

# THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private  
school choice program in America

**2025 EDITION**



# ABOUT EDCHOICE

EdChoice is a 501(c)(3) nonprofit, nonpartisan organization. Our mission is to advance educational freedom and choice for all as a pathway to successful lives and a stronger society. We are committed to understanding and pursuing a K–12 education ecosystem that empowers every family to choose the learning environment that fits their children’s needs best. EdChoice is the intellectual legacy of Milton and Rose D. Friedman, who founded the organization in 1996 as the Friedman Foundation for Educational Choice. The contents of this publication are intended to provide empirical information and should not be construed as lobbying for any position related to any legislation.

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school choice program in America

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**W**hen Milton and Rose Friedman founded EdChoice—then the Friedman Foundation for Educational Choice—in 1996, they did so with the vision that through their legacy, every child would have access to the educational environment of their family’s choosing.

At that time, only around 10,000 students in limited areas of Wisconsin, Vermont, and Maine were participating in choice programs. Today, more than one million students are enrolled in one of the nation’s 81 programs across 33 states plus Washington, D.C. and Puerto Rico.

Since 2021, the number of states offering universal eligibility in their programs has grown from zero to 13 and now, approximately 40% of the nation’s students are eligible to participate in a private school choice program—a tremendous achievement toward fully realizing the Friedmans’ vision.

While EdChoice and our state and national partners continue working tirelessly to ensure 100% of students are eligible to participate in a choice program, we know universal eligibility isn’t enough. To radically transform K–12 education, we must also ensure programs have universal funding and provide participating families with universal usage.

To achieve the Friedmans’ vision of true universal choice, states should ensure there are enough resources allocated so every child who wants to participate may do so, ideally, by funding programs through the state’s funding formula, education budget, or general revenue stream. Such funds should be consistent, reliable and grow automatically, rather than be an annual appropriation.

To meet the threshold of universal usage, program participants must be allowed to use funds on a broad range of expenses, from tutoring to technology. Radical transformation means creating a robust and ever-growing set of new educational options and providers, and not just limiting choice to the existing set of choices.

To that end, this year’s *ABCs of School Choice* has been entirely refocused and restructured around the standard of full universality. As always, the book includes information on every private school choice program in America, along with helpful maps and stats to provide a quick overview of the school choice landscape. New this year are details for each program explaining how they measure up against the three pillars of universality. Under the new “eligibility” section, we detail which students qualify for a program. The new “usage” section details the level of flexibility parents have in using the funds. And the new “funding” section explains the funding mechanism for program, specifically how much money families receive and from what sources of revenue.

By this new and clearer standard, stakeholders can better evaluate the true impact of programs and understand how to improve those already on the books and those still in the design phase. To date, four states have achieved true educational freedom by enacting programs that include universal funding, usage, and eligibility. You’ll have to read on to find out which ones ...

The 2025 edition also includes a reimagined legal section, so readers get a timelier understanding of the current landscape of legal challenges facing programs and the rich history of legal victories that support educational freedom.

Now, I invite you to dig into the latest edition of *The ABCs of School Choice*—the most data-rich, comprehensive guide to every private school choice program in America. Familiarize yourself with the standard of universality and learn how programs in your state measure up. Together, we can make Milton and Rose Friedman’s vision of true universal choice a reality for students everywhere.

Yours sincerely,



**Robert C. Enlow**  
President and CEO

# *Types of Private School Choice*

## **EDUCATION SAVINGS ACCOUNTS**

Education savings accounts (ESAs) in K–12 education establish a publicly funded, government-authorized savings account with restricted but multiple uses for educational purposes. Parents may use the funds to pay for expenses including: school tuition, tutoring, online education programs, therapies for students with special needs, and textbooks or other instructional materials. Sometimes, ESAs may even be used to save for college.

## **TAX-CREDIT EDUCATION SAVINGS ACCOUNTS**

Tax-credit ESAs function the same way as publicly funded ESAs from a family’s perspective, but their funding stream is different. 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 various education-related expenses—such as private school tuition and fees, online learning programs, private tutoring, community college costs, higher education expenses, and other approved customized learning services and materials. They may sometimes 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.

## **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 the state or a school district would be allocated to a participating family in the form of a voucher to pay partial or full tuition for their child’s private school, including both religious and non-religious options.

## TAX-CREDIT SCHOLARSHIPS

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

## REFUNDABLE TAX CREDITS

Refundable tax credits allow parents to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and, transportation. What makes the credit “refundable” is if the credit exceeds the tax imposed by the government, the excess amount is refunded to the taxpayer (the parents)—similar to the Child Tax Credit or Earned Income Tax Credit. In other words, if the cost of tuition or other allowable educational expenses exceeds what the parent owes the state in taxes, the parent can still receive up to the maximum allowable credit to offset those expenses.

## 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.

## **HYBRID HOMESCHOOLING**

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

## 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.

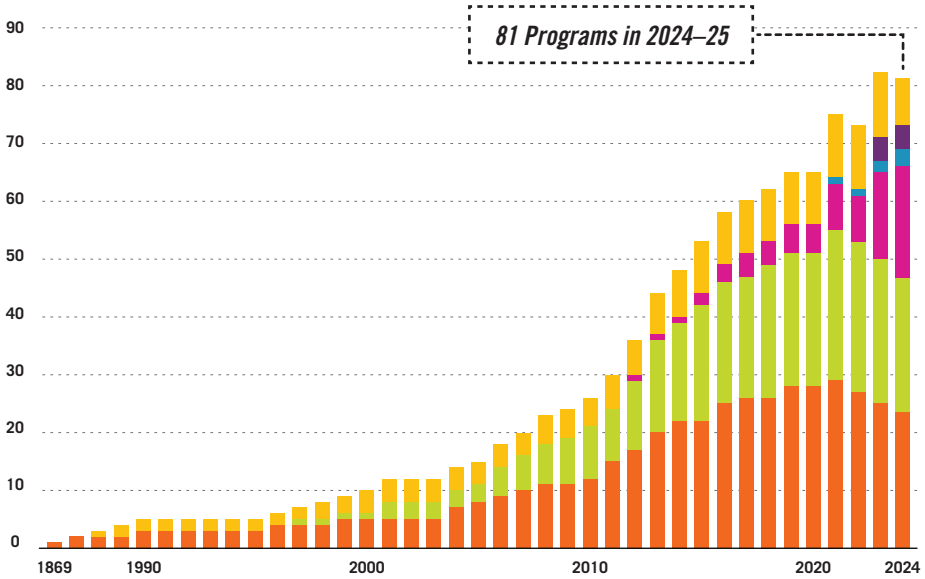
## MICRO-SCHOOLING

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.

