

# THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private  
school choice program in America

**2023 EDITION**



# ABOUT EDCHOICE

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

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The comprehensive guide to every private  
school choice program in America

**2023 EDITION**



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**F**ew people thought 2022 could be as good for students as 2021—the Year of Educational Choice.

But it was.

In fact, 2022 marked the year we finally achieved Milton and Rose D. Friedman’s vision of universal school choice in one state, Arizona, and saw a near-universal choice program ruled constitutional in a second, West Virginia.

The Sunshine state passed HB 2853, which expanded the nation’s longest-enacted education savings account (ESA) program to full and unencumbered universality. This program was made possible through the educational efforts of EdChoice, and the work of Love Your School, Empowered Arizona Families, A for Arizona, the Goldwater Institute and numerous other local partners, combined with persistent and incredible leadership from lawmakers. And, most important, opponents of the program failed to gather enough signatures to challenge the law by ballot, making the program legally and constitutionally sound.

In another legal victory for universal educational choice, the West Virginia Supreme Court upheld the constitutionality of the 2021 Hope Scholarship. Last year, five additional states (Georgia, Indiana, Louisiana, Pennsylvania and South Dakota) expanded programs to more students. These victories built on 2021’s success, which saw seven newly enacted choice programs and 23 expansions.

Through it all, dozens of advocates in the states reported *The ABCs of School Choice* was vital to their educational efforts. This handbook is the most comprehensive, data-rich guide to all of America’s K–12 ESAs, school vouchers, tax-credit ESAs and tax-credit scholarships. Dig into individual policies. Compare choice within and across states. Study a program’s regulations and legal history. It’s a resource policymakers can trust. Our team has produced *The ABCs* annually for more than 20 years, and it is the most-cited school choice guide by lawmakers across the country.

The great awakening in the American education system spurred by COVID-19 isn’t ending anytime soon. Not only are parents remaining engaged in their children’s academic life, but they are also rethinking what learning can look like. More and more, we are seeing people realize that learning can happen anywhere—be it in a traditional brick-and-mortar building, outdoors through a microschool, or in places we haven’t yet considered. And now, more than ever, state lawmakers can move forward with confidence that educational freedom is legal and constitutional.

Because of this, we expect 2023 to be another year of incredible growth. Join us on the journey and stay up to date on the latest school choice news by subscribing to our email newsletters at [edchoice.org](https://edchoice.org) and following us on Facebook, Twitter, Instagram and TikTok. The idea that learning can happen anywhere opens up a world of possibilities for students. Full educational choice is the bridge to that future.

Yours sincerely,



**Robert C. Enlow**  
President and CEO

# *Types of Private School Choice*

## **EDUCATION SAVINGS ACCOUNTS**

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—which families generally access via an online platform—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 EDUCATION SAVINGS ACCOUNTS**

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

## **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.

## MICRO-SCHOOLING

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

## HYBRID HOMESCHOOLING

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

EDUCATION SAVINGS ACCOUNT

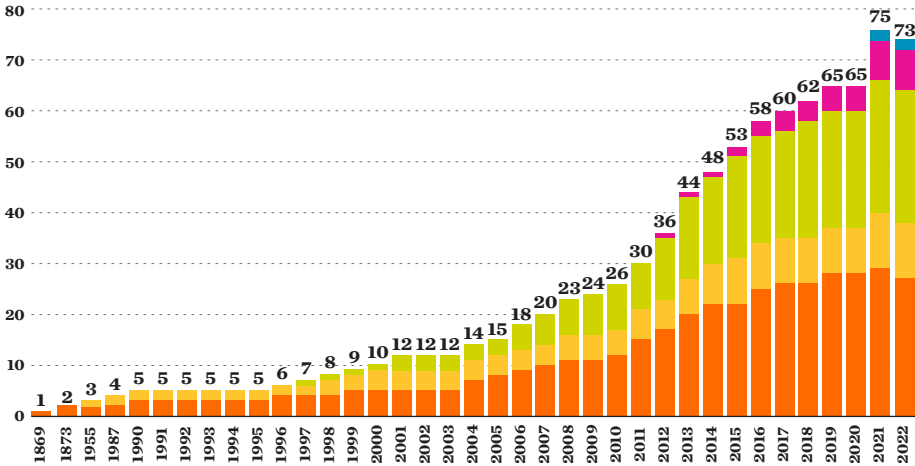
VOUCHER

TAX-CREDIT EDUCATION SAVINGS ACCOUNT

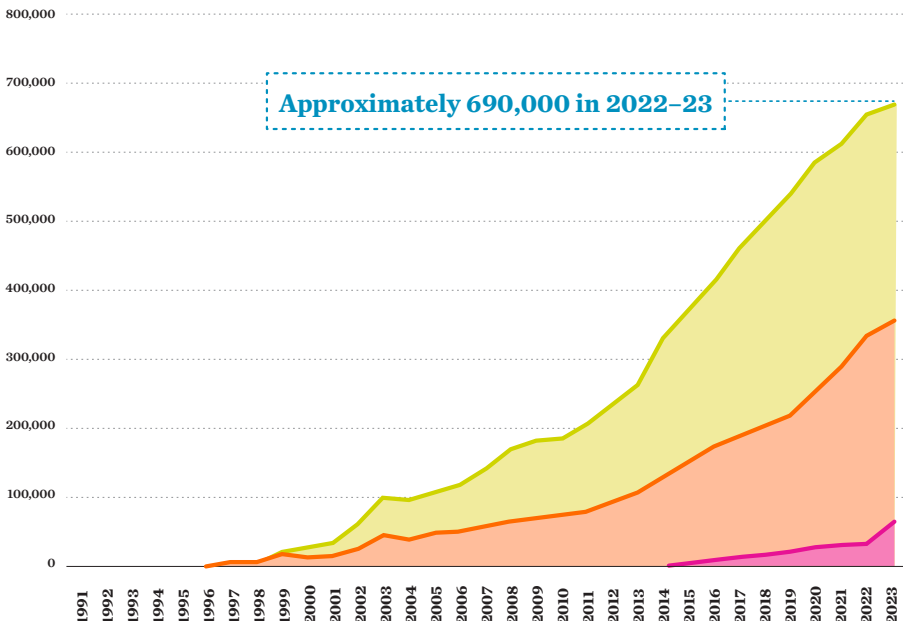
TAX-CREDIT SCHOLARSHIP

TAX CREDIT AND DEDUCTION

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

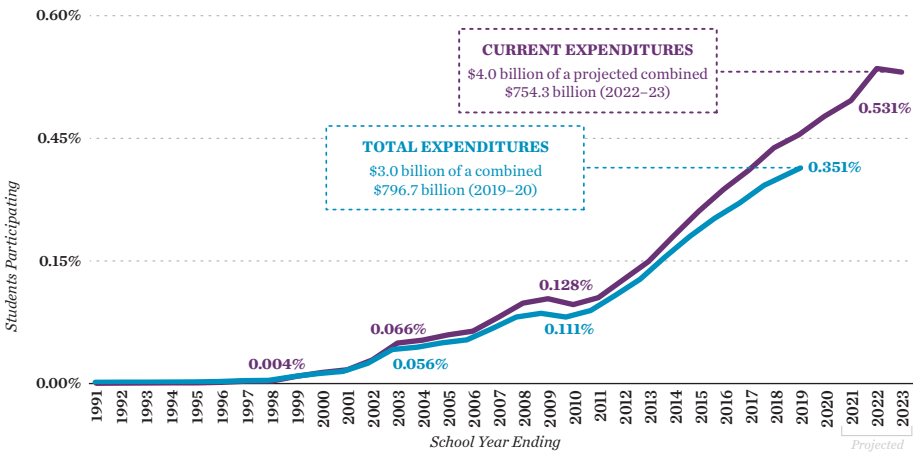


## Number of ESAs, Vouchers and Tax-Credit Scholarships



# Spending on ESAs, Vouchers and Tax-Credit Scholarships as a percent of combined program and public K–12 current and total expenditures

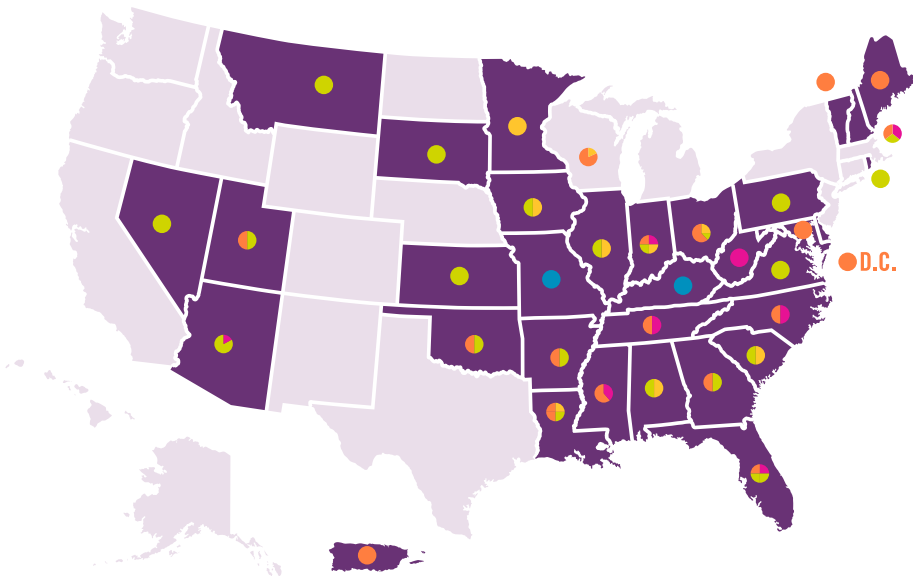
Current expenditures include instruction, support services, food services and enterprise operations. Total expenditures include those categories and also capital outlay, interest payments on debts and programs outside of public elementary/secondary education, such as adult education and community services.



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

Sources: EdChoice (2023), *The ABCs of School Choice: The Comprehensive Guide to Every Private School Choice Program in America*, 2023 edition; National Center for Education Statistics (2021), *Digest of Education Statistics tables*, retrieved from <https://nces.ed.gov/programs/digest/>; Stephen Q. Cornman, Jeremy J. Phillips, Malia R. Howell, and Lei Zhou (2022), *Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* (NCES 2022-302), retrieved from <https://nces.ed.gov/pubs2021/2021302.pdf>

## 32 STATES (plus Washington, D.C. and Puerto Rico) are Using School Choice in 2023



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# 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—which families generally access via an online platform—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.

**8**

Programs

**64,799**

Total Students

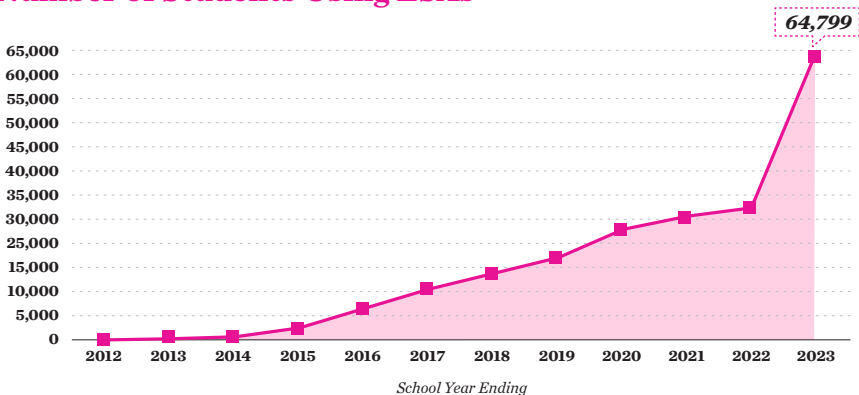
**\$9,799**

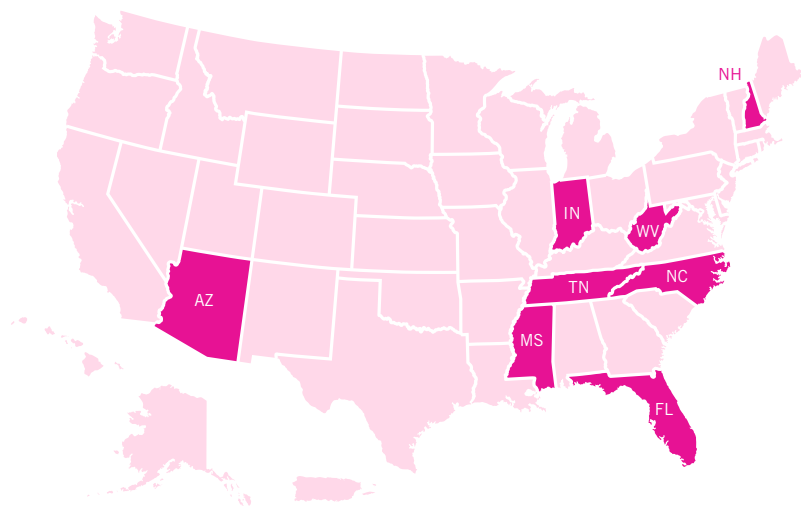
Average Amount

**73%**

of Public Spending  
(National)

## Number of Students Using ESAs





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### Watch How ESAs Work

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

# Arizona Empowerment Scholarship Accounts

*Education Savings Account | Enacted 2011 | Launched 2011*

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	None	<b>ACCOUNT CAP</b>	100/90% Charter/District Funding
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Ariz. Rev. Stat. §§ 15-2401 through 2404

## Student Funding

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

## Student Eligibility

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

## EdChoice Expert Feedback

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

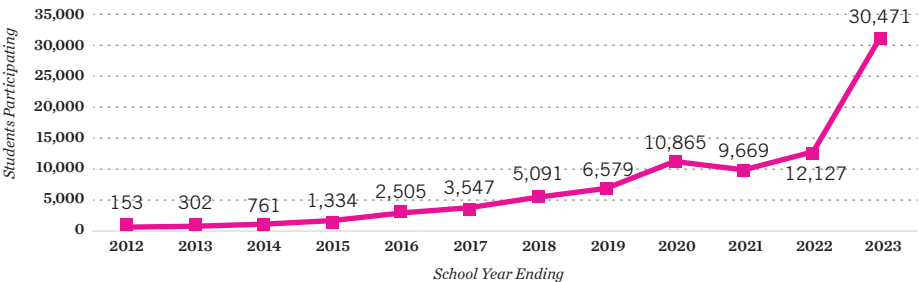
All K–12 students are eligible to receive an ESA, along with pre-K students with disabilities. Every Arizona student is eligible to receive an ESA, though Arizona students may not concurrently receive ESA funding and financial assistance via the state’s tuition tax credit programs. Statewide, recipients participating in one of Arizona’s private educational choice options (including the universal-eligibility Original Individual-Donor Tax-Credit Scholarship Program, the Low-Income Corporate-Donor Tax-Credit Scholarship Program, “Switcher” Tax-Credit Scholarship Program and Lexie’s Law for Disabled and Displaced Students Tax-Credit Scholarship Program) represent about 7 percent of the state’s enrollment.

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

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

# Program Participation

Enrollment in Arizona’s education savings accounts program more than doubled this year.



**30,471**

Participating  
Students  
(2022–23)

**100%**

of Students  
Eligible  
Statewide

**398**

Participating  
Schools  
(2022–23)

**\$7,000**

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

**90%**

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

**\$11,332**

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

Additional Arizona programs on pages **97, 99, 101, 103**

For the latest program information and data updated in real time, visit [edchoice.org/AZ\\_ESA](https://edchoice.org/AZ_ESA)

# Florida Family Empowerment Scholarship Program

(Unique Abilities ESA)

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

Florida’s Family Empowerment Scholarship Program (Unique Abilities ESA) 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.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	26,500/exemptions/escalator
<b>TESTING MANDATE</b>	State or National	<b>ACCOUNT CAP</b>	100% State and Local Funding
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Fla. Stat. §1002.385

## Student Funding

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

## Student Eligibility

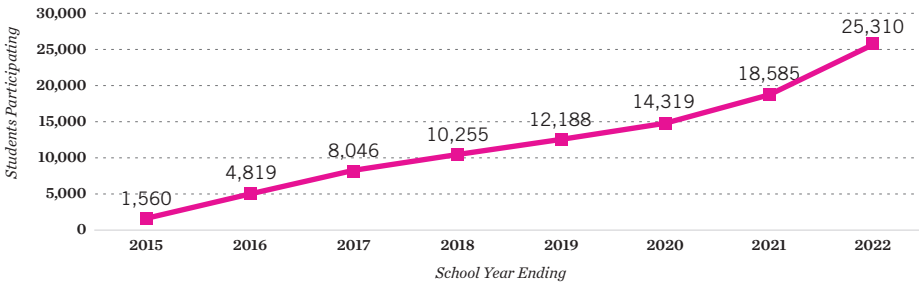
To be awarded an ESA, students must be between the ages of 3 and 22 and not yet graduated from the 12th grade. Students must have an Individualized Education Plan or have been diagnosed by a physician or psychologist with one of the following: autism spectrum disorder, cerebral palsy, Down syndrome, an intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, spina bifida, Williams syndrome, anaphylaxis, dual sensory impairment, rare diseases which affect patient populations of fewer than 200,000 Americans, specific learning disabilities, and other health impairments as defined by law. Students are also eligible if A) they are identified as deaf or visually impaired, B) they have had a traumatic brain injury defined by the state board of education, C) they are hospitalized or homebound with a medically diagnosed physical or psychiatric condition for more than six months or D) they are students aged 3, 4 or 5 who are considered “high-risk” due to developmental delay.

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



## Program Participation

Enrollment in Florida's Empowerment Scholarship for Students with Unique Abilities Program increased 36 percent since the last school year.



**25,310**

Participating  
Students  
(2021–22)

**10%**

of Students  
Eligible  
(Statewide)

**1,972**

Participating  
Schools  
(2021–22)

**\$9,839**

Average Account  
Value  
(2021–22)

**90%**

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

## EdChoice Expert Feedback

Florida's education savings account for students with special needs (FES-UA) helps more than a 25,000 low-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with certain special needs. About one in 10 Florida students are eligible to receive a scholarship. Statewide, a little more than 6 percent of students participate in one of Florida's private educational choice options (including the Florida Tax Credit Scholarship Program, Family Empowerment Scholarship Program for Educational Opportunities, and the Hope Scholarships Program. This is the highest share of K–12 students participating in private school choice programs in the nation.

The average ESA size is about \$9,800, which is comparable to the average student expenditure at Florida's district schools but still only a portion of the average per-pupil funding for students with special needs at district schools.

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

Additional Florida programs on pages **37, 107, 109**

For the latest program information and data updated in real time, visit [edchoice.org/FL\\_ESA](https://edchoice.org/FL_ESA)

# Indiana Education Scholarship Account Program

*Education Savings Account | Enacted 2021 | Launching Fall 2022*

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

<b>INCOME LIMIT</b>	300% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	State	<b>ACCOUNT CAP</b>	90% State Funding
<b>PARENT REQUIREMENTS</b>	pg. 157		
<b>GOVERNING STATUTES</b>	Ind. Code § 20-51.4		

## Student Funding

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

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

## Student Eligibility

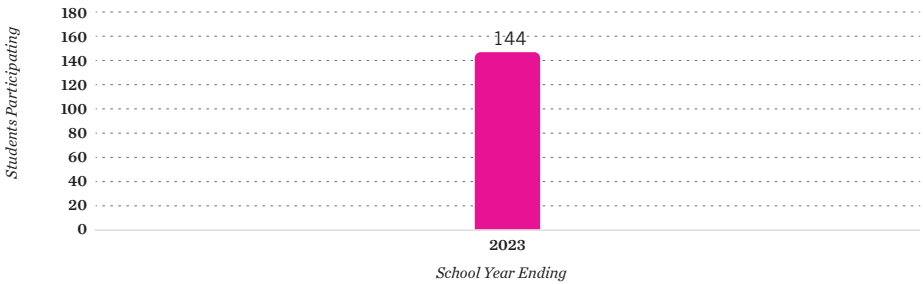
Students must come from families earning no more than 300 percent of the threshold for free and reduced-price lunch (FRL) (\$154,01347,075 for a family of four in 2022-231–22) and have an education plan for students with special needs. Eligible plans include an Individualized Education Program (IEP) from a public school district as well as a special needs service plan from a private school. ESA recipients are not eligible to combine funding with Indiana’s voucher, the Choice Scholarship Program. ESA recipients are eligible to combine funding with Indiana’s School Scholarship Tax Credit program, unlike Arizona’s and West Virginia’s ESA programs. Students are eligible to enroll at age 5, and oOnce enrolled in the program, students remain eligible to receive Education Scholarship Accounts until they graduate or turn 22 years old.

## EdChoice Expert Feedback

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

# Program Participation

Enrollment in Indiana’s Education Scholarship Account Program was 144 in its first year.



<b>6<sup>th</sup></b> Nation's Sixth Publicly Funded Education Savings Account Program	<b>14%</b> of Indiana Students Eligible	<b>144</b> Participating Students (2022–23)	<b>\$12,049</b> Average Account Value (2022–23)	<b>112%</b> Maximum Account Value as a Percentage of Public School Per- Student Spending
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## EdChoice Expert Feedback (continued)

Eligibility for the ESAs is limited to students with special needs from families earning up to 300 percent of the federal free and reduced-price lunch program (the equivalent of 555 percent of the federal poverty line). This income limitation hampers options for all Indiana students with special needs who may not be in the best educational environments.

Accounts are funded at 112 percent of what a student would be allocated at a public district school via the state’s funding formula. While this amount is relatively high compared to other school choice programs, the program’s total appropriation amount (\$10 million) means the program will only be able to serve no more than 2,000 students, or less than 1 percent of Indiana’s K–12 student population. To expand access to educational choice, Indiana policymakers should increase the ESA amounts to be in-line with the per-pupil spending at district schools and expand eligibility to all students. Additionally, while the program’s funding is set at \$10 million, there is not currently the possibility for further expansion with increased demand. Indiana lawmakers should consider funding the ESA through the state’s K–12 education funding formula so that all eligible students who want to use ESAs are able to do so.

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

Additional Indiana programs on pages **41, 115, 147**  
For the latest program information and data updated in real time, visit [edchoice.org/IN\\_ESA](https://edchoice.org/IN_ESA)

# Mississippi Equal Opportunity for Students with Special Needs Program

*Education Savings Account | Enacted 2015 | Launched 2015*

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	3,500
		<b>ACCOUNT CAP</b>	\$6,779
<b>TESTING MANDATE</b>	None	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Miss. Code Ann. §§ 37-181-1 through 21		

## Student Funding

The award amount is \$6,779 in 2022–23. After a \$2 million increase to program funding in 2019–20, the Mississippi legislature reverted back to previous years' funding level of \$3 million appropriated for 2021–22. Due to this decrease in funding, the annual student award amount decreased considerably from previous years in order to accommodate the previous increase in enrollment. This amount is normally based on the Mississippi Adequate Education Program (MAEP) base student cost, i.e., the funding amount provided by the state to public schools, and is subject to annual increases or decreases by the same proportion as MAEP.

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

## Student Eligibility

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

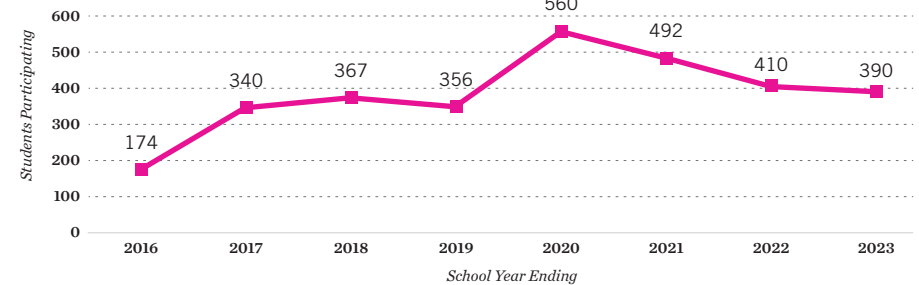
## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to students in grades K–12 who have had an IEP in the previous five years. Only 19 percent of Mississippi students are eligible for a scholarship, and only 0.1 percent of students statewide actually use one of Mississippi's three educational choice programs (including the Nate Rogers Scholarship for Students with Disabilities and the Dyslexia Therapy Scholarship Program).

## Program Participation

Enrollment in Mississippi’s ESA program has more than doubled since the program began in 2016.



**390**

Participating  
Students  
(Fall 2022)

**6%**

of Students  
Eligible  
(Statewide)

**98**

Participating  
Schools  
(Fall 2022)

**\$6,779**

Average Account  
Value  
(Fall 2022)

**71%**

Value as a Percentage  
of Public School  
Per-student Spending

## EdChoice Expert Feedback (continued)

The ESA value is \$6,779, which is about 70 percent of the average expenditure per student at Mississippi’s district schools. Only \$3 million in funding for the ESAs is available annually, which is equivalent to only 0.06 percent of Mississippi’s total K–12 revenue.

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

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

Additional Mississippi programs on pages **51, 53**

For the latest program information and data updated in real time, visit [edchoice.org/MS\\_ESA](https://edchoice.org/MS_ESA)

# New Hampshire Education Freedom Account Program

*Education Savings Account | Enacted 2021 | Launches 2021*

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

<b>INCOME LIMIT</b>	300% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	State or National or Portfolio	<b>ACCOUNT CAP</b>	Adequate education grants
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	N.H. Rev. Stat. § 194-F: 1-12

## Student Funding

The commissioner of the department of education shall transfer to the scholarship organization the per-pupil adequate education grant amount under RSA 198:40-a, plus any differentiated aid that would have been provided to a public school for that eligible student. The transfers shall be made in accordance with the distribution of adequate education grants under RSA 198:42. On average the adequate education grant plus differentiated aid equals about \$4,600.

## Student Eligibility

A child must be a resident of New Hampshire and eligible to enroll in a public elementary or secondary school. Additionally, their annual household income at the time of application for the program must be less than or equal to 300 percent of the federal poverty level (\$83,250 for a family of four in 2022–23) as updated annually in the Federal Register by the United States Department of Health and Human Services. No income threshold need be met in subsequent years, provided the student otherwise qualifies. No prior public enrollment is required.

## EdChoice Expert Feedback

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

Eligibility for the ESAs is limited to 300 percent of the federal poverty line. Roughly one-third of New Hampshire students are eligible for a scholarship and less than 1 percent of students statewide actually use one of the existing choice policies in New Hampshire (tax-credit scholarships or town tuitioning vouchers).

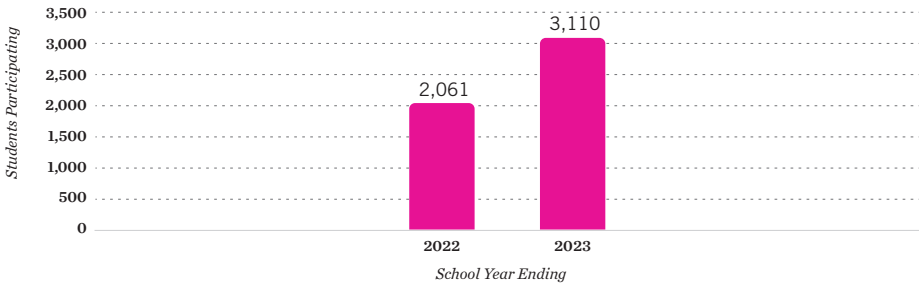
The average ESA value is projected to be about \$4,700, which is about one-fourth of the average expenditure per student at New Hampshire’s district schools.

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

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

# Program Participation

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



**3,110**

Participating  
Students  
*(Fall 2022)*

**30%**

of Families with Children  
Income-Eligible  
*(Statewide)*

**\$4,684**

Average ESA Award  
Amount  
*(Fall 2022)*

**26%**

Average Account Value as a  
Percentage of Public School  
Per-Student Spending  
*(Fall 2022)*

Additional New Hampshire programs on pages **55, 127**

For the latest program information and data updated in real time, visit [edchoice.org/NH\\_ESA](https://edchoice.org/NH_ESA)

# North Carolina Education Student Accounts (ESA+)

*Education Savings Account | Enacted 2017 | Launched 2018*

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>ACCOUNT CAP</b>	\$9,000 / \$17,000 disabilities
<b>TESTING MANDATE</b>	National (unless homeschooled)	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	N.C. Gen. Stat. § 115C-592-600		

## Student Funding

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

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

For the current fiscal year, the program is funded through appropriations up to \$21,043,000. Starting in 2022–23, funding will be set at \$31,643,166 with a \$1 million increase each subsequent year.

## 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.

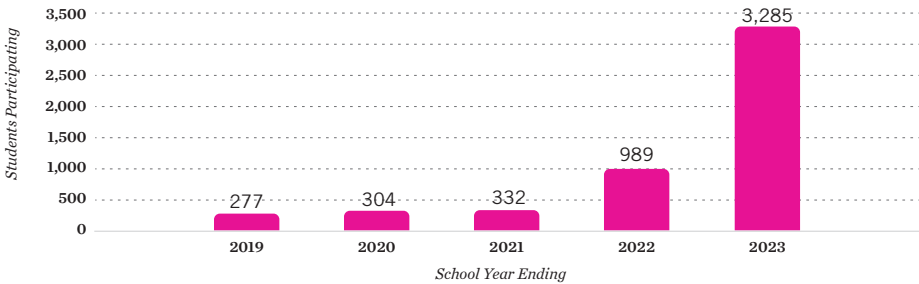
## EdChoice Expert Feedback

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



# Program Participation

Enrollment in North Carolina's Personal Education Savings Accounts Program more than tripled this year.



**3,285**

Participating  
Students  
(2022-23)

**10%**

of Students  
Eligible  
(Statewide)

**\$5,922**

Average Account  
Value  
(2022-23)

**60%**

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

## EdChoice Expert Feedback (continued)

Eligibility for the ESA is limited to students in grades K-12 who have had an IEP. Only one in 10 North Carolina's students are eligible for a scholarship and less than 1 percent of students statewide actually use one of North Carolina's educational choice programs (including the Opportunity Scholarship).

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

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

Additional North Carolina programs on pages 57

For the latest program information and data updated in real time, visit [edchoice.org/NC\\_ESA](https://edchoice.org/NC_ESA)

# Tennessee Individualized Education Account Program

*Education Savings Account | Enacted 2015 | Launched 2017*

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

**INCOME LIMIT** None

**PRIOR YEAR PUBLIC SCHOOL REQUIREMENT** Yes, with exceptions

**GEOGRAPHIC LIMIT** Statewide

**ENROLLMENT CAP** None

**TESTING MANDATE** State or National

**ACCOUNT CAP** 100% State and Local Funding

**PARENT REQUIREMENTS** pg. 157

**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 quarterly in an IEA debit card account during the 10 months of the school year. Funds can roll over each quarter, but at least half of the annual award amount must be spent by the end of the school year. Some funds require pre-approval from the state department of education.

## Student Eligibility

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

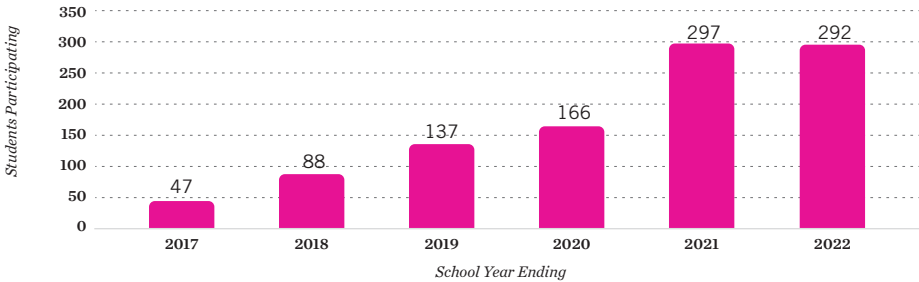
## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to students with certain special needs. Less than 5 percent of Tennessee students are eligible to receive a scholarship. Statewide, less than 1 percent of students participate in Tennessee's ESA program. (Additionally, Tennessee lawmakers recently passed a new pilot voucher program that is currently under legal challenge.)

# Program Participation

Enrollment in Tennessee’s Individualized Education Accounts program decreased slightly from 2020-21 to 2021-22.



**292**

Participating  
Students  
(2021–22)

**2%**

of Students  
Eligible  
(Statewide)

**26**

Participating  
Schools  
(2021–22)

**\$7,678**

Average Account  
Value  
(2021–22)

**77%**

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

## EdChoice Expert Feedback (continued)

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

In order to expand access to educational choice, Tennessee policymakers should dramatically increase funding for the ESAs and expand eligibility to all students (prioritizing ESAs based on need). Tennessee’s ESA program generally avoids unnecessary and counterproductive regulations.

Additional Tennessee program on page **73**

For the latest program information and data updated in real time, visit [edchoice.org/TN\\_ESA](https://edchoice.org/TN_ESA)

# West Virginia Hope Scholarship Program

*Education Savings Account | Enacted 2021 | Launching 2022*

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	National / Portfolio Review Option for IIP students		
<b>ACCOUNT CAP</b>	100% State Funding, less administrative	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	West Virginia §18-8-1, §18-9A-25, §18-31		

## Student Funding

West Virginia Hope Scholarships are equal to 100 percent of the prior year's statewide average net state aid allotted per pupil based on net enrollment adjusted for state aid purposes (about \$4,300 in 2022–23), which is about 34 percent the value of total current public school per-student spending in the state. If a student is awarded a Hope Scholarship for less than the full school year, they receive a prorated share of that amount. Unused funds carry over to the next school year.

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

## Student Eligibility

Students must have attended public elementary or secondary schools for at least 45 full-time instruction days of the school year in which they apply or been enrolled in public school for the entirety of the previous school year. All kindergarten students are eligible for a Hope Scholarship regardless of previous public school attendance.

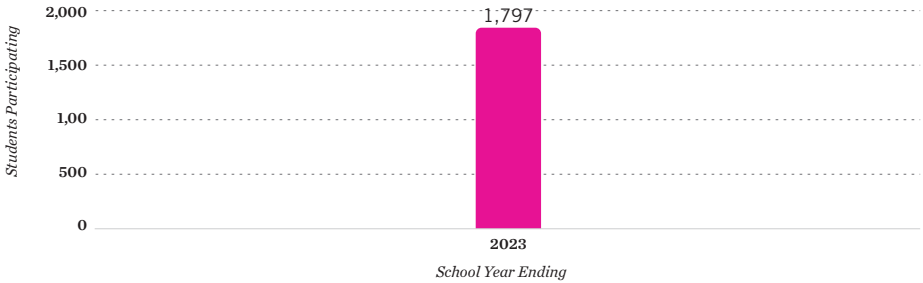
Parents may renew their children's Hope scholarships each year after initial approval, up to a student's high school graduation or when they turn 21 years old.

## EdChoice Expert Feedback

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

## Program Participation

Enrollment in West Virginia’s Hope Scholarship Program is 1,797 in its first year.



**1,797**

Participating  
Students  
(2022–23)

**93%**

of Students Eligible  
Statewide

**\$4,299**

for Full-year  
Scholarship

**34%**

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

## EdChoice Expert Feedback *(continued)*

All West Virginia students are eligible to receive an ESA if they are switching out of a public school in grades 1–12 or entering kindergarten. If the total amount of Hope Scholarship recipients in 2024 is less than 5 percent of West Virginia’s K–12 enrollment, then all K–12 students will be eligible for ESAs beginning in July 2026, regardless of whether they had previously been enrolled in a public school.

