

ESA Policy Map

State	Arkansas	Arizona	Florida	Florida	Florida	Indiana	Iowa	Missouri	Mississippi	Montana	New Hampshire	North Carolina	South Carolina	Tennessee	Tennessee	Utah	West Virginia	
Program Name	Arkansas Children's Educational Freedom Account Program	Empowerment Scholarship Accounts	Family Empowerment Scholarship for Students with Unique Abilities	Family Empowerment Scholarship for Educational Options	Florida Tax Credit Scholarship Program	Education Scholarship Account Program	Education Savings Account Program	Missouri Empowerment Scholarship Accounts Program	Equal Opportunity for Students with Special Needs Program	Special Needs Equal Opportunity Education Savings Account Program	Education Freedom Account Program	Personal Education Student Accounts for Children with Disabilities Program	South Carolina Education Scholarship Trust Fund	Education Savings Account Pilot Program	Individualized Education Account Program	Utah Fits All Scholarship Program	Hope Scholarship Program	
Year Launched	2024	2011	2014	2019	2001	2022	2023	2021	2015	2024	2021	2022	2024	2021	2017	2024	2022	
Fund Administrator	Division of Elementary and Secondary Ed	State Treasurer	Department of Education	Department of Education	Department of Education	State Treasurer	Department of Education	State Treasurer	Department of Education	Superintendent of Public Instruction	Department of Education/Scholarship Organization	State Education Assistance Authority	Department of Education	Department of Education	Department of Education	State Board	State Treasurer	
Fund Mechanism	Direct	Direct	Direct	Direct	Tax Credit	Direct	Direct	Tax Credit	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	
Program Administrator	Division of Elementary and Secondary Ed	Department of Education	Department of Education/Scholarship-funding organization	Department of Education/Scholarship-funding organization	Department of Education/Scholarship-funding organization	State Treasurer	Department of Education or Third-party entity	State Treasurer/Educational Assistance Organizations	Department of Education	Superintendent of Public Instruction	Department of Education/Scholarship Organization	State Education Assistance Authority	Department of Education	Department of Education	Department of Education	Non-profit Third-party Entity	Hope Scholarship Board	
Role of DOE	Program Administrator	Program Administrator	Fund/Program Administrator	Fund/Program Administrator	Fund/Program Administrator	Consultant to Treasurer	Fund Administrator	Calculate Public Schools State Aid	Program Administrator	Program Administrator	Program Administrator	None	Program Administrator	Program Administrator	Program Administrator	(State Board) Program Administrator	Rulemaking and data/enrollment tracking	
Application Window/Dates	TBD (DOE)	July 1 - June 30	SGO determines (Spring)	SGO determines (Spring)	SGO determines (Spring)	September 1 deadline for following school year	May 1 - June 30	Rolling	Rolling	Twice annually - 1 month window Fall / 1 month window Spring	Rolling (45 days before each payment date)	March 1 deadline	45 day window over January 15 - March 15	Priority deadline May 17	February 15 - April 15	TBD, open before March 1, 2024	May 15 deadline	
Fund Disbursement Frequency	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	Annually (DOE may change to biannually)	Quarterly or Annual at request of parent	Quarterly	Not specified / "Promptly"	Quarterly	Biannually	Quarterly	Quarterly	Quarterly	TBD (Program Manager)	Biannually on August 15 and January 15	
Income Limit	None	None	None	None	None	≤300% x FRL	IF NOT prior year public ≤300% x Poverty (400% in 2024-25; requirement removed in 2025-26)	≤200% x FRL	None	None	≤300% x FPL	None	Year 1 ≤200% x FPL; Year 2 ≤300% x FPL; Year 3 forward ≤400% x FPL	≤200% x FRL	None	None	None	
Prior Year Public School Requirement	None	None	None	None	None	None	Yes, unless meets income requirement	Yes, with exceptions	Yes, with exceptions	Conditional	None	Conditional	Yes	Yes, with exceptions	Yes, with exceptions	None	Yes	
Geographic Limit	Statewide	Statewide	Statewide	Statewide	Statewide	Statewide	Statewide	Charter government counties and cities with >30,000 residents	Statewide	Statewide	Statewide	Statewide	Statewide	Chattanooga, Memphis, Nashville	Statewide	Statewide	Statewide	
Additional Eligibility Check	*IEP, homeless, foster care...	IF PreK: program for children with disabilities	IEP or diagnosed with one of listed specific impairments, disabilities, or diseases	Priority to 185% x Poverty and foster care	Priority to 185% x Poverty and foster care	IEP	Must enroll in private school	IEP	IEP	IEP and "disability" under IDEA	None	IEP	None	Must enroll in private school	IEP	Priority to 200% x Poverty	See below	
Homeschool Eligible	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Individualized Instruction Plan for home-based education	
Enrollment Cap	1.5% public school enrollment (3% in Year 2024-25; requirement removed for 2025-26)	None	26,500 + exempted students	None	None	None	None	None	None	Additional 500 x year	None	None	None	Year 1 = 5,000; Year 2 = 10,000, Year 3 thereafter = 15,000	5,000 students (escalator)	None	5,312 students (due to \$42.5M appropriation)	None
Lottery	None	None	Waitlist	None	None	None	None	None	Conditional	None	None	None	None	Waitlist	None	Waitlist	None	
Testing	National/State (Except IEP)	None	National/State	National/State	National/State	State	National/State	National/State	National/State	None	National/State or Portfolio	National (except homeschool)	National (High school only, except disability status)	State	National/State	At parent request	National	

*IEP, homeless, foster care, previous tax-credit scholarship recipients, dependents of active-duty military, students zoned to attend F-rated schools or level 5 Intensive support school districts, or entering Kindergarten (2024-25 adds students zoned to attend D-rated schools, dependents of military veterans or reservists, first responders, and law enforcement officers; all students eligible in 2025-26)



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Year Launched	2024	2011	2014	2019	2001	2022	2023	2021	2015	2024	2021	2022	2024	2021	2017	2024	2022
Private School Tuition	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Uniforms	•	•									•			•			
Online Education	•	•	•	•	•		•	•		•	•		•		•	•	•
Education Therapies	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Private Tutoring	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•
Public School Services (Classes and/or Extracurricular)			•	•	•	•		•		•	•	•	•	•	•	•	•
Transportation	•	•	•	•	•	•		•		•	•	•	•	•	•	•	•
ESA Management Fees	•	•				•						•	•	•	•		
Fees for Choice Navigator			•	•	•												
Textbooks	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•
Curricula and Supplementary Materials	•	•	•	•	•		•	•	•	•	•	•	•		•	•	•
Computers/Technology	•	•	•	•	•			•	•	•	•	Conditional	•	•	•	•	•
Testing Fees	•	•	•	•	•	•	•	•	•	•	•	•	•		•	•	•
Summer/Afterschool learning (not daycare)			•								•			•		•	
College Savings Plan		•	•												•		
College Tuition/Fees	•	•	•	•	•					•	•	•		•	•	•	•
College Textbooks		•								•				•	•		
CTE / Industry Credentials	•		•	•	•		•									•	•
Insurance Premiums / Surety Bonds		•				•		•				•					
Other Approved by Admin	•									•	•		•				•