the maximum amount to scholarship-granting organizations so as many students as possible have access to scholarships. Additionally, disbursing credits in a manner that is “geographically proportionate to enrollment in recognized non-public schools in Illinois” does not incentivize the opening of private schools in small town and rural areas that do not already have a significant number of private school students. Finally, the program’s sunset provision should be eliminated so students will have access to educational choice beyond the 2022–23 school year.

LATEST STATS (2018–19)

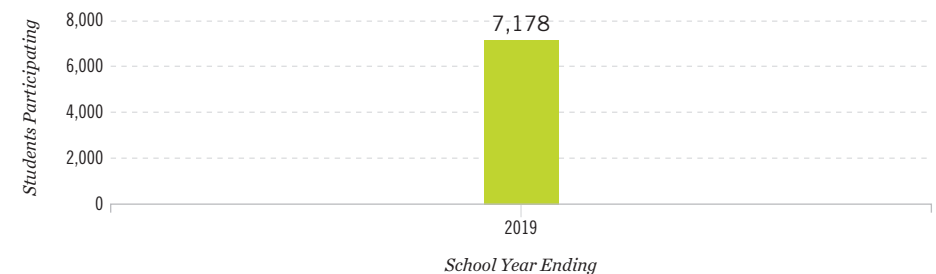
Scholarships awarded: **7,178**
Schools participating: **447**
Scholarship organizations: **6**
Maximum scholarship value: **\$7,380**

Percent of Illinois families with children who meet the Invest in Kids Program's income requirement

44%

PARTICIPATION

Enrollment in Illinois's Invest in Kids Tax-Credit Scholarship Program surpassed 7,000 students in its first year.



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

Tax-Credit Scholarship / Passed 2009 / Launched 2009

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

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
Full Tuition	None	Statewide	None	200% x FRL	National	50%	None	\$14 million
SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: IND. CODE §§ 6-3.1-30.5 AND 20-51-3			

STUDENT FUNDING

Charitable donations made to scholarship-granting organizations fund the scholarships. Individuals and corporations may receive 50 percent tax credits for their donations to SGOs, and Indiana allocated \$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)

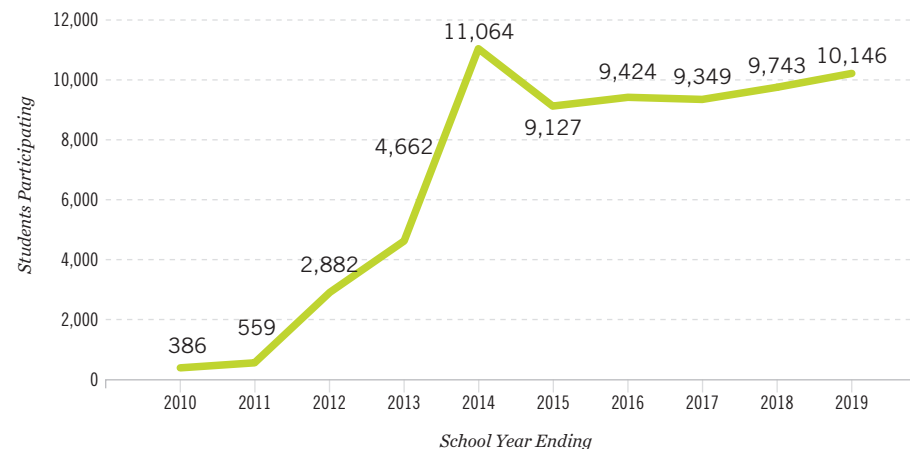
Scholarships awarded: **10,146**
 Schools participating: **341**
 Scholarship organizations: **6**
 Average scholarship value: : **\$2,145**

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.



Additional Indiana programs on pages **37**, **133**
 For the latest program information and data updated in real time, visit edchoice.org/IN_scholarship



IOWA

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.

Tax-Credit Scholarship / Passed 2006 / Launched 2006

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
Full Tuition	None	Statewide	None	400% x Poverty	None	65%	None	\$13 million
SCHOOL REQUIREMENTS PG. 147 / STO REQUIREMENTS PG. 149					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)

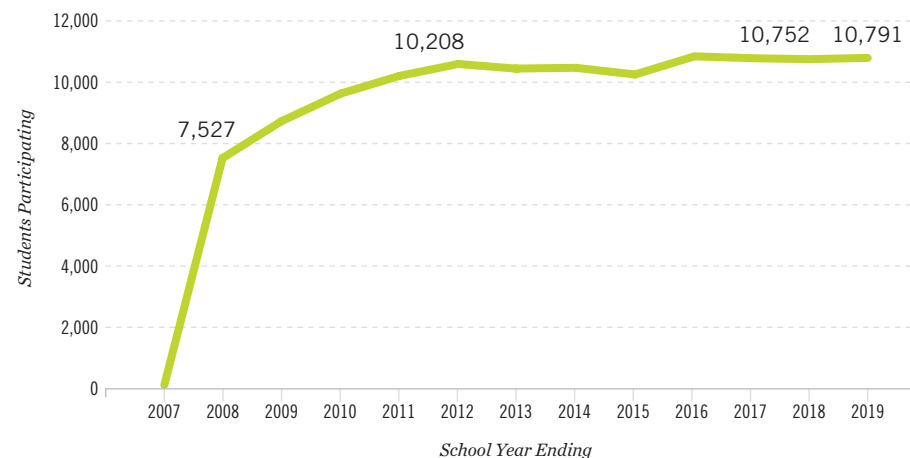
Scholarships awarded: **10,791**
Schools participating: **144**
Scholarship organizations: **12**
Average scholarship value: : **\$1,614**

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



Tax Credit for Low Income Students Scholarship Program

Tax-Credit Scholarship / Enacted 2014 / Launched 2015

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

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$8,000	Yes	"Lowest Performing" Schools Statewide	None	130% x Poverty	None	70%	\$500,000	\$10 million
SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: K.S.A. §§ 72-453 THROUGH 457			

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 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.

LATEST STATS (2018–19)

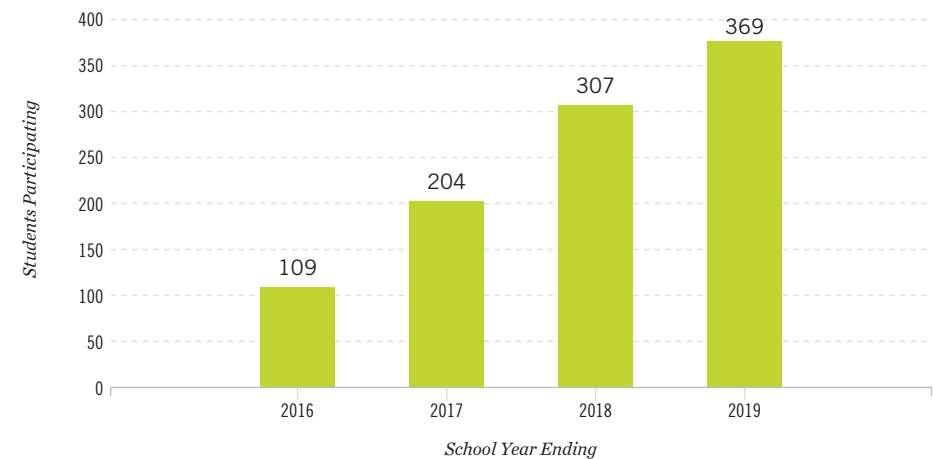
Scholarships awarded: **369**
 Schools participating: **114**
 Scholarship organizations: **9**
 Average scholarship value: : **\$4,031**

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

6%

PARTICIPATION

Enrollment in Kansas's tax-credit scholarship program grew 24 percent in its fourth year.



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



Tuition Donation Credit Program

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.