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

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

For the latest program information and data updated in real time, visit [edchoice.org/WV\\_ESA](https://edchoice.org/WV_ESA)

# School Vouchers

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

**27**

Programs

**310,770**

Total Students

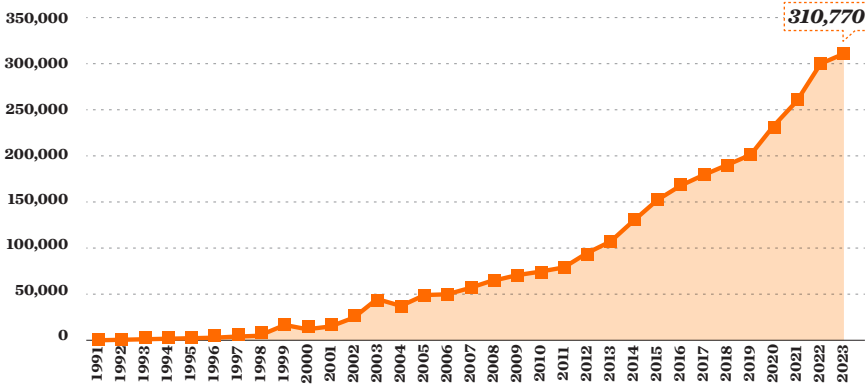
**\$6,881**

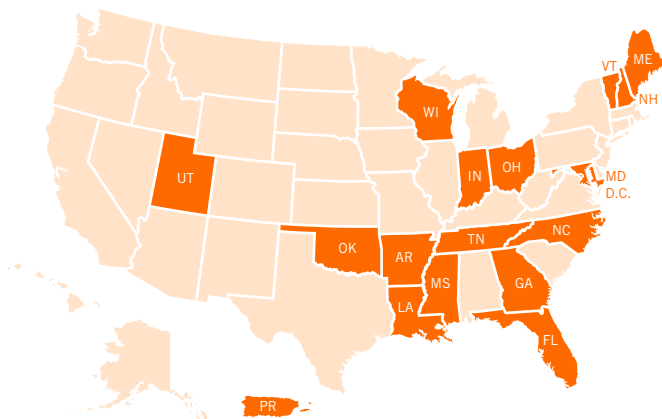
Average Amount

**51%**

of Public  
Spending  
*(National)*

## Number of Students Using Vouchers





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## Watch How Vouchers Work

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

# Arkansas

## Succeed Scholarship Program

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

Arkansas provides private school vouchers to students in foster care or students with disabilities. Students who fall under either category must have previously attended public school, unless they are children of an active-duty military member or receive a waiver from the superintendent of their resident school district.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	Foster care students: 20
<b>TESTING MANDATES</b>	National	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Ark. Code Ann. §§ 6-41-901 through 907		
<b>VOUCHER CAP</b>	\$7,182		

### Student Funding

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

### Student Eligibility

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

### EdChoice Expert Feedback

The Succeed Scholarship Program helps hundreds of Arkansas students with special needs, foster kids, and the children of members of the U.S. military access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with special needs and foster students who were enrolled in a public school for at least one year or who were the children of active-duty military personnel or received a waiver from the local superintendent, making it one of the most restrictive educational choice programs in the nation. Roughly one in eight Arkansas students are eligible for a scholarship and less than 1 percent of students statewide actually use a scholarship.

The average scholarship size is about \$6,300, which is about 54 percent of the average expenditure per student at Arkansas district schools, although it is likely significantly less than the average cost per pupil for students with special needs.

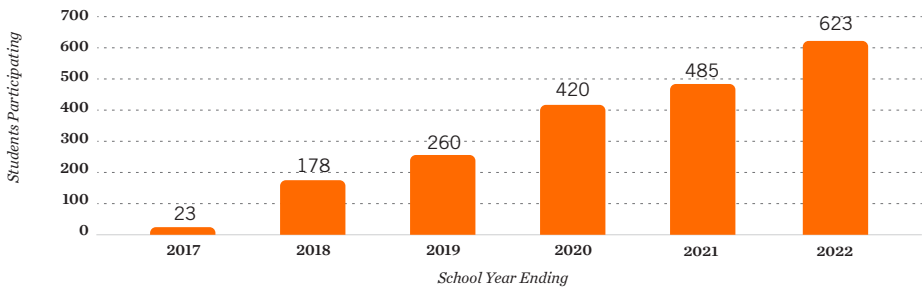
In order to expand access to educational choice, Arkansas policymakers should expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized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

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



# Program Participation

Enrollment in Arkansas's Succeed Scholarship program grew by 28 percent in its sixth year of operation.



**623**

Participating  
Students  
(2021-22)

**15%**

of Students  
Eligible  
(Statewide)

**51**

Participating  
Schools  
(2021-22)

**\$6,325**

Average Voucher  
Value  
(2019-20)

**54%**

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

Additional Arkansas program on page **105**

For the latest program information and data updated in real time, visit [edchoice.org/AR\\_voucher](https://edchoice.org/AR_voucher)

# District of Columbia Opportunity Scholarship Program

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

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

<b>INCOME LIMIT</b>	185% x FRL (300% x Poverty to remain eligible year-to-year)		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>GEOGRAPHIC LIMIT</b>	District (D.C.)
<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$10,204 (K–8) / \$15,307 (9–12)
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>TESTING MANDATES</b>	State (D.C.)
<b>GOVERNING STATUTES</b>	DC ST § 38-1853		

## Student Funding

Vouchers are worth up to \$10,204 for K–8 students and \$15,307 for students in grades 9–12 for 2021–22. Those amounts increase annually with the Consumer Price Index. Vouchers first pay for tuition, with any leftover funds available for certain qualified fees that schools may require as well as for summer school. As the result of a 2019 reauthorization bill, Congress currently allocates \$20 million for the voucher program, including administrative fees.

## Student Eligibility

Families must be current D.C. residents. Additionally, families must either receive benefits under the Supplemental Nutrition Assistance Program (SNAP) or earn no more than 185 percent of the federal poverty level (FPL) when they enter the program (\$51,338 for a family of four in 2022–23). Students may continue to receive vouchers in later years if their household income does not rise above 300 percent of the FPL (\$83,250 for a family of four in 2022–23). 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

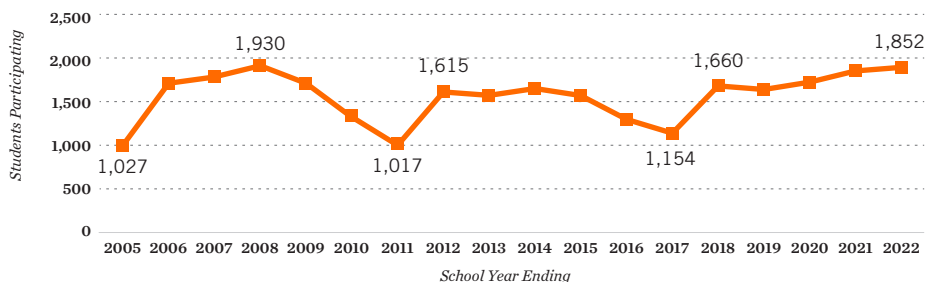
The D.C. Opportunity Scholarship Program helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 185 percent of the federal poverty line initially. Around one-third of D.C. students are eligible for a scholarship and fewer than 5 percent of students citywide actually use a scholarship.

The average scholarship size is about \$10,100, which is about 45 percent of the average expenditure per student at D.C.'s district schools, though the maximum scholarship size varies by grade level (\$10,204 for K–8 and \$15,307 for high school). Only \$17.5 million in scholarships is currently appropriated annually, which is equivalent to only 1.2 percent of D.C.'s total K–12 revenue.

## Program Participation

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



**1,852**

Participating  
Students  
(2021–22)

**28%**

of Families with  
Children Eligible  
(Districtwide)

**41**

Participating  
Schools  
(Fall 2021)

**\$10,340**

Average Voucher  
Value  
(2021–22)

**44%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

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

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

For the latest program information and data updated in real time, visit [edchoice.org/DC\\_voucher](https://edchoice.org/DC_voucher)

# Florida Family Empowerment Scholarship Educational Opportunity (FES-EO) Voucher Program

**Voucher** | **Enacted 2019** | **Launched 2019**

Florida's Empowerment Scholarship Educational Opportunity (FES-EO) Voucher Program was created to alleviate the waitlist of the Florida Tax Credit Scholarship Program while expanding school choice options for thousands of other low- and middle-income residents. It allows public school students from low- and middle-income families to receive vouchers to attend private schools of their choice

<b>INCOME LIMIT</b>	300% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	75,000 (2021–22), plus exemptions
<b>VOUCHER CAP</b>	95% unweighted state funding	<b>TESTING MANDATES</b>	National
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Fla. Stat. § 1002.394

## Student Funding

These vouchers are funded at 100 percent of Florida's unweighted full-time equivalent amount (\$7,612 in 2021–22), less the Exceptional Services Education expenses, 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.

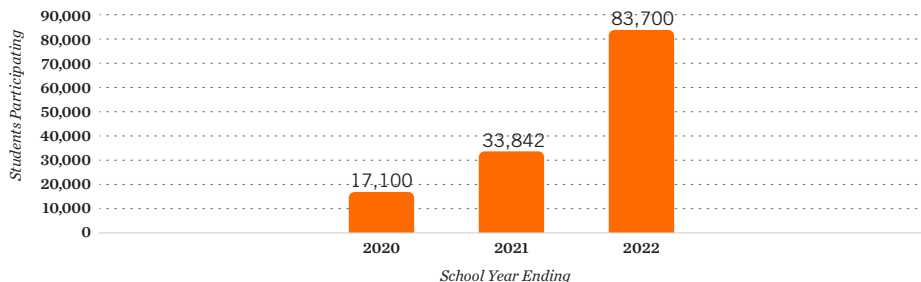
## Student Eligibility

Students are initially eligible for Family Empowerment Scholarship vouchers 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 375 percent of the federal poverty level (FPL) (\$104,063 for a family of four in 2022–23), (c) are in foster care, (d) are the dependent child of a member of the United States Armed Forces, (e) or a dependent of a law enforcement officer, regardless of household income, or (f) are the sibling of a participating student. Priority is given to students whose household income does not exceed 185 percent of FPL (\$51,338 for a family of four in 2022–23) and children in foster care or out-of-home care. 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 was capped at approximately 75,000 students for the 20201–212 school year; however, students who are dependents of a law enforcement officer or a member of the military, a foster child, or an adopted child, or if they qualify for free or reduced-price lunch spent the prior school year attending a public school or are eligible for kindergarten for the first time all do not count toward this cap. It is allowed to grow by 1 percent of the state's total public school enrollment each year (currently about 28,500 students per year).

## Program Participation

Enrollment in Florida's Family Empowerment Scholarship Vouchers more than doubled since last year.



**83,700**

Participating  
Students  
(2021–22)

**61%**

of Families  
Income-eligible  
(Statewide)

**1,960**

Participating  
Schools  
(2021–22)

**\$7,612**

Average Voucher  
Value  
(2021–22)

**74%**

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

## EdChoice Expert Feedback

Florida's FES-EO Voucher Program helps tens of thousands of low-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the vouchers is limited to 375 percent of the federal poverty line, among other eligibility categories, with preference given to lower-income families. Roughly two-thirds of Florida students are eligible to receive a voucher. Statewide, less than 10 percent of students participate in one of Florida's private educational choice options (including the Florida Tax-Credit Scholarship Program, the Hope Scholarships Program, and the Family Empowerment Scholarship (Unique Abilities) Scholarship Program).

The average scholarship size is about \$7,600, which is about 74 percent of the average total expenditure per student at Florida's district schools. The program is capped at 75,000 vouchers in 2021–22, plus exceptions, but the number of available vouchers increases each year by 1 percent of the total public school enrollment (about 28,000 students).

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

Additional Florida programs on pages **17, 107, 109**

For the latest program information and data updated in real time, visit [edchoice.org/FL\\_voucher](https://edchoice.org/FL_voucher)

# Georgia Special Needs Scholarship Program

**Voucher** | **Enacted 2007** | **Launched 2007**

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>VOUCHER CAP</b>	Conditional
<b>TESTING MANDATES</b>	Pre- and Post-Assessments	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Maine Rev. Stat. 20-A §§ 2951-55 and 5203-06		

## Student Funding

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

## Student Eligibility

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

## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to students with special needs who have IEPs or 504 plans. About one in eight Georgia students are eligible to receive a scholarship. Statewide, 1 percent of students participate in one of Georgia's private educational choice options (including the Qualified Education Expense Tax Credit).

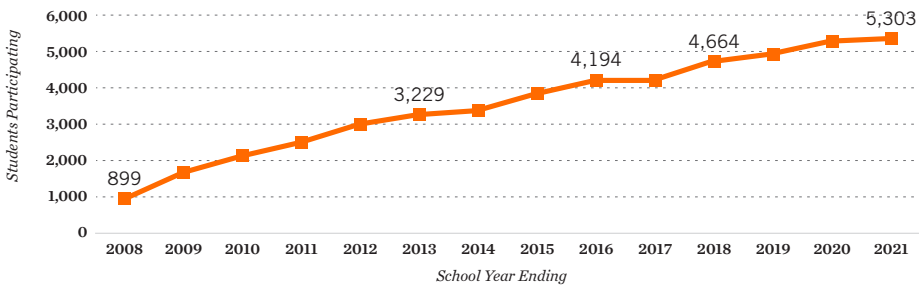
The average scholarship size is about \$6,500, which is about 54 percent of the average expenditure per student at Georgia's district schools.

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

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

# Program Participation

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



**5,303**

Participating  
Students  
(2020–21)

**12%**

of Students  
Eligible  
(Statewide)

**256**

Participating  
Schools  
(2020–21)

**\$6,473**

Average Voucher  
Value  
(2020–21)

**54%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

Additional Georgia program on page 111

For the latest program information and data updated in real time, visit [edchoice.org/GA\\_voucher](https://edchoice.org/GA_voucher)

# Indiana Choice Scholarship Program

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

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

<b>INCOME LIMIT</b>	300% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>VOUCHER CAP</b>	50% or 90% of State Expenditure
<b>TESTING MANDATES</b>	State	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Ind. Code §§ 20-51-1 through 4		

## Student Funding

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

## Student Eligibility

To receive a Choice Scholarship, children must be between ages 5 and 22 and must be from families that earn up to 300 percent of the amount required for the individual to qualify for the federal free and reduced-price lunch program (\$154,013 for a family of four in 2022–23). In addition to the age requirement and means testing, students must meet at least one of six additional eligibility pathways that, if any one is met, qualify a student for a voucher.

These are: (1) (C) students who attended a public school (including a charter school) for the preceding two semesters; (2) students or the siblings of students who have received a Choice Scholarship or a scholarship of at least \$500 through Indiana's School Scholarship Tax Credit program in a previous school year, including a school year that does not immediately precede the school year for which the student is applying for a Choice Scholarship;; (3) students with a disability requiring special education and has an Individualized Education Plan (IEP) under IC 20-35 or a Service Plan (SP) under 511 IAC 7-34;; (4) students who is residentially assigned to a public school given an "F" grade under IC 20-31-8-4; (5) , students who used an Early Education Grant to attend prekindergarten at an eligible Choice Scholarship school in which they intend to enroll for kindergarten; or (6) students placed in foster care as verified by a Department of Child Services (DCS) letter. Foster children are automatically income eligible.

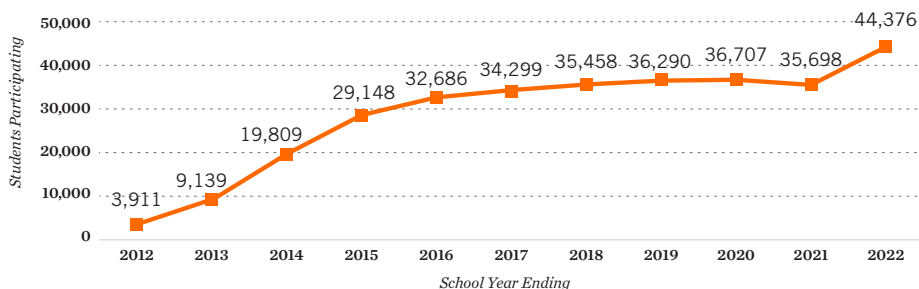
## EdChoice Expert Feedback

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



## Program Participation

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



**44,376**

Participating  
Students  
(2021–22)

**77%**

of Families  
Income-eligible  
(Statewide)

**330**

Participating  
Schools  
(2021–22)

**\$5,439**

Average Voucher  
Value  
(2021–22)

**50%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

Eligibility for the vouchers is limited to a variety of low- and middle-income and disadvantaged students. About 80 percent of Indiana's students are eligible for a scholarship. Less than 10 percent of students statewide actually participate in one of Indiana's private educational choice options (including the School Scholarship Tax Credit and the Education Scholarship Account Program).

The average voucher value is about \$5,439, which is about half of the average expenditure per student at Indiana's district schools.

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

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

Additional Indiana programs on pages **19, 115, 147**

For the latest program information and data updated in real time, visit [edchoice.org/IN\\_voucher](https://edchoice.org/IN_voucher)

# Louisiana

## Student Scholarships for Educational Excellence Program

**Voucher** | **Enacted 2008** | **Launched 2008**

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

<b>INCOME LIMIT</b>	250% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATES</b>	State	<b>VOUCHER CAP</b>	100% of State Allocation
<b>PARENT REQUIREMENTS</b>	pg. 157		
<b>GOVERNING STATUTES</b>	La. Rev. Stat. §§ 17:4011 through 4025		

### Student Funding

The voucher is equal to the lesser of the total state allocation per student in the student's home school district or the tuition charged by the private school. Schools that accept students using the voucher may not charge those students more than non-voucher students. Students requiring special 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 (\$69,375 for a family of four in 2022–23) and they either (1) attended a public school designated as C, D or F in the previous year, (2) are entering kindergarten or (3) were enrolled at a public school in the Recovery School District. If more students apply than the program's capacity and funding allow, participation is determined by random lottery. If a particular private school is oversubscribed under the program, the state department of education must conduct a randomized lottery to award seats in that school. In that lottery, students from public schools rated D or F receive priority over students from public schools rated C.

### EdChoice Expert Feedback

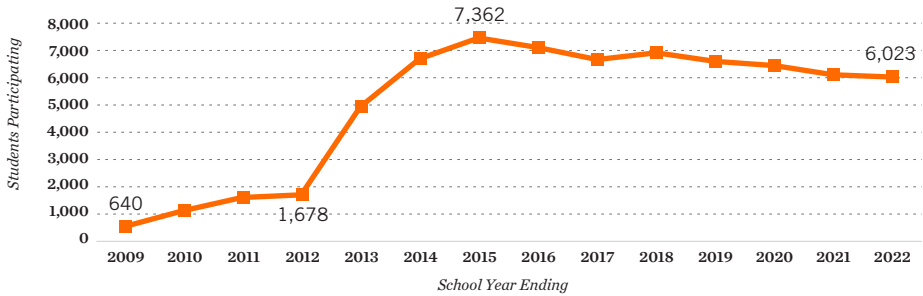
Louisiana's voucher for low-income students helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students from families earning up to 250 percent of the federal poverty level (\$69,375 for a family of four in 2022–23) in areas that have low-performing district schools. About one-third of Louisiana students are eligible to receive a scholarship, but approximately 1 percent of students participate in one of Louisiana's private educational choice options (including the Tuition Donation Credit Program and the School Choice Program for Certain Students with Exceptionalities).

The average scholarship size is about \$6,900, which is about 58 percent of the average expenditure per student at Louisiana's district schools.

# Program Participation

Enrollment in Louisiana's statewide voucher program has dropped by 24 percent since a 2015 high.



**6,023**

Participating  
Students  
(2021-22)

**36%**

of Students  
Eligible  
(Statewide)

**130**

Participating  
Schools  
(2021-22)

**\$6,909**

Average Voucher  
Value  
(2021-22)

**58%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

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

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

Additional Louisiana programs on pages **45, 121, 147**

For the latest program information and data updated in real time, visit [edchoice.org/LA\\_voucher](https://edchoice.org/LA_voucher)

# Louisiana

## School Choice Program for Certain Students with Exceptionalities

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Parish (population > 190,000)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	Conditional	<b>TESTING MANDATES</b>	None
<b>PARENT REQUIREMENTS</b>	pg. 157		
<b>GOVERNING STATUTES</b>	La. Rev. Stat. § 17:4031		

### Student Funding

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

### Student Eligibility

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

### EdChoice Expert Feedback

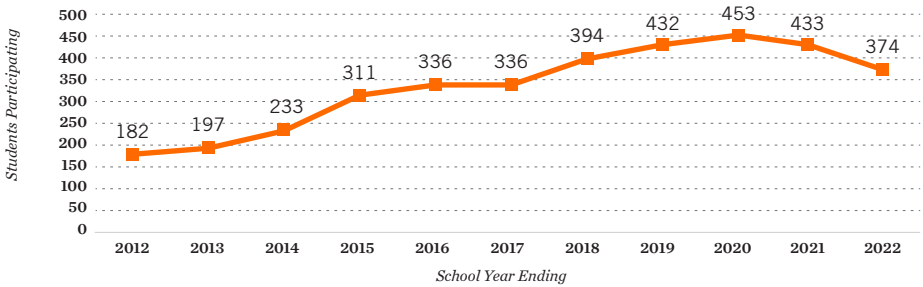
Louisiana's voucher for students with special needs helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with certain special needs who live in parishes with up to 190,000 residents. Slightly more than 5 percent of students in these parishes are eligible to receive a scholarship, but approximately 1 percent of students participate in one of Louisiana's private educational choice options (including the Tuition Donation Credit Program and the Louisiana Scholarship Program).

The average scholarship size is about \$2,500 which is only about 22 percent of the average expenditure per student at Louisiana's district schools.

# Program Participation

Enrollment in Louisiana's special needs voucher program has grown 35 percent since 2016–17.



**374**

Participating  
Students  
(2021–22)

**11%**

of Students Eligible  
in the Applicable  
Parishes

**21**

Participating  
Schools  
(2021–22)

**\$2,544**

Average Voucher  
Value  
(2021–22)

**22%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

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

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

Additional Louisiana programs on pages **43, 121, 147**

For the latest program information and data updated in real time, visit [edchoice.org/LA\\_voucher2](https://edchoice.org/LA_voucher2)

# Maine

## Town Tuitioning Program

### Voucher | Launched 1873

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	District (w/out elementary or high school)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$10,477 (K-8) / \$12,480 (9-12)	<b>TESTING MANDATES</b>	Conditional – State
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Maine Rev. Stat. 20-A §§ 2951-55 and 5203-06

## Student Funding

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

## Student Eligibility

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

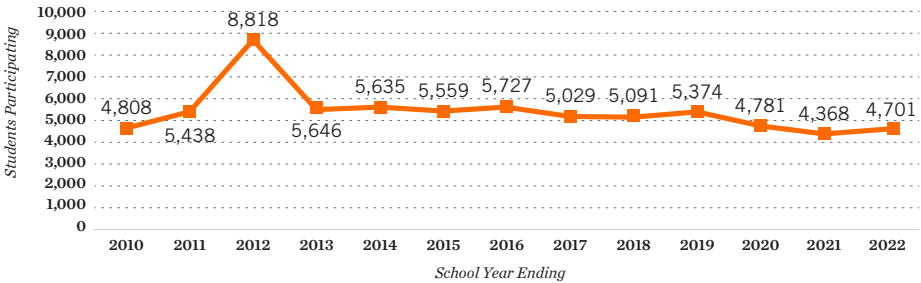
## EdChoice Expert Feedback

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

Eligibility is limited to students living in towns that do not operate public schools for student’s grade level, making it one of the most restrictive educational choice programs in the nation. Less than 5 percent of Maine students are eligible to participate, the same percentage of students statewide actually do so. The maximum voucher size is about \$10,500 for K-8 and \$12,500 for high school, which is 78 percent of per-student spending at Maine’s district schools, though the amounts vary by county. In order to expand access to educational choice, Maine policymakers should expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

## Program Participation

Participation in Maine’s Town Tuitioning Program decreased 19 percent since 2018–19.



**4,701**  
Participating  
Students  
(2021–22)

**2%**  
of Students  
Eligible  
(Statewide)

**38**  
Participating  
Schools  
(2021–22)

**\$10,477**  
(K–8) Maximum  
Voucher Value  
(2021–22)

**\$12,480**  
(9–12) Maximum  
Voucher Value  
(2021–22)

**78%**  
Maximum  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

Additionally, although Maine’s town tuitioning program mostly avoids unnecessary and counterproductive regulations, the program prohibits families from choosing to attend religious schools. This discriminatory policy violated the First Amendment per the *Carson v. Makin* ruling.

For the latest program information and data updated in real time, visit [edchoice.org/ME\\_voucher](https://edchoice.org/ME_voucher)

# Maryland

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

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

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

**INCOME LIMIT** 100% x FRL

**PRIOR YEAR PUBLIC SCHOOL REQUIREMENT** None

**GEOGRAPHIC LIMIT** Statewide

**ENROLLMENT CAP** None

**VOUCHER CAP** 100% of Statewide Average Local Expenditure

**TESTING MANDATES** State

**PARENT REQUIREMENTS** pg. 157

**GOVERNING STATUTES** Senate Bill 190 § R00A03.05

### Student Funding

Each student's voucher is funded at the statewide average of the per-pupil expenditures by all local education agencies for the current school year, up to but not exceeding the amount of tuition at the private school. The program's advisory board 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 \$10 million from the general fund to fund vouchers for students as well as awarded rollover funds for the 2021–22 school year. Of the appropriation, \$0.7 million is set aside for providing higher vouchers to students with special needs.

### Student Eligibility

Students are eligible if they live in families with incomes up to, but not exceeding, 100 percent of the federal free and reduced-price lunch program (\$51,338 for a family of four in 2022–23). Renewing students who remain income-eligible are entitled to vouchers as long as funding is available.

### EdChoice Expert Feedback

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

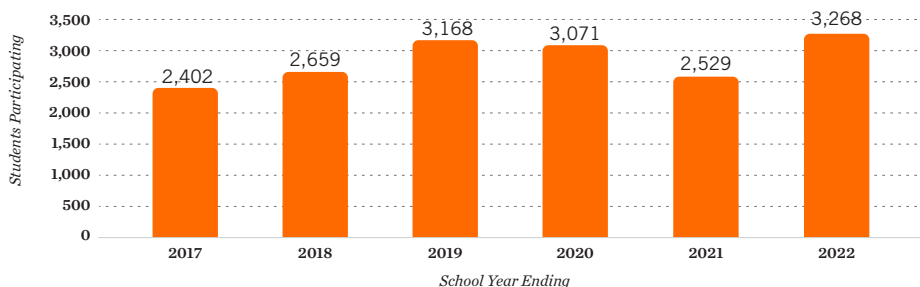
Eligibility for the scholarships is limited to 185 percent of the federal poverty line. Around one in five Maryland students are eligible for a scholarship, and less than 1 percent of students statewide actually use a scholarship.

The average scholarship size is about \$3,134, which is about 19 percent of the average expenditure per student at Maryland's district schools. The amount of scholarships budgeted for the 2022–23 academic year is only \$10 million, which is equivalent to only 0.76 percent of Maryland's total K–12 expenditures.



## Program Participation

Enrollment in Maryland's BOOST program increased 29 percent since last year.



**3,268**

Participating  
Students  
(2021–22)

**18%**

of Families  
with Children  
Income-eligible  
(Statewide)

**163**

Participating  
Schools  
(2021–22)

**\$3,134**

Average Voucher  
Value  
(2021–22)

**19%**

Value as a  
Percentage of Public  
School Per-student  
Spending

## EdChoice Expert Feedback (*continued*)

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

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

For the latest program information and data updated in real time, visit [edchoice.org/MD\\_voucher](https://edchoice.org/MD_voucher)

# Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

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

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

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	VOUCHER CAP	\$9,614
TESTING MANDATES	None	PARENT REQUIREMENTS	pg. 157		
GOVERNING STATUTES	Miss. Code Ann. §§ 37-173-1 through 29				

## Student Funding

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

## Student Eligibility

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

## EdChoice Expert Feedback

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

Eligibility for the vouchers is limited to students who have been diagnosed with dyslexia, making it one of the most restrictive educational choice programs in the nation. Less than 5 percent of Mississippi students are eligible for a scholarship, and less than 1 percent of students statewide actually use one of Mississippi’s three educational choice programs (including the Equal Opportunity for Students with Special Needs Program and the Nate Rogers Scholarship for Students with Disabilities).

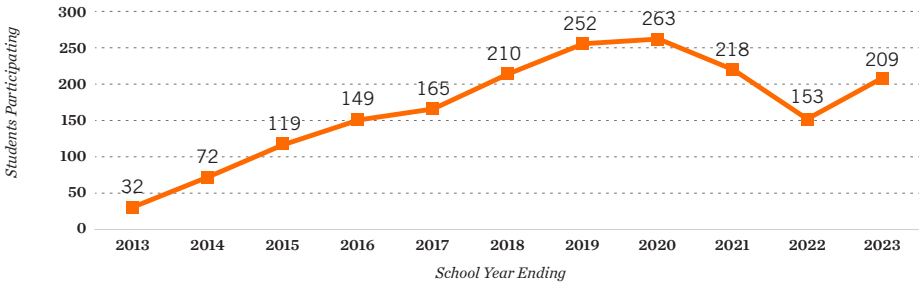
The average voucher size is about \$5,800, which is about three-fifths of the average expenditure per student at Mississippi’s district schools.

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

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

# Program Participation

Enrollment in Mississippi's voucher program for students with dyslexia increased 37 percent since last year.



**209**  
Participating  
Students  
(Fall 2022)

**4%**  
of Students  
Eligible  
(Statewide)

**5**  
Participating  
Schools  
(Fall 2022)

**\$5,846**  
Average Voucher  
Value  
(2022-23)

**61%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending



Additional Mississippi programs on pages **21, 53**  
For the latest program information and data updated in real time, visit [edchoice.org/MS\\_dyslexia](https://edchoice.org/MS_dyslexia)

# Mississippi Nate Rogers Scholarship for Students with Disabilities Program

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>VOUCHER CAP</b>	\$5,829
<b>TESTING MANDATES</b>	None	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Miss. Code Ann. §§ 37-175-1 through 29		

## Student Funding

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

## Student Eligibility

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

## EdChoice Expert Feedback

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

Eligibility for the vouchers is limited to students in grades K–12 who have been diagnosed with a speech-language impairment, making it one of the most restrictive educational choice programs in the nation. Less than 5 percent of Mississippi students are eligible for a scholarship, and less than 1 percent of students statewide actually use one of Mississippi’s three educational choice programs (including the Equal Opportunity for Students with Special Needs Program and the Dyslexia Therapy Scholarship Program).

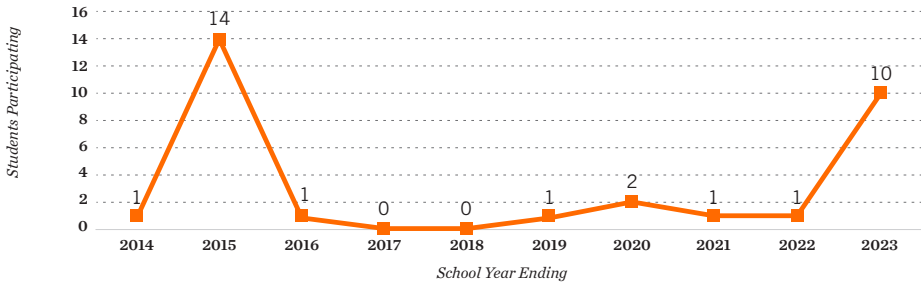
The average voucher size is about \$5,846, which is about 60 percent of the average expenditure per student at Mississippi’s district schools.

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

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

# Program Participation

Enrollment in Mississippi’s voucher program for students with speech-language impairments has been volatile, perhaps due to students opting into the state’s special needs ESA program.



**10**

Participating Student  
(Fall 2022)

**3%**

of Students Eligible  
(Statewide)

**1**

Participating School  
(Fall 2022)

**\$5,846**

Average Voucher Value  
(2022–23)

**61%**

Value as a Percentage of Public School Per-student Spending

Additional Mississippi programs on pages **21, 51**

For the latest program information and data updated in real time, visit [edchoice.org/MS\\_NateRogers](https://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.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	District (w/out elementary or high school)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	100% of Statewide Average Local Expenditure	<b>TESTING MANDATES</b>	National
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	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 helps students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

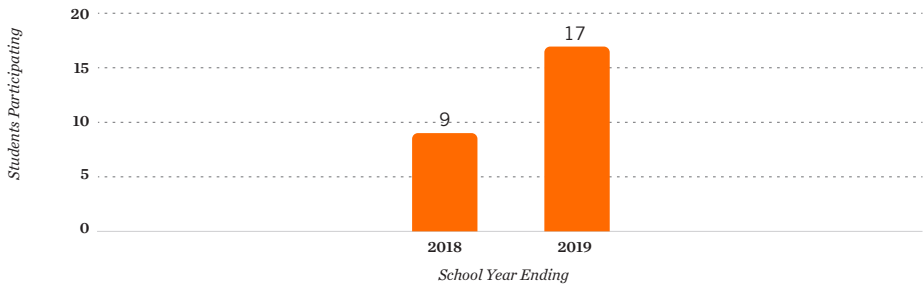
Eligibility is limited to students living in towns that do not operate public schools for student’s grade level, making it one of the most restrictive educational choice programs in the nation. Fewer than 1 percent of New Hampshire students are eligible to participate and only a handful of students statewide actually do so. The maximum voucher size is about \$14,000, which is about 88 percent of per-student spending at New Hampshire’s district schools.

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

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

# Program Participation

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



**17**  
Participating  
Students  
(2018-19)

**<1%**  
of Students  
Eligible  
(Statewide)

**6**  
Participating  
Schools  
(2019-20)

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

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



Additional New Hampshire program on page **23, 127**  
For the latest program information and data updated in real time, visit [edchoice.org/NH\\_voucher](https://edchoice.org/NH_voucher)

# North Carolina Opportunity Scholarships

**Voucher** | **Enacted 2013** | **Launched 2014**

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

<b>INCOME LIMIT</b>	175% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>VOUCHER CAP</b>	90% of State Expenditure
<b>TESTING MANDATES</b>	National	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	N.C. Rev. Stat. §§ 115C-562.1 through 562.8		

## Student Funding

The maximum voucher amount allowed is 90 percent of the average per pupil state K–12 allocation based on the prior fiscal year, not to exceed the private school’s actual tuition and fees. This maximum amount is reserved for students from families earning at or below the federal free and reduced-price lunch (FRL) program (\$51,338 in 2022–23). Families earning above this threshold up to 175 percent of FRL (\$89,841 for a family of four in 2022–23) 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 \$84.84 million for 2021–22 and to 94.84 million for fiscal year 2022–23. Beginning in year 2023–24, funding will be appropriated at \$120 million and increase yearly by \$15 million.

## Student Eligibility

Students are eligible to receive vouchers if their household income does not exceed 175 percent of FRL (\$89,841 for a family of four in 2022–23). 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

North Carolina’s voucher program for students helps more than ten thousand students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

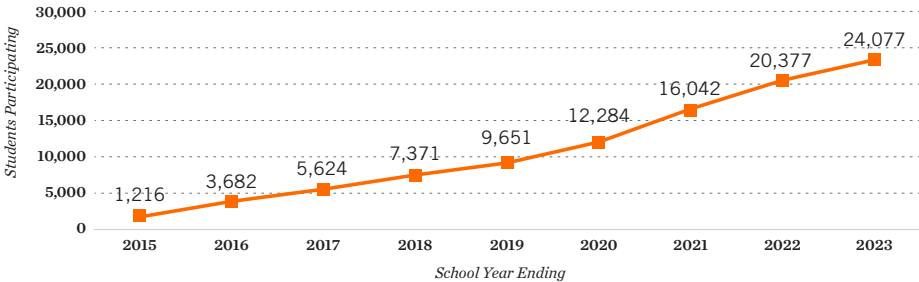
Eligibility for the voucher is limited to 323 percent of the federal poverty line (175% of the income limits for the federal free and reduced lunch program). For school year 2021–2022, Roughly roughly two-fifths of North Carolina students were eligible for a scholarship and less than 1 percent of students statewide actually use the program.

The average voucher value is about \$2,800, which is about 28 percent of the average expenditure per student at North Carolina’s district schools.



## Program Participation

Enrollment in North Carolina’s Opportunity Scholarship Program has grown by 21 percent since last year.



**24,077**

Participating  
Students  
(Fall 2022)

**40%**

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

**539**

Participating  
Schools  
(Fall 2022)

**\$2,769**

Average Voucher  
Value  
(2022–23)

**28%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

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

North Carolina’s voucher program generally avoids unnecessary and counterproductive regulations.

Additional North Carolina programs on pages **25**

For the latest program information and data updated in real time, visit [edchoice.org/NC\\_voucher2](https://edchoice.org/NC_voucher2)

# Ohio Cleveland Scholarship Program

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	District (Cleveland)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$5,500 (K–8) / \$7,500 (9–12)	<b>TESTING MANDATES</b>	National
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Ohio Rev. Code §§ 3313.974 through 979

## Student Funding

The maximum voucher value is \$5,500 for students in grades K–8 and \$7,500 for high school students. Schools must accept vouchers from K–8 recipients with a household income no greater than twice the federal poverty level as full tuition payment. Parents whose household income is more than the 200 percent threshold or whose student is in high school may pay the remaining tuition or provide in-kind services of the remaining tuition.