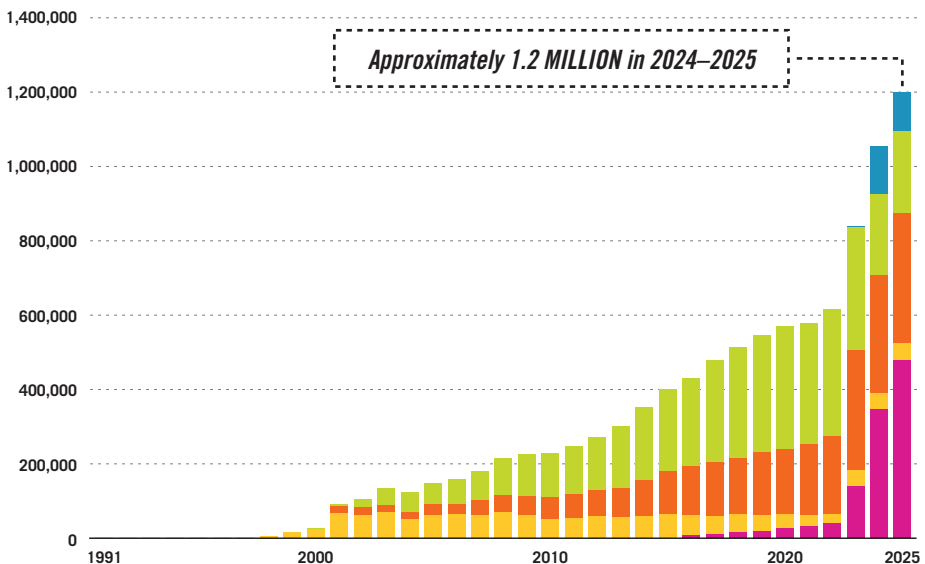
## HOMESCHOOLING

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.

## Number of Private School Choice Programs on the Books, by Year Enacted



## Number of Students Participating in ESA, Tax-Credit ESA, Voucher, Tax-Credit Scholarship, Refundable Tax Credit, and Tax Credit and Deduction Programs.