Tax-Credit Scholarship / Enacted 2012 / Launched 2012

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
Conditional	Yes	Statewide	None	250% x Poverty	State	100%	None	None
SCHOOL REQUIREMENTS PG. 147 / STO REQUIREMENTS PG. 149					GOVERNING STATUTES: LA. REV. STAT. § 47:6301			

STUDENT FUNDING

For students in grades K–8, scholarships can be worth up to 80 percent of the state average Minimum Foundation Program (MFP) funding per pupil for the previous year (\$4,229 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)

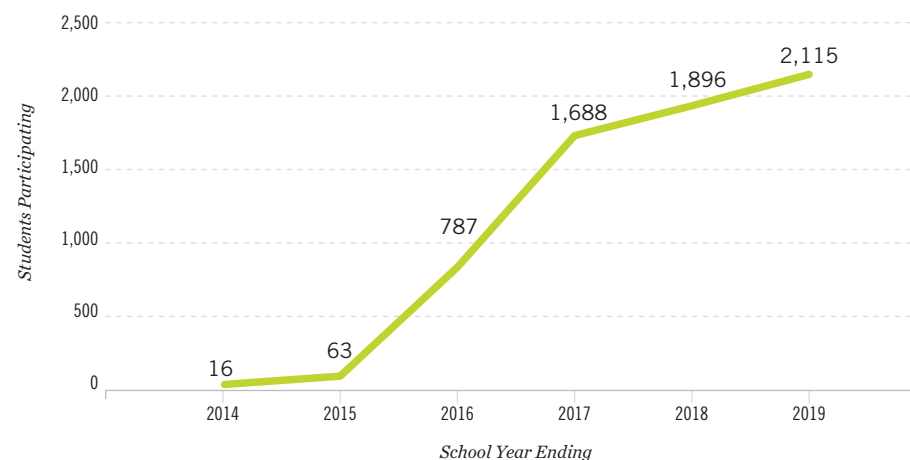
Scholarships awarded: **2,115**
 Schools participating: **228**
 Scholarship organizations: **3**
 Average scholarship value: : **\$4,379**

Percent of Louisiana families with children who meet the Tuition Donation Credit Program's income requirement

48%

PARTICIPATION

Enrollment in Louisiana's tuition credit program increased by 12 percent from 2017–18 to 2018–19.



Additional Louisiana programs on pages **39, 41, 133**
 For the latest program information and data updated in real time, visit edchoice.org/LA_scholarship.

MONTANA



Tax Credits for Contributions to Student Scholarship Organizations

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-Credit Scholarship / Enacted 2015 / Launched 2015

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
50% of State Expenditure	None	Statewide	None	None	National	100%	\$150	\$3 million (escalator)
SSO REQUIREMENTS PG. 149					GOVERNING STATUTES: MONT. CODE ANN. §§ 15-30-3101 THROUGH 3114			

MORE CREDIT DETAILS

Donors may claim a 100 percent credit. The total amount of tax credits awarded statewide is limited to \$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.

LATEST STATS (2017–18)

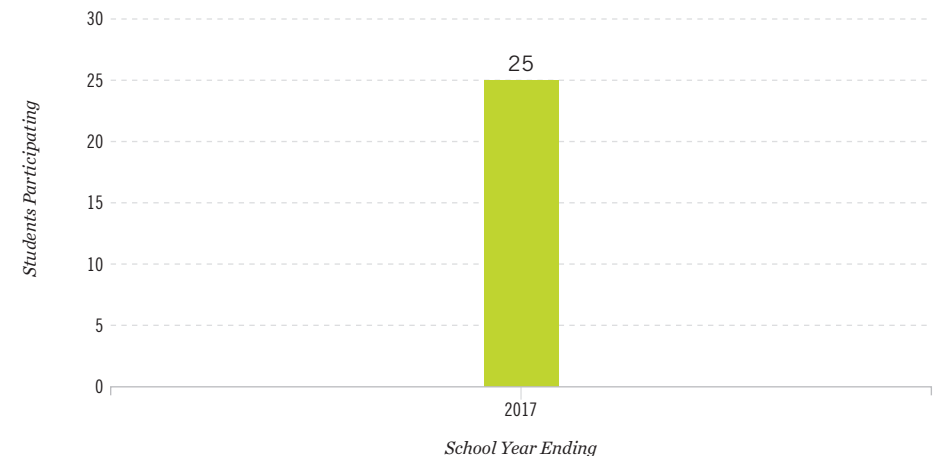
Students participating: **25** (2016–17)
Schools participating: **13**
Average scholarship value: **\$500** (2016–17)

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

100%

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

Educational Choice Scholarship Program

Tax-Credit Scholarship / Enacted 2015 / Launched 2015

Nevada allows corporations to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships, counted against the Modified Business Tax. Taxpayers may carry forward a tax credit under this program for five years. The total amount of tax credits awarded statewide is limited to \$11.4 million in 2019–20.

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$8,262	None	Statewide	None	300% x Poverty	National	100%	None	\$11.4 million
PARENT REQUIREMENTS PG. 143 / SGO REQUIREMENTS PG. 149					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)

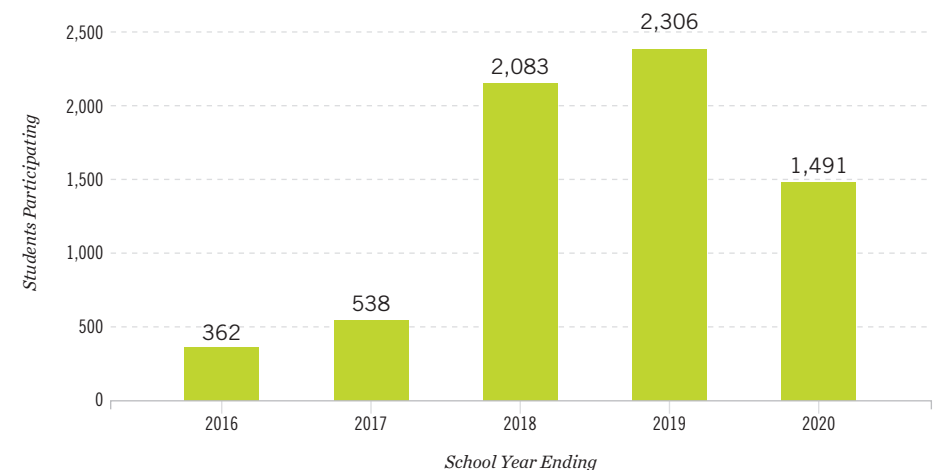
Students participating: **1,491**
 Schools participating: **61** (2018–19)
 Scholarship organizations: **6**
 Average scholarship value: **\$6,289**

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

53%

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.



Additional Nevada program on page **21**

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



NEW HAMPSHIRE

Education Tax Credit Program

New Hampshire offers tax credits to businesses for donations to nonprofits that provide private school scholarships. Available tax credits were capped at \$3.4 million in the first year and were capped at \$5.1 million for subsequent years.

Tax-Credit Scholarship / Enacted 2012 / Launched 2013

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$2,762, on average / \$4,749 (special needs minimum)	Yes	Statewide	None	300% x Poverty	None	85% / 100%	\$1 million	\$5.1 million
SCHOOL REQUIREMENTS PG. 147 / SO REQUIREMENTS PG. 149					GOVERNING STATUTES: N.H. REV. STAT. §§ 77-G:1 THROUGH 10			

STUDENT FUNDING

Individuals subject to New Hampshire's interest and dividends tax and businesses may receive 85 percent tax credits for donations to scholarship organizations (SOs). The average value of all non-homeschooling scholarships 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.

LATEST STATS (2018–19)

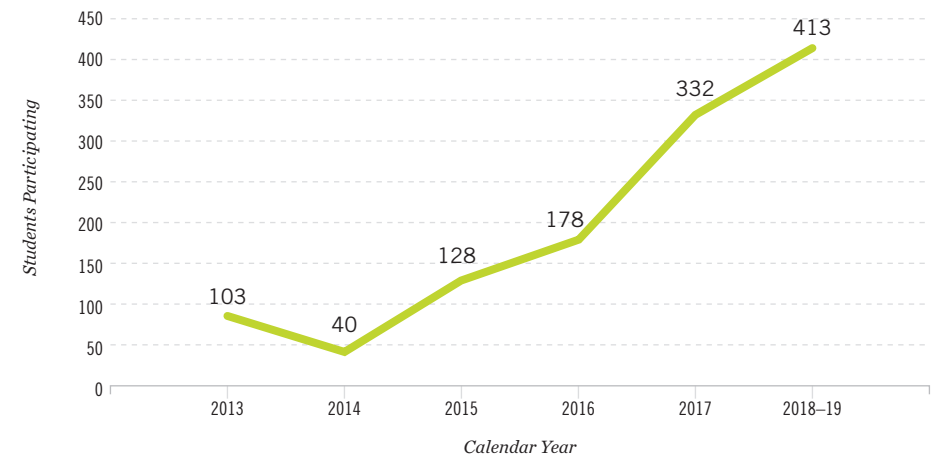
Scholarships awarded: **413**
 Schools participating: **58**
 Scholarship organizations: **2**
 Average scholarship value: **\$2,168**

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

35%

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

Oklahoma Equal Opportunity Education Scholarships

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

Tax-Credit Scholarship / Enacted 2011 / Launched 2013

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
Conditional	None	Statewide	None	300% x FRL	None	50% / 75%	Yes	\$3.5 million
SCHOOL REQUIREMENTS PG. 147 / SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: OKLA. STAT. TIT. 68 § 2357.206			

MORE CREDIT DETAILS

The allowable tax credit is 50 percent of the amount of contributions made during a taxable year, up to \$1,000 for single individuals, \$2,000 for married couples and \$100,000 for corporations, now including S-Corporations. The program is capped at \$5 million, of which \$3.5 million is dedicated to private school scholarships with a separate \$1.5 million in tax credits available for donations made to organizations that distribute “educational improvement grants” to public schools. If donations exceed the statewide cap in a given year, the Oklahoma Tax Commission will allocate the tax credits to individuals (or corporations) on a pro-rata basis. Any taxpayer who makes a written commitment to contribute the same amount to 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.