## Student Eligibility

Children in grades K–12 who reside in the Cleveland Metropolitan School District are eligible. Priority is given to families with incomes less than 200 percent of the federal poverty level (\$55,500 for a family of four in 2022–23). Children from families with incomes above 200 percent of poverty are eligible to receive vouchers if approved by the Ohio Superintendent of Public Instruction. Participating private schools must prioritize renewing scholarship recipients, siblings of enrolled students, and low-income students in admitting scholarship students; otherwise, participating private schools must accept voucher students on a random basis as space allows.

## EdChoice Expert Feedback

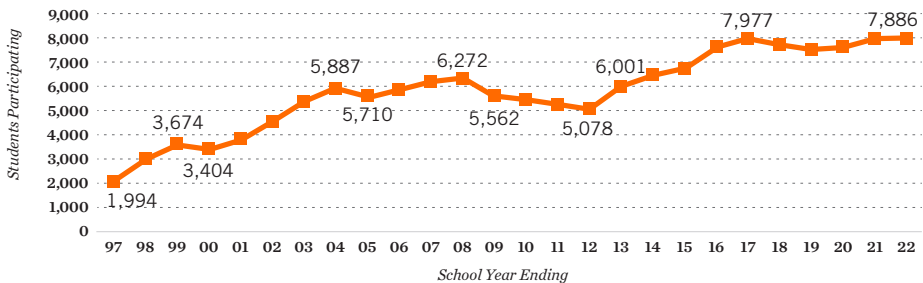
Ohio’s Cleveland Scholarship Program helps thousands of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

All K–12 who reside in the Cleveland Metropolitan School District are eligible, but less than 5 percent of students statewide actually use one of Ohio’s five voucher programs (including the Autism Scholarship Program, the Educational Choice Scholarship Program, the Jon Peterson Special Needs Scholarship Program, and the Income-Based Scholarship Program).

The average voucher value is about \$5,800, which is about 42 percent of the average expenditure per student at Ohio’s district schools.

# Program Participation

The number of Cleveland students using vouchers has decreased 1 percent since its peak in 2016–17.



**7,886**  
Participating  
Students  
(2021–22)

**100%**  
of Students  
Eligible  
(Districtwide)

**58**  
Participating  
Schools  
(2021–22)

**\$5,827**  
Average Voucher  
Value  
(2021–22)

**42%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

In order to expand access to educational choice, Ohio policymakers should expand eligibility to all students statewide and fund the vouchers on par with the per-pupil funding at district schools. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

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

# Ohio Autism Scholarship Program

**Voucher** | **Enacted 2003** | **Launched 2004**

Ohio students 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 parents endorse state checks for payment of special education services.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$31,500	<b>TESTING MANDATES</b>	None
<b>PARENT REQUIREMENTS</b>	pg. 157				
<b>GOVERNING STATUTES</b>	Ohio Rev. Code §§ 3310.41 through 43				

## Student Funding

The state will compensate a student’s parents or custodian for education services up to \$31,500 per year in FY2022 and \$32,455 per year in FY2023 and beyond. A child must be in the program for a full academic year to claim this amount. If transportation is listed on the IEP as a related service, the parent may obtain transportation from a registered private provider that is approved by the state to provide such transportation and claim it for reimbursement through the Autism Scholarship Program. Parents are responsible for covering any costs in addition to the maximum amount allowed per year.

## Student Eligibility

Students must be ages 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 helps thousands of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the vouchers is limited to students ages 3 to 21 who have an IEP and have been diagnosed with autism. Less than 5 percent of Ohio’s students are eligible for a scholarship and only 3.5 percent of students statewide actually use one of Ohio’s five voucher programs (including the Cleveland Scholarship Program, the Educational Choice Scholarship Program, the Jon Peterson Special Needs Scholarship Program, and the Income-Based Scholarship Program).

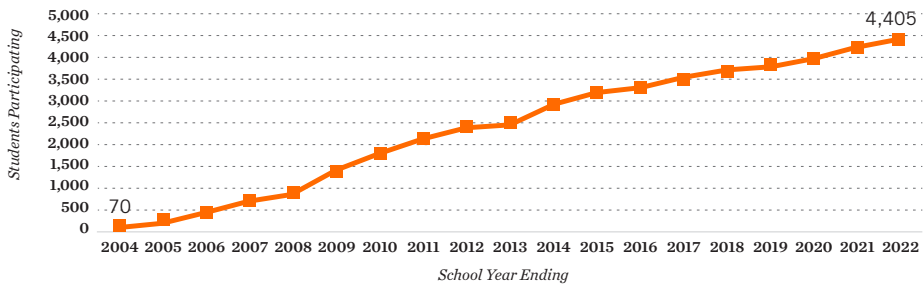
The average voucher value is about \$26,500 and may be worth up to \$31,500 per year in FY2022 and \$32,455 per year in FY2023 and beyond.

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

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

# Program Participation

Participation in Ohio's Autism Scholarship Program has exceeded 4,000 students.



**4,405**  
Participating  
Students  
(2021–22)

**2%**  
of Students  
Eligible  
(Statewide)

**279**  
Participating Service  
Providers  
(2021–22)

**\$26,450**  
Average Voucher  
Value  
(2021–22)

**193%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

Additional Ohio programs on pages **59, 63, 65, 67, 129, 147**  
For the latest program information and data updated in real time, visit [edchoice.org/OH\\_Autism](https://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.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$5,500 (K–8) / \$7,500 (9–12)	<b>TESTING MANDATES</b>	National
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Ohio Rev. Code §§ 3310.01 through 17

## Student Funding

Vouchers are worth up to \$5,500 in grades K–8 and \$7,500 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 (\$55,500 for a family of four in 2021–22).

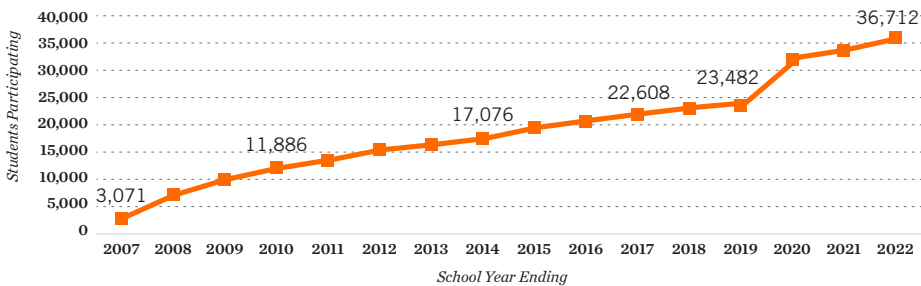
## Student Eligibility

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 20 percent of public schools in the last two most recent rankings (or two of the three most recent rankings beginning in the 2024–25 school year) 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 grades K–2 or high school but would otherwise attend a D- or F-rated public school; students who are in foster care or kinship care; 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. Additionally, students are eligible if they previously received an Autism or Jon Peterson Special Needs scholarships but no longer qualify for either of those scholarships because they no longer are in need of special education services. Finally, students are eligible to receive a scholarship if they are the sibling of a student who received a scholarship in the previous academic year.

Vouchers are prioritized for prior recipients and students whose family income is less than 200 percent of FPL (\$55,00 for a family of four in 2022–23). The requirement that a student in grades K–8 first be enrolled in a public school to be eligible for a scholarship is being phased out. In 2021–22, students entering K–2 are exempt from the requirement. In 2022–23, students entering K–4 will be exempt. In 2023–24, students entering K–6 will be exempt. In 2024–25, students entering K–8 will be exempt.

# Program Participation

Ohio's EdChoice voucher program has grown every year since its inception.



**36,712**

Participating  
Students  
(2021–22)

**28%**

of Students  
Eligible  
(Statewide)

**459**

Participating  
Schools  
(2021–22)

**\$5,789**

Average Voucher  
Value  
(2021–22)

**42%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback

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

Eligibility for the vouchers is initially limited to students who attend low-performing schools. Around one-third of Ohio's students are eligible for a scholarship and less than 5 percent of students statewide actually use one of Ohio's five voucher programs (including the Cleveland Scholarship Program, the Autism Scholarship Program, the Income-Based Scholarship Program, and the Jon Peterson Special Needs Scholarship Program).

The average voucher value is about \$5,800, which is about 42 percent of the average expenditure per student at Ohio's district schools, and the cap on voucher values is \$5,500 in grades K–8 and \$7,500 in grades 9–12.

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

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

Additional Ohio programs on pages **59, 61, 65, 67, 129, 147**

For the latest program information and data updated in real time, visit [edchoice.org/Oh\\_EdChoice](https://edchoice.org/Oh_EdChoice)

# Ohio

## Jon Peterson Special Needs Scholarship Program

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

Ohio parents of children with special needs enrolled in public schools may receive vouchers to pay for private school tuition and additional services covered by their Individualized Education Plans from private therapists and other service providers. The number of vouchers available is capped at 5 percent of students with special needs statewide.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	5% of Students w/ Special Needs	<b>VOUCHER CAP</b>	\$27,000		
<b>TESTING MANDATES</b>	State	<b>PARENT REQUIREMENTS</b>	pg. 157		
<b>GOVERNING STATUTES</b>	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 2022–23. The amount is reduced proportionately if the child is not enrolled in the alternative or private school for the entire school year.

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

### Student Eligibility

Children with special needs must be between ages 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 in development or is in litigation. Parents’ applications must certify that they have received the methods of instruction to be used with the child and qualifications of the teachers and instructors who will provide services from the alternative or private school. The number of vouchers available is capped at 5 percent of the students with special needs statewide. Eligible students may apply year-round depending on whether funding is available.

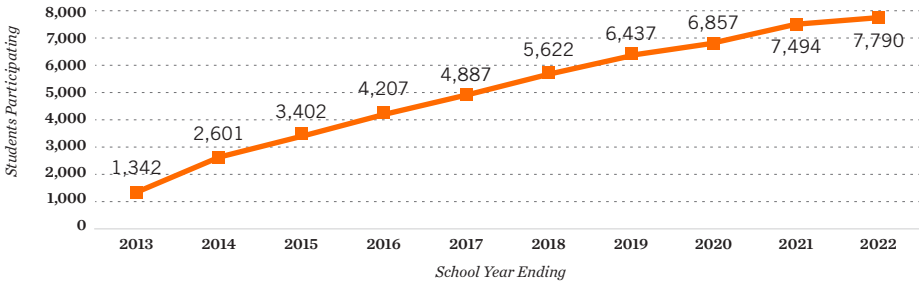
### EdChoice Expert Feedback

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



# Program Participation

Participation in Ohio’s Jon Peterson Special Needs Scholarship Program increased 5 percent from 2020–21 to 2021–22.



**7,790**  
Participating  
Students  
(2021–22)

**15%**  
of Students  
Eligible  
(Statewide)

**428**  
Participating  
Service Providers  
(2021–22)

**\$9,832**  
Average Voucher  
Value  
(2021–22)

**72%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

Eligibility for the vouchers is limited to students with an IEP between the ages of 5 and 21. Roughly one in eight Ohio’s students are eligible for a scholarship, and less than 5 percent of students statewide actually use one of Ohio’s five voucher programs (including the Cleveland Scholarship Program, the Autism Scholarship Program, the Educational Choice Scholarship Program, and the Income-Based Scholarship Program). The program is capped at 5 percent of students with special needs statewide.

The average voucher value is about \$9,800, which is about 72 percent of the average expenditure per student at Ohio’s district schools.

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

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

Additional Ohio programs on pages **59, 61, 63, 67, 129, 147**  
For the latest program information and data updated in real time, visit [edchoice.org/Oh\\_JohnPeterson](https://edchoice.org/Oh_JohnPeterson)

# Ohio Income-Based Scholarship Program

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

Income-qualified Ohio students 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 became eligible starting in the 2020–21 school year.

<b>INCOME LIMIT</b>	250% x Poverty (up to 400% for renewals)	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	60,000 (escalator)
<b>VOUCHER CAP</b>	\$5,500 (K–8) / \$7,500 (9–12)	<b>TESTING MANDATES</b>	National
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Ohio Rev. Code § 3310.032

## Student Funding

Vouchers are worth up to \$5,500 for students in K–8 and \$7,500 for high school students, not to exceed the private school’s actual tuition and fees. Families who earn below 200 percent of the federal poverty level cannot be charged the difference between tuition and the voucher.

## Student Eligibility

For the 2022–23 school year, students are eligible if they are from families with income no more than 250 percent of the federal poverty level (\$69,375 for a family of four in 2022–23). Those at or below this income level are eligible for maximum vouchers when they first apply and renew their vouchers. All income-qualified K–12 students became 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. Once a family qualifies for the EdChoice Expansion scholarship, they will no longer have to submit proof of income to renew.

Once they receive a voucher, a student is eligible in future years. As of September 23, 2022, once a family qualifies for the Expansion scholarship, they will no longer have to submit proof of income to renew. Renewing students who were ineligible because their household income was above 250 percent of the federal poverty limit can receive the full award amount provided the student remains enrolled in a chartered nonpublic school. A sibling of a student receiving an EdChoice IB scholarship is automatically eligible.

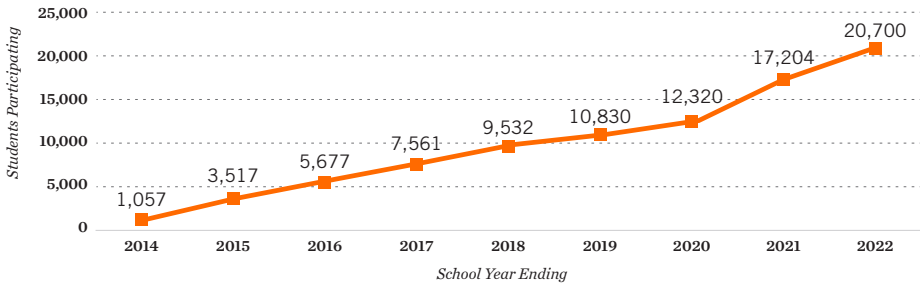
## EdChoice Expert Feedback

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

Eligibility for the vouchers is initially limited to 250 percent of the federal poverty line. Four in 10 of Ohio’s students are eligible for a scholarship, and less than 5 percent of students statewide actually use one of Ohio’s 5 voucher programs (including the Cleveland Scholarship Program, the Autism Scholarship Program, the Educational Choice Scholarship Program and the Jon Peterson Special Needs Scholarship Program).

# Program Participation

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



**20,700**

Participating  
Students  
(2021–2022)

**38%**

of Families  
with Children  
Income-eligible  
(Statewide)

**511**

Participating  
Schools  
(2021–2022)

**\$4,972**

Average Voucher  
Value  
(2021–2022)

**36%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

The average voucher value is about \$5,000, which is about 36 percent of the average expenditure per student at Ohio’s district schools, but the cap on voucher values is somewhat higher (\$5,500 in grades K–8 and \$7,500 in grades 9–12).

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

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

Additional Ohio programs on pages **59, 61, 63, 65, 129, 147**

For the latest program information and data updated in real time, visit [edchoice.org/Oh\\_OH\\_Income](https://edchoice.org/Oh_OH_Income)

# Oklahoma

## Lindsey Nicole Henry

### Scholarships for Students with Disabilities

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	Lesser of State & local funds or tuition	<b>TESTING MANDATES</b>	None
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Okla. Stat. tit. 70 § 13-101.2

### Student Funding

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

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

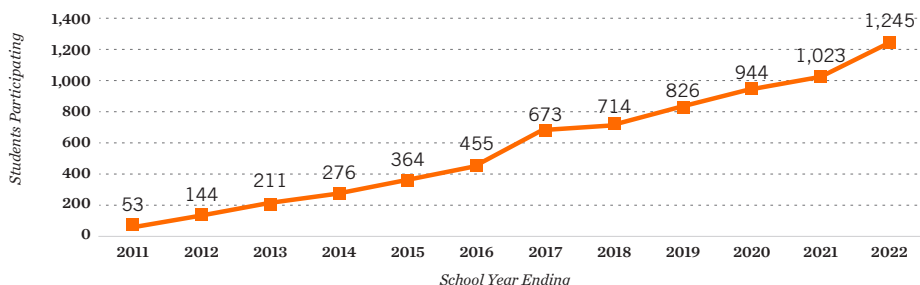
### Student Eligibility

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

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

## Program Participation

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



**1,245**

Participating  
Students  
(2021–22)

**18%**

of Students  
Eligible  
(Statewide)

**73**

Participating  
Schools  
(2021–22)

**\$7,346**

Average Voucher  
Value  
(2021–22)

**78%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback

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

Eligibility for the scholarship is narrowly limited to students with special education needs with a learning plan, and in some cases requires previous enrollment in public school. Less than 20 percent of Oklahoma students are eligible to receive a scholarship under the program.

The average voucher is nearly \$7,500, which is slightly more than three-fourths of the average expenditure per student at Oklahoma's district schools. Statewide less than 1 percent of students identified by the State Department of Education as having special education needs participate in the program.

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

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

Additional Oklahoma program on page **131**

For the latest program information and data updated in real time, visit [edchoice.org/OK\\_LindseyNicole](https://edchoice.org/OK_LindseyNicole)

# Puerto Rico

## Free School Selection Program

**Voucher** | **Enacted 2018** | **Launched 2019**

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes
<b>GEOGRAPHIC LIMIT</b>	Territory-wide	<b>ENROLLMENT CAP</b>	1% of student population
<b>VOUCHER CAP</b>	70% of per-pupil funding	<b>TESTING MANDATES</b>	None
		<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	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 \$51,338 for a family of four in 2022–23), 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 2020–21, which is about 3,000 students. The secretary of education has the discretion to lower the rate prior to a given school year, though.

### EdChoice Expert Feedback

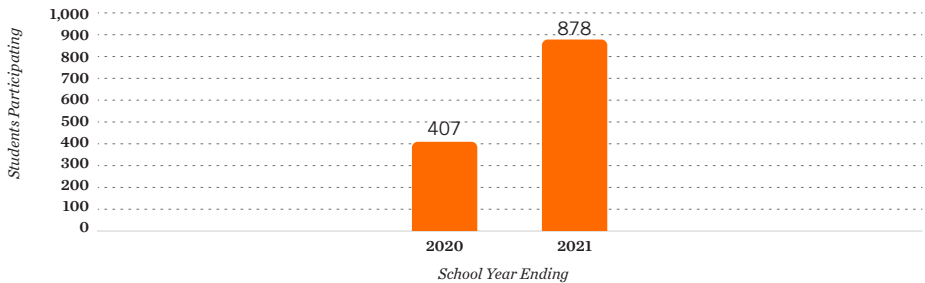
Puerto Rico’s Free School Selection voucher program helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students in grades 2–12 who have attended a public school for at least two years and who are from families earning up to 185 percent of the federal poverty line. Although one of the more restrictive eligibility requirements, due to the island’s high rate of poverty, almost six in 10 Puerto Rico students are eligible for a scholarship. However, the total number of scholarships available is capped at 1 percent of the island’s total K–12 student population.

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

## Program Participation

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



**878**  
Participating  
Students  
(Spring 2021)

**65**  
Participating  
Schools  
(2019–20)

**63%**  
of Students  
Eligible  
(Territory-wide)

**\$2,275**  
Average Voucher  
Value  
(2020–21 Projected)

**37%**  
Average Voucher  
Value as a  
Percentage of  
Territory’s Public  
School Per-student  
Spending

## EdChoice Expert Feedback (continued)

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

For the latest program information and data updated in real time, visit [edchoice.org/PRvoucher](https://edchoice.org/PRvoucher)

# Tennessee Education Savings Account Pilot Program

*Voucher | Enacted 2019 | Launching 2023*

Tennessee passed a voucher program for low-income students in the Shelby County (Memphis) and Metro Nashville Public Schools systems. Although this program remains subject to litigation, the lower court refused to block its implementation and ruled that opponents had no legal standing to oppose the program in a court of law. The program was upheld. Possible appeal of this ruling is pending. The state is moving forward to implement the program, and parents should anticipate that funding may be available for the 2023–24 school year.

<b>INCOME LIMIT</b>	200% x Free Lunch	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes
<b>GEOGRAPHIC LIMIT</b>	Memphis and Nashville	<b>ENROLLMENT CAP</b>	5,000 students (escalator)
<b>VOUCHER CAP</b>	\$7,300	<b>TESTING MANDATES</b>	State
<b>GOVERNING STATUTES</b>	Tenn. Code Ann. § 49-6-2601–2612		
		<b>PARENT REQUIREMENTS</b>	pg. 157

## 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 2020–21), 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, or the Achievement School District. 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 (\$72,150 for a family of four in 2022–23).

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, (3) students directly certified to receive benefits from the Supplemental Nutrition Assistance Program (SNAP) program, and then (4) all other eligible students.



# Program Participation

This program has yet to launch.

**1<sup>st</sup>**

Tennessee’s First  
School Voucher  
Program

**65%**

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

**\$7,300**

Maximum Voucher  
Value  
(2020–21)

**74%**

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

## EdChoice Expert Feedback

Although billed as an Education Savings Account, unlike ESA programs in other states (Iowa recently excepted), students participating in Tennessee’s pilot voucher for low-income students in Memphis and Nashville must be enrolled in a private school. Policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students in Memphis and Nashville from households earning less than 200 percent of the federal free lunch program (\$72,150 for a family of four in 2022–23). About two-thirds of students in Memphis and Nashville are eligible to receive a scholarship. The voucher program is still subject to litigation, but the state is moving forward with implementation. Additionally, less than 1 percent of students statewide participate in Tennessee’s Individualized Education Account program.

The maximum scholarship size is projected to be about \$7,300, which is about 74 percent of the average expenditure per student at Tennessee’s district schools. Enrollment is capped at 5,000 students, which is less than 3 percent of the K–12 student population in Memphis and Nashville. In order to expand access to educational choice, Tennessee policymakers should dramatically increase funding for the scholarships and expand eligibility to all students (prioritizing scholarships based on need).

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

Additional Tennessee program on page 27  
For the latest program information and data updated in real time, visit [edchoice.org/TN\\_Voucher](https://edchoice.org/TN_Voucher)

# Utah

## Carson Smith Special Needs Scholarship Program

Voucher | Enacted 2005 | Launched 2005

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

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None
		VOUCHER CAP	Conditional
TESTING MANDATES	Annual Assessment of Student's Progress	PARENT REQUIREMENTS	pg. 157
GOVERNING STATUTES	Utah Code §§ 53F-4-301 through 307		

### Student Funding

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

### Student Eligibility

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

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

### EdChoice Expert Feedback

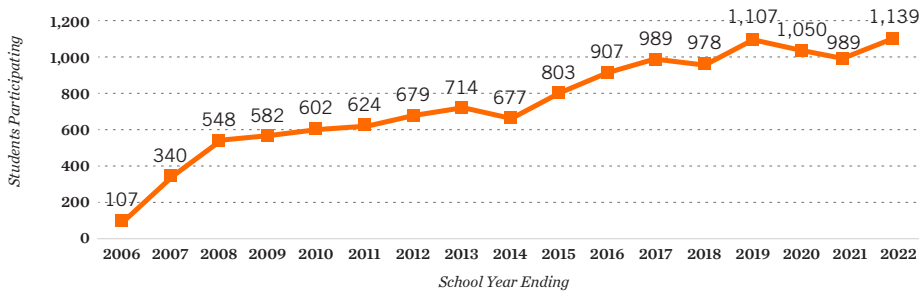
Utah's voucher for students with disabilities helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students with certain special needs. About one in eight Utah students are eligible to receive a scholarship. Statewide, less than 1 percent of students participate in this program. In 2020, Utah policymakers also enacted a tax-credit scholarship for students with special needs.

The average scholarship size is about \$5,700, which is about 70 percent of the average expenditure per student at Utah's district schools. Only \$7 million in funding is available, which is equivalent to only 0.11 percent of Utah's total K–12 revenue.

## Program Participation

Enrollment in Utah’s Carson Smith Special Needs Scholarship Program has decreased 32 percent since a high in 2018–19.



**1,139**  
Participating  
Students  
(2021–22)

**13%**  
of Students  
Eligible  
(Statewide)

**105**  
Participating  
Schools  
(2021–22)

**\$5,677**  
Average Voucher  
Value  
(2021–22)

**69%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

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

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

Additional Utah program on page **143**

For the latest program information and data updated in real time, visit [edchoice.org/UT-CarsonSmith](https://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.

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	District (w/out elementary or high school)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$15,295 (K–6) /\$16,752 (7–12)	<b>TESTING MANDATES</b>	None
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	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 2022–23, tuition amounts equal \$15,295 for grades K–6 and \$16,752 for grades 7–12.

### Student Eligibility

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

### EdChoice Expert Feedback

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

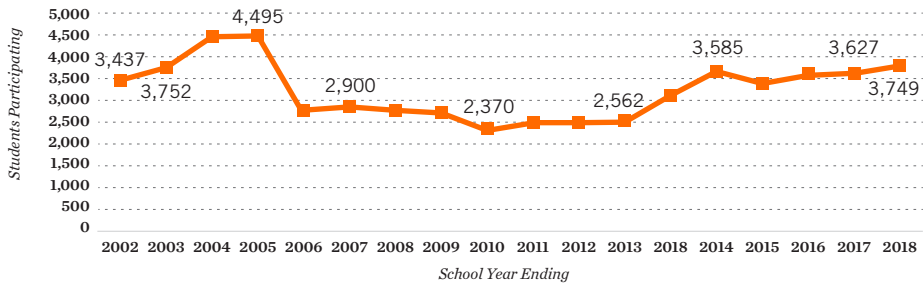
Eligibility is limited to students living in towns that do not operate public schools for student’s grade level, making it one of the most restrictive educational choice programs in the nation. Only one in 20 Vermont students are eligible to participate and less than 5 percent of students statewide actually do so.

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

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

# Program Participation

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



**3,749**  
FTE Students  
Participating  
(2017–18)

**4%**  
of Students  
Eligible  
(Statewide)

**140**  
Participating  
Schools  
(2017–18)

**\$16,024**  
Average Voucher  
Value  
(Projected 2021–22)

**79%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

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

For the latest program information and data updated in real time, visit [edchoice.org/VT\\_voucher](https://edchoice.org/VT_voucher)

# Wisconsin Milwaukee Parental Choice Program

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

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.

<b>INCOME LIMIT</b>	300% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	District (Milwaukee)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$8,336 (K-8) / \$8,982 (9-12)	<b>TESTING MANDATES</b>	State
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Wis. Stat. §§ 119.23 and 235

## Student Funding

In 2022–23, the maximum voucher amounts are \$8,399 for grades K–8 and \$9,045 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 (\$61,050 for a family of four in 2022–23) 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 (\$83,250 for a family of four in 2022–23) 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.

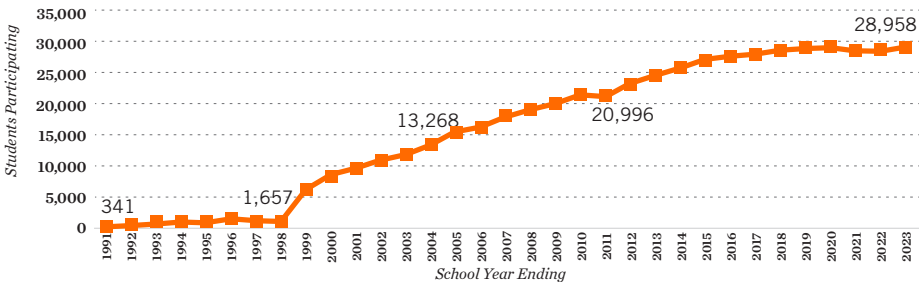
## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to students from families in Milwaukee earning up to 300 percent of the federal poverty level (\$83,250 for a family of four in 2022–23). About three in four Milwaukee students are income-eligible to receive a scholarship. Statewide, less than 5 percent of students participate in one of Wisconsin's private educational choice options (including the Racine Parental Choice Program, the Statewide Parental Choice Program the Special Needs Scholarship Program, and the K-12 Private School Tuition Deduction). This is the third highest EdChoice share in the nation.

# Program Participation

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



**28,958**

Participating  
Students  
(Fall 2022)

**74%**

of Families with  
Children  
Income-eligible  
(Districtwide)

**129**

Participating  
Schools  
(Fall 2022)

**\$8,562**

Average Voucher  
Value  
(2022–23)

**67%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

The average scholarship size is about \$8,562, which is about 67 percent of the average expenditure per student at Wisconsin's district schools.

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

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

Additional Wisconsin programs on pages **81, 83, 85, 147**

For the latest program information and data updated in real time, visit [edchoice.org/WI\\_Milwaukee](https://edchoice.org/WI_Milwaukee)

# Wisconsin Parental Private School Choice Program (Racine)

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

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

<b>INCOME LIMIT</b>	300% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	District (Racine)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$8,399 (K-8) / \$9,045 (9-12)	<b>TESTING MANDATES</b>	State
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>GOVERNING STATUTES</b>	Wis. Stat. § 118.60

## Student Funding

In 2022–23, the maximum voucher amount is \$8,399 for grades K–8 and \$9,045 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 (\$61,050 for a family of four in 2022–23) 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 (\$83,250 for a family of four in 2022–23) 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

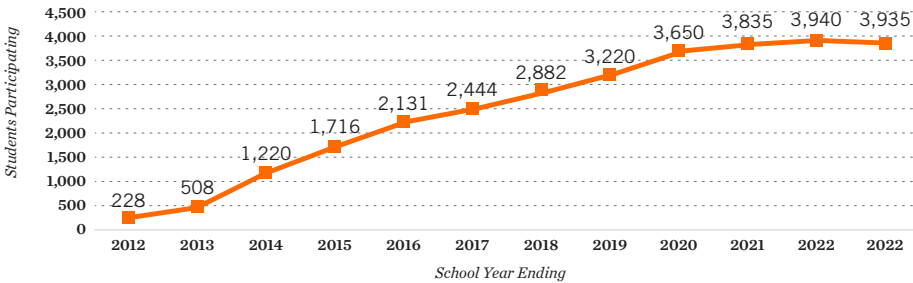
Wisconsin's voucher for low-income students in Racine helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students from families in Milwaukee earning up to 300 percent of the federal poverty level (\$83,250 for a family of four in 2022–23). About three in five Racine students are income-eligible to receive a scholarship. Statewide, less than 5 percent of students participate in one of Wisconsin's private educational choice options (including the Milwaukee Parental Choice Program, the Statewide Parental Choice Program the Special Needs Scholarship Program, and the K–12 Private School Tuition Deduction). This is the third highest EdChoice share in the nation.



# Program Participation

Enrollment in Racine’s Parental Private School Choice Program has increased 18 percent since 2019.



**3,935**

Participating  
Students  
(Fall 2022)

**57%**

of Families  
with Children  
Income-eligible  
(Districtwide)

**31**

Participating  
Schools  
(Fall 2022)

**\$8,594**

Average Voucher  
Value  
(2022–23)

**70%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

The average scholarship size is about \$8,594, which is about 70 percent of the average expenditure per student at Wisconsin’s district schools.

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

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

Additional Wisconsin programs on pages **79, 83, 85, 147**

For the latest program information and data updated in real time, visit [edchoice.org/WI\\_Racine](https://edchoice.org/WI_Racine)

# Wisconsin Parental Choice Program (Statewide)

*Voucher | Enacted 2013 | Launched 2013*

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

<b>INCOME LIMIT</b>	220% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide (except for Milwaukee and Racine)		
<b>ENROLLMENT CAP</b>	5% of district enrollment (escalator)	<b>VOUCHER CAP</b>	\$8,336 (K-8) / \$8,982 (9-12)
<b>TESTING MANDATES</b>	State	<b>PARENT REQUIREMENTS</b>	pg. 157
		<b>GOVERNING STATUTES</b>	Wis. Stat. § 118.60

## Student Funding

In 2022–23, the maximum voucher amount is \$8,399 for grades K–8 and \$9,045 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 (outside of Milwaukee and Racine) families with income no more than 220 percent of the federal poverty level (\$61,050 for a family of four in 2022–23) 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 7 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.

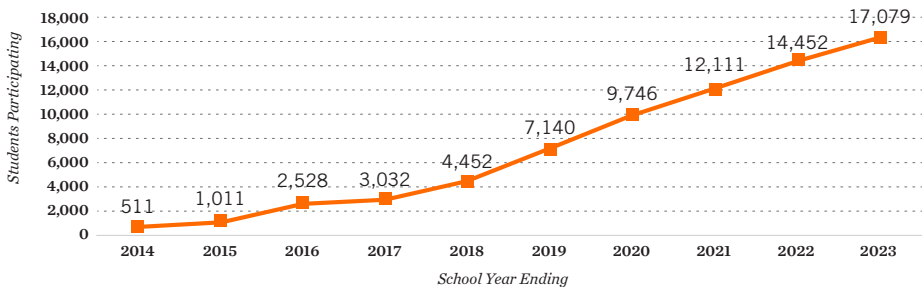
Students must have been either (1) enrolled in a public school or home school in the previous year, (2) not enrolled in school in the previous year, (3) enrolled in a private school under the voucher program in the previous year, (4) be entering kindergarten, first grade or ninth grade, or (5) attended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

## EdChoice Expert Feedback

Wisconsin's statewide voucher for low-income students helps thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity. Eligibility for the scholarships is limited to students from families statewide (outside Milwaukee and Racine) earning up to 220 percent of the federal poverty level (\$61,050 for a family of four in 2022–23). About one in four Wisconsin students are eligible to receive a scholarship. Statewide, less than 5 percent of students participate in one of Wisconsin's private educational choice options (including the Milwaukee Parental Choice Program, the Racine Parental Choice Program, the Special Needs Scholarship Program, and the K–12 Private School Tuition Deduction). This is the third highest EdChoice share in the nation.

# Program Participation

Enrollment in Wisconsin’s statewide voucher program increased 18 percent since last school year.



**17,079**

Participating Students  
(Fall 2022)

**22%**

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

**314**

Participating Schools  
(Fall 2022)

**\$8,550**

Average Voucher Value  
(2022–23)

**67%**

Value as a Percentage of  
Public School Per-student  
Spending

## EdChoice Expert Feedback (continued)

The average scholarship size is about \$8,550, which is about two-thirds of the average expenditure per student at Wisconsin’s district schools.

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

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

Additional Wisconsin programs on pages **79, 81, 85, 147**

For the latest program information and data updated in real time, visit [edchoice.org/WL\\_Statewide](https://edchoice.org/WL_Statewide)

# Wisconsin Special Needs Scholarship Program

*Voucher | Enacted 2015 | Launched 2016*

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

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes	GEOGRAPHIC LIMIT	Statewide
ENROLLMENT CAP	None	VOUCHER CAP	\$13,013	TESTING MANDATES	State Civics Exam
PARENT REQUIREMENTS	pg. 157	GOVERNING STATUTES	Wis. Stat. §115.7915		

## Student Funding

For 2022–23, the maximum voucher amount is \$13,076. 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

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

Eligibility for the scholarships is limited to students with special needs who have IEPs. About one in eight Wisconsin students are eligible to receive a scholarship. Statewide, less than 5 percent of students participate in one of Wisconsin’s private educational choice options (including the Milwaukee Parental Choice Program, the Racine Parental Choice Program, the Statewide Parental Choice Program, and the K–12 Private School Tuition Deduction). This is the third highest EdChoice share in the nation.

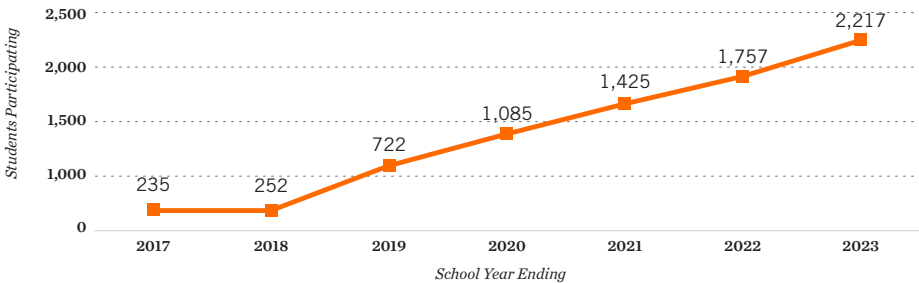
The average scholarship size is about \$12,851, which is 102 percent of the average expenditure per student at Wisconsin’s district schools.

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

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

# Program Participation

Enrollment in Wisconsin’s voucher program for students with special needs grew by 26 percent since last school year.