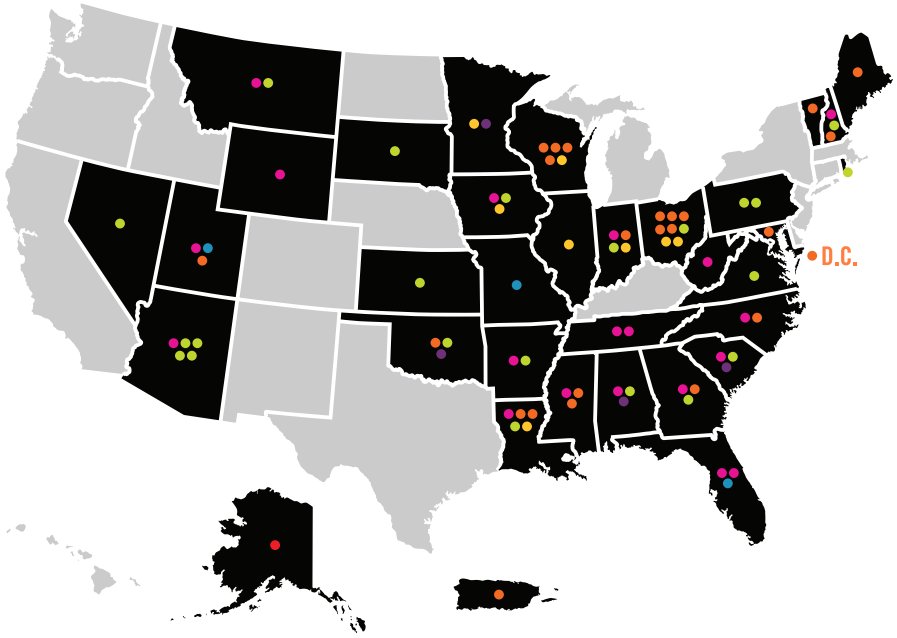


EDUCATION SAVINGS ACCOUNT

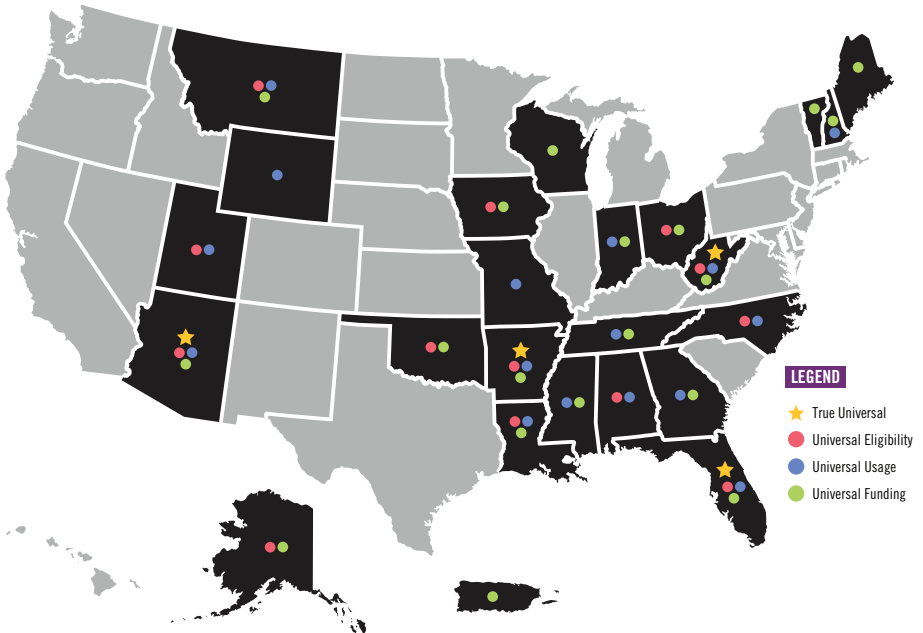
VOUCHER

TAX-CREDIT EDUCATION SAVINGS ACCOUNT

# 33 States (Plus Washington, D.C. and Puerto Rico) Are Using School Choice in 2025



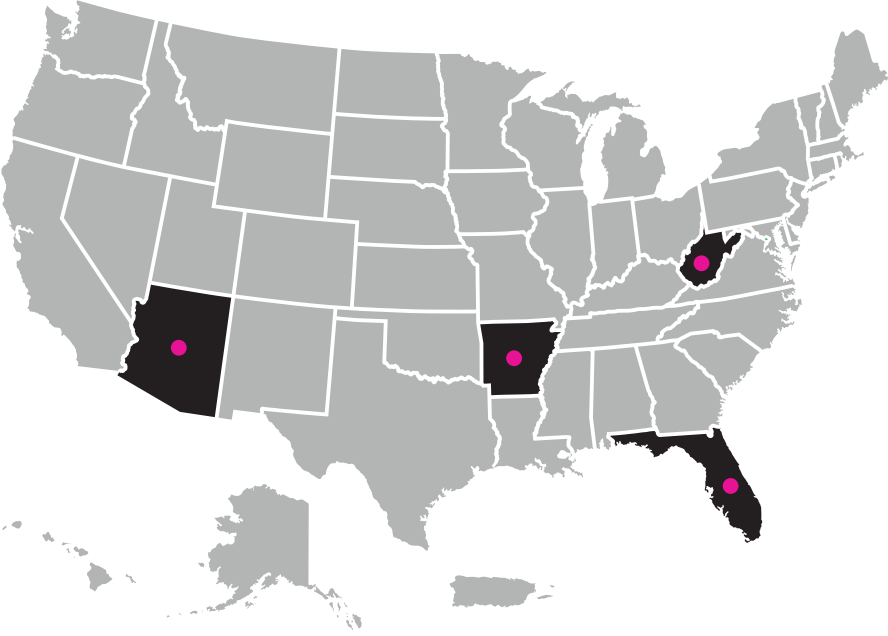
**Universal Choice Programs:** The following states offer some feature of universal choice, be it universal eligibility, usage, funding, or some combination of the three. Four states have programs that are fully universal, meaning they boast all three elements.



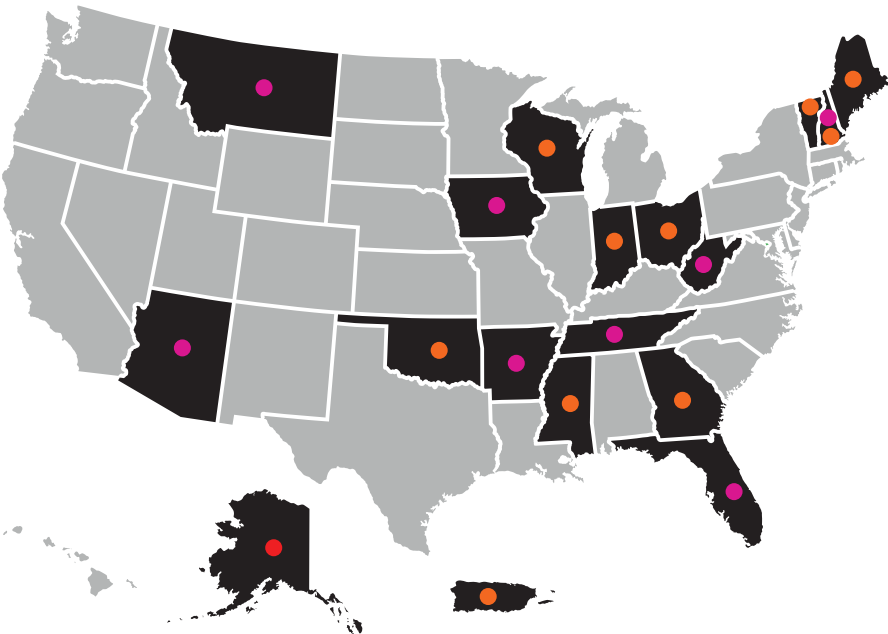
**Note:** States with multiple programs may enjoy multiple universal aspects spread across one or more programs.

- TAX-CREDIT SCHOLARSHIP
- TAX CREDIT & DEDUCTION
- REFUNDABLE TAX CREDIT
- HYBRID

**Universal Private Educational Choice Programs** - These four states boast programs that are fully universal and most closely resemble school choice as envisioned by Milton Friedman. The programs offer universal eligibility, funding, and use.



**Universal Funding** - The following programs are supported by a consistent and sustainable revenue source provided through the state's funding formula, education budget, or general revenue streams. All qualifying students are guaranteed funding.