LATEST STATS (2018–2019)

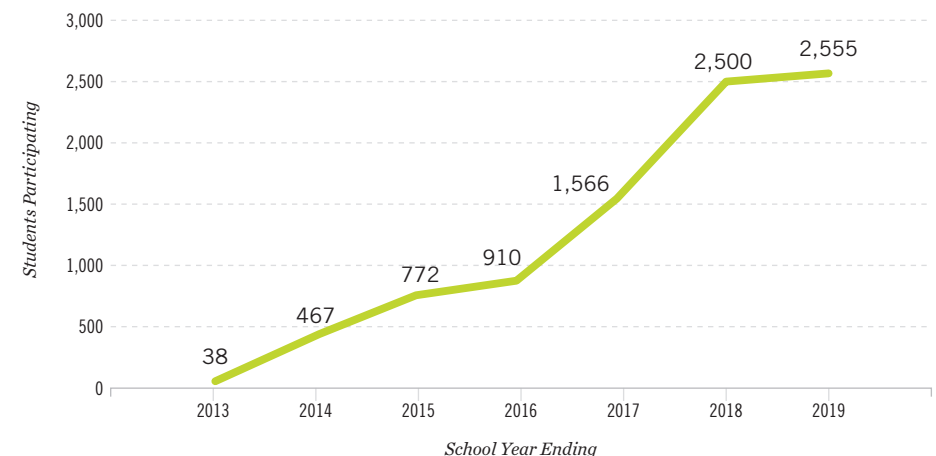
Students participating: **2,555**
Schools participating: **102**
Scholarship organizations: **6**
Average scholarship value: **\$2,017**

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



Educational Improvement Tax Credit Program

Tax-Credit Scholarship / Enacted 2001 / Launched 2001

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

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
Full Tuition	None	Statewide	None	\$90,000 + \$15,842/child	None	75% / 90%	Yes	\$185 million
SO REQUIREMENTS PG. 149					GOVERNING STATUTES: 24 PA. CONST. STAT. §§ 20-2001-B THROUGH 2013-B			

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**

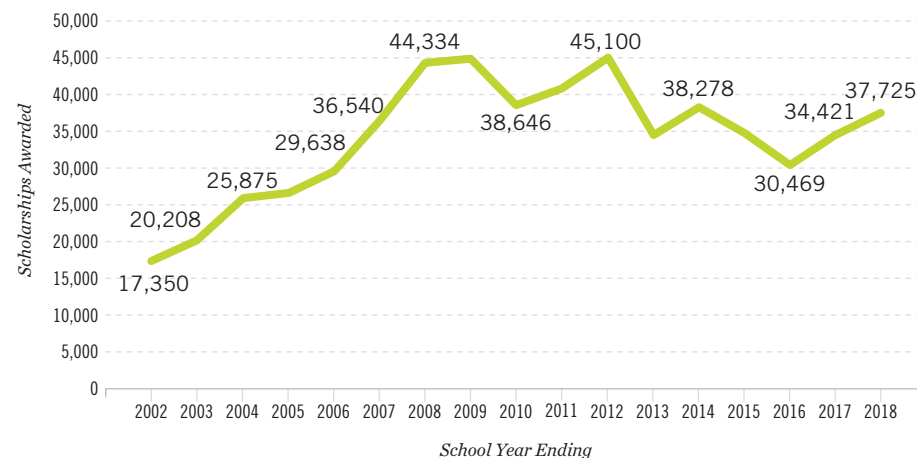
Percent of Pennsylvania families with children* who meet the Educational Improvement Tax Credit Program’s income requirement

68%

*Assumes one child per family

PARTICIPATION

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



Additional Pennsylvania program on page **123**

For the latest program information and data updated in real time, visit edchoice.org/PA_scholarship1



Opportunity Scholarship Tax Credit Program

Pennsylvania provides tax credits for corporate contributions to opportunity scholarship organizations (OSOs), nonprofits that provide private school scholarships.

Tax-Credit Scholarship / Enacted 2012 / Launched 2012

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$9,000 / \$16,000 (special needs)	None	Statewide	None	\$90,000 + \$15,842/child	None	75% / 90%	Yes	\$55 million
OSO REQUIREMENTS PG. 149					GOVERNING STATUTES: 24 PA. CONST. STAT. §§ 20-2001-B THROUGH 2013-B			

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 \$9,000. Students with special needs may receive up to \$15,000, 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 \$158,763 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

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.

LATEST STATS (2017–18)

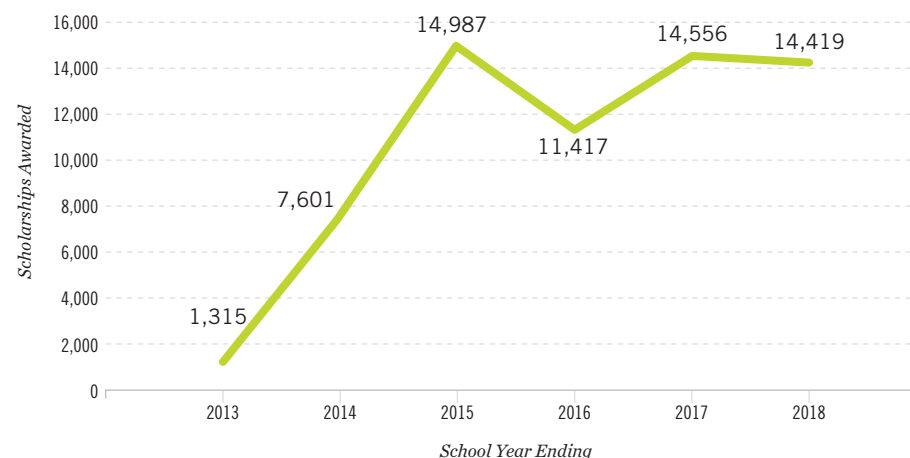
Scholarships awarded: **14,419**
 Schools participating: **N.A.**
 Scholarship organizations: **178** (2016–17)
 Average scholarship value: **\$2,490**

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

7%

PARTICIPATION

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



Additional Pennsylvania program on page **121**
 For the latest program information and data updated in real time, visit edchoice.org/PA_scholarship2



RHODE ISLAND

Tax Credits for Contributions to Scholarship Organizations

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

Tax-Credit Scholarship / Enacted 2006 / Launched 2007

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
None	None	Statewide	None	250% x Poverty	None	75% / 90%	\$100,000	\$1.5 million
SCHOOL REQUIREMENTS PG. 147 / SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: 44 R.I. GEN. LAWS §§ 62-1 THROUGH 62-7			

MORE CREDIT DETAILS

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

STUDENT FUNDING

Scholarships are funded by donations to scholarship-granting organizations. Businesses may receive tax credits for donations to 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.