**2,217**  
Participating  
Students  
(Fall 2022)

**13%**  
of Students  
Eligible  
(Statewide)

**162**  
Participating  
Schools  
(Fall 2022)

**\$12,851**  
Average Voucher  
Value  
(2020–21)

**102%**  
Value as a  
Percentage of  
Public School Per-  
student Spending



Additional Wisconsin programs on pages **79, 81, 83, 147**  
For the latest program information and data updated in real time, visit [edchoice.org/WL-voucher](https://edchoice.org/WL-voucher)

# Tax-Credit Education Savings Accounts (*ESAs*)

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

**1**

Program

**970**

Total Students

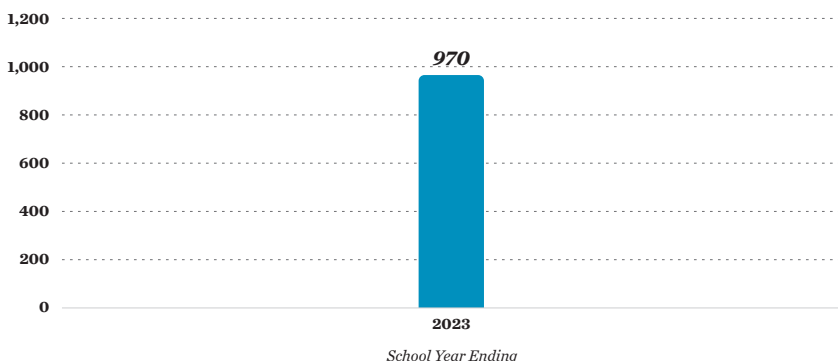
**\$6,375**

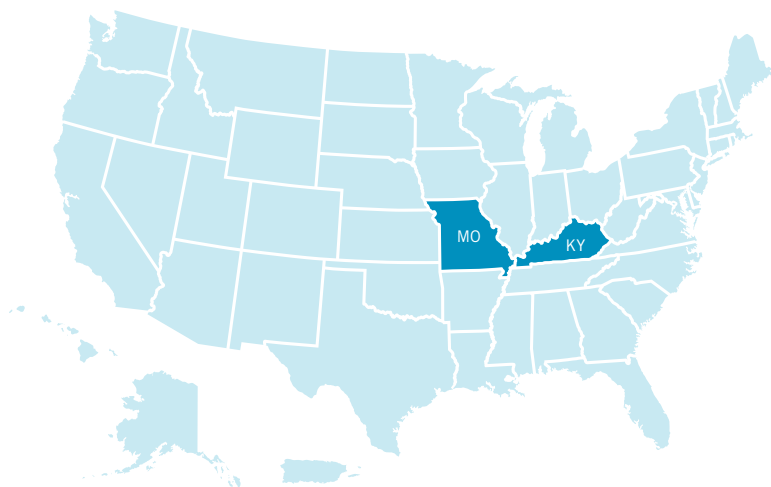
Average Amount

**47%**

of Public  
Spending  
(*National*)

## Number of Students Using TCESAs





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<b>MO</b> Empowerment Scholarship Accounts Program .....	<b>91</b>

# Kentucky Education Opportunity Account Program

**Tax-Credit Education Savings Account | Enacted 2021 | Launched Fall 2021**

Kentucky’s Educational Opportunity Account Program is an education savings account (ESA) that would allow eligible parents to use money donated to account-granting organizations (AGOs) to pay for private school tuition or other educational expenses, including tutoring, individual public school classes and extracurricular activities, instructional materials, technology, transportation, therapies and higher education courses. Individuals and businesses may receive tax credits for donations to AGOs, nonprofits that administer Education Opportunity Accounts (EOAs).

*The Kentucky program is inoperable as a direct result of Kentucky’s Supreme Court ruling that the program, as written, violates their state constitution. Provisions designed to limit the teaching and acceptance of religious beliefs that differed from Protestantism have since been declared a violation of a parent and child’s rights under the U.S. Constitution Bill of Rights, specifically the First Amendment guarantee of the right to freely exercise religious faith. Attorneys who believe that no provision in any state constitution should be interpreted to restrict, not advance, the education of all grade school-aged children are reviewing the ruling to determine next steps.*

<b>INCOME LIMIT</b>	175% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide (County for Private School Students)	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	None	<b>ACCOUNT CAP</b>	\$4,700
		<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Kentucky Revised Statutes 141.500 to 141.528.		

## Student Funding

Students may use Education Opportunity Accounts (EOAs) for private school tuition fees or a variety of a la carte educational services, including public school classes and non-athletic extracurricular activities, instructional materials, technology, transportation, school uniforms, testing fees, summer and after-school programs therapies, and higher education courses.

For private school students, EOAs are worth the lesser of tuition and fees or financial need to attend the school as assessed by an independent organization approved by the Kentucky Department of Education.

For those intending to use EOAs for services other than private school tuition, funding is equal to the lesser of the cost of services or the previous year’s base per-pupil funding amount (about \$4,700 in 2020-21) minus one-fourth of the percentage by which the family’s household income exceeds the federal threshold for free and-reduced-price lunch (FRL) (\$49,025 for a family of four in 2022-23). For example, if a family of four had a household income of \$60,000, they exceed the threshold for reduced price lunch by about 24 percent. A quarter of that percentage is about 6 percent, so the base EOA funding amount of about \$4,700 would be reduced by 6 percent, or about \$282, for a total of about \$4,418. Parents may roll over unused EOA funds each quarter until a student graduates or turns 21.



# Program Participation

This program is currently inoperable.

**1<sup>st</sup>**

Tax Credit-Funded  
Education Savings  
Account

**48%**

of Families Income  
Eligible in Applicable  
Kentucky Counties

**40%**

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

## Student Eligibility

Students must come from families earning no more than 175 percent of FRL (\$89,841 for a family of four in 2022–23). Previous EOA recipients and siblings of EOA recipients are also eligible.

If a student’s family’s household income rises over 250 percent of the income threshold for the federal reduced-price lunch program (\$128,344 for a family of four in 2022–23), that student is ineligible to receive further state deposits in their EOA. Only families residing in counties with populations over 90,000 may use EOA funds for nonpublic school tuition. Currently, these include Jefferson, Fayette, Kenton, Boone, Campbell, Hardin, Daviess and Warren counties.

## EdChoice Expert Feedback

Kentucky’s Education Opportunity Account Program is the country’s first tax credit-funded ESA and has the potential to help thousands of Kentuckians obtain the educational services that best fit their needs. However, policymakers could do more to expand educational opportunity.

Eligibility for the ESAs is limited to students from families earning up to 175 percent of the federal free and reduced-price lunch program (the equivalent of 323.75 percent of the federal poverty line), and only those currently living in the state’s eight largest counties may use EOAs for private school tuition. This limitation hampers potential growth of educational options in rural areas of Kentucky. The value of each ESA is only about \$4,600 at most and declines as income rises. That’s less than one-third of the average expenditure per student at Kentucky’s district schools. Moreover, the program provides only \$25 million in tax credits for donations to the account-granting organizations. At most, the program will be able to serve only about 5,000 students, or less than 1 percent of Kentucky’s K–12 student population.

To expand access to educational choice, Kentucky policymakers should increase the ESA amounts to be comparable with the per-pupil spending at district schools and expand eligibility to all students. The tax credits for the donations that fund the ESAs are also set to expire after 2026. The Kentucky legislature should work quickly to make the ESA policy permanent. Additionally, the program does not allow private school students to use funds to fully customize their education, and potentially funds them at a lesser amount than other students.

Kentucky’s ESA program generally avoids counterproductive regulations. Administration of the program is overseen by nonprofit account-granting organizations, which should give ESA families a voice to ensure that the program is run effectively.

For the latest program information and data updated in real time, visit [edchoice.org/KY\\_TCESA](https://edchoice.org/KY_TCESA)

# Missouri Empowerment Scholarship Accounts Program

*Tax-Credit Education Savings Account | Enacted 2021 | Launched Fall 2021*

This tax-credit education savings account (ESA) allows eligible parents to receive funding to pay for tuition at the school of their choice, as well as other educational expenses such as tutoring, educational therapies, individual classes and extracurricular programs. Individuals and businesses may receive tax credits for donations to educational assistance organizations (EAOs), nonprofits that administer ESAs.

<b>INCOME LIMIT</b>	200% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Charter government counties and cities with >30,000 residents	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	State or National	<b>ACCOUNT CAP</b>	\$6,375
		<b>PARENT REQUIREMENTS</b>	pg. 157
<b>GOVERNING STATUTES</b>	Mo. Rev. Stat. §§ 135.712–14; 135.716; 135.719; 166.700; 166.705; 166.710; 166.715; and 166.720		

## Student Funding

Students may use Empowerment Scholarship Accounts (ESAs) for private school tuition fees or a variety of a la carte educational expenses, including textbooks, educational therapies, tutoring services, curriculum, virtual school tuition, standardized tests, public school classes and extracurricular activities, certain approved computer hardware and technological devices, summer education programs, after-school programs, and transportation to and from school.

EAOs determine ESA amounts, up to the annual state adequacy target (\$6,375 in 2022–23), which is about 52 percent of average total per-pupil funding in Missouri. EOAs must distribute funds quarterly or, at the request of a participating parent, in one lump sum at the beginning of the school year.

The total credits claimed for donations to educational assistance organizations cannot exceed \$25 million (adjusted annually for inflation).

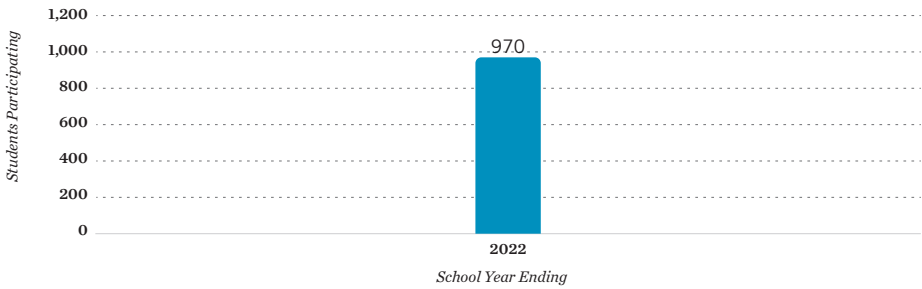
## Student Eligibility

Only students from charter counties or cities with more than 30,000 residents are eligible for ESAs. These include Clay, Jackson, Jefferson, St. Charles, and St. Louis counties, as well as the cities of Columbia, St. Joseph, Joplin, Jefferson City, Cape Girardeau, and the City of St. Louis.

Additionally, a student must be enrolled in a public school at least one semester during the previous 12 months or just starting kindergarten or the first grade and must be either (1) have an Individualized Education Program (IEP) for students with special needs, or (2) be from a family whose income does not exceed 200 percent of the federal free and reduced-price lunch income eligibility level (\$102,675 for a family of four in 2022–23). Once enrolled in the program, students remain eligible for ESAs until withdrawing from school or graduating high school.

# Program Participation

Enrollment in Missouri’s Empowerment Scholarships Program was 970 in its first year.



**2<sup>nd</sup>**

Tax Credit-Funded Education Savings Account

**970**

Participating Students (2022–23)

**49%**

of Families Income Eligible in Applicable Missouri Cities and Counties

**52%**

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

**6**

Approved Educational Assistance Organizations

## EdChoice Expert Feedback

Missouri’s Empowerment Scholarship Accounts Program is the country’s second tax credit-funded ESA and has the potential to help thousands of Missouri students obtain the educational services that best fit their needs. However, policymakers could do more to expand educational opportunity.

Eligibility for the ESAs is limited to students with special needs or those from families earning up to 200 percent of the federal free and reduced-price lunch program (the equivalent of 370 percent of the federal poverty line), and only those currently living counties with a charter form of government or cities with at least 30,000 inhabitants. This limitation hampers potential growth of educational options in rural areas of Missouri.

The value of each ESA is only about \$6,375 at most. That’s barely half of the average expenditure per student at Missouri’s district schools. Moreover, the program provides only \$25 million in tax credits for donations to the educational assistance organizations. At most, the program will be able to serve only about 3,900 students, or less than 1 percent of Missouri’s K–12 student population.

To expand access to educational choice, Missouri policymakers should increase the ESA amounts to be comparable with the per-pupil spending at district schools and expand eligibility to all students. The tax credits for the donations that fund the ESAs are also set to expire after 2026. The Missouri legislature should work quickly to extend the ESA policy long term.

Missouri’s ESA program generally avoids counterproductive regulations. Administration of the program is overseen by nonprofit educational assistance organizations, which should give ESA families a voice to ensure that the program is run effectively.

For the latest program information and data updated in real time, visit [edchoice.org/MO-TCESA](https://edchoice.org/MO-TCESA)

# Tax-Credit Scholarships

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

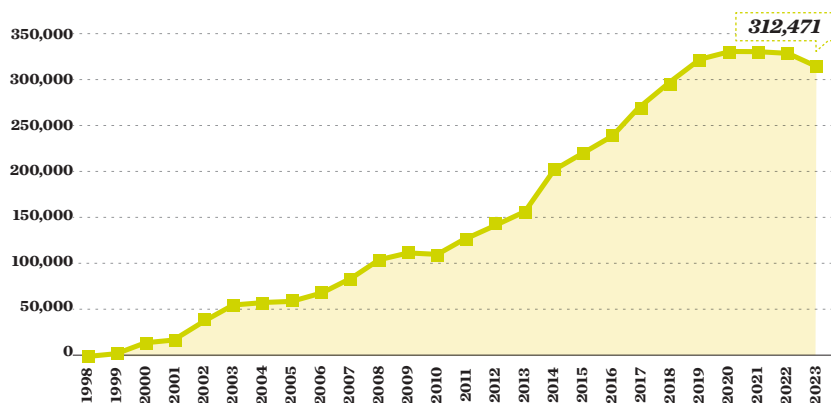
**26**  
Programs

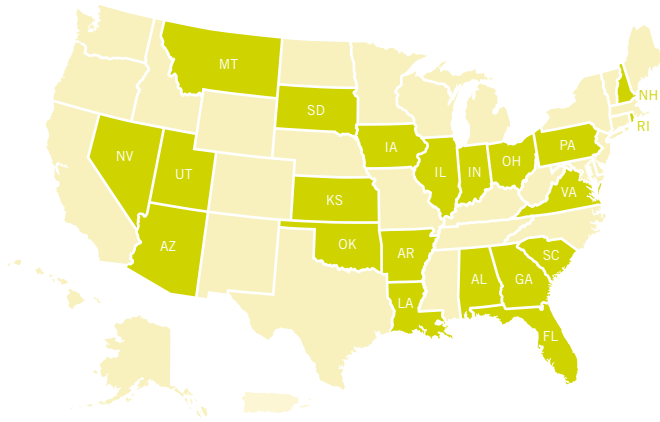
**312,471**  
Total Students/  
Scholarships

**\$3,825**  
Average  
Amount

**28%**  
of Public  
Spending  
(National)

## Number of Students Using Tax-Credit Scholarships





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## Watch How Tax-Credit Scholarships Work

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

# Alabama

## Education Scholarship Program

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

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

<b>INCOME LIMIT</b>	100% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SCHOLARSHIP CAP</b>	\$6,000 (K–5) / \$8,000 (6–8) / \$10,000 (9–12)
<b>TESTING MANDATES</b>	State or National	<b>CREDIT VALUE</b>	100%
		<b>ENROLLMENT CAP</b>	None
<b>PER DONOR CREDIT CAP</b>	50% liability up to \$50,000 (individual) / 50% liability (business)		
<b>BUDGET CAP</b>	\$30 Million	<b>PARENT REQUIREMENTS</b>	pg. 157
		<b>SGO REQUIREMENTS</b>	pg. 165
<b>GOVERNING STATUTES</b>	Ala. Code §§ 16-6D 1 through 9 and 40-2A-7(a)(5)		

### 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 (\$51,338 for a family of four in 2022–23), which is 185 percent of the federal poverty level. 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 (\$76,313 for a family of four in 2022–23). 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.

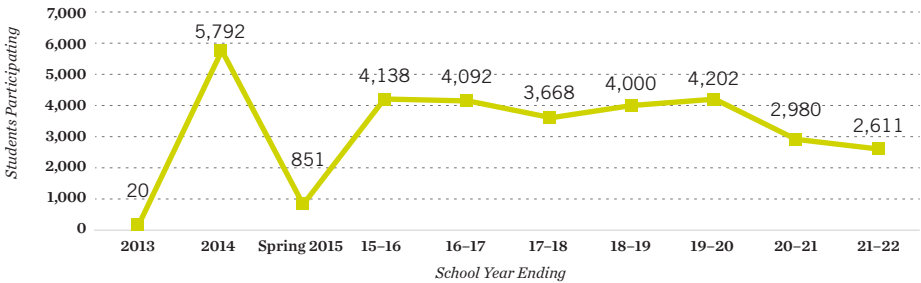
### EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to 185 percent of the federal poverty line. Roughly one-third of Alabama students are eligible for a scholarship, and less than 1 percent of students statewide actually use a scholarship. The average scholarship size is about \$6,1004, which is about 60 percent of the average expenditure per student at Alabama’s district schools, but the cap on scholarship values is somewhat higher (\$6,000 in grades K–5, \$8,000 in grades 5–8 and \$10,000 in grades 9–12). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$30 million in tax credits are available annually, which is equivalent to only 0.4 percent of Alabama’s total K–12 revenue.

# Program Participation

Enrollment for Alabama’s Education Scholarship Program has been declining since Spring 2020.



**2,611**

Scholarships  
Awarded  
(2021-22)

**33%**

of Families  
with Children  
Income-  
eligible  
(Statewide)

**5**

Scholarship  
Organizations  
Awarding  
Scholarships  
(2020-21)

**126**

Schools  
Participating  
(2020-21)

**\$6,117**

Average  
Scholarship  
Value  
(2021-22)

**60%**

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

## EdChoice Expert Feedback (continued)

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

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

Additional Alabama program on page **147**

For the latest program information and data updated in real time, visit [edchoice.org/AL\\_scholarship](https://edchoice.org/AL_scholarship)

# Arizona

## Original Individual Income Tax Credit Scholarship Program

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

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

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	None
TESTING MANDATES	None	CREDIT VALUE	100%		
PER DONOR CREDIT CAP	\$655 (individual) / \$1,308 (married)			BUDGET CAP	None
PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165		
GOVERNING STATUTES	Ariz. Rev. Stat. §§ 43-1089; 43-1601 through 1605				

### Student Funding

School tuition organizations (STOs) determine scholarship amounts. In tax year 2023, individual taxpayers that contribute to STOs may claim a dollar-for-dollar credit of up to \$655, and married couples filing jointly may claim up to \$1,308. The amount an individual can claim for a credit increases each year by the amount of the Consumer Price Index.

### Student Eligibility

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

### EdChoice Expert Feedback

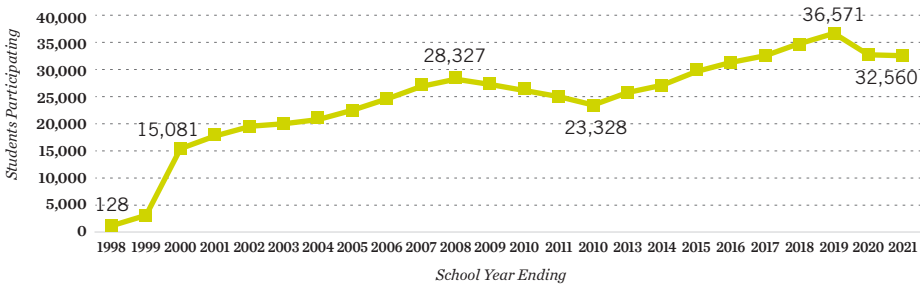
Arizona’s original individual-donor tax-credit scholarship program—the first in the nation—helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

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



Program Participation

The number of scholarships awarded through Arizona’s Original Individual Income Tax Credit Scholarship Program returned to about 2016–17 levels in 2020–21.



<b>32,560</b> Scholarships Awarded (2020–21)	<b>100%</b> of Families with Children Eligible (Statewide)	<b>341</b> Participating Schools (2020–21)	<b>53</b> Scholarship Organizations Awarding Scholarships (2020–21)	<b>\$1,922</b> Average Scholarship Value (2020–21)	<b>22%</b> Value (Average Scholarship) as a Percentage of Public School Per-student Spending
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EdChoice Expert Feedback (continued)

The average scholarship size is only about \$1,922, which is only about 22 percent of the average expenditure per student at Arizona’s district schools, but there is no cap on scholarship values and students may receive multiple scholarships. Students with special needs, students in foster care, students from low-income families, and those who have switched from the public school system can also receive scholarships via the other tax-credit scholarship programs. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but donors can only claim up to \$655 in tax credits annually (or up to \$1,308 for married couples filing jointly).

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

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

Additional Arizona programs on pages **15, 99, 101, 103**  
For the latest program information and data updated in real time, visit [edchoice.org/AZ\\_scholarship1](https://edchoice.org/AZ_scholarship1)

# Arizona

# Low-Income Corporate Income Tax Credit Scholarship Program

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

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

INCOME LIMIT	185% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$5,600 (K–8) / \$7,500 (9–12)
TESTING MANDATES	None	CREDIT VALUE	100%	PER DONOR CREDIT CAP	None
BUDGET CAP	\$142 million (escalator)	PARENT REQUIREMENTS	pg. 157		
SGO REQUIREMENTS	pg. 165				
GOVERNING STATUTES	Ariz. Rev. Stat. §§ 43-1183; 43-1501 through 1507; and 20-224.06				

## Student Funding

Each school tuition organization (STO) determines the amount of scholarships it distributes. Scholarships were capped at \$5,600 in grades K–8 and \$7,500 in grades 9–12 for 2021–22. Those amounts increase annually by \$200. 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 \$135 million in available tax credits in 2021–22.

## Student Eligibility

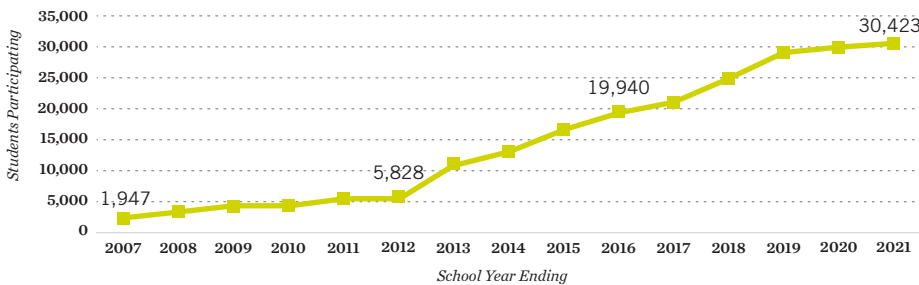
All students who receive scholarships under this program must come from families whose household incomes are equal to or below 185 percent of the federal free and reduced-price lunch program guidelines (the equivalent of 342.25 percent of the federal poverty line, or \$94,974 for a family of four in 2022–23). Additionally, students must either be (1) enrolled in private school kindergarten, (2) enrolled in a private preschool program for students with disabilities, (3) a public school enrollee for at least 90 days in the previous year or one full semester of the current school year, (4) a dependent of an active-duty member of the military stationed in Arizona, (5) a prior scholarship recipient under this program or the individual tax-credit scholarship program, (6) homeschooled prior to enrolling in a private school, (7) moved to Arizona from out of state before enrolling in a private school, or (8) previously participated in the Empowerment Scholarship Account program (but is no longer participating in that program).

## EdChoice Expert Feedback

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

# Program Participation

The number of scholarships awarded through Arizona’s Low-Income Corporate Income Tax Credit Scholarship Program increased 2 percent this year.



**30,423**  
Scholarships  
Awarded  
(2020–21)

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

**280**  
Participating  
Schools  
(2020–21)

**45**  
Scholarship  
Organizations  
Awarding  
Scholarships  
(2020–21)

**\$2,971**  
Average  
Scholarship  
Value  
(2020–21)

**34%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to 342.25 percent of the federal poverty line. Nearly 60 percent of Arizona students are eligible to receive a scholarship via this program, and all students are eligible to receive a scholarship via the individual-donor scholarship program. Statewide, less than 10 percent of students participate in one of Arizona’s private educational choice options (including the universal-eligibility Original Individual-Donor Tax-Credit Scholarship Program, the “Switcher” Tax-Credit Scholarship Program, Lexie’s Law for Disabled and Displaced Students Tax-Credit Scholarship Program, and the Empowerment Scholarship Account Program).

The average scholarship size is only about \$2,971, which is only about 34 percent of the average total expenditure per student at Arizona’s district schools, but there is no cap on scholarship values and students may receive more than one scholarship. Students with special needs, students in foster care, and those who have switched from the public school system can also receive scholarships via the other tax-credit scholarship programs, in addition to the original scholarship program that is available to all students. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$123 million in tax credits are available annually, which is equivalent to only 1.3 percent of Arizona’s total K–12 revenue.

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

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

Additional Arizona programs on pages **15, 97, 101, 103**

For the latest program information and data updated in real time, visit [edchoice.org/AZ\\_scholarship2](https://edchoice.org/AZ_scholarship2)

# Arizona

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

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>SCHOLARSHIP CAP</b>	90% State Funding		
<b>TESTING MANDATES</b>	None	<b>CREDIT VALUE</b>	100%
<b>PER DONOR CREDIT CAP</b>	None		
<b>BUDGET CAP</b>	\$6 million	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>SGO REQUIREMENTS</b>	pg. 165		
<b>GOVERNING STATUTES</b>	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 \$6 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.

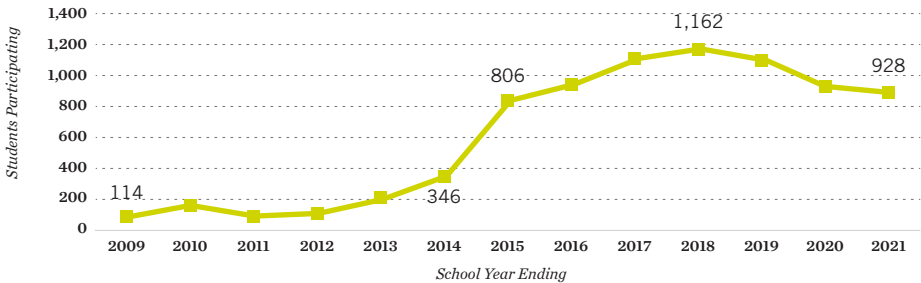
### EdChoice Expert Feedback

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

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

## Program Participation

The number of scholarships awarded through Arizona’s Law for Disabled and Displaced Students Tax Credit Scholarship Program has been decreasing since a peak in 2017–18, potentially due to students switching into the state’s ESA program.



**928**

Scholarships  
Awarded  
(2020–21)

**11%**

of Students  
Eligible  
(Statewide)

**135**

Participating  
Schools  
(2020–21)

**15**

Scholarship  
Organizations  
Awarding  
Scholarships  
(2020–21)

**\$4,869**

Average  
Scholarship Value  
(2020–21)

**55%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

The average scholarship size is about \$5,000, which is about 55 percent of the average expenditure per student at Arizona’s district schools. There is no cap on scholarship values and students may receive more than one scholarship. Students from low-income families and those who have switched from the public school system can also receive scholarships via the other tax-credit scholarship programs in addition to the original scholarship program that is available to all students. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$6 million in tax credits are available annually, which is equivalent to only 0.06% of Arizona’s total K–12 current expenditures.

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

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

Additional Arizona programs on pages **15, 97, 99, 103**

For the latest program information and data updated in real time, visit [edchoice.org/AZ\\_Lexie](https://edchoice.org/AZ_Lexie)

# Arizona

## “Switcher” Individual Income Tax Credit Scholarship Program

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, with exceptions		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None	<b>SCHOLARSHIP CAP</b>	None
<b>TESTING MANDATES</b>	None	<b>CREDIT VALUE</b>	100%		
<b>PER DONOR CREDIT CAP</b>	\$652 (individual) / \$1,301 (married)			<b>BUDGET CAP</b>	None
<b>PARENT REQUIREMENTS</b>	pg. 157		<b>SGO REQUIREMENTS</b>	pg. 165	
<b>GOVERNING STATUTES</b>	Ariz. Rev. Stat. §§ 43-1089.03; 43-1601 through 1605				

### More Credit Details

In tax year 2023, individual taxpayers that contributed to STOs under this switcher may claim a dollar-for-dollar credit of up to \$652, and married couples filing jointly may claim up to \$1,301. However, taxpayers must first donate the maximum credit amount for the Original Individual Income Tax Credit (\$655 individual \$1,308 joint in tax year 2023) before they may claim the switcher credit.

### Student Funding

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

### Student Eligibility

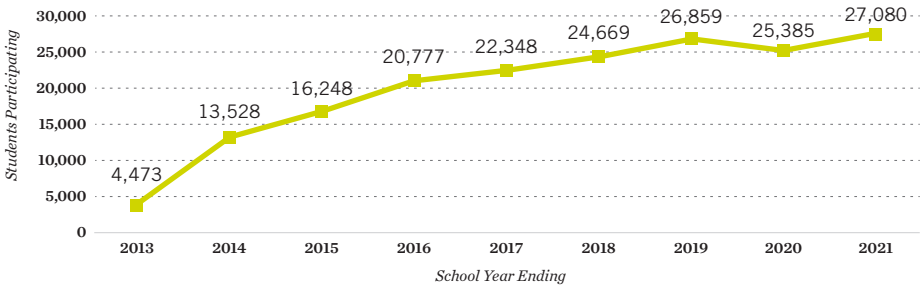
Students must be in grades K–12 and have previously attended a public school for at least a full semester or 90 days or be a preschool enrollee identified by the school district as having a disability under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act. Additionally,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

### EdChoice Expert Feedback

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

## Program Participation

The number of scholarships awarded through Arizona’s “Switcher” Individual Income Tax Credit Scholarship Program reached a new peak this year.



**27,080**

Scholarships  
Awarded  
(2020–21)

**92%**

of Students  
Eligible  
(Statewide)

**50**

Scholarship  
Organizations  
Awarding  
Scholarships  
(2020–21)

**336**

Participating  
Schools  
(2020–21)

**\$1,447**

Average  
Scholarship  
Value  
(2020–21)

**16%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

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

The average scholarship size is only about \$1,447, which is only about 16 percent of the average expenditure per student at Arizona’s district schools, but there is no cap on scholarship values and scholarships can be combined. Students with special needs, students in foster care, and students from low-income families can also receive scholarships via the other tax-credit scholarship programs, in addition to the original scholarship program that is available to all students. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but donors can only claim up to \$652 in tax credits annually (or up to \$1,301 for married couples filing jointly) after first donating the maximum credit amount for the Original Individual Income Tax Credit (\$655 individual, \$1,308 joint in tax year 2023).

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

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

Additional Arizona programs on pages **15, 97, 99, 101**

For the latest program information and data updated in real time, visit [edchoice.org/AZ\\_Switcher](https://edchoice.org/AZ_Switcher)

# Arkansas

## Philanthropic Investment in Arkansas Kids Scholarship Program

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

Arkansas’s Philanthropic Investment in Arkansas Kids Scholarship Program allows individuals and corporations to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships to low-income students. The total amount of tax credits awarded annually statewide is limited to \$2 million.

INCOME LIMIT	200% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$5,614 (K-8) / \$6,316 (9-12)
TESTING MANDATES	National	CREDIT VALUE	100%	PER DONOR CREDIT CAP	None
BUDGET CAP	\$2 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	Ark. Code Ann. §§ 6-18-2201 through 2208; 19-5-1271				

### Student Funding

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

Scholarships fund tuition and fees at participating private schools. Tax credits for scholarships are limited to \$2 million per year.

### Student Eligibility

Students may be eligible if they are from families with household incomes less than 200 percent of the federal poverty level (\$55,500 for a family of four in 2022–23). They also must have been enrolled in an Arkansas public school the previous school year, enrolling in an Arkansas school for the first time, or is a previous scholarship recipient.

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

### EdChoice Expert Feedback

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

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



# Program Participation

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

**2<sup>nd</sup>**  
Arkansas's  
Second School  
Choice Program

**34%**  
of Families  
Income Eligible  
(Statewide)

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

## EdChoice Expert Feedback *(continued)*

Average scholarship amounts are relatively high, funded at 80 and 90 percent, respectively, of Arkansas's base student funding depending on grade level. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, which should help promote donations. However, only \$2 million in tax credits are available annually, which is less than 0.01 percent of Arkansas's total K–12 revenue.

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

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

Additional Arkansas program on page **33**  
For the latest program information and data updated in real time, visit [edchoice.org/AR\\_TCS](https://edchoice.org/AR_TCS)

TCS

# Florida Tax Credit Scholarship Program

*Tax-Credit Scholarship* | *Enacted 2001* | *Launched 2001*

Florida provides a tax credit on corporate income taxes and insurance premium taxes for donations to scholarship-funding organizations (SFOs), nonprofits that provide scholarships 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 2021–22.

INCOME LIMIT	260% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$7,408
TESTING MANDATES	State or National	CREDIT VALUE	100%	PER DONOR CREDIT CAP	Yes
BUDGET CAP	\$873.6 million (escalator)	PARENT REQUIREMENTS	pg. 157		
SGO REQUIREMENTS	pg. 165	GOVERNING STATUTES	Fla. Stat. §§ 1002.395 and 1002.421		

## Student Funding

Scholarships can be worth up to the state's unweighted Fulltime Equivalency (FTE) funding (less the Exceptional Services Education expenses), though they may not exceed private school tuition and fees. This maximum scholarship amount was \$7,408 in 2021–22, but most students received awards averaging around \$6,644. Transportation grants for students attending out-of-district public schools are worth up to \$750.

## Student Eligibility

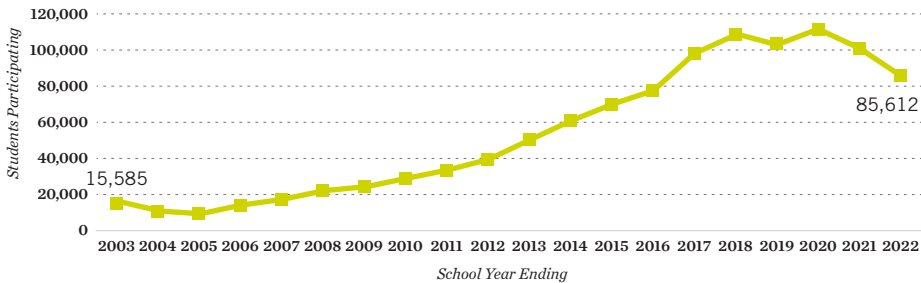
Students in households earning up to 375 percent of the federal poverty level (\$104,063 for a family of four in 2022–23) are eligible for scholarships. Students who qualify under 200 percent of poverty (\$55,500 for a family of four) are eligible for full scholarships worth up to \$7,408. First priority is given to renewal students and to new students eligible for the federal free and reduced-price lunch program (\$51,338 for a family of four in 2022–23), when these students receive a scholarship once, they remain eligible until they graduate high school or turn 21. Siblings of current scholarship recipients who live in the same household are also eligible. Additionally, students placed in foster care or out-of-home care, as well as dependents of active-duty military, are able to apply for a scholarship at any time.

## EdChoice Expert Feedback

Florida's tax-credit scholarship program—still the largest choice program in the nation, though the state's Family Empowerment Scholarships for educational options is rapidly catching up—helps tens of thousands of low-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

## Program Participation

Enrollment in the Florida Tax Credit Scholarship Program decreased 19 percent since last year.



**85,612**

Participating  
Students  
(2021–22)

**61%**

of Families  
with Children  
Income-eligible  
(Statewide)

**2**

Scholarship  
Organizations  
(2021–22)

**1,990**

Participating  
Schools  
(2021–22)

**\$6,448**

Average  
Scholarship  
Value  
(2021–22)

**67%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to 375 percent of the federal poverty line, with preference given to lower-income families. About three out of five of Florida families have at least one student eligible to receive a scholarship. Statewide, less than 10 percent of students participate in one of Florida’s private educational choice options (including the Family Empowerment Scholarship (Educational Opportunity Voucher) Program, the Hope Scholarships Program, and the Family Empowerment Scholarship (Unique Abilities ESA) Program).

The average scholarship size is about \$6,448, which is about 64 percent of the average expenditure per student at Florida’s district schools. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations. There is \$873.6 million in tax credits available annually, which is equivalent to 2.9 percent of Florida’s total K–12 revenue. The tax credit cap automatically increases by 25 percent each year if at least 90 percent of the cap was reached in the previous year.