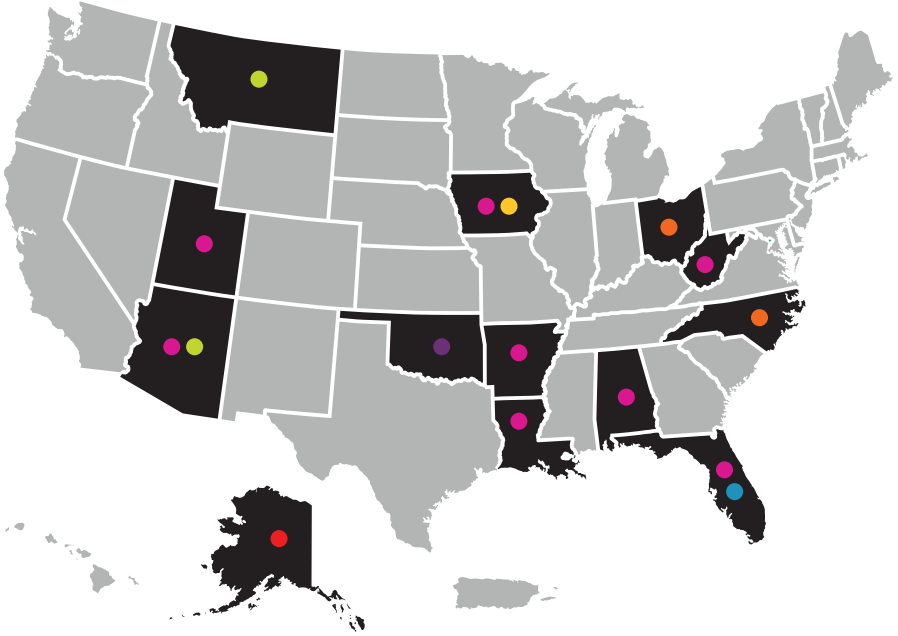
EDUCATION SAVINGS ACCOUNT

VOUCHER

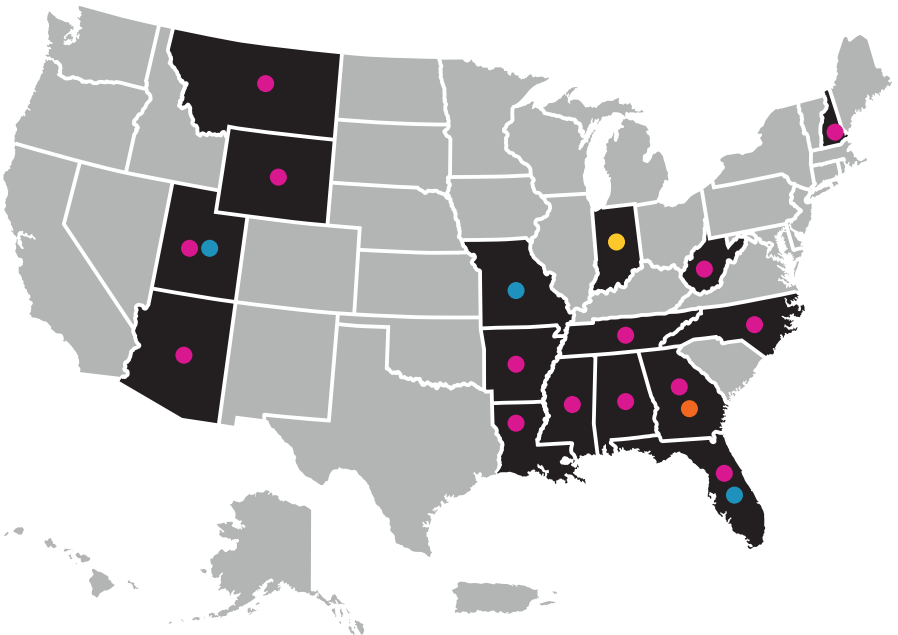
TAX-CREDIT EDUCATION SAVINGS ACCOUNT



**Universal Eligibility** - All K–12 students in the following states qualify to participate in a choice program.



**Universal Usage** - The states below allow families wide flexibility on how they may spend program funds. EdChoice considered the 15 most common educational uses to determine which states meet this threshold. Programs that require families to spend on tuition first were excluded.