LATEST STATS (2018)

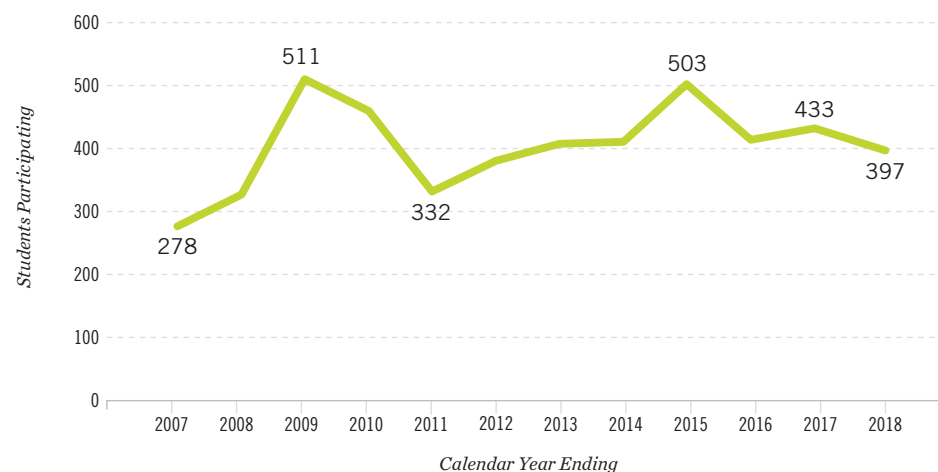
Scholarships awarded: **397**
Schools participating: **35**
Scholarship organizations: **4**
Average scholarship value: : **\$3,416**

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 decreased 21 percent since an eight-year high in 2015.



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



SOUTH CAROLINA

Educational Credit for Exceptional Needs Children

Tax-Credit Scholarship / Enacted 2013 / Launched 2014

South Carolina allows individuals, partnerships, corporations and similar entities to claim a 100 percent tax credit for contributions to 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.

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
\$11,000	None	Statewide	None	None	State or National	100%	Yes	\$12 million
PARENT REQUIREMENTS PG. 143 / SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: S.C. CODE ANN. § 12-6-3790			

STUDENT FUNDING

The maximum scholarship amount a student may receive is \$11,000 or the cost of tuition and qualified expenses, whichever is less. Scholarships may be used for tuition, transportation, textbook expenses or any combination of these at qualifying private schools.

STUDENT ELIGIBILITY

Students are eligible to receive scholarships if they have been designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability.” Additionally, a student’s parents must believe the assigned public school district does not sufficiently meet the student’s needs. If a licensed speech-language pathologist; psychiatrist; or medical, mental health, or other comparable licensed healthcare provider has diagnosed a student with one of the following impairments within the last three years—a neurodevelopmental disorder, a substantial sensory or physical impairment (such as deafness, blindness or orthopedic disability) or some other disability or acute or chronic condition that significantly impedes the student’s ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child’s unique needs—then that student is eligible for this program. Returning scholarship recipients are prioritized for awards.

EDCHOICE 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.

LATEST STATS (2017–18)

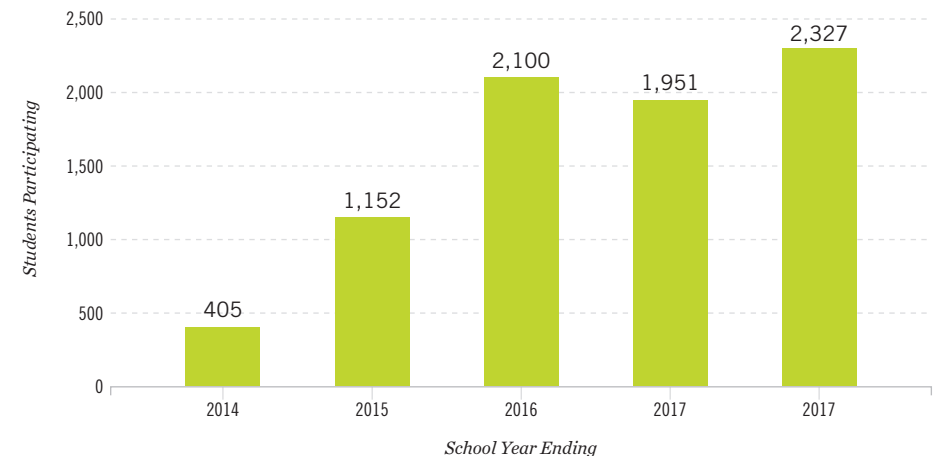
Students participating: **2,327**
Scholarships awarded: **397**
Schools participating: **112 (2016–17)**
Average scholarship value: **\$4,973 (2016–17)**

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

11%

PARTICIPATION

Enrollment in South Carolina’s tax-credit scholarship program increased 11 percent from 2015–16 to 2017–18.



Additional South Carolina program on page **133**
For the latest program information and data updated in real time, visit edchoice.org/SC_scholarship



Partners in Education Tax Credit 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.

Tax-Credit Scholarship / Enacted 2016 / Launched 2016

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
82.5% of State Funding	Conditional	Statewide	None	150% x FRL	State or National	100%	Yes	\$2 million
SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: S.D. CODIFIED LAWS §§ 13-65-1 THROUGH 12			

MORE CREDIT DETAILS

The allowable tax credit is 100 percent of the amount of contributions made 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)

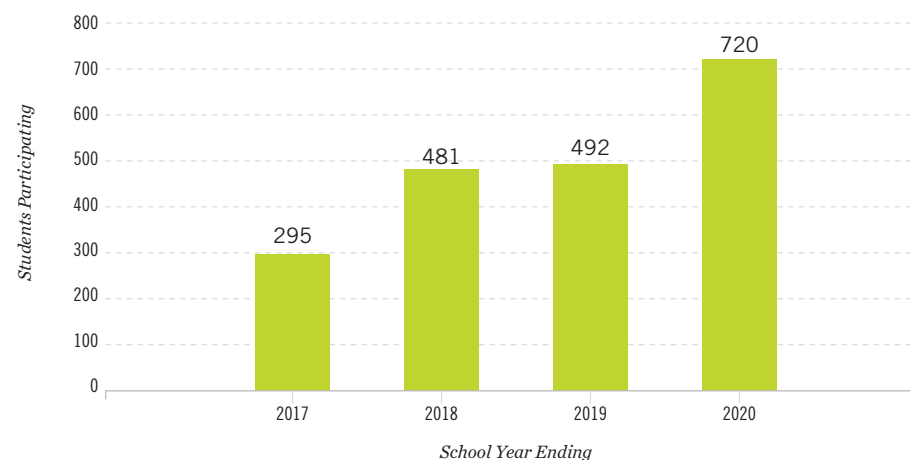
Students participating: **720**
 Schools participating: **45** (2018–19)
 Scholarship organizations: **1**
 Average scholarship value: **\$419** (2018–19)

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

Education Improvement Scholarships Tax Credits Program

Individual and business taxpayers in Virginia can receive tax credits worth 65 percent of their donations to scholarship foundations, nonprofits that provide private school scholarships.

Tax-Credit Scholarship / Enacted 2012 / Launched 2013

RULES AND REGULATIONS

SCHOLARSHIP CAP	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	GEOGRAPHIC LIMIT	ENROLLMENT CAP	INCOME LIMIT	TESTING MANDATES	CREDIT VALUES	TOTAL CREDIT CAP	BUDGET CAP
100% of State Funding	Conditional	Statewide	None	300% x Poverty (400% for students w/ special needs)	National	65%	Yes (individual) / None (business)	\$25 million
SGO REQUIREMENTS PG. 149					GOVERNING STATUTES: VA CODE. §§ 58.1-439.25-28			

MORE CREDIT DETAILS

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

STUDENT FUNDING

The total scholarship funding for students without special needs cannot exceed the actual education expenses of the student or 100 percent of the per-pupil amount distributed to the local public school by the state, whichever is less. Students may receive more than one scholarship from scholarship foundations. Students with special needs may be funded with scholarships worth up to 300 percent of the commonwealth's per-pupil amount if they attend 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 (\$75,300 for a family of four in 2018–19). Students with special needs also are eligible and do not have an income limitation. 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)

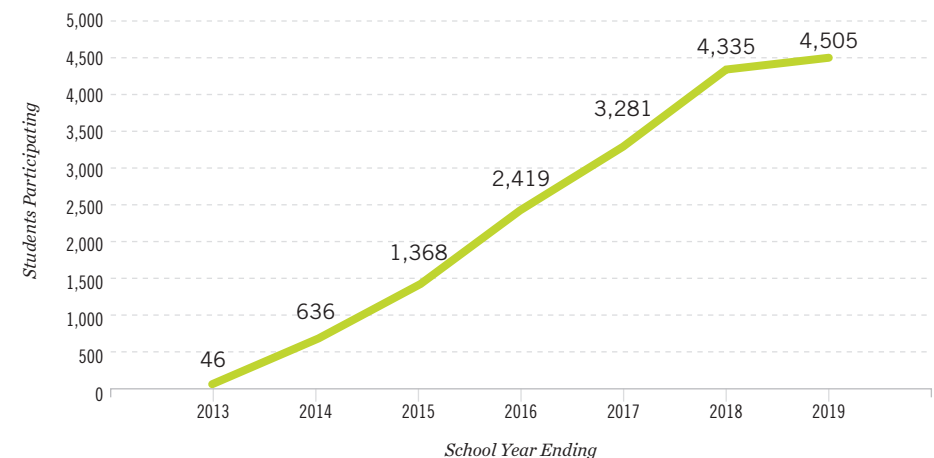
Students participating: **4,505**
Schools participating: **174**
Scholarship organizations: **36**
Average scholarship value: **\$3,168**

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.