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

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

Additional Florida programs on pages **17, 37, 109**

For the latest program information and data updated in real time, visit [edchoice.org/FL\\_scholarship](https://edchoice.org/FL_scholarship)

# Florida Hope Scholarship Program

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

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

**INCOME LIMIT** None

**PRIOR YEAR PUBLIC SCHOOL REQUIREMENT** Yes

**GEOGRAPHIC LIMIT** Statewide

**ENROLLMENT CAP** None

**SCHOLARSHIP CAP** \$7,700

**TESTING MANDATES** National

**CREDIT VALUE** 100%

**PER DONOR CREDIT CAP** \$105

**BUDGET CAP** None

**PARENT REQUIREMENTS** pg. 157

**SGO REQUIREMENTS** pg. 165

**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 cap scholarships using a rate (between 85 and 96 percent) of Florida's unweighted full-time equivalent amount. These maximum scholarship amounts range between \$6,673 and \$7,700 depending on a student's school district and grade level in 2020–21. Students who use the program to transfer to an out-of-district public school are eligible for transportation reimbursement up to \$750. SFOs will award scholarships on a first-come, first-served basis, with priority granted to renewing students.

## Student Eligibility

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

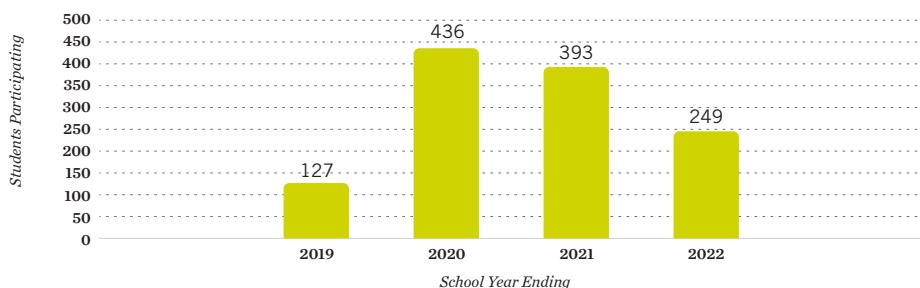
Qualifying incidents may occur within a school building, on school property, at any school-related or school-sponsored program or activity, while riding the bus or while waiting at a bus stop. Students must be Florida residents. Students who receive other scholarships from a Florida SFO are not eligible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

## EdChoice Expert Feedback

Florida's Hope Scholarship Program helps hundreds of students who had been the victims of bullying or abuse access schools that are the right fit for them, but policymakers could do more to expand educational opportunity. This is the first educational choice program specifically for bullied students.

## Program Participation

Enrollment in Florida's Hope Scholarship Program dropped 51 percent from its third to fourth year.



**249**

Participating  
Students  
(2021–22)

**84%**

of Students  
Eligible  
(Statewide)

**1,425**

Eligible  
Schools  
(2020–21)

**1**

Scholarship  
Organization  
(2021–22)

**\$7,300**

Average Value  
(Fall 2022)

**66%**

Maximum Value as a  
Percentage of State's  
Public School Per-  
student Spending  
(Fall 2021)

## EdChoice Expert Feedback *(continued)*

Students are eligible for the scholarships if they had been bullied or physically attacked in a public school. Statewide, less than 10 percent of students participate in one of Florida's private educational choice options (including the Florida Tax-Credit Scholarship Program, the Family Empowerment Scholarships (Educational Opportunity Voucher) Program, and the Family Empowerment Scholarship (Unique Abilities ESA) Program).

The average scholarship size is about \$7,300, which is about 66 percent of the average expenditure per student at Florida's district schools. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but credits are only against the vehicle sales tax and are capped at \$105. In order to expand access to educational choice, Florida policymakers have created the publicly funded Family Empowerment Scholarships Program to serve students who were on the scholarship waitlist.

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

Additional Florida programs on pages **17, 37, 107**

For the latest program information and data updated in real time, visit [edchoice.org/HopeScholarships](https://edchoice.org/HopeScholarships)

# Georgia Qualified Education Expense Tax Credit

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

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

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$11,359 (2021)
TESTING MANDATES	None	CREDIT VALUE	100%		
PER DONOR CREDIT CAP	\$1,000 (individuals) / \$2,500 (married) / 75% liability (business)				
BUDGET CAP	\$120 Million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	O.C.G.A. §§ 20-2A-1 through 7 and 48-7-29.16				

## More Credit Details

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

## Student Funding

Scholarship amounts are determined by SSOs, capped only by the average state and local expenditures per child for public elementary and secondary education in the entire state. For 2021, scholarships were capped at \$11,359.

## Student Eligibility

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

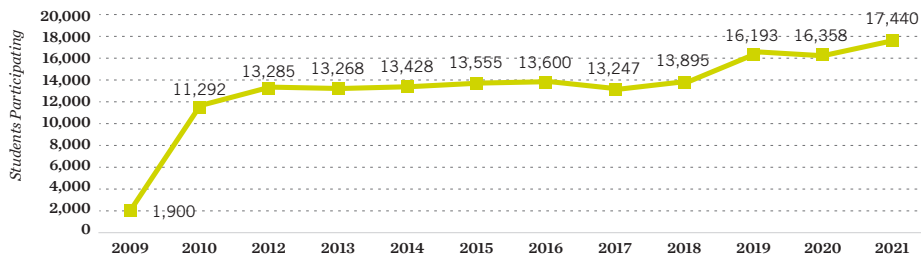
## EdChoice Expert Feedback

Georgia’s tax-credit scholarship program helps more than 17,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

All students are eligible to receive a tax-credit scholarship, making this among the most expansive educational choice programs in the nation. Statewide, 1 percent of students participate in one of Georgia’s private educational choice options (including the Special Needs Scholarship Program).

## Program Participation

Participation in Georgia's tax-credit scholarship program increased by 18 percent since 2018.



**17,440**

Scholarships  
Awarded  
(2021)

**89%**

of Students  
Eligible  
(Statewide)

**22**

Scholarship  
Organizations  
Awarding  
Scholarships  
(2021)

**\$4,292**

Average Scholarship  
Value  
(2021)

**40%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

The average scholarship size is about \$4,300, which is less than half of the average expenditure per student at Georgia's district schools, but the cap on scholarship values is somewhat higher (about \$11,000). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$120 million in tax credits are available annually, which is equivalent to only 0.47 percent of Georgia's total K-12 revenue.

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

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

Additional Georgia program on page **39**

For the latest program information and data updated in real time, visit [edchoice.org/GA\\_scholarship](https://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.

<b>INCOME LIMIT</b>	300% x Poverty (400% for renewals)	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	No
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>SCHOLARSHIP CAP</b>	\$14,747 (2019-20)		
<b>TESTING MANDATES</b>	State	<b>CREDIT VALUE</b>	75%
<b>PER DONOR CREDIT CAP</b>	\$1 million		
<b>BUDGET CAP</b>	\$75 million	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>SGO REQUIREMENTS</b>	pg. 165		
<b>GOVERNING STATUTES</b>	35 ILCS 40/1-65 and 35 ILCS 5/224		

### Student Funding

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

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

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

- Students whose household income is less than 185 percent of the poverty level (\$51,338 for a family of four in 2022–23) 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 (\$69,375 for a family of four in 2022–23) 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; \$51,338 for a family of four in 2022–23), (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.

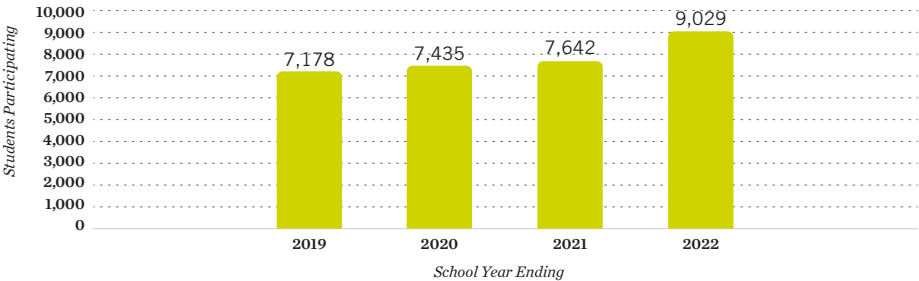
### Student Eligibility

Students are eligible to receive scholarships if their family income does not exceed 300 percent of the federal poverty level (\$83,250 for a family of four in 2022–23). Once a student has received a scholarship, families may earn up to 400 percent of the FPL (\$111,000 for a family of four in 2022–23) for the duration of the scholarship or scholarship renewal while retaining eligibility.



# Program Participation

Enrollment in Illinois's Invest in Kids Tax-Credit Scholarship Program has increased 26 percent since its first year.



**9,029**

Students  
Participating  
(2021–22)

**39%**

of Families  
with Children  
Income-eligible  
(Statewide)

**6**

Organizations  
Awarding  
Scholarships  
(2021–22)

**\$8,340**

Average Scholarship  
Value  
(2021–22)

**48%**

Average Value as a  
Percentage of State's  
Public School  
Per-student Spending

## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to 300 percent of the federal poverty line (\$83,250 for a family of four in 2022–23). About two in five Illinois students are eligible for a scholarship though less than 1 percent of students statewide actually use a scholarship. (Additionally, Illinois families are eligible for a very modest tax credit for certain education expenses.)

The average scholarship size is about \$8,340, which is nearly half of the average expenditure per student at Illinois' district schools, though the cap on scholarship values is slightly higher (the state's operating expense per pupil, which was almost \$15,000 in 2019–20, and up to twice that for students with special needs). Tax credits are worth 75 percent of the value of the contributions to scholarship organizations. Only \$75 million in tax credits are available annually, which is equivalent to just 0.2 percent of Illinois' total K–12 revenue.

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

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

Additional Illinois program on page **147**

For the latest program information and data updated in real time, visit [edchoice.org/IL\\_scholarship](https://edchoice.org/IL_scholarship)

# Indiana

## School Scholarship Tax Credit

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

Indiana’s School Scholarship Tax Credit program allows individuals and corporations to claim a 50 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. There is no limit on the dollar amount of the tax credit donors can claim, although the total amount of tax credits awarded statewide is limited to \$17.5 million in 2021–22 and \$18.5 million in 2022–23.

INCOME LIMIT	300% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Full Tuition
TESTING MANDATES	National	CREDIT VALUE	50%	PER DONOR CREDIT CAP	None
BUDGET CAP	\$17.5 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
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 \$17.5 million for tax credits meant for SGO donations in 2021–22 and \$18.5 million in 2022–23. SGOs determine scholarship amounts.

### Student Eligibility

Children are eligible to receive scholarships if their family income does not exceed 300 percent of the guidelines needed to qualify for the federal free and reduced-price lunch program (\$154,013 for a family of four in 2022–23). Children must be between ages 5 and 22 to participate. Current private school students can qualify.

### EdChoice Expert Feedback

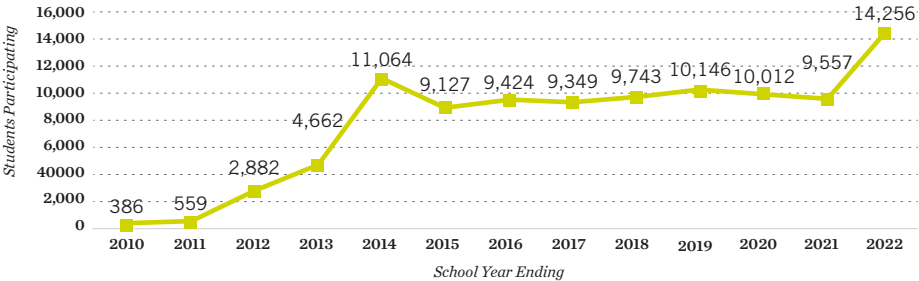
Indiana’s tax-credit scholarship program helps thousands of low- and middle-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 300 percent of the federal poverty line (about \$154,013 for a family of four in 2022–23). About 80 percent of Indiana students are eligible for a scholarship but less than 5 percent of students statewide actually participate in one of Indiana’s private educational choice options (including the Choice Scholarship Program and the Education Scholarship Account Program).

The average scholarship size is about \$1,766, which is only 15 percent of the average expenditure per student at Indiana’s district schools. Tax credits are worth 50 percent of the value of the contributions to scholarship organizations. Only \$18.5 million in tax credits are available annually, which is equivalent to only 0.2 percent of Indiana’s total K–12 spending.

# Program Participation

Participation has declined slightly since 2018–19.



**14,256**

Scholarships  
Awarded  
(2021–22)

**77%**

of Families  
with Children  
Income-eligible  
(Statewide)

**5**

Scholarship  
Organizations  
(2020–21)

**381**

Schools  
Participating  
(2021–22)

**\$1,766**

Average  
Scholarship  
Value  
(2021–22)

**15%**

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

## EdChoice Expert Feedback (continued)

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

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

Additional Indiana programs on pages **19, 41, 147**

For the latest program information and data updated in real time, visit [edchoice.org/IN\\_scholarship](https://edchoice.org/IN_scholarship)

# Iowa School Tuition Organization Tax Credit

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

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

INCOME LIMIT	400% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Full Tuition
TESTING MANDATES	None	CREDIT VALUE	75%	PER DONOR CREDIT CAP	None
BUDGET CAP	\$20 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	Iowa Stat. §422.11S				

## More Credit Details

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

## Student Funding

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

## Student Eligibility

Children are eligible to receive scholarships if their family income does not exceed 400 percent of federal poverty guidelines (\$111,000 for a family of four in 2022–23).

## EdChoice Expert Feedback

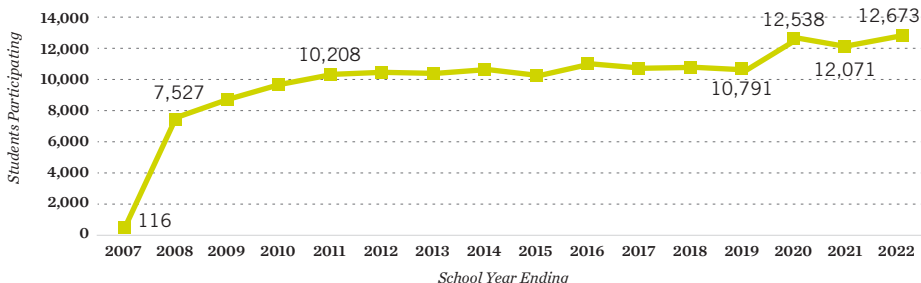
Iowa's tax-credit scholarship program helps more than 12,000 students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 400 percent of the federal poverty line (\$111,000 for a family of four in 2022–23). About seven out of 10 Iowa students are eligible for a scholarship though less than 10 percent of students statewide actually use a scholarship. (Additionally, Iowa families are eligible for a very modest tax credit for tuition and textbooks.)

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

## Program Participation

Participation in Iowa's tax-credit scholarship program increased by 5 percent from 2020–21 to 2021–22.



**12,673**

Participating  
Students  
(2021–22)

**55%**

of Families  
with Children  
Income-eligible  
(Statewide)

**12**

Scholarship  
Organizations  
(2021–22)

**143**

Participating  
Schools  
(2021–22)

**\$1,465**

Average  
Scholarship  
Value  
(2021–22)

**13%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (*continued*)

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

Iowa's scholarship program avoids unnecessary and counterproductive regulations.

Additional Iowa program on page **147**

For the latest program information and data updated in real time, visit [edchoice.org/IA\\_scholarship](https://edchoice.org/IA_scholarship)

Kansas

Tax Credit for Low Income Students Scholarship Program

Tax-Credit Scholarship | Enacted 2014 | Launched 2014

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 to students from lower-income families. The limit on the dollar amount of the contributions a taxpayer is eligible to claim tax credits against is \$500,000 per year, and the total amount of tax credits awarded annually statewide is limited to \$10 million.

INCOME LIMIT	185% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$8,000
TESTING MANDATES	None	CREDIT VALUE	70%	PER DONOR CREDIT CAP	\$500,000
BUDGET CAP	\$10 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	K.S.A. §§ 72-4531 through 4357				

Student Funding

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

Student Eligibility

Children are eligible to receive scholarships if their family income does not exceed 100 percent of the guidelines needed to qualify for the free or reduced-price lunch program (\$51,338 for a family of four in 2022–23). 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

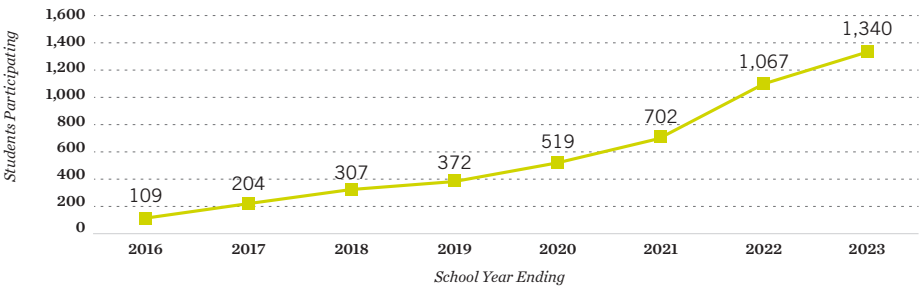
Kansas’ tax-credit scholarship program helps hundreds of students access schools that are the right fit for them, but policymakers could do much more to expand educational opportunity.

Eligibility for the scholarships is limited to students from families earning up to 185 percent of the federal poverty line, making it one of the most restrictive educational choice programs in the nation. Nearly 25 percent of Kansas families are income-eligible for a scholarship and less than 1 percent of students statewide actually use a scholarship.

The average scholarship size is roughly \$3,200, which is about 27 percent of the average expenditure per student at Kansas’ district schools, but the cap on scholarship values is significantly higher (\$8,000). Tax credits are worth only 70 percent of the value of the contributions to scholarship organizations. Policymakers should consider raising the credit value to make it easier for SGOs to raise money and distribute scholarships. Additionally, only \$10 million in tax credits are available annually, which is equivalent to only 0.15 percent of Kansas’ total K–12 revenue.

## Program Participation

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



**1,340**

Participating  
Students  
(2022–23)

**25%**

of Families  
Income-  
Eligible  
(Statewide)

**8**

Participating  
Scholarship  
Organizations  
(2022–23)

**88**

Participating  
Schools  
(2022–23)

**\$3,199**

Average  
Scholarship Value  
(2022–23)

**27%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

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

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

For the latest program information and data updated in real time, visit [edchoice.org/KS\\_scholarship](https://edchoice.org/KS_scholarship)

# Louisiana Tuition Donation Credit Program

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

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

INCOME LIMIT	250% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None		
SCHOLARSHIP CAP	\$4,436 (K-8) / \$4,991 (9-12)	TESTING MANDATES	State	CREDIT VALUE	100%
PER DONOR CREDIT CAP	None	BUDGET CAP	None	PARENT REQUIREMENTS	pg. 157
SGO REQUIREMENTS	pg. 165	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 (\$4,4436 in 2020-21). For grades 9-12, scholarships can be worth up to 90 percent of that same figure (\$4,991 in 2020-21).

## Student Eligibility

Students must come from families whose household income is less than 250 percent of the federal poverty line (\$66,250 for a family of four in 2022-23). Additionally, they either must be entering kindergarten, have attended a public school in both semesters during the previous school year or have previously received a scholarship. Students who received a voucher under the Louisiana Scholarship Program in the previous school year are also eligible.

## EdChoice Expert Feedback

Louisiana’s tax-credit scholarship program helps thousands of low-income students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity. Eligibility for the scholarships is limited to 250 percent of the federal poverty line (\$69,375 for a family of four in 2022-23). Nearly half of Louisiana students are eligible for a scholarship, but approximately 1 percent of students participate in one of Louisiana’s private educational choice options (including the Louisiana Scholarship Program and the School Choice Program for Certain Students with Exceptionalities).

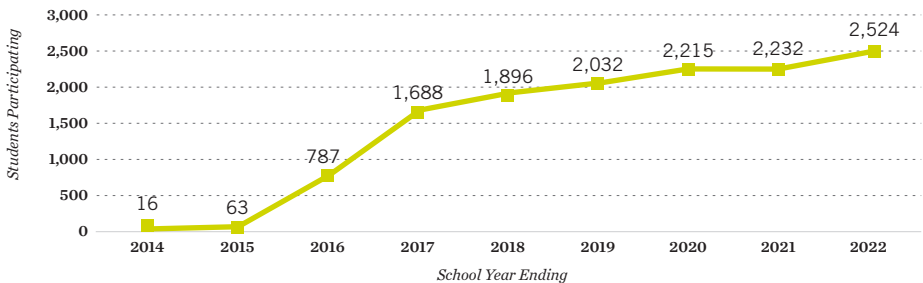
The average scholarship size is about \$4,300, which is only about 35 percent of the average expenditure per student at Louisiana’s district schools.

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



# Program Participation

Enrollment in Louisiana's tuition credit program increased by 9 percent from 2018–19 to 2019–20.



**2,524**  
Participating  
Students  
(2020–21)

**45%**  
of Families  
with Children  
Income-eligible  
(Statewide)

**4**  
Scholarship  
Organizations  
(2021–22)

**186**  
Participating  
Schools  
(2021–22)

**\$4,255**  
Average Scholarship  
Value  
(2020–21)

**35%**  
Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

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

Additional Louisiana programs on pages **43, 45, 147**

For the latest program information and data updated in real time, visit [edchoice.org/LA\\_scholarship](https://edchoice.org/LA_scholarship)

# Montana

## Tax Credits for Contributions to Student Scholarship Organizations

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

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	None	<b>SCHOLARSHIP CAP</b>	100% of State Expenditure		
<b>TESTING MANDATES</b>	National	<b>CREDIT VALUE</b>	100%	<b>PER DONOR CREDIT CAP</b>	\$200,000
<b>BUDGET CAP</b>	\$1 million (escalator)	<b>PARENT REQUIREMENTS</b>	pg. 157	<b>SGO REQUIREMENTS</b>	pg. 165
<b>GOVERNING STATUTES</b>	Mont. Code Ann. §§ 15-30-3101 through 3114				

### More Credit Details

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

### Student Funding

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

### Student Eligibility

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

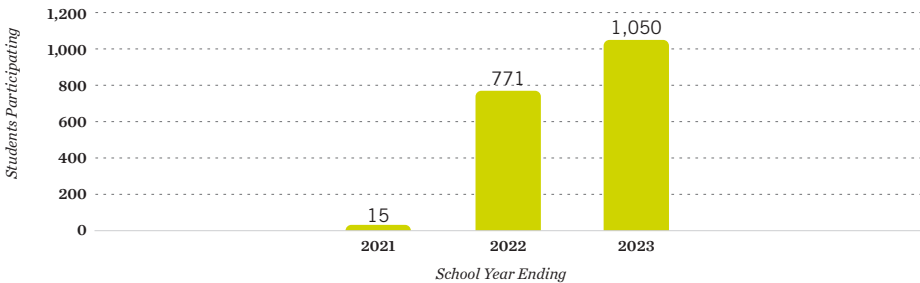
### EdChoice Expert Feedback

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

All Montana students are eligible to participate but fewer than 1 percent of students statewide actually use a scholarship. The main limiting factor was a tax credit cap of only \$150 per donor, but that has been lifted to \$200,000 per donor.

## Program Participation

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



<b>1,050</b> Participating Students (2022–23)	<b>100%</b> of Students Eligible (Statewide)	<b>1</b> Scholarship Organizations (2022–23)	<b>\$2,190</b> Average Scholarship Value (2022–23)	<b>18%</b> Average Value as a Percentage of Public School Per-student Spending
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## EdChoice Expert Feedback (continued)

The average scholarship size is about \$2,200, which is about 18 percent of the average expenditure per student at Montana’s district schools, though the cap on scholarship values is somewhat higher (30% of the average per-pupil expenditures at district schools, or about \$3,300). However, the law’s recent changes, including raising the maximum scholarship size from 50 percent to 100 percent of the state’s per-student funding, should result in higher scholarship values. Still, only \$2 million in tax credits are available in 2023, which is equivalent to only 0.16 percent of Montana’s total K–12 revenue.

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

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

For the latest program information and data updated in real time, visit [edchoice.org/MT\\_scholarship](https://edchoice.org/MT_scholarship)

# Nevada

## Educational Choice Scholarship Program

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

Nevada allows corporations paying the state's Modified Business Tax to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. Taxpayers may carry forward a tax credit under this program for five years. The total amount of tax credits awarded statewide is limited to \$6.7 million in 2023.

INCOME LIMIT	300% x Poverty	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	\$8,469
TESTING MANDATES	National	CREDIT VALUE	100%	PER DONOR CREDIT CAP	None
BUDGET CAP	\$14.2 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	NRS 363A.139; NRS 388D.250 through 280				

### Student Funding

Scholarship amounts are determined by SGOs. The maximum scholarship is worth \$8,726 in 2022–23, 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 (\$83,250 for a family of four in 2022–23).

### EdChoice Expert Feedback

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

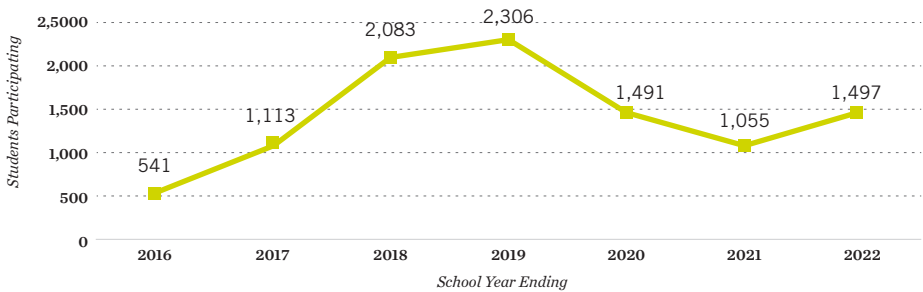
Eligibility for the scholarships is limited to 300 percent of the federal poverty line. Half of Nevada students are eligible for a scholarship and less than 1 percent of students statewide actually use a scholarship.

The average scholarship size is about \$6,200, which is about 63 percent of the average expenditure per student at Nevada's district schools, though the cap on scholarship values is significantly higher (about \$8,450) and automatically increases with the Consumer Price Index. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$6.7 million in tax credits are available annually, which is equivalent to less than 0.2 percent of Nevada's K–12 revenue. In order to expand access to educational choice, Nevada policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education.

Nevada's scholarship program avoids unnecessary and counterproductive regulations.

# Program Participation

Enrollment in Nevada’s tax-credit scholarship program increased 42 percent this year.



**1,497**

Students Participating (2021–22)

**48%**

of Families with Children Income-eligible (Statewide)

**69**

Participating Schools (2021–22)

**5**

Scholarship-granting Organizations (2021–22)

**\$6,207**

Average Scholarship Value (2021–22)

**63%**

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

TCS

For the latest program information and data updated in real time, visit [edchoice.org/NV\\_scholarship](https://edchoice.org/NV_scholarship)

# New Hampshire Education Tax Credit Program

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

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

<b>INCOME LIMIT</b>	300% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>SCHOLARSHIP CAP</b>	\$2,882, on average / \$5,034 (special needs minimum)	<b>TESTING MANDATES</b>	None
<b>CREDIT VALUE</b>	85%	<b>PER DONOR CREDIT CAP</b>	\$600,000
		<b>BUDGET CAP</b>	\$5.1 million
<b>PARENT REQUIREMENTS</b>	pg. 157	<b>SGO REQUIREMENTS</b>	pg. 165
<b>GOVERNING STATUTES</b>	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 \$2,882 in 2020–21, except for students with special needs, whose scholarships cannot be less than \$5,043. That amount is adjusted each year to reflect the changes in the Consumer Price Index. Homeschooling students may receive reimbursements for educational expenses.

## Student Eligibility

Students must be between ages 5 and 20 and come from households where family income is less than 300 percent of the federal poverty level (\$83,250 for a family of four in 2022–23). In the first two years of the program, scholarship organizations were required to award 70 percent of scholarship funds to students who previously attended a public school (“switchers”) or to switchers who already received a scholarship. However, beginning in the third year, the percentage of scholarship funds required to go to switchers reduced by 5 percent each year. In 2022–23, the program will require at least 30 percent of scholarship recipients to be switchers. Additionally, at least 40 percent of the total scholarships SOs award must be given to students who qualify for the federal free and reduced-price lunch program.

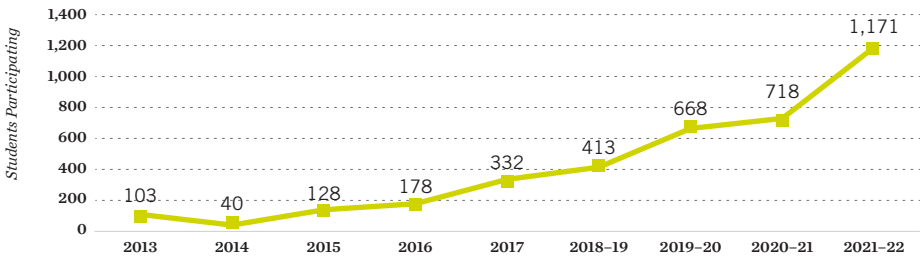
## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to 300 percent of the federal poverty line. Three in 10 New Hampshire students are eligible for a scholarship and less than 1 percent of students statewide actually use a scholarship or participate in the Granite State’s town tuitioning program.

# Program Participation

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



**1,171**

Participating  
Students  
(2021–22)

**30%**

of Families  
with Children  
Income-eligible  
(Statewide)

**2**

Scholarship  
Organizations  
(2021–22)

**68**

Participating  
Schools  
(2021–22)

**\$2,106**

Average Scholarship  
Value  
(2021–22)

**12%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

The average scholarship size is about \$2,100, which is about 12 percent of the average expenditure per student at New Hampshire’s district schools, though the cap on scholarship values is somewhat higher. Tax credits are worth 85 percent of the value of the contributions to scholarship organizations. Only \$5.1 million in tax credits are available annually, which is equivalent to only 0.16 percent of New Hampshire’s total K–12 revenue.

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

In order to expand access to educational choice, New Hampshire policymakers should dramatically increase the available tax credits and expand eligibility to all students (prioritizing scholarships based on need). Increasing the credit value to attract more contributions and restoring the “escalator” that allowed the cap to increase over time to meet demand would be a good start.

Additional New Hampshire program on page **23, 55**

For the latest program information and data updated in real time, visit [edchoice.org/NH\\_scholarship](https://edchoice.org/NH_scholarship)

# Ohio Tax-Credit Scholarship Program

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

Ohio offers tax credits to individuals supporting scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships to students in need. This tax-credit scholarship program allows taxpayers to receive dollar-for-dollar tax credits up to \$750 for their donations to SGOs.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None		
SCHOLARSHIP CAP	None	TESTING MANDATES	None	CREDIT VALUE	100%
PER DONOR CREDIT CAP	\$750	BUDGET CAP	None	PARENT REQUIREMENTS	pg. 157
SGO REQUIREMENTS	pg. 165	GOVERNING STATUTES	Ohio Rev. Code §§ 5747.73.		

## Student Funding

Scholarship-granting organizations determine scholarship amounts. Taxpayers that contribute to SGOs may claim a dollar-for-dollar credit of up to \$750. The state will allow \$1,500 per couple for the credit. This requires two separate \$750 transactions.

## Student Eligibility

All K–12 students residing in Ohio are eligible. SGOs must prioritize students from low-income families and may set their own additional eligibility guidelines.

## EdChoice Expert Feedback

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

All students are eligible to receive a tax-credit scholarship, making this among the most expansive educational choice programs in the nation. Statewide, less than 5 percent of students statewide actually use one of Ohio's five other educational choice programs (including the Autism Scholarship Program, the Educational Choice Scholarship Program, the Jon Peterson Special Needs Scholarship Program, the Income-Based Scholarship Program and the Cleveland Scholarship Program).

The average scholarship size has not yet been determined, but there is no cap on scholarship values. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but donors can only claim up to \$750 in tax credits annually.

In order to expand access to educational choice, Ohio policymakers should increase the amount of tax credits that donors may receive.

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



# Program Participation

Participation data is not yet available. We hope to have access to preliminary participation data in the coming months.

**6<sup>th</sup>**

Ohio's Sixth  
Private School  
Choice Program

**100%**

of Students  
Eligible  
(Statewide)

**\$-**

No cap on  
scholarship values

Additional Ohio program on page **59, 61, 63, 65, 67, 147**  
For the latest program information and data updated in real time, visit [edchoice.org/OH\\_TCS](https://edchoice.org/OH_TCS)

# Oklahoma Equal Opportunity Education Scholarships

*Tax-Credit Scholarship* | *Enacted 2011* | *Launched 2013*

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

INCOME LIMIT	300% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None		
SCHOLARSHIP CAP	Conditional	TESTING MANDATES	None	CREDIT VALUE	50% / 75%
PER DONOR CREDIT CAP	\$1,000 (single) / \$2,000 (married) / \$100,000 (business)				
BUDGET CAP	\$25 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
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

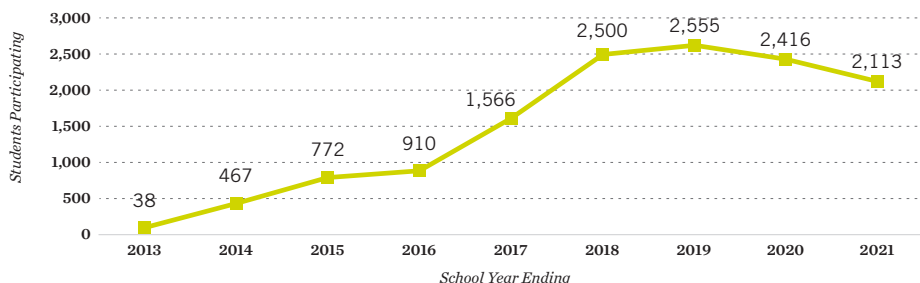
Students may receive scholarships for either the greater of \$5,000, or 80 percent of the statewide average per-pupil expenditure as determined by the National Center on Education Statistics to cover all or part of the tuition, fees and transportation costs of a participating private school. Scholarships are worth up to \$25,000 for eligible students with special needs.

## Student Eligibility

Students are eligible if they live in households with incomes up to 300 percent of the free and reduced-price lunch program (\$154,014 for a family of four in 2022–23) or attend or live in the attendance zone of a public school designated by the state as “in need of improvement.” Once a student has received a scholarship, the student and any siblings in the same household remain eligible until high school graduation or they reach 21 years of age. Students with special needs who were served by an Individual Education Plan (IEP) while attending public school, received a qualifying diagnosis affecting learning from a clinical professional, or was provided services under an Individualized Service Plan through the SoonerStart program and determined to be eligible for district services may also receive scholarships through the program.

## Program Participation

Participation in Oklahoma's tax-credit scholarship program decreased 17 percent from 2019 to 2021.



**2,113**

Participating  
Students  
(2020–21)

**81%**

of Families  
with Children  
Income-eligible  
(Statewide)

**6**

Scholarship  
Organizations  
(2021–22)

**106**

Participating  
Schools  
(2020–21)

**\$2,645**

Average Scholarship  
Value  
(2020–21)

**28%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback

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

Students are eligible to receive a scholarship if they are from a household earning up to 300 percent of the free and reduced-price lunch program (the equivalent of 555 percent of the federal poverty line, or \$154,013 for a family of four in 2022–23) or attend or live in the attendance zone of a public school designated by the state as "in need of improvement." More than four in five Oklahoma students are eligible to receive a scholarship via this program. Statewide, less than 1 percent of students participate in one of Oklahoma's private educational choice options (including the Lindsey Nicole Henry Scholarships for Students with Disabilities).

The average scholarship size is about \$2,600, which is only about 22 percent of the average expenditure per student at Oklahoma's district schools, though the cap on scholarship values is somewhat higher (\$5,000 for most students and \$25,000 for students with special needs). Tax credits are worth 50 percent to 75 percent of the value of the contributions to scholarship organizations, but only \$25 million in tax credits are available annually, which is equivalent to only 0.84 percent of Oklahoma's total K–12 revenue.