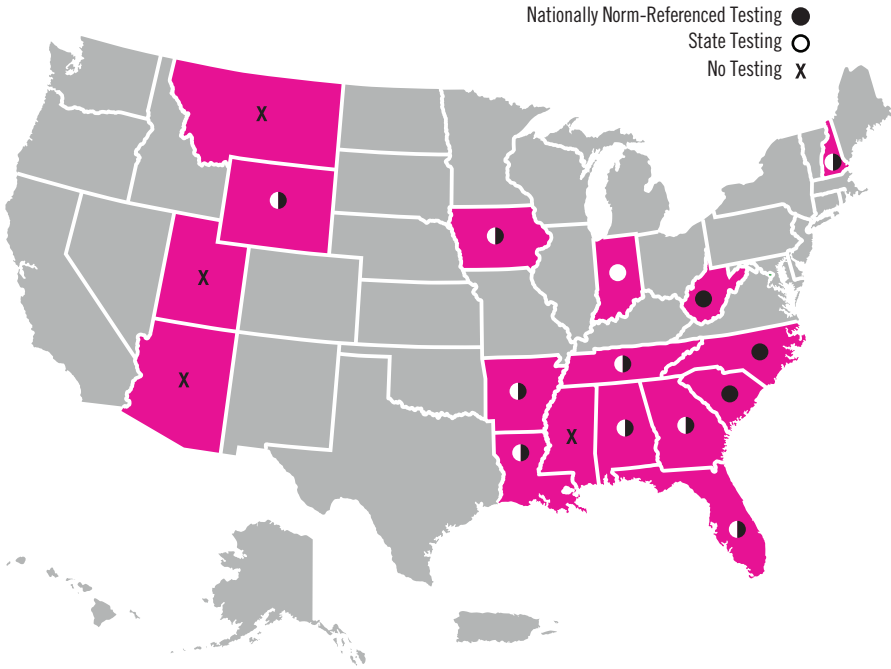
TAX-CREDIT SCHOLARSHIP

TAX CREDIT & DEDUCTION

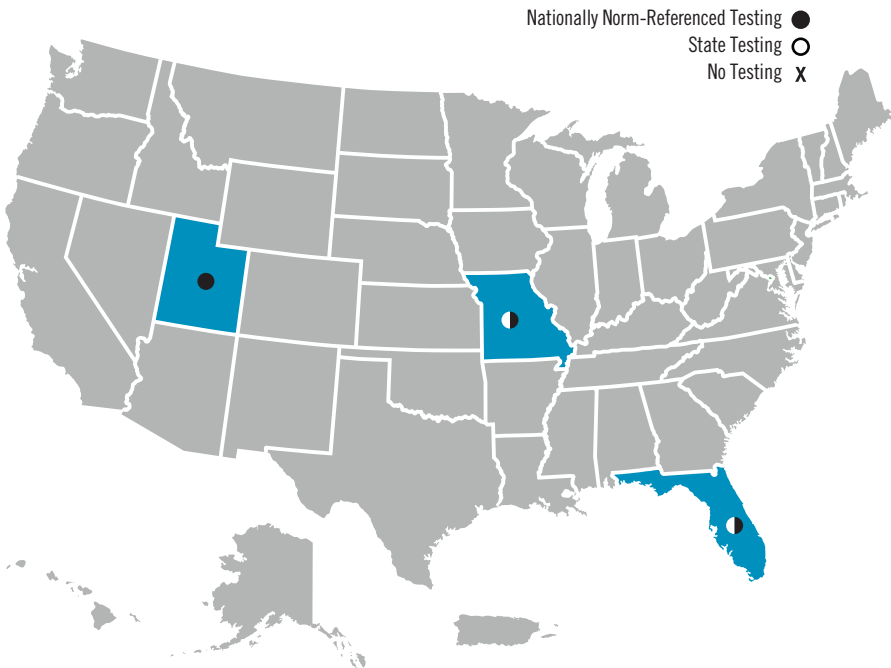
REFUNDABLE TAX CREDIT

HYBRID

## Testing Requirements - ESA Programs



## Testing Requirements - TCESA Programs

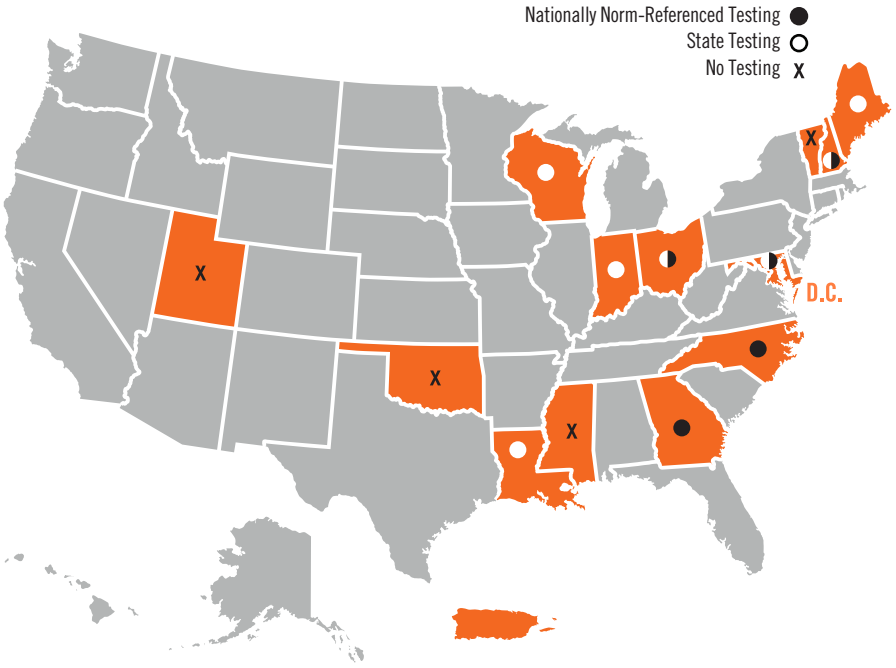


EDUCATION SAVINGS ACCOUNT

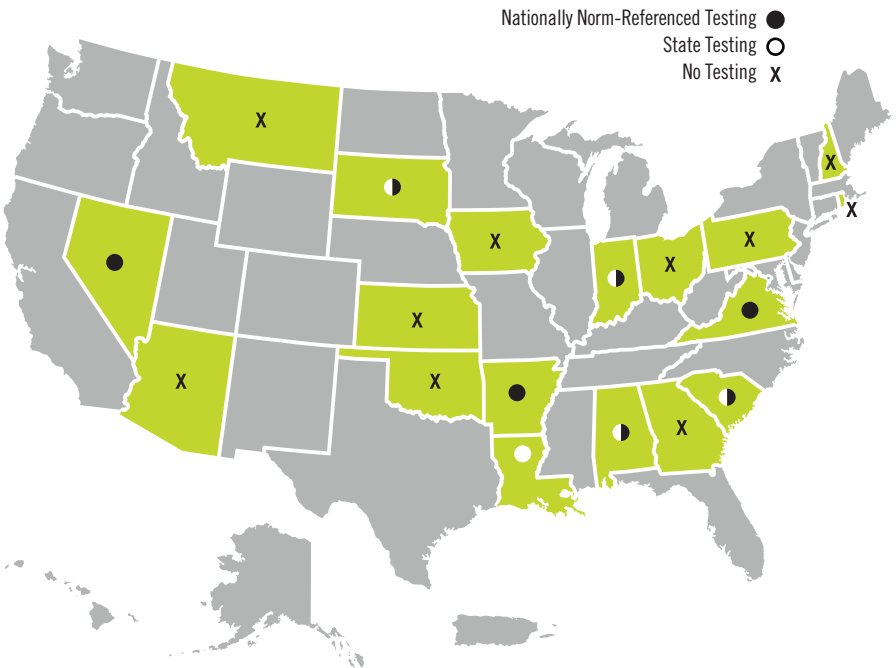
VOUCHER

TAX-CREDIT EDUCATION SAVINGS ACCOUNT

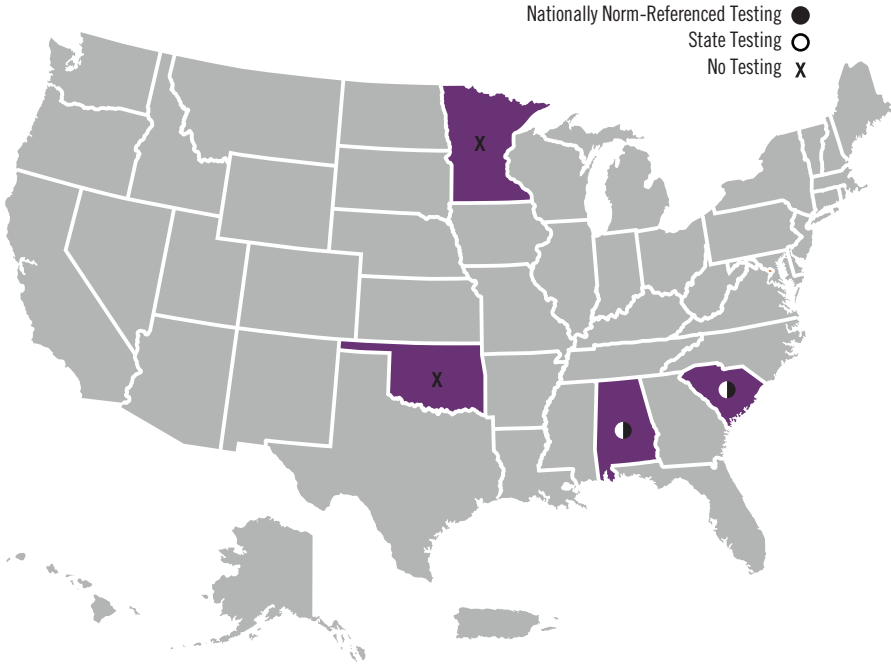
## Testing Requirements - Voucher Programs