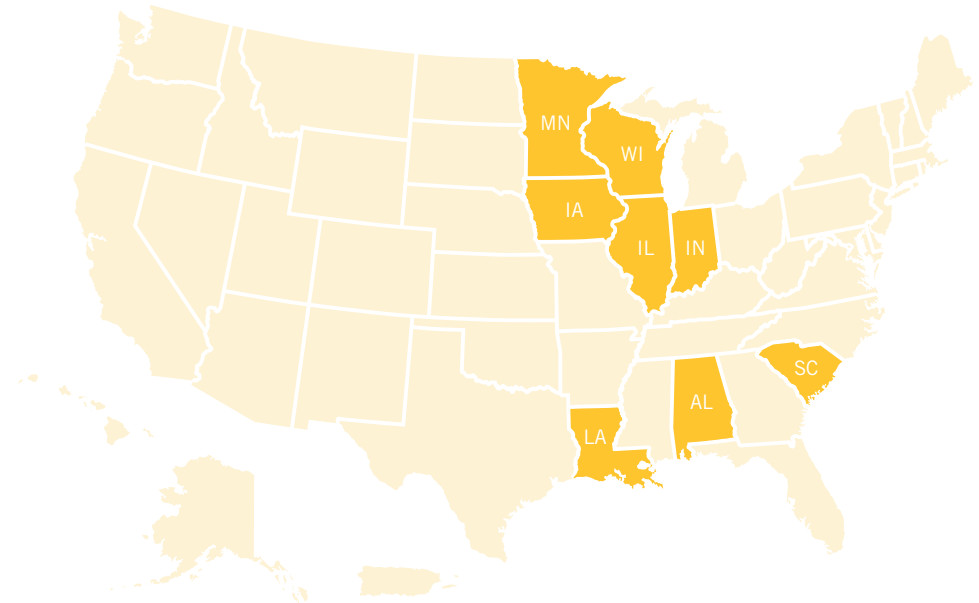
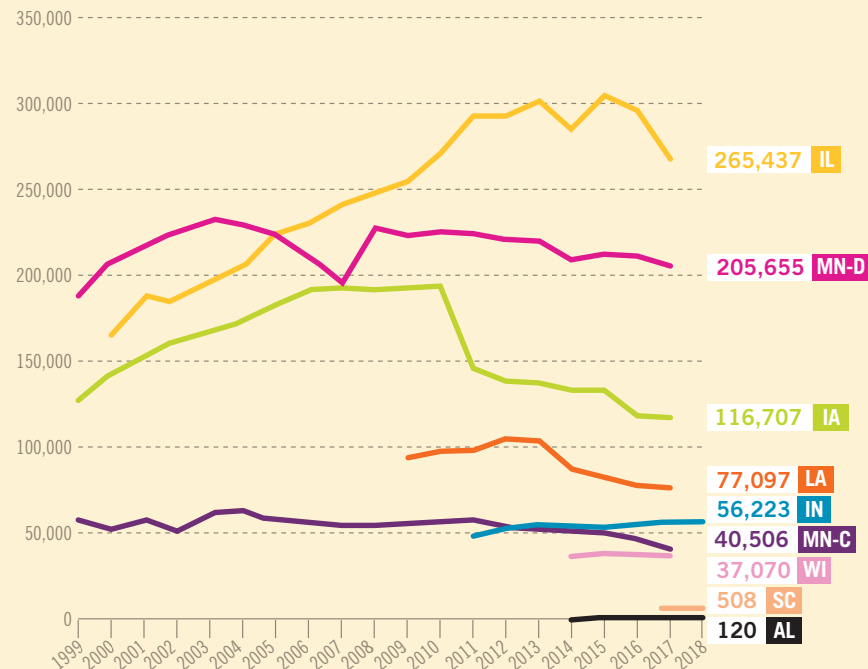
For the latest program information and data updated in real time, visit edchoice.org/VA_scholarship

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.



Individual Tax Credits and Deductions Program Legend

AL	Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Credits†
IL	Tax Credits for Educational Expenses
IN	Private School/Homeschool Deduction
IA	Tuition and Textbook Tax Credit
LA	Elementary and Secondary School Tuition Deduction
MN-D	Education Deduction
MN-C	K-12 Education Credit
SC	Refundable Educational Credit for Exceptional Needs Children*
WI	K-12 Private School Tuition Deduction

* Limited to students with special needs

† Limited to students in low-performing schools

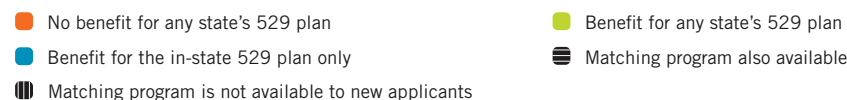
Limited to students previously in foster care

FRL = Federal free and reduced-price lunch program

	REFUNDABLE	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	INDIVIDUAL CREDIT / DEDUCTION CAP	TESTING MANDATES
AL	Yes	None	Yes	None	80% per-pupil findings	State or National
IL	No	\$250,000 (single) / \$500,000 (married)	None	None	\$750	None
IN	No	None	None	None	\$1,000	None
IA	No	None	None	None	\$250	None
LA	No	None	None	None	\$5,000 per student	None
MN-D	No	None	None	None	\$1,625 (K-6) / \$2,500 (7-12)	None
MN-C	No	Conditional	None	None	\$1,000 per student	None
SC	Yes	None	None	None	\$11,000 per student	State or National
WI	No	None	None	None	\$4,000 (K-8) / \$10,000 (9-12)	None

529

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.



Source: Capital Groups, 529 State Tax Interactive Map [Web page], accessed January 13, 2020, retrieved from <https://www.capitalgroup.com/advisor/products/college-america-529/interactive-tax-map.htm>

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

Education Savings Accounts

Rules & Regulations

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

* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

§ Limited to children of active military members stationed in the state

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

STATE	PROGRAM NAME	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
AR	Succeed Scholarship Program for Students with Disabilities*§	None	Conditional	Foster care students: 20	\$6,713	National
DC	Opportunity Scholarship Program	100% x FRL (300% to remain eligible year-to-year)	None	None (limited to \$15 Million total)	\$8,857 (K–8) / \$13,287 (9–12)	State
FL	John M. McKay Scholarships for Students with Disabilities Program*	None	Yes	None	Conditional	None
GA	Georgia Special Needs Scholarship Program*	None	Yes	None	Conditional	Pre- and Post-Assessments
IN	Choice Scholarship Program	150% x FRL	Conditional	None	50% or 90% of State Expenditure	State
LA	Louisiana Scholarship Program†	250% x Poverty	Conditional	None	90% of State and Local Funding	State
LA	School Choice Pilot Program for Certain Students with Exceptionalities*	None	None	None	Conditional	None
ME	Town Tuitioning Program	None	None	None	\$9,272 (K–8) / \$11,093 (9–12)	Conditional-State
MD	Broadening Options and Opportunities for Students Today (BOOST) Program	100% x FRL	None	None	100% of Statewide Avg. Local Expenditure	State
MS	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program*	None	Conditional	None	\$5,523	None
MS	Nate Rogers Scholarship for Students with Disabilities Program*	None	Conditional	None	\$5,523	None
NH	Town Tuitioning Program	None	None	None	100% of Statewide Average Local Expenditure	National
NC	Special Education Scholarship Grants for Children with Disabilities*	None	Conditional	None	\$4,000 per semester	National
NC	Opportunity Scholarships	133% x FRL	Conditional	None	\$4,200	National
OH	Cleveland Scholarship Program	None‡	None	None	\$4,650 (K–8) / \$6,000 (9–12)	State
OH	Autism Scholarship Program*	None	None	None	\$27,000	None
OH	Educational Choice Scholarship Program†	None	Conditional	60,000	\$4,650 (K–8) / \$6,000 (9–12)	State
OH	Jon Peterson Special Needs Scholarship Program*	None	Yes	5% of students with special needs	\$27,000	None
OH	Income-Based Scholarship Program	200% x Poverty (up to 400% for renewals)	None	Conditional	\$4,650	State
OK	Lindsey Nicole Henry Scholarships for Students with Disabilities*	None	Conditional	None	Conditional	None
PR	Free School Selection Program	None	Yes	3% of student population	80% of per-pupil funding	None
UT	Carson Smith Special Needs Scholarship Program*	None	None	None	Conditional	Annual (Assessment of Student's Progress)
VT	Town Tuitioning Program	None	None	None	\$13,910 (K–8) / \$15,618 (9–12)	None
WI	Milwaukee Parental Choice Program	300% x Poverty	None	None	\$7,754 (K–8) / \$8,400 (9–12)	State
WI	Parental Private School Choice Program (Racine)	300% x Poverty	Conditional	None	\$7,754 (K–8) / \$8,400 (9–12)	State
WI	Parental Choice Program (Statewide)	220% x FRL	Conditional	Conditional	\$7,754 (K–8) / \$8,400 (9–12)	State
WI	Special Needs Scholarship Program*	None	Yes	None	\$12,431	State Civics Exam