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

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

Additional Oklahoma program on page **69**

For the latest program information and data updated in real time, visit [edchoice.org/OK\\_scholarship](https://edchoice.org/OK_scholarship)

# Pennsylvania Educational Improvement Tax Credit Program

*Tax-Credit Scholarship | Enacted 2001 | Launched 2001*

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

INCOME LIMIT	\$105,183 + \$18,514/child	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Full Tuition
TESTING MANDATES	None	CREDIT VALUE	75% / 90%	PER DONOR CREDIT CAP	\$750,000
BUDGET CAP	\$263 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	24 Pa. Const. Stat. §§ 20-2001-B through 2013-B				

## More Credit Details

Tax credits equal to 75 percent of its contribution up to a maximum of \$750,000 per taxable year. Credit values can be increased to 90 percent of the contribution if business agrees to provide same amount for two consecutive tax years. For contributions to Pre-Kindergarten Scholarship Organizations, a business may receive a tax credit equal to 100 percent of the first \$10,000 contributed and up to 90 percent of the remaining amount contributed up to a maximum credit of \$200,000 annually

## Student Funding

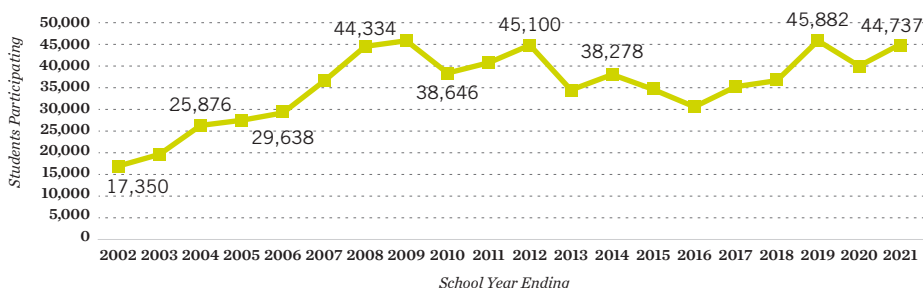
Each approved organization determines scholarship amounts. Tax credits are worth 75 percent of the contribution; however, a 90 percent credit can be claimed if the corporation commits to two consecutive annual contributions (with recent pandemic-related legislation allowing companies more time to donate to benefit from the 90 percent credit as well as carry credits forward two additional years). In either case, the maximum tax credit is \$750,000 per company; however, this cap is lifted from October 1 through November 30 during years where there are unclaimed credits. Credits are awarded to companies on a first-come, first-served basis until the \$263 million cap is reached.

## Student Eligibility

Children are eligible for scholarships if their household incomes are less than \$105,183 plus \$18,514 for each child in the family in 2022–23. For example, a family with one child must have an income below \$123,697, whereas a family with three children must have an income below \$160,725. The figures increase in subsequent years to account for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to \$185,545 in 2022–23) or less, and those with the most severe special needs who are enrolled in special education-specific schools are eligible if they come from families who earn 299 percent of the baseline income level (\$369,854 for a one-child family in 2022–23) or less.

## Program Participation

Participation in Pennsylvania's first tax-credit scholarship program increased 10 percent since last year.



**44,737**

Scholarships  
Awarded  
(2020–21)

**68%**

of Families  
with Children  
Income-eligible  
(Statewide)

**252**

Scholarship  
Organizations  
(2020–21)

**\$2,554**

Average  
Scholarship Value  
(2020–21)

**15%**

Value as a  
Percentage of Public  
School Per-student  
Spending

## EdChoice Expert Feedback

Pennsylvania's Educational Improvement Tax Credit program helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students from low- and middle-income families. Almost three out of four Pennsylvania students are eligible for a scholarship, but less than 5 percent of students statewide actually use a scholarship from one of Pennsylvania's two tax-credit scholarship programs (including the Opportunity Scholarship Tax Credit program).

The average scholarship size is about \$2,600, which is only about 15 percent of the average expenditure per student at Pennsylvania's district schools. Tax credits are worth 75 percent to 90 percent of the value of the contributions to scholarship organizations, but only \$263 million in tax credits are available for K–12 scholarships annually, which is equivalent to only 0.42 percent of Pennsylvania's total K–12 revenue.

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

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

Additional Pennsylvania program on page **135**

For the latest program information and data updated in real time, visit [edchoice.org/PA\\_scholarship1](https://edchoice.org/PA_scholarship1)

# Pennsylvania Opportunity Scholarship Tax Credit Program

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

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

<b>INCOME LIMIT</b>	\$105,183 + \$18,514/child	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
<b>SCHOLARSHIP CAP</b>	\$10,500 / \$12,500 (zoned school), \$15,000 / \$19,000 (special needs)		
<b>TESTING MANDATES</b>	None	<b>CREDIT VALUE</b>	75% / 90%
		<b>PER DONOR CREDIT CAP</b>	\$750,000
<b>BUDGET CAP</b>	\$65 million (+\$12 million Eco Dis)	<b>PARENT REQUIREMENTS</b>	pg. 157
<b>SGO REQUIREMENTS</b>	pg. 165	<b>GOVERNING STATUTES</b>	24 Pa. Const. Stat. § 20-2009B

## More Credit Details

Tax credits equal to 75 percent of its contribution up to a maximum of \$750,000 per taxable year. Credit values can be increased to 90 percent of the contribution if the business agrees to provide the same amount for two consecutive tax years. Tax credits are available on a first-come, first-served basis. The total funding amount of tax credits is capped at \$65 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 51 percent or more of their student population are on scholarship—may receive scholarships worth up to \$10,500 for elementary students, \$12,500 for secondary students. Students with special needs may receive up to \$15,000, and special needs students attending economically disadvantaged schools may receive up to \$19,000. Public school boards may set up tuition grant programs that allow students to attend a public or private school. For private schools under such programs, the tuition grant is limited to the state’s per-pupil subsidy amount.

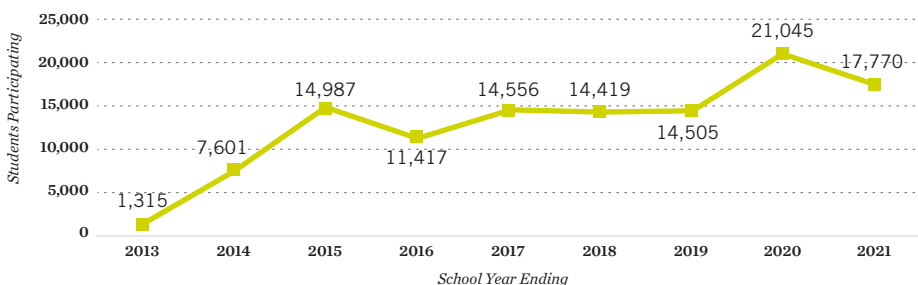
Of the \$65 million available for Opportunity Scholarships, at least \$12 million must be used for students from economically disadvantaged schools.

## Student Eligibility

Students must live in a “low-achieving” school zone, with low-achieving defined as the state’s bottom 15 percent of public schools based on standardized test scores. Also, families are eligible only if their household incomes are less than \$105,183 plus \$18,514 for each child in the family in 2022–23, adjusted annually for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to \$170,540 in 2022–23) or less, and those with the most severe special needs are eligible if they come from families who earn 299 percent of the baseline income level (\$339,942 for a one-child family in 2022–23) or less.

## Program Participation

The number of scholarships awarded in Pennsylvania's second tax-credit scholarship program decreased 16 percent from 2019–20 to 2020–21.



**17,770**

Scholarships  
Awarded  
(2020–21)

**8%**

of Students  
Eligible  
(Statewide)

**147**

Scholarship  
Organizations  
(2020–21)

**\$2,599**

Average  
Scholarship Value  
(2020–21)

**15%**

Value as a  
Percentage of Public  
School Per-student  
Spending  
(2019–20)

## EdChoice Expert Feedback

Pennsylvania's Opportunity Tax-Credit Scholarship program helps tens of thousands of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to students assigned to “low-achieving” schools (the bottom 15% on state tests). Only one in 10 Pennsylvania students are eligible for a scholarship and less than 5 percent of students statewide actually use a scholarship from one of Pennsylvania's two tax-credit scholarship programs (including the Educational Improvement Tax Credit program).

The average scholarship size is about \$2,600, which is only about 15 percent of the average expenditure per student at Pennsylvania's district schools, though the cap on scholarship values is somewhat higher (\$8,500 to \$12,500 for most students or \$15,000 to \$19,000 for students with special needs). Tax credits are worth 75 percent or 90 percent of the value of the contributions to scholarship organizations, but only \$65 million in tax credits are available annually, which is equivalent to only 0.17 percent of Pennsylvania's total K–12 revenue.

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

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

Additional Pennsylvania program on page **133**

For the latest program information and data updated in real time, visit [edchoice.org/PA\\_scholarship2](https://edchoice.org/PA_scholarship2)

# Rhode Island

## Tax Credits for Contributions to Scholarship Organizations

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

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

<b>INCOME LIMIT</b>	250% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>SCHOLARSHIP CAP</b>	None
<b>TESTING MANDATES</b>	None	<b>CREDIT VALUE</b>	75% / 90%
		<b>PER DONOR CREDIT CAP</b>	\$100,000
<b>BUDGET CAP</b>	\$1.5 million	<b>PARENT REQUIREMENTS</b>	pg. 157
		<b>SGO REQUIREMENTS</b>	pg. 165
<b>GOVERNING STATUTES</b>	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 (\$69,3750 for a family of four in 2022–23).

### EdChoice Expert Feedback

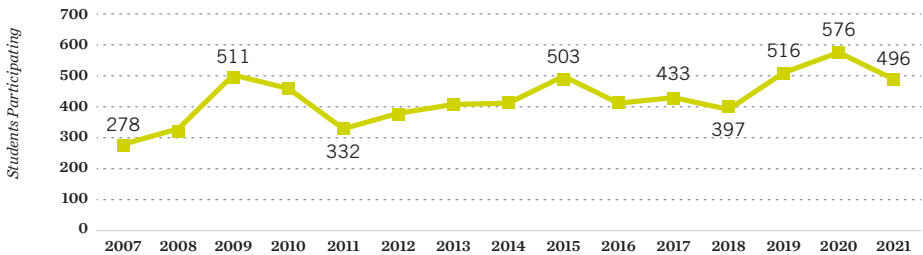
Rhode Island’s tax-credit scholarship program helps hundreds of students access schools that are the right fit for them, but policymakers could do more to expand educational opportunity.

Eligibility for the scholarships is limited to 250 percent of the federal poverty line. Roughly one-third of Rhode Island students are eligible for a scholarship and less than 1 percent of students statewide actually use a scholarship.



## Program Participation

After reaching a new peak in 2020, participation in Rhode Island’s tax-credit scholarship program declined 14 percent in 2021.



**496**

Participating  
Students  
(2021)

**33%**

of Families  
with Children  
Income-eligible  
(Statewide)

**6**

Scholarship  
Organizations  
(2021)

**49**

Participating  
Schools  
(2021)

**\$2,569**

Average Scholarship  
Value  
(2021)

**15%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback (continued)

The average scholarship size is about \$2,600, which is only about 15 percent of the average expenditure per student at Rhode Island’s district schools. Tax credits are worth 75 percent of the value of the contributions to scholarship organizations (or 90% for two-year contribution commitments), and only \$1.5 million in tax credits are available annually, which is equivalent to only 0.06 percent of Rhode Island’s total K–12 revenue.

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

Rhode Island’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit [edchoice.org/RL\\_scholarship](https://edchoice.org/RL_scholarship)

# South Carolina

## Educational Credit for Exceptional Needs Children Fund

**Tax-Credit Scholarship** | **Enacted 2013** | **Launched 2014**

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

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>ENROLLMENT CAP</b>	None
		<b>SCHOLARSHIP CAP</b>	\$11,000
<b>TESTING MANDATES</b>	State or National	<b>CREDIT VALUE</b>	100%
<b>PER DONOR CREDIT CAP</b>	60% liability	<b>BUDGET CAP</b>	\$12 million
		<b>PARENT REQUIREMENTS</b>	pg. 157
<b>SGO REQUIREMENTS</b>	pg. 165	<b>GOVERNING STATUTES</b>	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.

## Program Participation

Enrollment in South Carolina's tax-credit scholarship program declined 23 percent from 2019–20 to 2020–21.



**1,054**

Participating  
Students  
(2020–21)

**13%**

of Students  
Eligible  
(Statewide)

**94**

Participating  
Schools  
(2020–21)

**\$3,000**

Average Scholarship  
Value  
(2020–21)

**27%**

Value as a Percentage  
of Public School Per-  
student Spending

## EdChoice Expert Feedback

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

Eligibility for the scholarships is limited to students with special needs whose needs cannot be met by the child's assigned school. About one in eight of South Carolina students are eligible to receive a scholarship via this program. Statewide, less than 1 percent of students participate in one of South Carolina's private educational choice options (including the Refundable Educational Credit for Exceptional Needs Children).

The average scholarship size is about \$3,000, which is only about one-fourth of the average expenditure per student at South Carolina's district schools, though the maximum scholarship values are significantly higher (\$11,000). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$12 million in tax credits are available annually, which is equivalent to only 0.12 percent of South Carolina's total K–12 revenue.

In order to expand access to educational choice, South Carolina policymakers should significantly increase the amount of available tax credits and expand eligibility to all students. The program could also be converted into an education savings account to ensure that all students have access to the education that's the right fit for them, whether private school or a customized course of education. South Carolina's scholarship program generally avoids unnecessary and counterproductive regulations.

Additional South Carolina program on page **147**

For the latest program information and data updated in real time, visit [edchoice.org/SC\\_scholarship](https://edchoice.org/SC_scholarship)

# South Dakota Partners in Education Tax Credit Program

*Tax-Credit Scholarship* | *Enacted 2016* | *Launched 2016*

South Dakota's Partners in Education Tax Credit Program offers tax credits to companies that donate to scholarship-granting organizations (SGOs), nonprofits that provide students private school scholarships.

INCOME LIMIT	150% x FRL	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	82.5% of State Funding
TESTING MANDATES	State or National	CREDIT VALUE	100%		
PER DONOR CREDIT CAP	Tax liability excluding fire premium & workers' compensation				
BUDGET CAP	\$3.5 million	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	S.D. Codified Laws §§ 13-65-1 through 12				

## More Credit Details

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

## Student Funding

The average value of all scholarships awarded by an SGO may be worth up to 82.5 percent of the state's share of the per-pupil allocation (\$4,956 in 2020–21), although SGOs otherwise have discretion to determine scholarship amounts based on variables such as grade level and family income. Scholarships may be used for tuition and fees at qualifying schools.

## Student Eligibility

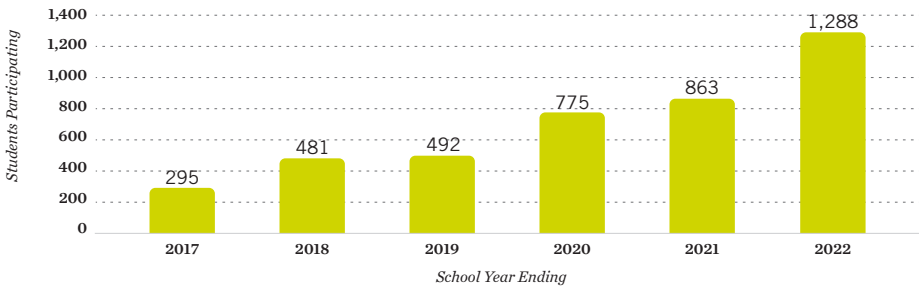
Students are eligible if they live in families with incomes up to, but not exceeding, 150 percent of the federal free and reduced-price lunch (FRL) program (\$77,006 for a family of four in 2022–23). Once a student has received a scholarship, that student remains eligible for three years or, if the student 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 (\$102,675 for a family of four in 2022–23). Starting in 2023, students in foster care are now eligible, regardless of income.

## EdChoice Expert Feedback

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

# Program Participation

Enrollment in South Dakota’s Partners in Education Tax Credit Program grew by 49 percent from 2020–21 to 2021–22.



**1,288**

Participating Students  
(2021–22)

**38%**

of Families with Children  
Income-eligible  
(Statewide)

**1**

Scholarship Organization  
(2020–21)

**45**

Participating Schools  
(2020–21)

**\$1,729**

Average Scholarship Value  
(2021–22)

**20%**

Value as a Percentage of  
Public School Per-student  
Spending

## EdChoice Expert Feedback (continued)

Eligibility for the scholarships is limited to 277.5 percent of the federal poverty line. About four in 10 South Dakota students are eligible for a scholarship and less than 1 percent of students statewide actually use a scholarship.

The average scholarship size is about \$1,729, which is only about 20 percent of the average expenditure per student at South Dakota’s district schools, though the cap on scholarship values is somewhat higher (82.5 percent of the state’s share of the per-pupil allocation, or about \$5,000 in 2020–21). Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$2 million in tax credits are available annually, which is equivalent to only 0.12 percent of South Dakota’s total K–12 revenue.

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

South Dakota’s scholarship program generally avoids unnecessary and counterproductive regulations.

For the latest program information and data updated in real time, visit [edchoice.org/SD\\_scholarship](https://edchoice.org/SD_scholarship)

# Utah

# Special Needs Opportunity Scholarship Program

**Tax-Credit Scholarship** | **Enacted 2020** | **Launched 2021**

Utah's Special Needs Opportunity Scholarship Program allows individuals to claim a dollar-for-dollar tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide scholarships to students with special needs to pay for private school tuition and therapies. There is no limit on the dollar amount of the tax credit donors can claim, although the total amount of tax credits awarded statewide is limited to \$5.9 million.

INCOME LIMIT	None	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	None		
GEOGRAPHIC LIMIT	Statewide	ENROLLMENT CAP	None	SCHOLARSHIP CAP	Conditional
TESTING MANDATES	None	CREDIT VALUE	100%	PER DONOR CREDIT CAP	None
BUDGET CAP	\$5.9 million (escalator)	PARENT REQUIREMENTS	pg. 157	SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	Utah Code §§ 53E-7-402 through 410; 59-7-109.1; 59-7-625; and 59-10-1041				

## Student Funding

Scholarships may be used to pay for tuition, fees, textbooks, testing costs, supplemental and online materials as well as educational therapies from licensed physicians and therapists.

SGOs determine scholarship values, with maximum amounts determined by a student's family income and IEP status. Students in grades 1–12 with IEPs coming from families earning up to 185 percent (\$49,025 for a family of four in 2022–23) of the federal poverty level (FPL) are eligible for scholarships worth up to 2.5 times Utah's weighted pupil unit (\$9,522.50 in 2022–23). Students in grades 1–12 with IEPs whose families earn between 185 and 555 percent of FPL (\$147,075 for a family of four in 2022–23) may receive scholarships worth up to twice the weighted pupil unit (\$7,618 in 2022–23). Students in grades 1–12 with IEPs whose family income exceeds 555 percent of FPL are eligible for scholarships up to 1.5 times Utah's weighted pupil unit (\$5,713.50 in 2022–23).

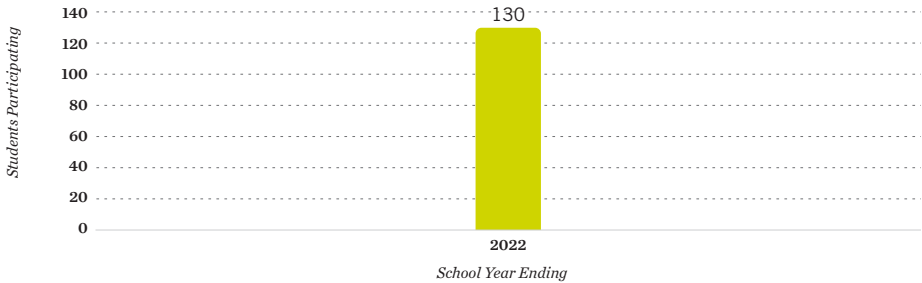
Eligible students in grades 1–12 without IEPs and eligible kindergartners with an IEP are eligible for scholarships up to the weighted pupil unit (\$3,809 in 2022–23). Kindergarten students without IEPs may receive scholarships worth up to half of Utah's weighted pupil unit (\$1,904.50 in 2022–23).

## Student Eligibility

Students are eligible for scholarships if they have special needs and meet one of the following categories: (a) have a current IEP, (b) if they are a kindergarten student without a current IEP but have an individualized family service plan in accordance with IDEA or (c) have been determined by a multidisciplinary evaluation team to be eligible for services under IDEA. To be eligible, students must not be a public school student or a recipient of the state's Carson Smith Special Needs Scholarship Program.

# Program Participation

Enrollment in Utah’s Special Needs Opportunity Scholarship Program was 130 in its first year.



**12%**  
of Students  
Eligible  
(Statewide)

**\$9,523**  
Maximum Scholarship  
Value  
(2021–22)

**119%**  
Maximum Value as a Percentage of  
Public School Per-student Spending

## EdChoice Expert Feedback

Utah’s tax-credit scholarship program for students with special needs has the potential to help hundreds of students access learning environments that are the right fit for them, but policymakers could do more to expand educational opportunity.

Students with special needs are eligible to receive a tax-credit scholarship. About one in eight Utah students are eligible to receive a scholarship via this program. Statewide, less than 1 percent of students participate in one of Utah’s private educational choice options (including the Carson Smith Special Needs Scholarship Program).

The maximum scholarship size is projected to be about \$9,523, which is 119 percent of the average expenditure per student at Utah’s district schools. Tax credits are worth 100 percent of the value of the contributions to scholarship organizations, but only \$5.9 million in tax credits are available annually, which is equivalent to only 0.09 percent of Utah’s total K–12 expenditures.

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

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

Additional Utah program on page 75  
For the latest program information and data updated in real time, visit [edchoice.org/UT\\_SpecialNeeds](https://edchoice.org/UT_SpecialNeeds)

# Virginia Education Improvement Scholarships Tax Credits Program

**Tax-Credit Scholarship** | **Enacted 2012** | **Launched 2013**

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

INCOME LIMIT	300% x Poverty (400% for students w/ special needs)		
PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	Yes, with exceptions	GEOGRAPHIC LIMIT	Statewide
ENROLLMENT CAP	None	SCHOLARSHIP CAP	100% of State Funding
		TESTING MANDATES	National
CREDIT VALUE	65%	PER DONOR CREDIT CAP	\$125,000 (individual) / None (business)
BUDGET CAP	\$25 million	PARENT REQUIREMENTS	pg. 157
		SGO REQUIREMENTS	pg. 165
GOVERNING STATUTES	Va Code. §§ 58.1-439.25-28		

## More Credit Details

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

## Student Funding

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

## Student Eligibility

Students must come from households where family income is less than 300 percent of the federal poverty line (\$83,250 for a family of four in 2022–23). Students with special needs also are eligible and have an income limitation of 400 percent FPL (\$111,000 for a family of four in 2022–23). 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.

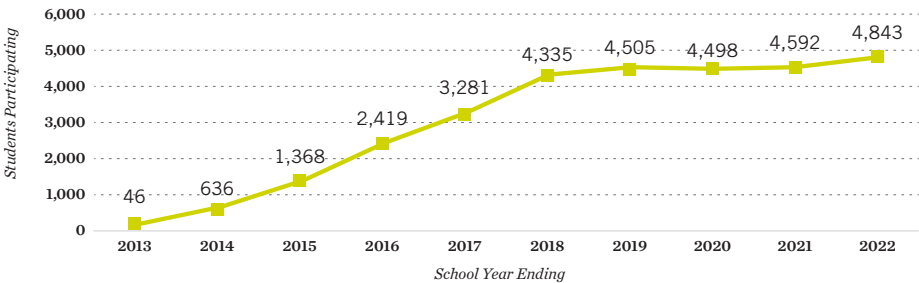
## EdChoice Expert Feedback

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



## Program Participation

Enrollment in Virginia’s Education Improvement Scholarships Tax Credits Program increased 5 percent since last year.



**4,843**

Participating  
Students  
(2021–22)

**35%**

of Families  
with Children  
Income-eligible  
(Statewide)

**33**

Scholarship  
Organization  
(2021–22)

**192**

Participating  
Schools  
(2021–22)

**\$2,918**

Average Scholarship  
Value  
(2021–22)

**23%**

Value as a  
Percentage of  
Public School  
Per-student  
Spending

## EdChoice Expert Feedback *(continued)*

Eligibility for the scholarships is limited to students from families earning up to 300 percent of the federal poverty line or students with special needs. Roughly one-third of Virginia students are eligible for a scholarship, and less than 1 percent of students statewide actually use a scholarship.

The average scholarship size is about \$2,918, which is about 23 percent of the average expenditure per student at Virginia’s district schools, though the cap on scholarship values is pegged to the state’s average per-pupil allocation to district schools (or 300% for students with special needs). Tax credits are worth only 65 percent of the value of the contributions to scholarship organizations, and only \$25 million in tax credits are available annually, which is equivalent to less than 1 percent of Virginia’s total K–12 revenue.

In order to expand access to educational choice, Virginia policymakers should dramatically increase the available tax credits, raise the credit value to make it easier for scholarship organizations to raise funds, and expand eligibility to all students (prioritizing scholarships based on need). The program could also be converted into an education savings account to ensure that all students have access to the education that’s the right fit for them, whether private school or a customized course of education.

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

For the latest program information and data updated in real time, visit [edchoice.org/VA\\_scholarship](https://edchoice.org/VA_scholarship)

# Individual Tax Credits & Deductions

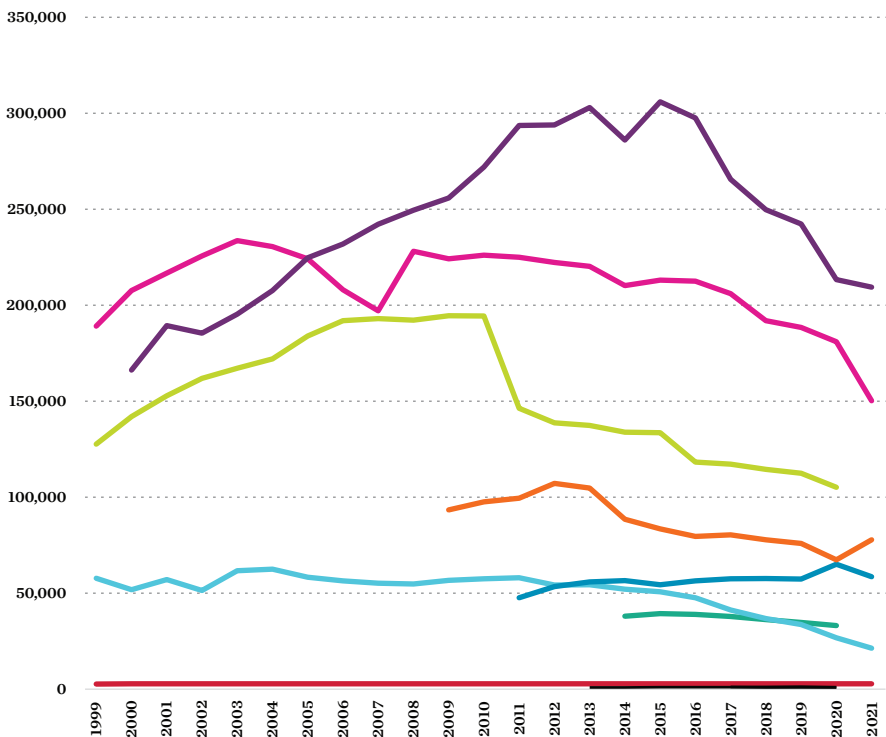
Individual tax credits and deductions allow families to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation. Tax credits lower the total taxes a person owes; a deduction reduces a person’s total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

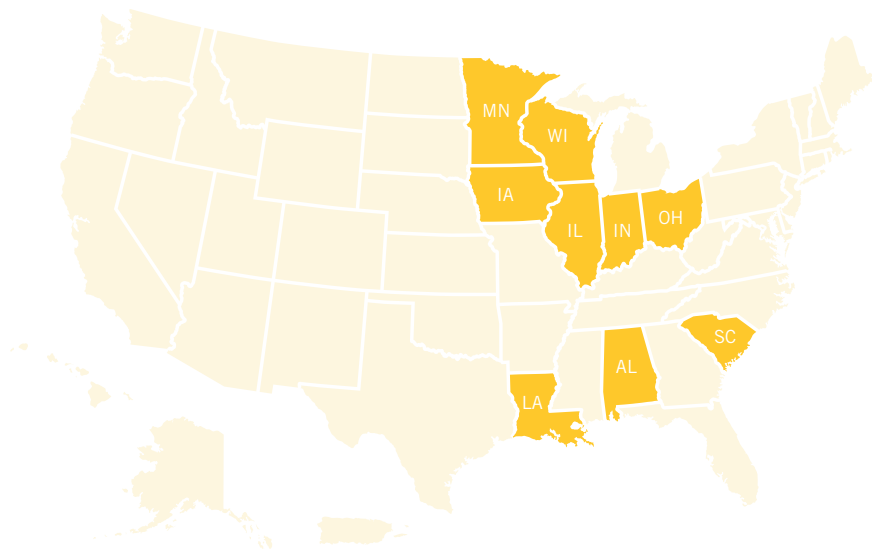
**11**  
Programs

**388,189**  
Total Tax Returns  
Claiming Credits

**343,314**  
Total Tax Returns  
Claiming Deductions

## Number of Individual Tax-Credits & Deductions





Illinois Tax Credits for Educational Expenses - **209,094**

Minnesota Education Deduction - **149,829**

Iowa Tuition and Textbook Tax Credit - **104,641**

Louisiana Elementary and Secondary School Tuition Deduction - **77,102**

Indiana Private School/Homeschool Deduction - **57,878**

Wisconsin K-12 Private School Tuition Deduction - **32,410**

Minnesota K-12 Education Credit - **20,563**

South Carolina Refundable Educational Credit for Exceptional Needs Children - **213**

Alabama Accountability Act of 2013 Parent/Taxpayer Refundable Tax Credits - **56**

Ohio K-12 Home Education Tax Credit - **Data Not Available**

Ohio K-12 Nonchartered Private School Tax Credit - **Data Not Available**

# 529

# *Savings*

# *Accounts*

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

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

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

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

The special tax benefits offered under a 529 plan vary depending on the state and the 529 plan. In addition, state and federal laws that affect 529 plans could change. You should make sure you understand the tax implications of investing in a 529 plan and consider whether to consult a tax adviser before doing so.

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

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



# Education Savings Accounts

## Rules & Regulations

STATE	PROGRAM NAME	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT
AZ	Empowerment Scholarship Accounts	None	None
FL	Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) ESA Program*	None	None
IN	Education Scholarship Account Program	300% x FRL	None
MS	Equal Opportunity for Students with Special Needs Program*	None	Yes, with exceptions
NC	Education Student Accounts (ESA+)*	None	Conditional
NH	Education Freedom Account Program	300% x Poverty	None
TN	Individualized Education Account Program*	None	Yes, with exceptions
WV	Hope Scholarship Program	None	Yes, potentially No by 2026

# Tax-Credit ESA

## Rules & Regulations

STATE	PROGRAM NAME	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT
KY	Education Opportunity Account Program	175% x FRL	None
MO	Missouri Empowerment Scholarship Accounts Program	200% x FRL	Yes, with exceptions

\* Limited to students with special needs  
† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty  
§ Limited to children of active military members stationed in the state

# Limited to students previously in foster care  
⌘ Limited to victims of bullying attending public schools  
FRL = Federal free and reduced-price lunch program

GEOGRAPHICAL LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
Statewide	None	100/90% Charter/District Funding	None
Statewide	26,500/exemptions/escalator	100% State and Local Funding	State or National
Statewide	None	90% State Funding	State
Statewide	3,500	\$6,500/tied to base funding annually	None
Statewide	None	\$9,000 / \$17,000 disabilities	National
Statewide	None	Adequate education grants	State or National or Portfolio
Statewide	None	100% State and Local Funding	State or National
Statewide	None	100% State Funding, less administrative	National / Portfolio Review Option for IIP students

GEOGRAPHICAL LIMIT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
Statewide (County for Private School Students)	None	\$4,700	None
Charter government counties and cities with >30,000 residents	None	\$6,375	State or National

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

# School Vouchers

## Rules & Regulations

STATE	VOUCHERS	ENROLLMENT CAP	GEOGRAPHICAL LIMIT
AR	Succeed Scholarship Program for Students with Disabilities*§#	Foster care students: 20	Statewide
DC	Opportunity Scholarship Program	None	District (D.C.)
FL	Family Empowerment Scholarship Educational Opportunity (FES-EO) Voucher Program	75,000 (2021–22), plus exemptions	Statewide
GA	Georgia Special Needs Scholarship Program*	None	Statewide
IN	Choice Scholarship Program	None	Statewide
LA	Student Scholarships for Educational Excellence Program†	None	Statewide
LA	School Choice Program for Certain Students with Exceptionalities*	None	Parish (population ≥ 190,000)
ME	Town Tuitioning Program	None	District (w/out elementary or high school)
MD	Broadening Options and Opportunities for Students Today (BOOST) Program	None	Statewide
MS	Dyslexia Therapy Scholarship for Students with Dyslexia Program*	None	Statewide
MS	Nate Rogers Scholarship for Students with Disabilities Program*	Students w/ Special Needs	Statewide
NH	Town Tuitioning Program	None	District (w/out elementary or high school)
NC	Opportunity Scholarships	None	Statewide
OH	Cleveland Scholarship Program	None	District (Cleveland)
OH	Autism Scholarship Program*	None	Statewide
OH	Educational Choice Scholarship Program†	None	Statewide
OH	Jon Peterson Special Needs Scholarship Program*	5% of Students w/ Special Needs	Statewide
OH	Income-Based Scholarship Program	60,000 (escalator)	Statewide
OK	Lindsey Nicole Henry Scholarships for Students with Disabilities*	None	Statewide
PR	Free School Selection Program	1% of student population	Territory-wide
TN	Tennessee Education Savings Account Pilot Program	5,000 (escalator)	Memphis and Nashville
UT	Carson Smith Special Needs Scholarship Program*	None	Statewide
VT	Town Tuitioning Program	None	District (w/out elementary or high school)
WI	Milwaukee Parental Choice Program	None	District (Milwaukee)
WI	Racine Parental Choice Program	None	District (Racine)
WI	Parental Choice Program (Statewide)	7% of district enrollment (escalator)	Statewide (except for Milwaukee and Racine)
WI	Special Needs Scholarship Program*	None	Statewide

\* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

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

# Limited to students previously in foster care

⌘ Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program



INCOME LIMIT	VOUCHER CAP	TESTING MANDATES	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT
None	\$7,413	National	Yes, with exceptions
185% x FRL (300% x Poverty to remain eligible year-to-year)	\$10,204 (K–8) / \$15,307 (9–12)	State (D.C.)	None
375% x Poverty	100% unweighted state funding, less Exceptional Services Education expenses	National	None
None	Conditional	Pre- and Post-Assessments	Yes
300% x FRL / exemptions	50% or 90% of State Expenditure	State	Conditional
250% x Poverty	100% of State Allocation	State	Yes, with exceptions
None	Conditional	None	None
None	\$10,477 (K–8) / \$12,480 (9–12)	Conditional – State	None
100% x FRL	100% of Statewide Average Local Expenditure	State	None
None	\$9,614	None	Yes, with exceptions
None	\$9,614	None	Yes, with exceptions
None	100% of Statewide Average Local Expenditure	National	None
175% x FRL	90% of State Expenditure	National	Yes, with exceptions
None‡	\$5,500 (K–8) / \$7,500 (9–12)	National	None
None	\$32,455	None	None
None	\$5,500 (K–8) / \$7,500 (9–12)	National	Yes, with exceptions
None	\$27,000	State Test	None
250% x Poverty (no means testing for renewals)	\$5,500 (K–8) / \$7,500 (9–12)	National	None
None	Lesser of State calculated spending or tuition cost	None	Yes, with exceptions
None	70% of per-pupil funding	None	Yes
200% x Free Lunch	~\$7,300	State	Yes, with exceptions
None	Conditional	Annual Assessment of Student's Progress	Yes, with exceptions
None	\$15,295 (K–6) / \$16,752 (7–12)	None	None
300% x Poverty	\$8,399 (K–8) / \$9,045 (9–12)	State	None
300% x Poverty	\$8,399 (K–8) / \$9,045 (9–12)	State	Yes, with exceptions
220% x FRL	\$8,399 (K–8) / \$9,045 (9–12)	State	Yes, with exceptions
None	\$13,076	State Civics Exam	Yes