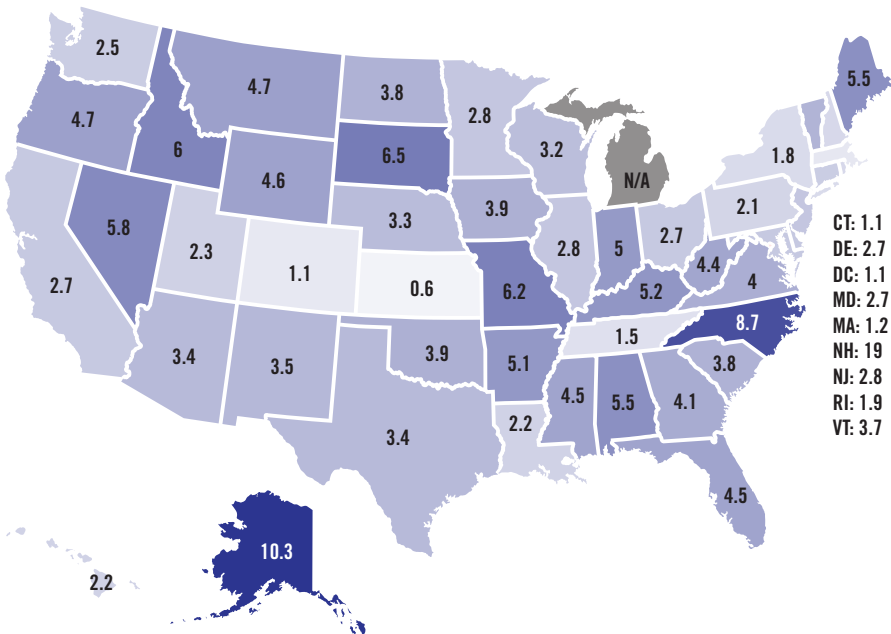
## Testing Requirements - TCS Programs



# Testing Requirements - Refundable TCS Programs



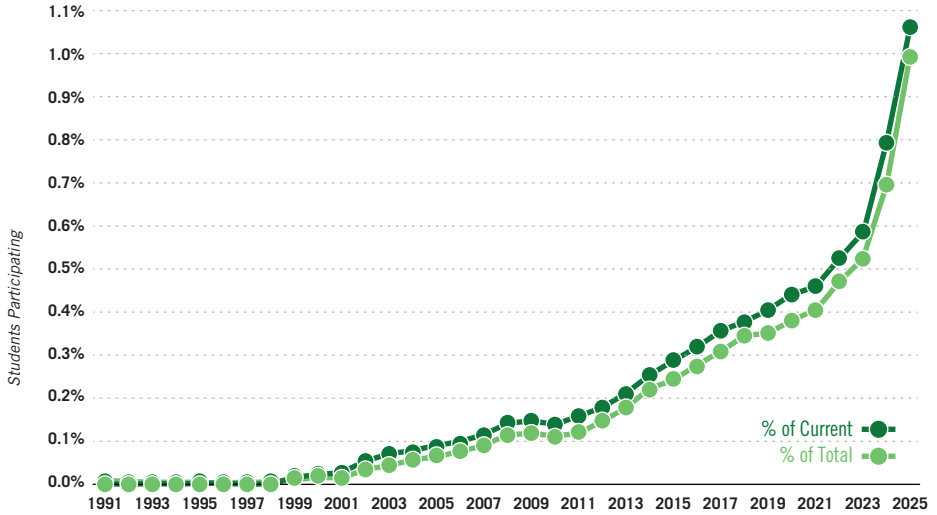
# Homeschool Percentage by State



EDUCATION SAVINGS ACCOUNT
VOUCHER
TAX-CREDIT EDUCATION SAVINGS ACCOUNT

# EdChoice Spending Share

Spending on Education Savings Accounts (ESAs), Vouchers, Tax-Credit ESAs, Tax-Credit Scholarships, and Refundable Tax Credits as a percent of combined program and public K-12 current and total expenditures.

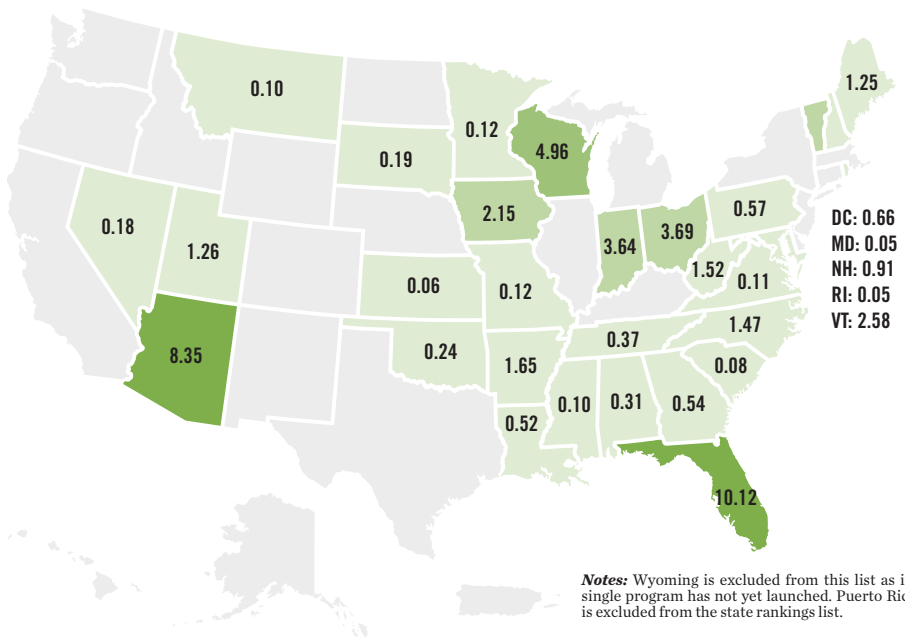


**Notes:** Revised 12/12/2024. National current spending is projected by the National Center for Education Statistics (NCES) for 2022-2023 in constant 2022-23 dollars. National total spending and state-level total and current spending for years 2023-2025 is assumed to increase by the average year-over-year increase from 2019-2021. 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.

**Sources:** National Center for Education Statistics and EdChoice

## Spending Share by State

Private school choice program as a percentage of total current public and private school choice K-12 expenditures.



**Notes:** Wyoming is excluded from this list as its single program has not yet launched. Puerto Rico is excluded from the state rankings list.

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**WYOMING**

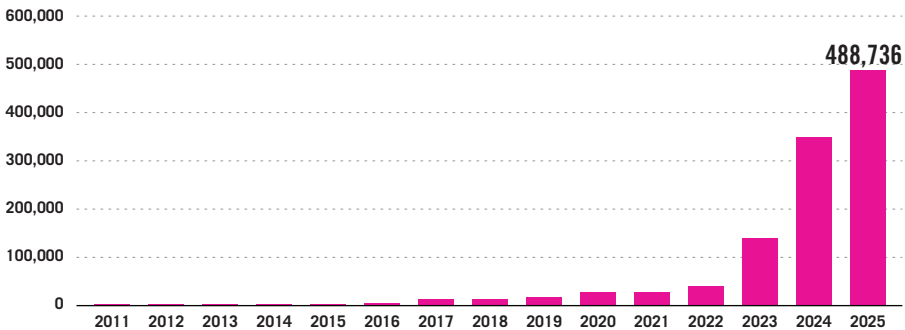
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# EDUCATION SAVINGS ACCOUNTS (ESAs)

Education savings accounts (ESAs) in K-12 education establish a publicly funded, government-authorized savings account with restricted but multiple uses for educational purposes. Parents may use the funds to pay for expenses including: school tuition, tutoring, online education programs, therapies for students with special needs, and textbooks or other instructional materials. Sometimes, ESAs may even be used to save for college.