* 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

Tax-Credit Scholarships

Rules & Regulations

STATE	PROGRAM NAME	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	SCHOLARSHIP CAP	TESTING MANDATES	CREDIT VALUE	TOTAL CREDIT CAP	BUDGET CAP
AL	Education Scholarship Program	100% x FRL	Conditional	None	\$6,000 (K–5) / \$8,000 (6–8) / \$10,000 (9–12)	State or National	\$50,000 (individual) / 100% (business)	Yes	\$30 million
AZ	Original Individual Income Tax Credit Scholarships	None	None	None	None	None	100%	Yes	None
AZ	Low-Income Corporate Income Tax Credit Scholarships	185% x FRL	Yes	None	\$5,400 (K–8) / \$6,700 (9–12)	None	100%	None	\$89.2 million (escalator)
AZ	Lexie's Law*#	None	None	None	90% State Funding	None	100%	None	\$5 million
AZ	"Switcher" Individual Income Tax Credit Scholarships	None	Yes	None	None	None	100%	Yes	None
FL	Florida Tax Credit Scholarship Program	260% x FRL	None	None	\$7,111	State or National	100%	Yes	\$873.6 million (escalator)
FL	Florida Hope Scholarship ProgramΦ	None	Yes	None	\$7,111	National	100%	\$105	None
GA	Qualified Education Expense Tax Credit	None	Yes	None	\$9,817 (2018)	None	100%	Yes	\$100 million
IL	Invest in Kids Program	300% x Poverty (400% for renewals)	No	None	\$12,973	State	75%	\$1 million	\$75 million
IN	School Scholarship Tax Credit	200% x FRL	None	None	Full Tuition	National	50%	None	\$14 million
IA	School Tuition Organization Tax Credit	400% x Poverty	None	None	Full Tuition	None	65%	None	\$13 million
KS	Tax Credit for Low Income Students Scholarship Program†	130% x Poverty	Yes	None	\$8,000	None	70%	\$500,000	\$10 million
LA	Tuition Donation Rebate Program	250% x Poverty	Yes	None	Conditional	State	100%	None	None
MT	Tax Credits for Contributions to Student Scholarship Organizations	None	None	None	50% of State Expenditure	National	100%	\$150	\$3 million (escalator)
NV	Educational Choice Scholarship Program	300% x Poverty	None	None	\$8,132	National	100%	None	\$6.7 million (escalator)
NH	Education Tax Credit Program	300% x Poverty	Yes	None	\$2,762, on average / \$4,749 (special needs minimum)	None	85% / 100%	\$1 million	\$5.1 million
OK	Oklahoma Equal Opportunity Education Scholarships	300% x FRL	None	None	Conditional	None	50% / 75%	Yes	\$3.5 million
PA	Educational Improvement Tax Credit Program	\$85,000 + \$15,608/child	None	None	Full Tuition	None	75% / 90%	Yes	\$160 million
PA	Opportunity Scholarship Tax Credit Program†	\$85,000 + \$15,608/child	None	None	\$8,500 / \$15,000 (special needs)	None	75% / 90%	Yes	\$50 million
RI	Tax Credits for Contributions to Scholarship Organizations	250% x Poverty	None	None	None	None	75% / 90%	\$100,000	\$1.5 million
SC	Educational Credit for Exceptional Needs Children*	None	None	None	\$11,000	State or National	100%	Yes	\$10 million
SD	Partners in Education Tax Credit Program	150% x FRL	Conditional	None	82.5% of State Funding	State or National	80%	Yes	\$2 million
VA	Educational Opportunity Scholarships Tax Credits Program	300% x Poverty (400% for students w/ special needs)	Conditional	None	100% of State Funding	National	65%	Yes (individual) / None (business)	\$25 million

* 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

Parents & Families Requirements

STATE	PROGRAM TYPE	PROGRAM NAME	DISTRICT ENROLLMENT PROHIBITED?	SUPPLEMENT w/ PARENT FUNDS/ SCHOLARSHIPS?	EDUCATION REQUIREMENTS	USE OF FUNDS	MISC.
AZ	ESA	Empowerment Scholarship Accounts*†§#**	Y	N	Reading, Grammar, Math, Social Studies, & Science	Basic education subjects and otherwise specified by law	
FL	ESA	Gardiner Scholarship Program*			Ensure students take standardized assessments	Prohibited: other beneficiaries, billing others for same services	
NC	ESA	Personal Education Savings Account*	Y	Y	ELA, Math, Social Studies, & Science	Prohibited: consumable education supplies	
TN	ESA	Individualized Education Account Program*	N		ELA, Math, Social Studies, & Science ; standardized assessments	Allowed for transportation	Maintain receipts and submit quarterly expense reports
FL	V	John M. McKay Scholarships for Students with Disabilities Program*		Y			Parents receive annual progress reports from private school
FL	V	Family Empowerment Scholarship Program					Parents receive annual progress reports from private school
LA	V	School Choice Program for Certain Students with Exceptionalities*		Y			
ME	V	Town Tuitioning Program		Y			
MS	V	Nate Rogers Scholarship for Students with Disabilities Program*					Parents receive annual progress reports from private school
NH	V	Town Tuitioning Program				No transportation funding	
OH	V	Cleveland Scholarship Program		conditional			
OH	V	Autism Scholarship Program*		Y			
OH	V	Educational Choice Scholarship Program†		conditional			
OH	V	Jon Peterson Special Needs Scholarship Program*	N			Tuition, therapists, and other providers	Parents receive a profile of the provider's special education program
UT	V	Carson Smith Special Needs Scholarship Program*				Parents receive disclosures from providers regarding services, costs, & teacher credentials	
WI	V	Milwaukee Parental Choice Program		conditional			
WI	V	Parental Private School Choice Program (Racine)		conditional			
AZ	TCS	Original Individual Income Tax Credit Scholarships					May not earmark or trade STO contributions for dependents
AZ	TCS	"Switcher" Individual Income Tax Credit Scholarships					May not earmark or trade STO contributions for dependents
FL	TCS	Florida Hope Scholarship Program‡	N				Confirm continuation in program to SFO
SC	TCS	Educational Credit for Exceptional Needs Children*				Transportation funding permitted	
AL	C/D	Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits†		Y			Provide certification child was assigned to a failing school
IL	C/D	Tax Credits for Educational Expenses		Y		Tuition, book, lab & activity fees	
IN	C/D	Private School/Homeschool Deduction		Y		Tuition, textbooks, fees, software, tutoring & supplies	Must claim unreimbursed expenses
IA	C/D	Tuition and Textbook Tax Credit		Y		Tuition, book, lab & activity fees	Spend at least \$1,000 in education expenses & have state tax liability of at least \$250
LA	C/D	Elementary and Secondary School Tuition Deduction		Y		Tuition, fees, uniforms, textbooks, curriculum materials & supplies	
MN	C/D	Education Deduction		Y		Tuition, tutoring, textbooks, & after-school programs	
MN	C/D	K-12 Education Credit		Y		Non-tuition education expenses	May not include self-transportation as expense
SC	C/D	Refundable Educational Credit for Exceptional Needs Children*		Y		Provide certification that student has special needs	
WI	C/D	K-12 Private School Tuition Deduction		Y		Tuition	