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

# Tax-Credit Scholarships

## Rules & Regulations

STATE	PROGRAM NAME	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	TESTING MANDATES	CREDIT VALUE
AL	Education Scholarship Program	Yes, with exceptions	None	State or National	100%
AR	Philanthropic Investment in Arkansas Kids Scholarship Program	Yes, with exceptions	None	National	100%
AZ	Original Individual Income Tax Credit Scholarships	None	None	None	100%
AZ	Low-Income Corporate Income Tax Credit Scholarships	Yes, with exceptions	None	None	100%
AZ	Lexie's Law*#	None	None	None	100%
AZ	"Switcher" Individual Income Tax Credit Scholarships	Yes, with exceptions	None	None	100%
FL	Florida Tax Credit Scholarship Program	None	None	State or National	100%
FL	Florida Hope Scholarship Program $\Phi$	Yes	None	National or State	100%
GA	Qualified Education Expense Tax Credit	Yes, with exceptions	None	None	100%
IL	Invest in Kids Program	No	None	State	75%
IN	School Scholarship Tax Credit	None	None	National	50%
IA	School Tuition Organization Tax Credit	None	None	None	75%
KS	Tax Credit for Low Income Students Scholarship Program†	Yes, with exceptions	None	None	70%
LA	Tuition Donation Credit Program	None	None	State	100%
MT	Tax Credits for Contributions to Student Scholarship Organizations	None	None	National	100%
NV	Educational Choice Scholarship Program	None	None	National	100%
NH	Education Tax Credit Program	Yes, with exceptions	None	None	85%
OK	Oklahoma Equal Opportunity Education Scholarships	None	None	None	50% / 75%
OH	Tax Credit Scholarship	None	None	None	100%
PA	Educational Improvement Tax Credit Program	None	None	None	75% / 90%
PA	Opportunity Scholarship Tax Credit Program†	None	None	None	75% / 90%
RI	Tax Credits for Contributions to Scholarship Organizations	None	None	None	75% / 90%
SC	Educational Credit for Exceptional Needs Children*	None	None	State or National	100%
SD	Partners in Education Tax Credit Program	None	None	State or National	100%
UT	Special Needs Opportunity Scholarship Program*	None	None	None	100%
VA	Educational Improvement Scholarships Tax Credits Program	Yes, with exceptions	None	National	65%

\* Limited to students with special needs

† 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

$\Phi$  Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

SCHOLARSHIP CAP	PER DONOR CREDIT CAP	BUDGET CAP	INCOME LIMIT
\$6,000 (K–5) / \$8,000 (6–8) / \$10,000 (9–12)	100% liability up to \$100,000 (individual) / 100% liability (business)	\$30 million	100% x FRL
\$5,614 (K–8) / \$6,316 (9–12)	None	\$2 million	200% x Poverty
None	\$655(individual) / \$1,308 (married)	None	None
\$5,600 (K–8) / \$7,500 (9–12)	None	\$135.0 million (escalator)	185% x FRL
90% State Funding	None	\$6 million	None
None	\$652(individual) / \$1,301 (married)	None	None
\$7,408	Yes	\$873.6 million (escalator)	260% x Poverty
\$7,700	\$105	None	None
\$11,359 (2021)	\$1,000 (individuals) / \$2,500 (married) / 75% liability (business)	\$120 million	None
\$14,747 (2019-20)	\$1 million	\$75 million	300% x Poverty (400% for renewals)
Full Tuition	None	\$17.5 million	300% x FRL
Full Tuition	None	\$20 million	400% x Poverty
\$8,000	\$500,000	\$10 million	100% x FRL
\$4,436 (K–8) / \$4,991 (9–12)	None	None	250% x Poverty
100% of State Expenditure	\$200,000	\$1 million (escalator)	None
\$8,469	None	\$6.7 million	300% x Poverty
\$2,882, on average / \$5,034 (special needs minimum)	\$600,000	\$5.1 million	300% x Poverty
Conditional	\$1,000 (single) / \$2,000 (married) / \$100,000 (business)	\$25 million	300% x FRL
None	750 (single) / \$1,500 (Couple)	None	None
Full Tuition	\$750,000	\$263 million	\$105,183 + \$18,514/child
\$10,500 / \$12,500 (zoned school), \$15,000 / \$19,000 (special needs)	\$750,000	\$65 million (+\$12 million Eco Dis)	\$105,183 + \$18,514/child
None	\$100,000	\$1.5 million	250% x Poverty
\$11,000	60% liability	\$12 million	None
82.5% of State Funding	Tax liability excluding fire premium & workers' compensation	\$3.5 million	150% x FRL
Conditional	None	\$5.9 million (escalator)	None
100% of State Funding	\$125,000 (individual) / None (business)	\$25 million	300% x Poverty (400% for students w/ special needs)

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

# Parents & Families Requirements

STATE	PROGRAM TYPE	PROGRAM NAME	DISTRICT ENROLLMENT PROHIBITED?	SUPPLEMENT W/ PARENT FUNDS/ SCHOLARSHIPS?
AZ	ESA	Empowerment Scholarship Accounts	Y	Y
FL	ESA	Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) ESA Program*	Y	Y
IN	ESA	Education Scholarship Account Program	Y	Y
MS	ESA	Equal Opportunity for Students with Special Needs Program*	Y	Y
NC	ESA	Education Student Accounts (ESA+)*	Y	Y
NH	ESA	Education Freedom Account Program	Y	Y
TN	ESA	Individualized Education Account Program*	Y	Y
WV	ESA	Hope Scholarship Program	Y	Y
AR	V	Succeed Scholarship Program for Students with Disabilities*§	Y	Y
DC	V	Opportunity Scholarship Program	Y	Y
FL	V	Family Empowerment Scholarship Educational Opportunity (FES-E0) Voucher Program	Y	Y
GA	V	Georgia Special Needs Scholarship Program*	conditional	conditional
IN	V	Choice Scholarship Program	Y	Y
LA	V	Louisiana Scholarship Program†	Y	conditional
LA	V	School Choice Program for Certain Students with Exceptionalities*	Y	Y
ME	V	Town Tuitioning Program	n	Y
MD	V	Broadening Options and Opportunities for Students Today (BOOST) Program	Y	Y
MS	V	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program*	Y	Y
MS	V	Nate Rogers Scholarship for Students with Disabilities Program*	Y	Y
NH	V	Town Tuitioning Program	n	conditional
NC	V	Special Education Scholarship Grants for Children with Disabilities*	Y	Y
NC	V	Opportunity Scholarships	Y	Y
OH	V	Cleveland Scholarship Program	conditional	conditional
OH	V	Autism Scholarship Program*	conditional	Y
OH	V	Educational Choice Scholarship Program†	conditional	conditional
OH	V	Jon Peterson Special Needs Scholarship Program*	n	Y
OH	V	Income-Based Scholarship Program	conditional	conditional
OK	V	Lindsey Nicole Henry Scholarships for Students with Disabilities*	conditional	Y
PR	V	Free School Selection Program	n	Y
TN	V	Tennessee Education Savings Account Pilot Program	Y	Y
UT	V	Carson Smith Special Needs Scholarship Program*	Y	Y
VT	V	Town Tuitioning Program	n	Y
WI	V	Milwaukee Parental Choice Program	conditional	conditional
WI	V	Racine Parental Choice Program	conditional	conditional
WI	V	Parental Choice Program (Statewide)	conditional	conditional
WI	V	Special Needs Scholarship Program*	conditional	conditional

\* Limited to students with special needs  
† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty  
§ Limited to children of active military members stationed in the state

# Limited to students previously in foster care  
Ⓢ Limited to victims of bullying attending public schools  
FRL = Federal free and reduced-price lunch program

EDUCATION REQUIREMENTS	USE OF FUNDS	MISC.
Reading, Grammar, Math, Social Studies, & Science	Basic education subjects and otherwise specified by law	
Ensure students take standardized assessments	Prohibited: other beneficiareis, billing others for same services	
Ensure students take standardized test / Reading, Math, Social Studies, & Science	Only use funds for qualified expenses	
Sign agreement for "appropriate" educational program	Prohibited: homeschooling costs	
ELA, Math, Social Studies, & Science	Prohibited: consumable education supplies	Report expenses each semester
Science, Math, Language, Government, History, Health, Reading, Writing, Spelling, History of NH & US Constitutions, & Exposure to Art & Music	Tuition & fees, tutoring, books, uniforms, other qualified expenses	Provide record of educational attainment
ELA, Math, Social Studies, & Science ; standardized assessments	Allowed for transportation	maintain receipts and submit quarterly expense reports
Reading, language, mathematics, science and social studies	Classes and extracurriculars at a public school district; private tuition; tutoring; other qualified expenses, and transportation.	
Comply with school's parental involvement requirements	Tuition & fees	
N/A	Tuition, fees, uniforms, & books	
Review of private school's academic programs	Tuition & fees	Parents receive annual progress reports from private school
N/A	Tuition & fees	
N/A	Tuition & fees	Reapplication needed for transfers
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition & fees	
Have proper dyslexia screening conducted	Tuition, fees, & therapies	
Have proper speech language screening conducted	Tuition, fees, & therapies	Parents receive annual progress reports from private school
N/A	No transportation funding	
Verify eligibility	Tuition & homeschooling services	
N/A	Tuition, transportation, & expenses	
N/A	Tuition, fees, & therapies	
Request modification for services outside IEP	Transportation funding requires approval	
N/A	Tuition & fees	
Ensure child's needs are met with providers	Tuition, therapists, and other providers	Parents receive a profile of the provider's special education program
N/A	Tuition & fees	
Comply with school's parental involvement requirements	Tuition & fees	
Required check-ins with school	Tuition, fees, testing, & college courses	
N/A	Tuition, fees, books, tutoring, & college courses	
N/A	Tuition & fees	Parents receive disclosures from providers regarding services, costs, & teacher credentials
N/A	Tuition & fees	
N/A	Tuition, fees, & transportation	
N/A	Tuition, fees, & transportation	
N/A	Tuition, fees, & transportation	
Reevaluate child with district when appropriate	Daycare expenses prohibited	

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# Parents & Families

## Requirements (continued)

STATE	PROGRAM TYPE	PROGRAM NAME	DISTRICT ENROLLMENT PROHIBITED?	SUPPLEMENT W/ PARENT FUNDS/ SCHOLARSHIPS?
AL	TCS	Education Scholarship Program	conditional	Y
AZ	TCS	Original Individual Income Tax Credit Scholarships	N/A	Y
AZ	TCS	Low-Income Corporate Income Tax Credit Scholarships	N/A	Y
AZ	TCS	Lexie's Law*#	N/A	Y
AZ	TCS	"Switcher" Individual Income Tax Credit Scholarships	conditional	Y
FL	TCS	Florida Tax Credit Scholarship Program	n	Y
FL	TCS	Florida Hope Scholarship Program $\phi$	n	Y
GA	TCS	Qualified Education Expense Tax Credit	N/A	Y
IL	TCS	Invest in Kids Program	Y	Y
IN	TCS	School Scholarship Tax Credit	N/A	Y
IA	TCS	School Tuition Organization Tax Credit	N/A	Y
KS	TCS	Tax Credit for Low Income Students Scholarship Program†	conditional	Y
LA	TCS	Tuition Donation Credit Program	Y	Y
MT	TCS	Tax Credits for Contributions to Student Scholarship Organizations	N/A	Y
NV	TCS	Educational Choice Scholarship Program	n	Y
NH	TCS	Education Tax Credit Program	n	Y
OH	TCS	Tax Credit Scholarship	n	Y
OK	TCS	Oklahoma Equal Opportunity Education Scholarships	conditional	Y
PA	TCS	Educational Improvement Tax Credit Program	n	Y
PA	TCS	Opportunity Scholarship Tax Credit Program†	n	Y
RI	TCS	Tax Credits for Contributions to Scholarship Organizations	N/A	Y
SC	TCS	Educational Credit for Exceptional Needs Children*	N/A	Y
SD	TCS	Partners in Education Tax Credit Program	Y	Y
UT	TCS	Special Needs Opportunity Scholarship Program*	conditional	Y
VA	TCS	Educational Improvement Scholarships Tax Credits Program	conditional	Y
MO	TC ESA	Missouri Empowerment Scholarship Accounts Program	conditional	Y
KY	TC ESA	Education Opportunity Account Program	n	Y
AL	C/D	Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits†	conditional	Y
IL	C/D	Tax Credits for Educational Expenses	n	Y
IN	C/D	Private School/Homeschool Deduction	conditional	Y
IA	C/D	Tuition and Textbook Tax Credit	n	Y
LA	C/D	Elementary and Secondary School Tuition Deduction	Y	Y
MN	C/D	Education Deduction	n	Y
MN	C/D	K–12 Education Credit	n	Y
SC	C/D	Refundable Educational Credit for Exceptional Needs Children*	Y	Y
WI	C/D	K–12 Private School Tuition Deduction	Y	Y

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† 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

$\phi$  Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

EDUCATION REQUIREMENTS	USE OF FUNDS	MISC.
N/A	Tuition & fees	
N/A	Tuition & fees	May not earmark or trade STO contributions for dependents
N/A	Tuition & fees	
N/A	Tuition, fees, & therapies	
N/A	Tuition & fees	May not earmark or trade STO contributions for dependents
Ensure student takes norm-referenced test	Tuition, fees, & transportation to district school	
N/A	Tuition, fees, & transportation to district school	Confirm continuation in program to SFO
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition & fees	
Progress reporting if homeschooling	Private tutoring, homeschooling & higher ed. permitted	
N/A	Tuition & fees	
N/A	Tuition & fees	
N/A	Tuition, fees, & after-school programming	
N/A	Tuition & fees	
N/A	Tuition & fees	
Academic program must align with diagnoses	Tuition, transportation, & textbooks	
Enroll in qualified school / State or Nationally Normed Assessment	Tuition & fees	
N/A	Tuition, testing, textbooks, & therapies	
N/A	Tuition & fees	
Enroll in qualified school / English, Math Social Studies, Science	Tuition & fees, transportation, books, hardware, educational therapies, tutoring, curriculum, testing, certain public school classes, extracurriculars	
N/A	Tuition & fees, tutoring, transportation, books, curriculum, hardware, uniforms, educational software, testing, etc.	
Show proof of enrollment in a failing school and transfer to non-failing	Tuition & fees	Provide certification cost of attendance at new school
Ensure residency and full time enrollment	Tuition, books, lab & activity fees	
N/A	Tuition, textbooks, fees, software, tutoring & supplies	Must claim unreimbursed expenses
Must enroll in accredited Iowa school	Tuition, books, lab & activity fees	Spend at least \$2,000 in education expenses & have state tax liability of at least \$250
Enroll in compliant school	Tuition, fees, uniforms, textbooks, curriculum materials & supplies	
Attend school in MN, IA, ND, SD, or WI	Tuition, tutoring, textbooks, & after-school programs	
Private tuition not allowed as an expense	Non-tuition education expenses	May not include self-transportation as expense
Provide certification that student has special needs	Tuition & fees	
N/A	Tuition	

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# School Requirements

STATE	PROGRAM TYPE	PROGRAM NAME	ACCREDITATION/ APPROVAL	EMPLOYMENT
AZ	ESA	Empowerment Scholarship Accounts	State, regional, or national	Bachelor's degrees for teachers
FL	ESA	Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) ESA Program*	State	Background checks, bachelor's degrees for teachers or 3 years experience
IN	ESA	Education Scholarship Account Program	State, regional, or national	N/A
MS	ESA	Equal Opportunity for Students with Special Needs Program*	State	Background checks
NC	ESA	Education Student Accounts (ESA+)*	State, regional, or national	Background checks
NH	ESA	Education Freedom Account Program	State	N/A
TN	ESA	Individualized Education Account Program*	State	Background checks
WV	ESA	Hope Scholarship Program	Register with state or County board approval	Background checks
AR	V	Succeed Scholarship Program for Students with Disabilities*§	State or regional	Bachelor's degrees for teachers
DC	V	Opportunity Scholarship Program	District	Bachelor's degrees for teachers
FL	V	Family Empowerment Scholarship Educational Opportunity (FES-EO) Voucher Program	State	Background checks, bachelor's degrees for teachers or 3 years experience
GA	V	Georgia Special Needs Scholarship Program*	State or regional	Background checks, bachelor's degrees for teachers or 3 years experience
IN	V	Choice Scholarship Program	State or regional	Background checks
LA	V	Louisiana Scholarship Program†	State	Background checks
LA	V	School Choice Program for Certain Students with Exceptionalities*	State	Special Ed. Certified teachers
ME	V	Town Tuitioning Program	State	N/A
MD	V	Broadening Options and Opportunities for Students Today (BOOST) Program	State	Certified teachers
MS	V	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program*	State or regional	State-licensed Dyslexia therapists, background checks
MS	V	Nate Rogers Scholarship for Students with Disabilities Program*	State or regional	Licensed speech-language pathologists, background checks
NH	V	Town Tuitioning Program	Regional	N/A
NC	V	Opportunity Scholarships	State or regional	Background checks
OH	V	Cleveland Scholarship Program	State	State accredited, background checks
OH	V	Autism Scholarship Program*	State	Associate degrees for teachers <2 years experience
OH	V	Educational Choice Scholarship Program†	State	State accredited, background checks
OH	V	Jon Peterson Special Needs Scholarship Program*	State	State accredited, background checks
OH	V	Income-Based Scholarship Program	State	State accredited, background checks
OK	V	Lindsey Nicole Henry Scholarships for Students with Disabilities*	State Board or Approved Association	Background checks, bachelor's degrees for teachers or 3 years experience
PR	V	Free School Selection Program	Territory or regional	Maintain a social worker
TN	V	Education Savings Account Pilot Program	State	Background checks/can't hire an advocate for overthrow of US form of gov.
UT	V	Carson Smith Special Needs Scholarship Program*	State	Background checks, bachelor's degrees for teachers or 3 years experience
VT	V	Town Tuitioning Program	State	Licensed early childhood teachers
WI	V	Milwaukee Parental Choice Program	State or regional	Background checks, bachelor's degrees for teachers
WI	V	Racine Parental Choice Program	State or regional	Background checks, bachelor's degrees for teachers
WI	V	Parental Choice Program (Statewide)	State or regional	Background checks, bachelor's degrees for teachers
WI	V	Special Needs Scholarship Program*	State or regional	Background checks, bachelor's degrees for teachers

\* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

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

# Limited to students previously in foster care

Ⓢ Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program



NON-DISCRIMINATION	ENROLLMENT	CALENDAR/CURRICULUM	FINANCIAL	MISC.
State and federal	Autonomous	Complete course of study for content / grade	N/A	
Federal	Autonomous	N/A	Surety bond for schools <3 years old	
Federal	Autonomous	N/A	State audit	
Federal	Autonomous	Required progress assessments	N/A	Offer national test
Federal	Autonomous	English and math achievement reflected in testing	CPA audit when >\$300,000 in scholarships	
State and federal	Autonomous	N/A	State audit	
Federal	Autonomous	Submit calendar to state	Audit upon state request	
Federal	Autonomous	N/A	State audit	
Federal	Autonomous	N/A	CPA statement of solvency or bond if <1 year	Be accountable to parents for students' educational needs
Federal	Conditional autonomy	Comply with compulsory attendance laws	Proof of sustainability for schools <5 years old	
Federal	Autonomous	N/A	Surety bond for schools <3 years old	Notify FLDoE when a scholarship student withdraws
Federal	Autonomous	N/A	Demonstrate fiscal soundness	Report academic progress to parents
Federal	Lottery for grade-level oversubscription	Subject to state review, provide civic & character education	N/A	
Federal	Open admissions, Lottery, Independent audit	Curriculum of quality = public schools	Can't charge > voucher amount; Independent audit	
State	Exist two years prior to accepting voucher students	N/A	>2 years of operation	
Federal	N/A	N/A	Independent audit	Comply with student records requests
State and federal	Have at least 1 grade > kindergarten	N/A	N/A	Participate in state's textbook and software program
Federal	Autonomous	State approval	State audit	Update parents on students' academic progress
Federal	Autonomous	State approval	State audit	Update parents on students' academic progress
Federal	Autonomous	N/A	Can't charge more than state tuition amount	Report academic progress to state
Federal	Autonomous	English and math achievement reflected in testing	CPA audit when >\$300,000 in scholarships	Update parents on students' academic progress
State	Lottery	N/A	Accept voucher as full tuition for <200% poverty	
State	Be in operation >1 year	State approval	Demonstrate fiscal soundness	Report academic progress to district & parents
State	Autonomous	N/A	Accept voucher as full tuition for <200% poverty	
State	Autonomous	State approval	Submit costs to state	Submit special education profile to parents
State	Autonomous	N/A	N/A	
Federal	Be in operation >1 year	N/A	Demonstrate fiscal soundness	
Federal	Autonomous	Provide PRDoE with proof of academic progress	CPA audit	
State and federal	State's compulsory school attendance requirement	TCAP test for math & language arts for participating students	State audit	
Federal	Autonomous	Disclose Special Ed. costs to parents	CPA audit	
Federal	Autonomous	N/A	N/A	
State	Lottery	State approval	CPA audit	
State	Lottery	State approval	CPA audit	
State	Lottery	State approval	CPA audit	
State & federal	Autonomous	State approval	CPA audit	Report academic progress to parents

\*\* 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 Requirements (continued)

STATE	PROGRAM TYPE	PROGRAM NAME	ACCREDITATION/ APPROVAL	EMPLOYMENT
AL	TCS	Education Scholarship Program	State or regional	Background checks for teachers
AR	TCS	Philanthropic Investment in Arkansas Kids Scholarship Program	N/A	N/A
AZ	TCS	Original Individual Income Tax Credit Scholarships	State or regional	Background checks
AZ	TCS	Low-Income Corporate Income Tax Credit Scholarships	State or regional	Background checks
AZ	TCS	Lexie's Law*#	State or regional	Background checks
AZ	TCS	"Switcher" Individual Income Tax Credit Scholarships	State or regional	Background checks
FL	TCS	Florida Tax Credit Scholarship Program	State	Background checks, bachelor's degrees for teachers or 3 years experience
FL	TCS	Florida Hope Scholarship Program $\phi$	State	Background checks, bachelor's degrees for teachers or 3 years experience
GA	TCS	Qualified Education Expense Tax Credit	State	Background checks for teachers
IL	TCS	Invest in Kids Program	State	N/A
IN	TCS	School Scholarship Tax Credit	State or regional	Background checks
IA	TCS	School Tuition Organization Tax Credit	State or regional	N/A
KS	TCS	Tax Credit for Low Income Students Scholarship Program†	State or regional	N/A
LA	TCS	Tuition Donation Credit Program	State	Background checks
MT	TCS	Tax Credits for Contributions to Student Scholarship Organizations	State or regional	N/A
NV	TCS	Educational Choice Scholarship Program	State or regional	N/A
NH	TCS	Education Tax Credit Program	State	Staff non-affiliated with SGO
OK	TCS	Oklahoma Equal Opportunity Education Scholarships	State	Background checks, bachelor's degrees for teachers or 3 years experience
PA	TCS	Educational Improvement Tax Credit Program	State or regional	N/A
PA	TCS	Opportunity Scholarship Tax Credit Program†	State or regional	N/A
RI	TCS	Tax Credits for Contributions to Scholarship Organizations	State	Background checks, bachelor's degrees for teachers or 3 years experience
SC	TCS	Educational Credit for Exceptional Needs Children*	State	N/A
SD	TCS	Partners in Education Tax Credit Program	State or regional	N/A
UT	TCS	Special Needs Opportunity Scholarship Program*	State or regional	Background checks, bachelor's degrees for teachers or 3 years experience
VA	TCS	Educational Improvement Scholarships Tax Credits Program	State or regional	N/A
MO	TC ESA	Missouri Empowerment Scholarship Accounts Program	N/A	State board may refuse with criminal conviction
KY	TC ESA	Education Opportunity Account Program	Optional State	Teacher certification optional
WI	C/D	K-12 Private School Tuition Deduction	State or regional	N/A

\* 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

$\phi$  Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

NON-DISCRIMINATION	ENROLLMENT	CALENDAR/CURRICULUM	FINANCIAL	MISC.
Federal	Autonomous	85% daily attendance	>3 years of operation	Report national test score growth to independent research organization
Federal	Autonomous	Must offer English instruction / display US flag	Report Title funding	
State	Autonomous	N/A	N/A	
State	Autonomous	N/A	N/A	
State	Autonomous	N/A	N/A	
State	Autonomous	N/A	N/A	Report academic progress to parents
Federal	Autonomous	N/A	Surety bond for schools <3 years old	
Federal	Autonomous	N/A	Surety bond for schools <3 years old	
State	Autonomous	N/A	Demonstrate fiscal soundness	
Federal	Autonomous	N/A	N/A	
Federal	Autonomous	Subject to state review, provide civic & character education	N/A	Report academic progress to parents
Federal	Autonomous	Amounts paid may not relate to religion	N/A	
Federal	Autonomous	No scholarships for SGO relatives	N/A	
Federal	Lottery	Curriculum of quality = public schools	Independent audit	
Federal	Autonomous	N/A	N/A	
Federal	Autonomous	Quarterly attendance reporting	N/A	Report academic progress to parents
Federal	Autonomous	N/A	N/A	
State	Autonomous	N/A	Demonstrate fiscal soundness	
Federal	Autonomous	N/A	N/A	
Federal	Autonomous	N/A	N/A	
State	Autonomous	N/A	N/A	Report academic progress to parents
Federal	Autonomous	N/A	Financial audit	
Federal	Autonomous	N/A	N/A	
Federal	Autonomous	Disclose Special Ed. costs to parents	CPA audit	
Federal	Autonomous	N/A		
Federal	Autonomous			Report academic progress to parents
Federal	Autonomous			
Federal	N/A	Provide at least 875 hours in core instruction	N/A	

\*\* 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

# Scholarship-Granting Organizations (SGOs) Requirements

STATE	PROGRAM TYPE	PROGRAM NAME	STATE REPORTING
FL	ESA	Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) ESA Program*	Quarterly reporting
NH	ESA	Education Freedom Account Program	Quarterly reporting
DC	V	Opportunity Scholarship Program	Annual reporting
FL	V	Family Empowerment Scholarship Educational Opportunity (FES-EO) Voucher Program	Quarterly reporting
AL	TCS	Education Scholarship Program	Contributions & scholarships awarded & funded
AR	TCS	Philanthropic Investment in Arkansas Kids Scholarship Program	Scholarships, recipient ZIP codes, bond, credit donation receipts (upon request).
AZ	TCS	Original Individual Income Tax Credit Scholarships	Officials' salaries, contributions & scholarships awarded & funded
AZ	TCS	Low-Income Corporate Income Tax Credit Scholarships	Officials' salaries, contributions & scholarships awarded & funded
AZ	TCS	Lexie's Law*#	Officials' salaries, contributions & scholarships awarded & funded
AZ	TCS	"Switcher" Individual Income Tax Credit Scholarships	Officials' salaries, contributions & scholarships awarded & funded
FL	TCS	Florida Tax Credit Scholarship Program	Quarterly reporting
FL	TCS	Florida Hope Scholarship Program $\phi$	Quarterly reporting
GA	TCS	Qualified Education Expense Tax Credit	Contributions & scholarships awarded & funded
IL	TCS	Invest in Kids Program	Annual reporting
IN	TCS	School Scholarship Tax Credit	Annual reporting
IA	TCS	School Tuition Organization Tax Credit	Contributions, grants awarded, & participating schools
KS	TCS	Tax Credit for Low Income Students Scholarship Program $\ddagger$	Scholarship recipients, contributions, scholarship amounts
LA	TCS	Tuition Donation Credit Program	Tuition and fees, individual contributions
MT	TCS	Tax Credits for Contributions to Student Scholarship Organizations	Donations and expenditures
NV	TCS	Educational Choice Scholarship Program	Annual reporting
NH	TCS	Education Tax Credit Program	Contributions, admin expenses, carryover funds, parental satisfaction
OK	TCS	Oklahoma Equal Opportunity Education Scholarships	Contributions and expenditures
PA	TCS	Educational Improvement Tax Credit Program	Contributions, scholarships awarded
PA	TCS	Opportunity Scholarship Tax Credit Program $\ddagger$	Contributions, scholarships awarded, low-income scholarship amounts
RI	TCS	Tax Credits for Contributions to Scholarship Organizations	Scholarships, recipient ZIP codes
SC	TCS	Educational Credit for Exceptional Needs Children*	Annual reporting
SD	TCS	Partners in Education Tax Credit Program	Contributions, contributing companies, scholarships, FRL students
UT	TCS	Special Needs Opportunity Scholarship Program*	Annual reporting
VA	TCS	Educational Improvement Scholarships Tax Credits Program	Contributions, dates of contributions, scholarships
MO	TC ESA	Missouri Empowerment Scholarship Accounts Program	Report state or national tests annually
KY	TC ESA	Education Opportunity Account Program	Annual reporting

\* Limited to students with special needs

$\ddagger$  Limited to students in low-performing schools

$\ddagger$  Priority given to families up to 200% x Poverty

$\S$  Limited to children of active military members stationed in the state

# Limited to students previously in foster care

$\phi$  Limited to victims of bullying attending public schools

FRL = Federal free and reduced-price lunch program

SCHOLARSHIP TO CONTRIBUTION RATIO	FINANCIAL	AWARD PRIORITY	MISC.
N/A	Financial and participatory auditing	Renewing students and wait-listed	
N/A	Receipts and EFA account balances	Financial need	Submit approved student roster to department
N/A	Financial and participatory auditing	Financial need	
N/A	Financial and participatory auditing	Financial need	
95%	CPA audit	Renewal students	
90%	Post bond up receipt of >\$50,000 in donations	Financial need	
90%	CPA audit	Financial need	
90%	CPA audit	Financial need	
90%	CPA audit	N/A	
90%	CPA audit	Financial need	
97%	Financial and participatory auditing	Low-income	
97%	Financial and participatory auditing	Renewing students	Can't charge families application fee
92%	CPA audit	Students zoned to low-performing schools	Can't also function as accrediting agency
95%	CPA audit	Renewals, 185% FPL, low-performing districts, siblings	Make reasonable efforts to advertise eligibility
90%	Independent audit	N/A	Background checks on employees & board members
90%	Independent review of financial statements	Financial need	
90%	CPA audit, surety bond	N/A	Receive written verification from state of student's eligibility
95%	CPA audit	Renewal students	Background checks on employees & board members
90%		N/A	Pay out all donations in three years
95%	N/A	N/A	Can't own or operate any NV private school
90%	Independent audit	Switchers, FRL	
90%	N/A	FRL	
80%	CPA audit	Renewing students	
80%	CPA audit	Renewing students	
90%	Independent Audit	N/A	
98%	CPA audit	N/A	
90%	CPA audit	Renewing students	Verify schools are accredited, background checks on employees & board members
92%	Use all investment interest for scholarships	N/A	
90%	CPA audit	Renewing students	Comply with 1964 Civil Rights Act
90%	Annual audit	IEP / Income	Background checks on employees & board members
90%	Outside Financial Audit	Low-income	

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

# Legal History

The U.S. Supreme Court has declared educational choice constitutional: *Mueller v. Allen* (Minnesota 1983), *Zelman v. Simmons-Harris* (Ohio 2002); *Arizona Christian Sch. Tuition Org. v. Winn* (Arizona 2011); *Espinoza v. Montana Dept of Revenue* (Montana 2020), and *Carson v. Makin* (Maine 2022). Nonetheless, legal challenges to school choice programs have not yet been deterred.

## ALABAMA

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

On April 8, 2014, a U.S. District Court judge dismissed a claim brought by the Southern Poverty Law Center challenging the Alabama Accountability Act on grounds the school choice program violated equal protection. *C.M., et al., v. Robert J. Bentley, M.D.; et al.*, 13 F.Supp.3d 1188 (N.D. Ala. 2014)

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

## ARIZONA

### Original Individual Income Tax Credit Scholarship Program

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

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

## ARIZONA

### Low-Income Corporate Income Tax Credit Scholarship Program

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

## ARIZONA

### Empowerment Scholarship Accounts

On March 21, 2014, the Arizona Supreme Court in *Niehaus v. Huppenthal* declined to review a Court of Appeals' ruling upholding the state's education savings accounts (ESA). The Arizona Court of Appeals ruled ESAs are neutral toward religion. Although a prior 2009 decision by the Arizona Supreme Court in *Cain v. Horne* 202 P.3d 1178 (Ariz. 2009) (en banc) found vouchers to be unconstitutional in Arizona, the appellate court distinguished ESAs, 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 in *Citizens for Strong Schools v. Florida State Board of Education* rejected a claim that the state did not adequately fund education, marking the end of a 10-year litigation effort. The high court also preserved Florida's school choice programs due to plaintiffs' failure to adequately preserve their arguments throughout the litigation. The high court affirmed two lower court rulings (*Citizens for Strong Schools, Inc. v. Florida State Board of Education*, No. CA-4534 (Fla. 2d. Jud. Cir. May 24, 2016; and *Citizens for Strong Schools v. Florida State Board of Education*, No. 1D16-2862 (Fla. Dist. Ct. App. Dec. 13, 2017) holding that plaintiffs had no standing to sue regarding the tax-credit scholarship program, and that Florida's school choice programs did not divert state funding or have any detrimental effect on Florida's system of public schools. Notwithstanding the Florida Supreme Court's prior ruling against vouchers (*Bush v. Holmes*, 886 So. 2d 340 (Fla. 1st DCA 2004), aff'd on other grounds, 919 So. 2d 392 (Fla. 2006)), the Court also held that the McKay voucher program was beneficial and constitutional. *Citizens for Strong Schools v. Florida State Board of Education*, case No. SC18-67 (FL. Jan 4, 2019)

## FLORIDA

### Florida Tax Credit Scholarship Program

On January 18, 2017, the Florida Supreme Court in *McCall v. Scott* declined to accept appeal of *McCall v. Scott*, a case brought by teachers' unions challenging the state's tax-credit scholarship program. The Florida Education Association (FEA) and other plaintiffs filed a lawsuit in August of 2014, challenging the Florida Tax Credit Scholarship as a voucher program (in 2006 vouchers 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. By refusing to allow rehearing of the case, the Florida Supreme Court effectively ended this litigation. *McCall v. Scott*, cert. denied 2017 WL 192043, Case No. SC16-1668 (Fla. Jan. 18, 2017)

## 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)

# Legal History (continued)

## GEORGIA

### Qualified Education Expense Tax Credit

On June 26, 2017, the Georgia Supreme Court in *Gaddy v. Georgia Department of Revenue* rejected a challenge to Georgia's tax-credit scholarship program and ruled that plaintiffs had no standing to sue. The original complaint, *Gaddy v. Georgia Department of Revenue*, No. 2014 CV 2445538 (Fulton County Super. Ct. Feb. 5, 2016), brought by four Georgia residents backed by the Southern Education Foundation, alleged that the tax-credit scholarship program violated the state constitution's ban on providing public support to religious institutions, and several other constitutional provisions. The trial court affirmed the program's constitutionality, observing that the tax credit would not "increase their taxes or drain the state treasury" and that "the Program may actually save the State money." *Gaddy v. Georgia Department of Revenue*, 802 S.E.2d 225 (2017)

## ILLINOIS

### Tax Credits for Educational Expenses

On February 8, 2001, the Illinois Supreme Court refused to grant appeals from two lower court decisions upholding constitutionality of the state's two tax credits for education programs. The Illinois Federation of Teachers, Illinois Education Association, and the People for the American Way brought the two lawsuits in state court arguing the program violated the First Amendment of the U.S. Constitution and religion clauses of the Illinois Constitution. Illinois appellate courts upheld the programs. *Toney v. Bower*, 744 N.E.2d 351 (Ill. App. 4th Dist. 2001), appeal denied, 195 N.E.2d 573 (Ill. 2001); *Griffith v. Bower*, 747 N.E.2d 423 (Ill. App. 5th Dist. 2001), appeal denied, 755 N.E.2d 477 (Ill. 2001)

## INDIANA

### Choice Scholarship Program

On March 26, 2013, the Indiana Supreme Court ruled in *Meredith v. Pence*, a landmark 5-0 decision, that the Choice Scholarship Program does not violate the state constitution and that constitutional prohibitions against government funding of religious entities does not apply to entities providing primary and secondary education. The case began July 1, 2011, when teachers' union officials and others challenged Indiana's voucher program in state court, alleging the Indiana Constitution prohibits funding of religious schools. In *Meredith v. Daniels*, 49D07-1107-PL-025402 (2012) a Marion County Superior Court denied a motion for preliminary injunction, then granted summary judgment January 13, 2012, in favor of the program.