## NUMBER OF STUDENTS USING ESAs

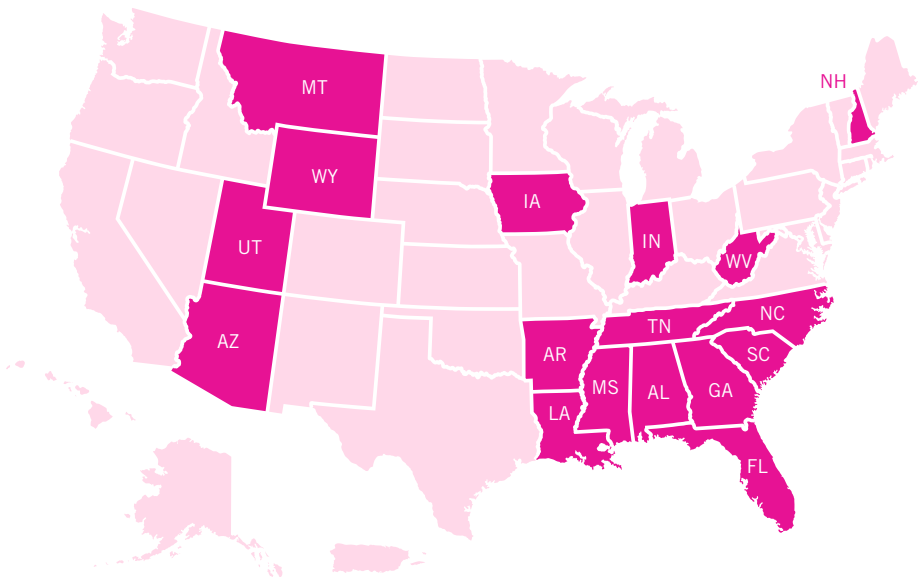


### Watch How ESAs Work

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.

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## ALABAMA

# Creating Hope and Opportunity for Our Students' Education (CHOOSE) Act of 2024

Education Savings Account | Enacted 2024 | Launching 2025

<b>INCOME LIMIT</b>	300% x FPL in 2025-2026, No Limit by 2027	<b>BUDGET CAP</b>	None
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	TBD, Funded via Appropriation	<b>SPECIAL NEEDS PATHWAY</b>	Priority
<b>TESTING MANDATE</b>	State or National, Students With Disabilities Exempt if Testing Not Appropriate		
<b>ACCOUNT CAP</b>	\$7,000, Students in Participating Private Schools; \$2,000, Other Students With a \$4,000 Cap per Family		

Alabama's Creating Hope and Opportunity for our Students' Education (CHOOSE) Act of 2024 program provides parents a credit between \$2,000 and \$7,000 per student that is placed into an education savings account for qualified expenses. The program allows parents to direct funds to pay for multiple uses, including private school tuition and fees, online education, therapies and tutoring, curricula, and summer programs.

### Eligibility

Students are eligible to participate in the CHOOSE program if they are residents of Alabama between the ages of 5 and 19 and have not yet graduated the 12th grade. Children up to the age of 21 who would qualify for services under the Individuals with Disabilities Act (IDEA) or Section 504 of the Rehabilitation Act are also eligible to participate in the program. Students must be lawfully present in the United States. Parents and/or custodians must also be residents of Alabama and lawfully present in the United States.

Students may not participate in the Alabama CHOOSE program while receiving funds through the Alabama Accountability Act or the Alabama Education Scholarship Program.

For program years beginning January 1, 2025, and January 1, 2026, the credit is available to parents of students whose family has an adjusted gross income not exceeding 300% of the Federal Poverty Level for the preceding tax year (\$93,600 for a family of four in 2024–2025). Beginning January 1, 2027, and for years to follow, the credit shall be available to the parent of an eligible student, without income limitations.

The legislature has established a priority for awarding the tax credits. The first 500 tax credits awarded annually are reserved for the parent of an eligible student with special needs. Priority is given to the parent of students participating in the program, siblings of participating students, and next to dependents of active-duty service members participating in the program who are enrolled in or assigned to a priority school as defined by the state, and finally based

## FAST FACTS

# 100%

Eligibility by the  
2027–2028 School Year

## First and Only School Choice Program

in Alabama With Universal Eligibility  
(By Year Three)

Participation data is not yet available.

on the family's adjusted gross income as a percentage of the Federal Poverty Level. The Department of Revenue is required to award a tax credit to a parent for any other eligible student in a family who is a sibling of a student previously awarded an education savings account.

### Use of Funds

Parents may use funds for eligible students in one or more of the following categories: tuition and fees at participating schools; textbooks; fees for after-school or summer programs provided by a participating school; private tutoring; curricula; instructional materials; tuition and fees for nonpublic online learning; educational software and applications; fees for standardized and nationally norm-referenced testing, college admissions tests, and advanced placement exams and related prep courses; education services and therapies for students with disabilities from a licensed or accredited practitioner or education service provider; and contracted services provided by a public school district including specific classroom instruction.

### Student Funding and Source

The Alabama legislature has appropriated \$100 million across multiple appropriations bills to fund the education savings accounts, with an additional \$1 million appropriation given to the Department of Revenue to fund the program's administration. The program does not begin until 2025, and the CHOOSE Act indicates that the intent is for an annual appropriation of at least \$100 million to fund the education savings accounts. If all ESA students received the maximum ESA amount, about 15,000 students could participate under this appropriation.

Parents of eligible students who enroll in a participating school may receive an annual credit up to \$7,000 or the cost of the qualifying education expenses, whichever is less, deposited into an education savings account. Parents of eligible participating students not enrolled in a participating school may receive an annual credit up to \$2,000, or the total cost of qualifying education expenses, whichever is less, with a \$4,000 cap per family. At the conclusion of each academic year, unused funds are returned to the CHOOSE Act Fund.

Because the program is funded through an appropriation, participation is limited by availability of funding.

# Empowerment Scholarship Accounts

Education Savings Account | Enacted 2011 | Launched 2011

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	None
		<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ACCOUNT CAP</b>	100/90% Charter/District Funding	<b>TESTING MANDATE</b>	None
<b>SPECIAL NEEDS PATHWAY</b>	Priority		

Arizona's Empowerment Scholarship Accounts (ESA) program allows families to use 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.

## Eligibility

All students living within the state and eligible to enroll in a public school in Arizona are eligible for an Arizona Empower Scholarship Account. Students may participate in grades K–12. Additionally, preschool children with a with a Multidisciplinary Education Team (MET) Evaluation Report, Individualized Education Program (IEP), or 504 plan are also eligible for participation in the program.

Students may not participate in the ESA program if they receive scholarships from state tuition tax credit programs.