* Limited to students with special needs

‡ Priority given to families up to 200% x Poverty

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

† Limited to students in low-performing schools

§ Limited to children of active military members stationed in the state

FRL = Federal free and reduced-price lunch program

School Requirements

STATE	PROGRAM TYPE	PROGRAM NAME	ACCREDITATION/ APPROVAL	EMPLOYMENT	NON DISCRIMINATION	ENROLLMENT	CALENDAR/ CURRICULUM	FINANCIAL	MISC.
MS	ESA	Equal Opportunity for Students with Special Needs Program*	State or regional	Background checks					Offer national test
TN	ESA	Individualized Education Account Program*	State	Background checks	State and federal		Satisfy compulsory attendance requirements		Administer state math and ELA tests
AR	V	Succeed Scholarship Program for Students with Disabilities*§	State or regional	Bachelor's degrees for teachers	Federal			CPA statement of solvency	Be accountable to parents for students' educational needs
DC	V	Opportunity Scholarship Program		Bachelor's degrees for teachers		Conditional autonomy	Comply with compulsory attendance laws	Proof of sustainability for schools <5 years old	
FL	V	John M. McKay Scholarships for Students with Disabilities Program*	State	Background checks, bachelor's degrees for teachers or 3 years experience	Federal	Autonomous	170 days of instruction	Surety bond for schools <3 years old	Notify FLDoE when a scholarship student withdraws
FL	V	Family Empowerment Scholarship Program	State	Background checks, bachelor's degrees for teachers or 3 years experience				Surety bond for schools <3 years old	Notify FLDoE when a scholarship student withdraws
GA	V	Georgia Special Needs Scholarship Program*	State or regional		State			Demonstrate fiscal soundness	Report academic progress to parents
IN	V	Choice Scholarship Program	State or regional	Background checks	Federal		Subject to state review, provide civic & character education		
LA	V	Louisiana Scholarship Program†	State	Background checks	Federal	Open admissions, Lottery, Independent audit		Can't charge more than voucher amount, Independent audit	
LA	V	School Choice Program for Certain Students with Exceptionalities*	State	Special Ed. Certified teachers		Exist two years prior to accepting voucher students			
ME	V	Town Tuitioning Program	State					Independent audit	Comply with student records requests
MD	V	Broadening Options and Opportunities for Students Today (BOOST) Program			State and federal	Have at least 1 grade > kindergarten			Participate in state's textbook and software program
MS	V	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program*	State or regional	State-licensed Dyslexia therapists, background checks			State approval	State audit	Update parents on students' academic progress
MS	V	Nate Rogers Scholarship for Students with Disabilities Program*	State or regional	Licensed speech-language pathologists, background checks			State approval		Update parents on students' academic progress
NH	V	Town Tuitioning Program						Can't charge more than state tuition amount	Report academic progress to state
NC	V	Special Education Scholarship Grants for Children with Disabilities*			State				
NC	V	Opportunity Scholarships	State or regional		Federal			Provide documentation for charges, independent audit	Update parents on students' academic progress
OH	V	Cleveland Scholarship Program	State		State	Lottery			
OH	V	Autism Scholarship Program*	State	State accredited, background checks		Be in operation >1 year		Demonstrate fiscal soundness	Report academic progress to district & parents
OH	V	Educational Choice Scholarship Program†	State	Background checks					
OH	V	Jon Peterson Special Needs Scholarship Program*	State	Accredited	State		State approval	Submit costs to state	Submit special education profile to parents
OH	V	Income-Based Scholarship Program	State	Background checks	State				
OK	V	Lindsey Nicole Henry Scholarships for Students with Disabilities*	State	Background checks, bachelor's degrees for teachers or 3 years experience	State	Be in operation >1 year		Demonstrate fiscal soundness	
PR	V	Free School Selection Program	Territory or regional	Maintain a social worker					Provide PRDoE with proof of academic progress
UT	V	Carson Smith Special Needs Scholarship Program*	State	Background checks, bachelor's degrees for teachers or 3 years experience	Federal			CPA audit	Disclose Special Ed. costs to parents
WI	V	Milwaukee Parental Choice Program	State or regional	Background checks, bachelor's degrees for teachers	State	Lottery	State approval	CPA audit	Can't require religious classes
WI	V	Parental Private School Choice Program (Racine)	State or regional	Background checks, bachelor's degrees for teachers	State	Lottery	State approval	CPA audit	Can't require religious classes
WI	V	Parental Choice Program (Statewide)	State or regional	Background checks, bachelor's degrees for teachers	State	Lottery	State approval	CPA audit	Can't require religious classes
WI	V	Special Needs Scholarship Program*		Background checks, bachelor's degrees for teachers	State & federal		State approval	Demonstrate fiscal soundness	Report academic progress to parents

* Limited to students with special needs

‡ Priority given to families up to 200% x Poverty

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

† Limited to students in low-performing schools

§ Limited to children of active military members stationed in the state

FRL = Federal free and reduced-price lunch program

School Requirements *(continued)*

STATE	PROGRAM TYPE	PROGRAM NAME	ACCREDITATION/ APPROVAL	EMPLOYMENT	NON DISCRIMINATION	ENROLLMENT	CALENDAR/ CURRICULUM	FINANCIAL	MISC.
AZ	TCS	Original Individual Income Tax Credit Scholarships			State				
AZ	TCS	Lexie's Law*#			State				
AZ	TCS	"Switcher" Individual Income Tax Credit Scholarships			State				
FL	TCS	Florida Tax Credit Scholarship Program	State	Background checks, bachelor's degrees for teachers	Federal			Schools <3 years old maintain surety bond	
FL	TCS	Florida Hope Scholarship Program†	State						
GA	TCS	Qualified Education Expense Tax Credit	State		State				
IA	TCS	School Tuition Organization Tax Credit	State or regional						
LA	TCS	Tuition Donation Credit Program	State			Lottery			
NH	TCS	Education Tax Credit Program	State						
OK	TCS	Oklahoma Equal Opportunity Education Scholarships	State		State				Report academic progress to parents
RI	TCS	Tax Credits for Contributions to Scholarship Organizations	State	Background checks, bachelor's degrees for teachers	State				
AZ	C/D	Low-Income Corporate Income Tax Credit Scholarships		Background checks	State				
WI	C/D	K-12 Private School Tuition Deduction					Provide at least 875 hours in core instruction		

* Limited to students with special needs

‡ Priority given to families up to 200% x Poverty

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

† Limited to students in low-performing schools

§ Limited to children of active military members stationed in the state

FRL = Federal free and reduced-price lunch program

Scholarship-Granting Organizations (SGOs) Requirements

STATE	PROGRAM TYPE	PROGRAM NAME	EARMARK DONATIONS FOR SPECIFIC SCHOOL?	SCHOLARSHIP TO CONTRIBUTION RATIO	FINANCIAL	STATE REPORTING	AWARD PRIORITY	MISC.
AL	TCS	Education Scholarship Program	N	95%	CPA audit	Contributions & scholarships awarded & funded		
AZ	TCS	Original Individual Income Tax Credit Scholarships		90%	CPA audit	Officials' salaries, contributions & scholarships awarded & funded		
AZ	TCS	Low-Income Corporate Income Tax Credit Scholarships		90%	CPA audit	Officials' salaries, contributions & scholarships awarded & funded		
AZ	TCS	Lexie's Law*#		90%	CPA audit	Officials' salaries, contributions & scholarships awarded & funded		
AZ	TCS	"Switcher" Individual Income Tax Credit Scholarships		90%	CPA audit	Officials' salaries, contributions & scholarships awarded & funded		
FL	TCS	Florida Hope Scholarship Program‡		97%		Quarterly reporting	First-come first-serve, renewing prioritized	Can't charge families application fee
GA	TCS	Qualified Education Expense Tax Credit	N	90%		Contributions & scholarships awarded & funded		Can't also function as accrediting agency
IL	TCS	Invest in Kids Program	N	95%	CPA audit	Annual reporting	Renewals, 185% FPL, low-performing districts, siblings	Make reasonable efforts to advertise eligibility
IN	TCS	School Scholarship Tax Credit		90%	Independent audit	Annual reporting		Background checks on employees & board members
IA	TCS	School Tuition Organization Tax Credit	N	90%	Independent review of financial statements	Contributions, grants awarded, & participating schools		
KS	TCS	Tax Credit for Low Income Students Scholarship Program†		90%	CPA audit, surety bond	Scholarship recipients, contributions, scholarship amounts		Receive written verification from state of student's eligibility
LA	TCS	Tuition Donation Credit Program		95%	CPA audit	Tuition and fees, individual contributions		Background checks on employees & board members
MT	TCS	Tax Credits for Contributions to Student Scholarship Organizations	N	90%		Donations and expenditures		Pay out all donations in three years
NV	TCS	Educational Choice Scholarship Program	N	95%				Can't own or operate any NV private school
NH	TCS	Education Tax Credit Program	N	90%		Contributions, admin expenses, carryover funds, parental satisfaction	Switchers, FRL	
OK	TCS	Oklahoma Equal Opportunity Education Scholarships		90%		Contributions and expenditures	FRL	
PA	TCS	Educational Improvement Tax Credit Program		80%	CPA audit	Contributions, scholarships awarded		
PA	TCS	Opportunity Scholarship Tax Credit Program†		80%	CPA audit	Contributions, scholarships awarded, low-income scholarship amounts		
RI	TCS	Tax Credits for Contributions to Scholarship Organizations		90%		Scholarships, recipient ZIP codes		
SC	TCS	Educational Credit for Exceptional Needs Children*		98%	CPA audit			
SD	TCS	Partners in Education Tax Credit Program		90%		Contributions, contributing companies, scholarships, FRL students		Verify schools are accredited, background checks on employees & board members
VA	TCS	Educational Opportunity Scholarships Tax Credits Program		90%		Contributions, dates of contributions, scholarships		Comply with 1964 Civil Rights Act