On direct appeal to the Indiana Supreme Court, the justices opined, "First, the voucher program expenditures do not directly benefit religious schools but rather directly benefit lower-income families with school-children by providing an opportunity for such children to attend non-public schools if desired. Second, the prohibition against government expenditures to benefit religious or theological institutions does not apply to institutions and programs providing primary and secondary education." *Meredith v. Pence*, 984 N.E.2d 1213 (Ind. 2013)



**IOWA****Tuition and Textbook Tax Credit**

On March 17, 1992, the U.S. District court for the Southern District of Iowa in *Luthens v. Bair* held that Iowa's newly enacted Tuition and Textbook Tax Credit program was constitutional. Citing a previous ruling of the U.S. Supreme Court, *Mueller v. Allen*, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96, upholding Minnesota's Education Tax Deduction, the court ruled that Iowa's tax credit for private school educational expenses does not violate the Establishment Clause of the First Amendment to the United States Constitution. *Luthens v. Bair*, 788 F. Supp. 1032 (S.D. Iowa 1992)

**KENTUCKY****Education Opportunity Accounts**

On December 15, 2022, the Supreme Court of Kentucky in *Council for Better Education v. Johnson and the Commonwealth of Kentucky* found that the "Education Opportunity Act," a tax-credit funded education savings account program (ESA), is unconstitutional. The Court held that the Kentucky Constitution's unique provision requiring that funds raised by taxation for education shall only be used for common schools—unless taxpayers vote to allow taxes to be used for other educational purposes—applies to Kentucky's tax-credit funded ESA. Furthermore, the Court stated that, "other jurisdictions do not have constitutional provisions regarding education that are comparable to Section 184 of the Kentucky Constitution."

The Kentucky Supreme Court ruling upheld the October 8, 2021 ruling of the Franklin County Circuit Court that the ESA is unconstitutional but only as to Section 184 regarding the raising and collecting of tax dollars for education; all other challenges were rendered moot and were not addressed by the high court. This case was filed by an association of almost all public school districts in Kentucky against the first in the nation tax-credit-funded ESA, named Education Opportunity Accounts (EOA). The lower court ruling was appealed directly to the Kentucky Supreme Court. *Council for Better Education v. Johnson and the Commonwealth of Kentucky*, Franklin Circuit Court, Div. 1, Civil Action No. 21-CI-00461

**LOUISIANA****Louisiana Scholarship Program**

On May 7, 2013, the Louisiana Supreme Court in *Louisiana Federation of Teachers v. State* ruled that the state constitution's Minimum Foundation Program cannot be used to pay tuition costs at nonpublic schools. The court declined to rule whether a voucher program funded through other means would be constitutional, which had the effect of leaving the voucher program intact, but unfunded. This case began when teachers' unions and others filed suit to stop Louisiana's New Orleans-focused school voucher program from expanding statewide. In November 2012, Judge Timothy Kelley of the 19th Judicial Circuit, ruled the program's funding method, which used the constitutionally created Minimum Foundation Program, was unconstitutional. *Louisiana Federation of Teachers v. State*, No. 612.733 S. 22, 19th Jud. Dist. Ct, Parish of East Baton Rouge (November 30, 2012). Students remained in the program during appeal to the Louisiana Supreme Court.

After the Louisiana Supreme Court struck down the voucher's funding mechanism, in June 2013, Gov. Bobby Jindal and the state legislature passed a budget that would fund, through general appropriations, the nearly 8,000 students approved for vouchers in the 2013–14 school year, and the voucher program continues to be funded. *Louisiana Federation of Teachers v. State*, 118 So. 3d 1033 (La. 2013)

## Legal History (continued)

On November 11, 2015, the Fifth Circuit Court of Appeals in *Brumfield v. La. State Bd. of Education* by a 2-1 decision overturned a district court ruling that granted the U.S. Department of Justice (DOJ) pre-clearance review of the Louisiana Scholarship Program (LSP), arguing that the lower court exceeded its scope of authority. The Department of Justice, in September 2014, used a 1975 federal desegregation order, *Brumfield v. Dodd*, 405 F. Supp. 338 (E.D. La. 1975), to prohibit children in affected schools from participating in the voucher program on the grounds that they left the schools less integrated. The department was unable to produce evidence to support their claim, and the Fifth Circuit Court of Appeals observed, “DOJ’s attempt to shoehorn its regulation of the voucher program into an entirely unrelated forty-year-old case represents more than ineffective lawyering.” The Court said DOJ attempted “to regulate the program without any legal judgment against the state.” The November 2015 ruling by the Fifth Circuit reversed this infringement on the LSP’s freedom. *Brumfield v. La. State Bd. of Educ.*, 806 F.3d 289 (5th Cir. 2015)

### MAINE Town Tuitioning Program

On January 7, 1980, Maine Attorney General Richard S. Cohen released an opinion in response to a question posed by State Senator Howard Trotzky, who asked whether the U.S. Constitution’s First Amendment, “allows individuals [students] in school administrative districts to attend privately operated religious schools at public expense?” Although students had attended religious and secular private schools through public funding since 1873, General Cohen opined that funding a child to attend a school with a “pervasively religious atmosphere” would be unconstitutional, and since it is not possible to examine each school to determine whether it is pervasively sectarian, children accessing Maine’s Town Tuitioning voucher program could no longer attend religious schools. Me. Op. Att’y Gen. No. 80-2 (Jan. 7, 1980)

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

On April 23, 1999, the Maine Supreme Judicial Court upheld the exclusion of religious schools and the U.S. Supreme Court declined to review. Since the mid-1980s, there have been many challenges regarding the exclusion of religious schools. *Bagley v. Raymond School Department*, 728 A.2d 127 (Me.), *cert. denied*, 528 U.S. 947 (1999)

On May 27, 1999, the U.S. Court of Appeals for the First Circuit upheld the ruling of the lower court that religious school exclusion was constitutional. *Strout v. Commissioner, Maine Department of Education*, 178 F.3d 57 (1st Cir. 1999)

On October 22, 2004, the U.S. Court of Appeals for the First Circuit disagreed with the lower court’s reasoning but agreed that Maine’s exclusion of religious schools from Town Tuitioning did not violate the Equal Protection Clause of the 14th Amendment. *Eulitt v. Maine Department of Education*, 386 F.3d 344 (1st Cir. 2004)

On April 26, 2006, although in 2002 U.S. Supreme Court upheld the constitutionality of vouchers with inclusion of religious schools in Cleveland, Maine’s Supreme Judicial court refused to overturn Maine’s 1981 law excluding religious schools from Town Tuitioning, stating the state was not compelled to offer direct or indirect tuition payments to sectarian schools. *Anderson v. Town of Durham*, 895 A.2d 944 (Me. 2006), *cert. denied*, 127 S.Ct. 661, 166 L.Ed.2d 512

On July 1, 2008, Maine's Supreme Judicial Court expanded upon its 2006 ruling in *Anderson* (above) and held that the law excluding religious schools from Town Tuitioning also applied to municipalities that may consider offering a general fund subsidy for tuition at a sectarian school. *Joyce v. State*, 951 A.2d 69 (Me. 2008)

On October 21, 2018, multiple families filed a federal civil rights action against Maine for violating their rights under the First and Fourteenth Amendments to the U.S. Constitution, by prohibiting them from choosing religious schools of their choice for their children using the state's Town Tuitioning voucher funding. The U.S. District Court applied the *Eulitt* decision (see above) in ruling against parents on June 26, 2019. *Carson v. Makin*, 401 F.Supp.3d 207 (D. Me. 2019)

The decision was appealed to the U.S. Court of Appeals and on October 29, 2020, the U.S. Court of Appeals for the First Circuit held that Maine has a right to deny funding for a child's tuition at a school where religion is part of the school instructional day. The Court distinguished this case from *Espinoza* (see "Montana" below) by opining that *Espinoza* involved a violation of the Free Exercise Clause, whereas allowing state funds to be used for education at a religious school using funds in part for religious activities and instruction would be a violation of the Establishment Clause. *Carson v. Makin*, 979 F.3d 21 (1st Cir. 2020)

On July 2, 2021, the U.S. Supreme Court accepted appeal of *Carson v. Makin* on Writ of Certiorari from the U.S. Court of Appeals for the First Circuit. The question presented to the Court was, "Does a state violate the Religion Clauses or Equal Protection Clause of the United States Constitution by prohibiting students participating in an otherwise generally available student-aid program from choosing to use their aid to attend schools that provide religious, or "sectarian," instruction? This case began as an effort to enforce the U.S. Supreme Court *Espinoza* decision (see "Montana" below) prohibiting states from denying parents, using school choice funding, the right to use those funds at religious schools. When Maine rejected *Espinoza*, stating that religious schools were only excluded from their town tuitioning voucher program if the school used voucher funds for religious purposes or instruction, the state's position was upheld by the First Circuit Court of Appeals, which led to the appeal to the U.S. Supreme Court.

On June 21, 2022, the U.S. Supreme Court in *Carson v. Makin* held that it is a violation of the U.S. Constitution for a state to prohibit choice of a religious private school by a parent using school choice program funding. When a state prohibits a parent from using school choice program funding at a religious school, based on either, a) the status of the school as a religious school (as affirmed in *Espinoza*, see "Montana" below), or b) the school's use of school choice funding from the parent for religious activity or instruction during an instructional day, the state has violated the parent's First Amendment religious rights. *Carson v. Makin*, 596 U.S. \_\_ (2022)

## MARYLAND

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

On December 10, 2021, the U.S. District Court of Maryland in *Bethel Ministries, Inc. v. Salmon* held that the state board administering the BOOST voucher program violated the First Amendment free speech rights of Bethel Christian Academy when it removed and excluded the school from the voucher program. The Court opined that the state violated the constitution when it "conditioned government funding on a viewpoint-based restriction of speech" and violated the Unconstitutional Conditions doctrine. Schools participating in the BOOST program are prohibited from discriminating against students in the admissions process based on sexual orientation or gender identity. Bethel did not violate this nondiscrimination law. The case began when the school was nonetheless disqualified due to statements in its parent/student handbook that marriage is "a covenant between one man and one woman," and that gender is bestowed by God "at birth as male or female to reflect His image." The Court declined to rule whether the BOOST program is constitutional. This case was not appealed by the state. *Bethel Ministries, Inc. v. Salmon* (D. Md. 2021)

# Legal History (continued)

## MINNESOTA

### Education Deduction

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

## MONTANA

### Tax Credits for Contributions to Student Scholarship Organizations

On December 7, 2018, the U.S. Court of Appeals for the Ninth Circuit in *Armstrong v. Kadas* dismissed a case brought by the Association of Christian Schools International (which included ten religiously affiliated member schools in Montana). The Association asserted that the federal Tax Injunction Act did not bar their claim requesting the federal court to accept jurisdiction over the Association's challenge to Montana's regulation prohibiting religious school participation in its tax-credit scholarship program. The Court concluded that the comity doctrine applied; a case alleging that a state benefits program is unconstitutional should first proceed in state court. The Court therefore found no need to rule on whether the Tax Injunction Act barred the Association's claims. *Armstrong v. Kadas*, No. 16-35422 (2019)

On June 30, 2020, the U.S. Supreme Court in *Espinoza v. Montana Department of Revenue* ruled in favor of parents seeking the right to choose religious schools for their children participating in Montana's tax credit scholarship program, overturning a prior decision of the Montana Supreme Court striking down the program. The U.S. Supreme Court held that Montana's Supreme Court erred in applying their state constitution's no-aid provision (AKA Blaine Amendment restricting state funding of religious entities) to the tax credit scholarship program.

The case began in 2015 when Montana parents sued the Montana department of revenue for imposing a regulation on the program that prohibited parents from choosing a religious school for their children using tax credit scholarship funding. The trial court found that the department of revenue had made a mistake of law, that the Blaine Amendment could only apply to appropriations, not tax credits; the court ruled in favor of parents. On December 12, 2018, the Montana Supreme Court overruled the lower court. *Espinoza v. Montana Dept of Revenue*, 2018 MT 306. The Court found that the department of revenue exceeded its authority by adopting a rule to exclude religious schools but reasoned that Montana's constitutional provision restricting state aid to sectarian schools is permissibly broader than the federal constitution, and therefore, did not give deference to the U.S. Supreme Court decision upholding the constitutionality of tax-credit scholarship programs in *ACSTOA v. Winn* (see Arizona).

The U.S. Supreme Court agreed to take the case in June 2019. The Question Presented to the Court: "Does it violate the Religion Clauses or Equal Protection Clause of the United States Constitution to invalidate a generally available and religiously neutral student-aid program simply because the program affords students the choice of attending religious schools?" Answer: yes. The Court opined that if a state adopts a school choice program, it cannot block a parent from using funding from the program to access "some private schools solely because they are religious." The Court stated further, "That "supreme law of the land" condemns discrimination against religious schools and the families whose children attend them." *Espinoza v. Mont. Dep't of Revenue*, 140 S.Ct. 2246, 207 L.ED.2d 679 (2020)

On December 8, 2022, the Montana First Judicial District Court, Lewis and Clark County, held in *MQEC v. State of Montana* that Montana's tax-credit scholarship program does not violate the state constitution's prohibition against appropriations for educational purposes to any entity not under control of the state. The Court held that tax credits decrease funds entering the general fund; these funds never reach the state treasury, so there can be no appropriation. Therefore, this provision of the state constitution does not apply. Tax credits are not appropriations. *MQEC v. State of Montana*, MT First Judicial District Court, Cause No. ADV-2017-487

This case began on June 26, 2017, the Montana Quality Education Coalition (MQEC) (composed of public school superintendents, MT Federation of Public Employees, and several school administrative associations) filed *MQEC v. State of Montana*, alleging that Montana's tax-credit scholarship program violates the state constitution. *Espinoza v. Montana Dept of Revenue* (above) was being actively litigated. After one of MQEC's primary claims against the program was denied by the U.S. Supreme Court in *Espinoza*, on September 2, 2020, MQEC filed an amended complaint withdrawing that claim; the state filed a response on September 21, 2020. The case did not move until May 31, 2022, when MQEC filed a motion for summary judgment and the state filed a cross-motion for summary judgment on June 24, 2022. The questions remaining in this case after *Espinoza* were, a) whether MQEC has standing to sue (they do), and b) whether tax credits are appropriations (they are not). This case may be appealed.

## NEVADA

### Educational Choice Scholarship

On October 7, 2021, the Nevada Supreme Court in *Morency v. State* ruled against parents who challenged the state legislature's elimination of the escalator clause in the state's tax credit scholarship program. Parents alleged that the bill was passed improperly, with a simple majority vote, which parents claimed conflicted with a constitutional requirement for a two-thirds vote. This case began when parents realized elimination of the escalator clause could cause hundreds of students to lose scholarship funding and could lead to eventual elimination of the program. The court held that the constitutional provision in question, requiring a two-thirds majority vote for bills that generate, create, or increase public revenue, did not apply. The tax credit scholarship program is still in effect, but the escalator clause has been repealed. *Morency v. State, Dep't of Educ.*, 137 Nev.Adv.Op.63 (Nev. 2021)

## NEW HAMPSHIRE

### Education Tax Credit Program

On August 28, 2014, the New Hampshire Supreme Court in *Duncan v. State* issued a decision upholding the state's tax-credit scholarship program. This case positioned individuals represented by the American Civil Liberties Union (ACLU) and Americans United for Separation of Church and State (AU) against the state's new tax-credit scholarship program. In the decision, the court dismissed the lawsuit due to lack of standing by the defendants; the court reasoned they were unable to show harm caused by the program. The justices overturned a previous lower court ruling, which disallowed scholarships to schools that were religiously affiliated. *Duncan v. State*, 102 A.3d 913 (N.H. 2014)

On December 8, 2022, the president of the American Federation of Teachers-NH filed *Howes v. Frank Edelblut, Commissioner of the New Hampshire Dept of Education* in the Superior Court of Merrimack county. The lawsuit alleges that New Hampshire's Education Freedom Accounts, an education savings account program, violates the state constitution for the following reasons: 1) uses lottery funds, 2) uses funds from the Education Trust Fund dedicated to public school funding, and 3) delegates operational authority of the program to a third-party. Pending.

# Legal History (continued)

## NEW HAMPSHIRE

### Education Freedom Accounts

On December 8, 2022, the president of American Federation for Teachers-New Hampshire teachers' union filed litigation challenging the state's Education Freedom Accounts (EFAs). She alleges that EFAs use lottery funds restricted for public school use only, that EFAs use Education Trust Fund money that is restricted for purposes not including EFAs, and that delegation of authority to administer EFAs to a third-party vendor is unconstitutional. *Howes v. Edelblut*, Merrimack County Superior Court, Case No. 217-2022-CV-01115. Pending.

## NORTH CAROLINA

### Opportunity Scholarships

On July 23, 2015, the North Carolina Supreme Court in *Hart v. State* upheld the constitutionality of all aspects of the state's voucher for children of low-income households. The lower court decision in *Hart v. State*, No. 13 CVS 16771 (August 28, 2014), was overturned. *Hart v. State*, 774 S.E.2d 281 (N.C. 2015); *Richardson v. State*, 774 S.E.2d 304 (2015)

On October 18, 2022, the Court of Appeals of North Carolina held that *Walker Kelly v. State of North Carolina* must be returned to a three-judge trial court panel of the Superior Court of Wake County for hearing as a facial challenge against the state's Opportunity Scholarships program. The court denied plaintiff's allegation that the complaint was an "as applied" challenge to the voucher program. *Walker Kelly v. State of North Carolina*, Court of Appeals of North Carolina, 2022-NCCOA-675, No. COA21-709.

This case began on July 27, 2020, when Tamika Walker (now Tamika Walker Kelly), president of the North Carolina Association of Educators teachers' union, and others sued the state, alleging that the Opportunity Scholarships voucher program, as implemented and applied, funds religious discrimination, has no meaningful educational requirements, discriminates against students based on "homosexuality, bisexuality, or gender non-conformity," and does not accomplish a public purpose. This case is pending at the trial court. *Kelly v. State and North Carolina State Education Assistance Authority*, Wake County General Court of Justice, Superior Court Div., File no. 20 CVS 8346

## OHIO

### Cleveland Scholarship Program

On June 27, 2002, the U.S. Supreme Court in *Zelman v. Simmons-Harris* ruled that the Cleveland school voucher program does not violate the First Amendment of the U.S. Constitution; vouchers are constitutional when parents have independent, private choice of schools without favoring or disfavoring religion. By design, the voucher program is "school neutral." The Ohio Supreme Court had previously struck down the Cleveland voucher program, *Simmons-Harris v. Goff*, 711 N.E.2d 203 (Ohio 1999), ruling it was unconstitutional because the legislation adopting the voucher program violated the single subject rule. However, the Ohio court also held that the voucher program did not violate the state constitution's compelled support or education clauses and did not violate the Federal constitution's Establishment Clause. In *Zelman*, the U.S. Supreme Court opined, "We believe that the program challenged here is a program of true private choice . . . and thus constitutional." The Court held that the program is "entirely neutral with respect to religion" that parents may "exercise genuine choice among options public and private, secular and religious" and that this program of true private choice "does not offend the Establishment Clause." *Zelman v. Simmons-Harris*, 536 U.S. 639 (2002)

On January 5, 2022, the Ohio Coalition for Equity and Adequacy of School Funding plus 74 public school districts filed litigation against Ohio's EdChoice Scholarship Program, calling it an "existential threat." Notwithstanding the U.S. Supreme Court's holding that vouchers in Ohio are constitutional, the latest litigation alleges that this program depletes Ohio foundation funding that supports public schools and uses that money to subsidize private school tuitions at higher rates than public school per-pupil funding. The complaint also alleges the program leads to more segregated schools, fails to support a uniform system of common schools, and gives sectarian institutions control over public funds. The Franklin County Court of Common Pleas denied multiple motions to dismiss and motions for summary judgment and has scheduled January 3, 2023 for trial. *Columbus City School District v. State of Ohio*, Case Number: 22CV000067

On November 20, 2012, the Supreme Court of Oklahoma in *Ind. Sch. Dist. No. 5 of Tulsa Co. v. Spry* dismissed on procedural grounds the Jenks Public Schools system's lawsuit against parents residing in their district using Lindsey Nicole Henry Scholarships for their children with special needs to access private schools that meet their unique needs, stating the school districts do not have standing as Oklahoma taxpayers to sue under the state's constitution and that parents were the wrong parties to sue. *Ind. Sch. Dist. No. 5 of Tulsa Co. v. Spry*, 2012 OK 98, 292 P.3d 19 (2012)

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

*Oliver v. Hofmeister* began in October 2013, when twelve plaintiffs renewed the 2012 legal challenge, this time with proper litigants. The Oklahoma County District Court ruled that the Lindsey Nicole Henry Scholarship for Students with Disabilities program violated Article 2, Section 5—the Oklahoma Constitution's Blaine amendment—only insofar as the program allowed public funds to be used to pay tuition at private "sectarian" schools, described by the court to be like "Notre Dame . . . a Catholic institution through and through" where "religion influences every aspect." Paying tuition at private "religious-affiliated" schools like "Southern Methodist University . . . Methodist in name only" was deemed permissible by this narrow ruling. *Oliver v. Barresi*, No. CV-2013-2072 (September 10, 2014)



# Legal History (continued)

## PUERTO RICO

### Free School Selection Program

On August 9, 2019, the Supreme Court of Puerto Rico in *Asociación de Maestros v. Departamento de Educación* ruled that vouchers are constitutional, overturning a lower court decision. The adverse ruling of the lower court relied erroneously on *Asoc. De Maestros v. Sec. de Educación*, 137 D.P.R. 528 (1994), a 25-year-old ruling that vouchers were unconstitutional. The Puerto Rico Supreme Court's 2019 ruling was brief, simply reversing the lower court ruling and dismissing the complaint brought by the American Federation of Teachers (AFT) teachers' union—the national and local Puerto Rico chapter—against Puerto Rico's Department of Education. The Justices explained their positions in four concurring opinions and two dissenting opinions. On August 22, the AFT filed a Motion to Reconsider, asking the Puerto Rico Supreme Court to reconsider its ruling; the motion was denied. *Asociación de Maestros v. Departamento de Educación*, 2018 TSPR 150 (2018), Case Number: CT-2018-6

## TENNESSEE

### Education Savings Account Pilot Program

On November 23, 2022, The Chancery Court of Davidson County, in *Metropolitan Government of Nashville and Davidson County et al. v. Tennessee Department of Education, et al.*, consolidated with *McEwen v. Bill Lee, Governor*, granted the state defendants and intervenors motions to dismiss plaintiffs amended complaints. The court held that plaintiffs lack standing to sue, and in the alternative, held that their claims lack ripeness to sue. This case may be appealed.

The case began in this court in 2020 (see below), proceeded to the Tennessee Court of Appeals and Supreme Court on the issue of home rule only, and was then remanded back to the Chancery Court for consideration of remaining issues. The Chancery Court refused plaintiffs' request to issue an injunction against the program pending outcome of remaining litigation, and steps are now being taken to implement the program. *The Metropolitan Govt of Nashville and Davidson County, et.al. v. Tennessee Dept of Education*, Chancery Court of Davidson County, Case No. 20-0143-II consolidated with *McEwen et.al. v. Bill Lee, Governor*, Chancery Court of Davidson County, Case No. 20-0242-II.

This case began in February of 2020. A second case, *Roxanne McEwen v. Gov Bill Lee*, Chancery Court of Davidson County, Case No. 20-0242-II, was filed in March of 2020 by a group of parents that also challenged the Home Rule provision, and claimed the program diverted public education funds to private schools, provided different treatment of public and private schools, and included no anti-discrimination and civil rights protections. Although both cases were heard at the trial court level, the court allowed only the Home Rule issue to proceed. NS held the remaining legal complaints pending outcome of the Tennessee Supreme Court's decision about Home Rule. In May 2020, the lower court ruled that the ESA Pilot violated the Home Rule provision. *The Metropolitan Govt of Nashville and Davidson County, et.al. v. Tennessee Dept of Education*, Chancery Court of Davidson County, Case No. 20-0143-II.

The Tennessee Court of Appeals agreed with the Chancery Court and in September 2020 ruled against the program. *The Metropolitan Govt of Nashville and Davidson County, et.al. v. Tennessee Dept of Education*, Court of Appeals of Tennessee at Nashville, Case No. M2020-00683-COA-R9-CV.



On May 18, 2022, the Tennessee Supreme Court in *Metropolitan Government of Nashville and Davidson County et al. v. Tennessee Department of Education, et al.*, ruled against plaintiffs' challenge of the state's ESA Pilot voucher program. The sole issue under consideration by the Tennessee Supreme Court was whether the program violates the Tennessee Constitution's Home Rule provision, which prohibits the legislature from targeting a particular county for legislation without a vote of citizens in that county approving the measure. The ESA Pilot only applies to the two counties bringing this litigation. The Court held that the ESA pilot voucher does not violate the state constitution's home rule provision and directed that the case be remanded back to the trial court to consider remaining challenges. *Metropolitan Government of Nashville and Davidson County et al. v. Tennessee Department of Education, et al.*, Tennessee Supreme Court, Docket Number M2020-00683-SC-R11-CV

## VERMONT

### Town Tuitioning Program

On January 3, 1961, Vermont's Supreme Court ruled that including religious schools in the Town Tuitioning Program first established in 1869 violated the First Amendment Establishment Clause of the U.S. Constitution. Allowing tuition funding to be used at schools of the Roman Catholic Diocese of Burlington was deemed an unconstitutional mixing of secular and sectarian education. *Swart v. South Burlington Town School District*, 167 A.2d 514 (Vt. 1961)

On January 28, 1994, the Vermont Supreme Court overturned the Swart decision (above) but only as to the specific facts of the case where a Vermont town paid tuition for a student to attend a religious school in Delaware. The Vermont Department of Education nonetheless refused to allow parents to choose religious schools. *Campbell v. Manchester Board of School Directors*, 641 A.2d 352 (Vt. 1994)

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 Court concluded that including religious schools in the town tuitioning program was a violation of the Vermont Constitutional provision against the use of funding for religious worship. The nation's first school choice program, enacted in 1869, has mainly been challenged regarding participation by religious schools. *Chittenden Town School Dist. v. Dept. of Education*, 738 A.2d 539 (Vt.), cert. denied, 528 U.S. 1066 (1999)

On November 29, 2022, the Vermont Supreme Court heard oral arguments in *Vitale, et.al., v. Bellows Falls Union High School*, a case challenging the geographic limitations of Vermont's town tuitioning voucher program. Decision pending.

This case began on December 21, 2020, when, in *Vitale v. Bellows Falls Union High School*, Vermont parents who do not live in towns with tuitioning (or in towns that only tuition particular grades) sued the state for failing to provide town tuitioning equally to all children of the state. The "fortuity of a child's residence" determines whether a child will have educational opportunity and parents' allege this conflicts with their children's right under the state constitution to a publicly funded education that is offered equally to all children.

On January 28, 2022, the Orleans Unit of Vermont Superior Court granted defendants' motion to dismiss the case. The court held that whether a town allows a student to attend a school other than a local public school is a decision left to local electorates, and as such, does not violate the state constitution's Common Benefits Clause. *Vitale v. Bellows Falls Union High School*, Superior Court, Orleans Unit, Civil Division Docket No. 215-12-20 Osecv

On November 30, 2022, the U.S. District Court for the District of Vermont in *EW v. French*, U.S. District Ct for Vermont, Case No. 2:22-cv-59-cr, and in *A.H. v. French*, U.S. District Ct for Vermont, Case No. 2:22-cv-00151-cr, accepted the parties' to the case Stipulation of Dismissal With Prejudice after Daniel French, Secretary of Education for the State of Vermont, issued an official letter to all Superintendents in Vermont that as a result of the U.S. Supreme Court ruling in *Carson v. Makin* (see "Maine" above), that they "may not deny tuition payments to religious approved independent schools or religious independent schools that meet educational quality standards." This settlement between parents, their attorneys, and the state of Vermont settles these two cases challenging application of the U.S. Supreme Court ruling in *Carson v. Makin* in Vermont.

On December 9, 2022, the U.S. District Court District of Vermont, in *Valente et.al., v. French et.al.*, granted a stipulated motion for extension of time for Defendant school district to respond, by December 30, 2022, to plaintiffs' first amended complaint filed February 9, 2021. The parties believe they will have a settlement agreement by that time, which would be consistent with the result in *EW v. French* and *A.H. v. French* (above). *Valente et.al., v. French et.al.*, U.S. District Court for the District of Vermont, Case 2:20-cv-00135-cr

## WEST VIRGINIA

### Hope Scholarship Program

On October 6, 2022, the Supreme Court of Appeals of West Virginia in *Beaver et.al., v. State* reversed the adverse order of the lower court against the Hope Scholarship and dissolved the lower court's injunction against the program entered on July 22, 2022. The Court issued its decision by this order, indicating a detailed opinion would follow. Steps to implement the program began immediately.

On November 17, 2022, the West Virginia Supreme Court released its written opinion overturning the adverse decision of the lower court, stating that the lower court abused its discretion in blocking this program. Furthermore, the Hope Scholarship does not interfere with the legislature's obligation to provide a thorough and efficient system of public schools; the state constitution allows the legislature to do both things. *West Virginia in Beaver et.al., v. State*, Supreme Court of Appeals of West Virginia, Case No. 22-616.

Notice of this litigation was first delivered on August 11, 2021, when Mountain State Justice, a nonprofit legal services firm, served notice on state leaders that it intended to file litigation against the nation's largest education savings account program in the nation. They did not do so. On November 1, 2021, Hendrickson & Long Attorneys at Law, a private law firm in Charleston, served notice on state leaders that it intended to file litigation against the West Virginia Hope Scholarship. On January 19, 2022, Hendrickson & Long, in partnership with national attorneys from Los Angeles; New York City; Washington, D.C.; Newark, New Jersey; and Montgomery, Alabama filed litigation against the Hope Scholarship. The firm alleged the program competes with the Legislature's duty to provide a thorough and efficient system of free schools, decreases funding for public schools without a compelling state interest, uses School Fund monies dedicated to free schools, violates the authority of the state board of education, and is an impermissible special law because it treats scholarship students differently than public school students regarding antidiscrimination. *Beaver v. Moore*, Circuit Court of Kanawha County, Civil Action No. 22-P-24, 25, and 26

On March 3, 1992, the Wisconsin Supreme Court in *Davis v. Grover* held that the Milwaukee voucher program was constitutional. The court held that the voucher legislation was not an impermissible private or local bill, and the program does not disturb the uniformity of public school districts or violate the public purpose doctrine. Justice Ceci, in a concurring opinion said, “Let’s give choice a chance!” *Davis v. Grover*, 166 Wis.2d 501, 480 N.W.2d 460 (Wis. 1992)

On June 10, 1998, the Wisconsin Supreme Court held in *Jackson v. Benson* that the Milwaukee voucher program does not violate either the state’s Compelled Support Clause or Blaine Amendment. The court also affirmed the conclusions of *Davis v. Grover* (above), an earlier unsuccessful challenge to the school choice program. *Jackson v. Benson*, 218 Wis. 2d 835, 578 N.W.2d 602 (1998), cert. denied, 525 U.S. 967 (1998)

On December 23, 2015, the U.S. Department of Justice, Civil Rights Division of the Educational Opportunities Section (US DoJ) responded to an ACLU complaint, filed with the U.S. Department of Justice’s Civil Rights Division in June 2011, alleging that the Milwaukee voucher program violated federal laws prohibiting discrimination against students with disabilities. The 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.

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

EdChoice Legal Defense and Education Center | [edchoice.org](http://edchoice.org).

Alliance Defending Freedom | [adflegal.org/for-attorneys/cases/education-cases](http://adflegal.org/for-attorneys/cases/education-cases)

Becket Law | [becketlaw.org/area-of-practice/education](http://becketlaw.org/area-of-practice/education)

Institute for Justice | [ij.org/SchoolChoice](http://ij.org/SchoolChoice)

Liberty Justice Center | [libertyjusticecenter.org/cases](http://libertyjusticecenter.org/cases)

Pacific Legal Foundation | [pacificlegal.org/cases-category/equality-under-the-law](http://pacificlegal.org/cases-category/equality-under-the-law)

# *Data Sources for Program Profiles*

**AL:** Alabama Department of Revenue; **AZ:** Arizona Department of Revenue; Office of the Arizona State Treasurer; Arizona Department of Education; **AR:** Arkansas Board of Education; Arkansas Bureau of Legislative Research; **D.C.:** Serving Our Children D.C.; **FL:** Florida Department of Education; Step Up For Students; **GA:** Georgia Department of Education; Georgia Department of Revenue; Georgia Governor's Office of Student Achievement; **IL:** ; Illinois Department of Revenue; **IN:** Indiana Department of Education; Indiana Department of Revenue; Office of the Indiana Treasurer of State; **IA:** Research and Analysis Division, Iowa Department of Revenue; **KS:** Kansas State Department of Education; **LA:** Louisiana Department of Education; Policy & Legislative Services Division, Louisiana Department of Revenue; **ME:** Maine Department of Education; **MD:** Maryland State Department of Education; **MN:** Minnesota Department of Revenue; **MO:** Missouri State Treasurer's Office; Show Me Institute; **MS:** Public Records Request response from Office of Reporting, Mississippi Department of Education; **MT:** Montana Department of Revenue; Montana Family Foundation; ACE Scholarships; **NV:** Nevada Department of Education; **NH:** New Hampshire Department of Revenue Administration; Network for Educational Opportunity; Children's Scholarship Fund; Concord Christian Academy Giving and Going Alliance; **NC:** North Carolina State Education Assistance Authority; **OH:** Office of Data Quality and Governance, Ohio Department of Education; **OK:** Catholic Schools Opportunity Scholarship Fund; GO for Catholic Schools; Opportunity Scholarship Fund; Oklahoma Islamic School Foundation; Crossover Preparatory Academy; Oklahoma State Department of Education; **PA:** Pennsylvania Department of Community and Economic Development; **PR:** Oficina de Libre Selección de Escuelas, Puerto Rico Department of Education; RI: Division of Taxation, Rhode Island Department of Revenue; **SC:** Exceptional SC; South Carolina Education Oversight Committee; South Carolina Department of Revenue; **SD:** South Dakota Partners in Education; **TN:** Tennessee Department of Education; **UT:** Utah State Board of Education; Children First Education Fund; **VA:** Tax Credit Programs Division, Virginia Department of Education; **VT:** Vermont Agency of Education; **WI:** Wisconsin Department of Public Instruction; Wisconsin Department of Revenue

Regulatory requirements for the programs were initially adapted from Matt Friendewey, 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 2020 American Community Survey (ACS), table DP02 via U.S. Census Bureau. 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 87, no. 14 (January 2022), p. 3315. Determined **total families with children eligible** by summing the number of families with children in each qualifying income bracket to determine **income limit** using 2020 ACS 5-year estimates, table B19131 via U.S. Census Bureau. 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 2020 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), “Public Elementary/Secondary School Universe Survey,” 2020-21 v.1a and “State Nonfiscal Public Elementary/Secondary Education Survey,” 2020-21 v.1a via the Elementary and Secondary Information System Table Generator. Found the number of applicable students in private schools in a state/district using the Private School Universe Survey data for the 2019–20 school year. When applicable for programs with special needs pathways, used U.S. Department of Education, Office of Special Education Programs state child count data. Used 2019 A2Z Homeschooling state estimates to serve as a proxy for the number of homeschool students for who would otherwise be unaccounted in federal data. Summed all three sectors (public, private and homeschool) to get **total students**. Added number of public school students to number of students participating in the program to get **total students eligible**. (Note: This step differed the most among programs, depending on whether or not the program was limited to students with special needs, low-performing schools, in foster care, and/or children of active-duty military members.) Divided **total students eligible** by **total students** to find a rough estimate.

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

**AL:** “Failing Schools Lists” and “Public Data Report: Enrollment by Ethnicity and Gender (School Level)” via [alsde.edu](https://alsde.edu); **AZ:** “10/1 Child County by Disability” via [AZED.gov](https://azed.gov); **AR:** Foster care count via Kids Count Data Center; **LA:** “School Performance Scores” and “Multi-Stats (Elem-Sec by Site) – Public” via [LouisianaBelieves.com](https://LouisianaBelieves.com); **OH:** “EdChoice Scholarship Program: List of Designated Schools” and “Current Year Data: Fall Enrollment (Headcount)” via [education.ohio.gov](https://education.ohio.gov); 2020 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](https://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.

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