* 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

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 April 2014, a U.S. District Judge dismissed a separate brought by the Southern Poverty Law Center challenging the Alabama Accountability Act on grounds the school choice program violated equal protection. *C.M., et al., v. Robert J. Bentley, M.D.; et al.*, 13 F.Supp.3d 1188 (M.D. Ala. 2014)

On March 2, 2015, the Alabama Supreme Court ruled, in an 8-1 decision, that the Alabama Accountability Act enacted in 2013, which includes Alabama's refundable tax credit and tax-credit scholarship program, is constitutional. The high court overturned a May 2014 lower court ruling by the Montgomery County Circuit court which initially struck down the Alabama Accountability Act. *Magee v. Boyd*, 175 So.3d 79 (Ala. 2015)

ARIZONA

Original Individual Income Tax Credit Scholarship Program

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

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

ARIZONA

Low-Income Corporate Income Tax Credit Scholarship Program

On March 12, 2009, the Arizona Court of Appeals upheld Arizona's corporate tax-credit scholarships and the Arizona Supreme Court refused to hear an appeal. *Green v. Garriott*, 212 P.3d 96 (Ariz. App. 2009)

ARIZONA

Empowerment Scholarship Accounts

On March 21, 2014, the Arizona Supreme Court 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. Jud. Cir. May 24, 2016; and *Citizens for Strong Schools v. Florida State Board of Education*, No. 1D16-2862 (Fla. Dist. Ct. App. Dec. 13, 2017) holding that plaintiffs had no standing to sue regarding the tax-credit scholarship program, and that Florida's school choice programs did not divert state funding or have any detrimental effect on Florida's system of public schools. Notwithstanding the Florida Supreme Court's prior ruling against vouchers (*Bush v. Holmes*, 886 So. 2d 340 (Fla. 1st DCA 2004), aff'd on other grounds, 919 So. 2d 392 (Fla. 2006)), the Court also held that the McKay voucher program was beneficial and constitutional. *Citizens for Strong Schools v. Florida State Board of Education*, case No. SC18-67 (FL. Jan 4, 2019)

FLORIDA

Florida Tax Credit 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. *Faasse 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

On February 8, 2001, the Illinois Supreme Court refused to grant appeals from two lower court decisions upholding constitutionality of the state's two tax credits for education programs. *Toney v. Bower*, 744 N.E.2d 351 (Ill. App. 4th Dist. 2001), appeal denied, 195 N.E.2d 573 (Ill. 2001); *Griffith v. Bower*, 747 N.E.2d 423 (Ill. App. 5th Dist. 2001), appeal denied, 755 N.E.2d 477 (Ill. 2001)

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. *Espinoza 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. *Espinoza 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 accept 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 circuit courts 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 *Espinoza 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 515. *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

Legal History (continued)

decision in *Hart v. State*, No. 13 CVS 16771 (August 28, 2014), was overturned. *Hart v. State*, 774 S.E.2d 281 (N.C. 2015); *Richardson v. State*, 774 S.E.2d 304 (2015)

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.

Ind. Sch. Dist. No. 5 of Tulsa Co. v. Spry, 2012 OK 98, 292 P.3d 19 (2012)

On February 16, 2016, the Oklahoma Supreme Court 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 *Assoc. 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.

Chittenden Town School Dist. v. Dept. of Education, 738 A.2d 539 (Vt.), cert. denied, 528 U.S. 1066 (1999)

Vermont’s Supreme Court ruled in 1961 that including religious schools in the Town Tuitioning Program first established in 1869 violated the First Amendment Establishment Clause of the U.S. Constitution. *Swart v. South Burlington Town School District*, 167 A.2d 514 (Vt. 1961). In 1994, the Vermont Supreme Court overturned this decision, but the Vermont Department of Education refused to allow parents to choose religious schools. *Campbell v. Manchester Board of School Directors*, 641 A.2d 352 (Vt. 1994).

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.

Legal History (continued)

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; **AR:** Arkansas Board 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 *ELSI 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 A2Z Homeschooling state estimates to serve as a proxy for the number of homeschool students for who would otherwise be unaccounted in federal data. Summed all three sectors (public, private and homeschool) to **get total students**. Added number of public school students to number of students participating in the program to get **total students eligible**. (Note: This step differed the most among programs, depending on whether or not the program was limited to students with special needs, low-performing schools, in foster care, and/or children of active-duty military members.) 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:

AL: "Failing Schools Lists" and "Public Data Report: Enrollment by Ethnicity and Gender (School Level)" via alsde.edu; **AZ:** "10/1 Child County by Disability" via AZED.gov; **AR:** Foster care count via Kids Count Data Center **FL:** Children's Bureau, "FY2005-FY2015 Foster Care: Entries, Exits, and In Care on the Last Day of Each Federal Fiscal Year"; **KS:** "100 lowest-performing" schools lists via ksde.org; **LA:** "School Performance Scores" and "Multi-Stats (Elem-Sec by Site) – Public" via LouisianaBelieves.com; **OH:** "EdChoice Scholarship Program: List of Designated Schools" and "Current Year Data: Fall Enrollment (Headcount)" via education.ohio.gov; 2017 ACS, tables B05009 and B01001; **OK:** Foster care count via Kids Count Data Center; **PA:** "List of Low Achieving Schools" and "Enrollment Public Schools" via education.pa.gov; **PR:** Consejo de Educación de Puerto Rico

COMMITMENT TO METHODS & TRANSPARENCY

EdChoice is committed to research that adheres to high scientific standards, and matters of methodology and transparency are taken seriously at all levels of our organization. We are dedicated to providing high-quality information in a transparent and efficient manner.

The American Association for Public Opinion Research (AAPOR) welcomed EdChoice to its AAPOR Transparency Initiative (TI) in September of 2015. The TI is designed to acknowledge those organizations that pledge to practice transparency in their reporting of survey-based research findings and abide by AAPOR's disclosure standards as stated in the Code of Professional Ethics and Practices.

All individuals have opinions, and many organizations (like our own) have specific missions or philosophical orientations. Scientific methods, if used correctly and followed closely in well-designed studies, should neutralize these opinions and orientations. Research rules and methods minimize bias. We believe rigorous procedural rules of science prevent a researcher's motives, and an organization's particular orientation, from pre-determining results.

If research adheres to proper scientific and methodological standards, its findings can be relied upon no matter who has conducted it. If rules and methods are neither specified nor followed, then the biases of the researcher or an organization may become relevant, because a lack of rigor opens the door for those biases to affect the results.

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

BOARD OF DIRECTORS & OFFICERS

Fred Klipsch, *Chairman*

Robert C. Enlow, *President & CEO*

Devin Anderson

J. Scott Enright

Dr. David D. Friedman

William J. Hume

Lawrence A. O'Connor, Jr.

Fred Reams

Virginia Walden Ford

Dr. Michael Walker



111 MONUMENT CIRCLE
SUITE 2650
INDIANAPOLIS, IN 46204
317 681 0745

EDCHOICE.ORG