## Use of Funds

ESA funds can be used for approved expenses in the following categories: tuition and/or fees at a qualified school and required textbooks at a qualified school; tutoring and teaching services; curricula and supplementary material; fees to manage the account; tuition or fees for a nonpublic online learning program; fees for nationally norm-referenced testing and grade level testing; tuition and/or fees at an eligible postsecondary institution and the purchase of required textbooks; services provided by a public school; uniforms; transportation services; and computer hardware and technological devices.

## FAST FACTS

**83,032**

Participating Students  
(2024–2025)

**100%**

Students Eligible Statewide

**6,075**

Approved ClassWallet Vendors  
(2024)

**90%**

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

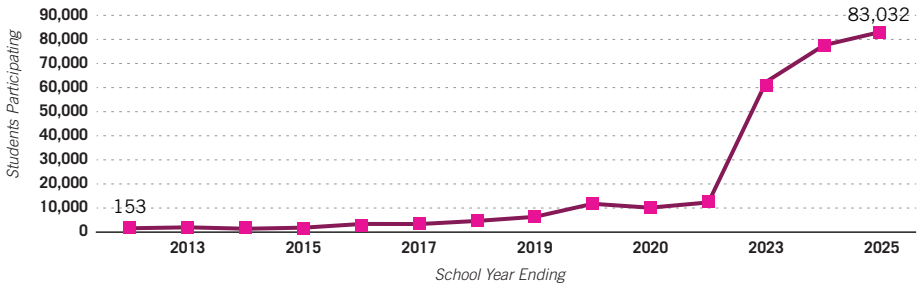
**\$7,409**

Median Account Value  
(2023–2024, excluding  
students with special needs)

**\$9,572**

Average Account Value  
(2024–2025, including students with  
special needs)

## PROGRAM PARTICIPATION



## Funding Amount and Source

ESAs are funded from state aid for schools at 90% of the state’s per-pupil base funding and any additional assistance that would apply if the student were enrolled in a charter school. Funding amounts vary depending on any special needs or required accommodation. Students with a current IEP, MET, or 504 plan are eligible to receive additional funding based on their IEP/MET eligibility category. The scholarship is distributed throughout the year over four quarters.

State estimates project that typical ESA students will receive between \$7,000 and \$8,000 annually as of 2024–2025, but students with special needs receive significantly more. Because many ESA students have special needs, the average ESA in 2024–2025 is more than the statewide per-pupil average base funding amount. Empowerment Scholarship Accounts are funded through Arizona’s education funding formula, and any Arizona student who wishes to participate may receive funding.

## ARKANSAS

# Children’s Educational Freedom Account Program

Education Savings Account | Enacted 2023 | Launched 2024

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>TESTING MANDATE</b>	State or Federal (Except IEP Status)	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	1.5 % of Total Public School Enrollment in Year One, 3 % of Total Public School Enrollment in Year Two, No Enrollment Cap Thereafter		
<b>ACCOUNT CAP</b>	90 % of Prior Year Foundation Funding (\$7,349 per Student in 2022–2023)		
<b>BUDGET CAP</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None

The Arkansas Children’s Educational Freedom Account Program is an education savings account (ESA) in which students receive up to 90% of their assigned state education funding for private school tuition or other educational expenses, including special needs services and therapies, individual classes, testing fees, or transportation.

## Eligibility

Student eligibility is targeted in years one and two, transitioning to fully universal by year three (2025–2026). Students with disabilities, those who are homeless or in the foster care system, Succeed Scholars, children of active-military families, those living within the boundaries of F-rated schools or Level 5 intensive support school districts, and students entering kindergarten become eligible first, up to a cap of 1.5% of total public enrollment.

For the 2024–2025 school year, eligibility expands to students within attendance zones of D- or F-rated schools, students with parents who are military veterans or reservists, first responders, or law enforcement officers, up to a cap of 3% of total public enrollment.

In 2025–2026, its final eligibility expansion, all K–12 students who are eligible to attend public school in Arkansas will be eligible for the program. The enrollment cap will also be removed.

## Use of Funds

Arkansas’s Children’s Educational Freedom Account Program is a tuition first education savings account model. The program allows for broad use of funds on qualifying educational services, but participating students must first be enrolled in a private school. Home-based educated students may also participate in the program after filing a Notice of Intent to Homeschool document with the State Department of Education.



## FAST FACTS

**14,219**

**Participating Students**  
(2024–2025)

**\$6,856**

**Maximum Account Value**  
(2024–2025)

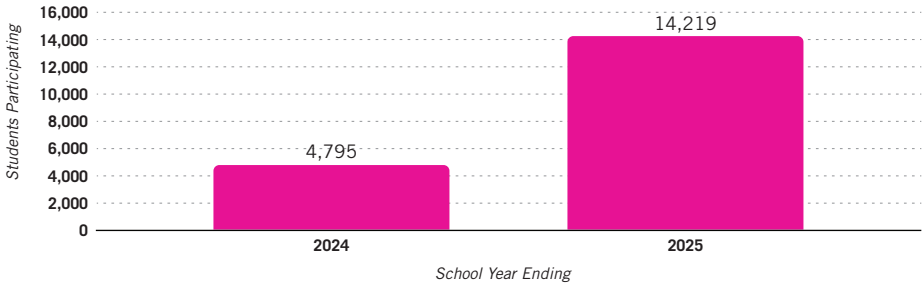
**100%**

**Student Eligibility**

**56%**

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

## PROGRAM PARTICIPATION



Qualifying expenses for education savings accounts include private school tuition and fees, supplies, testing fees, uniforms, and other education expenses as determined by participating schools, such as supplies, equipment, access to technology, and educational services. Eligible expenses also include curriculum, supplemental materials, tutoring, technology (excluding TVs and video games), fees for college credit and admission exams, fees for career training courses and industry credentials, ESA management fees, transportation, textbooks, and all other expenses approved by the Division of Elementary and Secondary Education of the Arkansas Department of Education, beginning in the 2024–2025 school year. Families must prioritize private school tuition before covering other qualifying expenses.

### Funding Amount and Source

The Arkansas ESAs are typically equal to 90% of the state’s foundation funding spent per student in the prior education year (\$7,771 in 2024–2025). Previous participants in the Succeed Scholarship program receive 100% of the state’s foundation funding spent per student in the prior education year.

Unused funds from the 2023–2024 school year were returned to the state on July 1, 2024. Starting with the 2025–2026 school year, any unused funds may roll over from year to year up to a maximum amount determined by the Arkansas Department of Education.

Education Freedom Accounts are funded through Arkansas’ education funding formula, and any Arkansas student who wishes to participate may receive funding, once the program is fully phased in (2025-2026).

# Family Empowerment Scholarship for Students with Unique Abilities

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

<b>INCOME LIMIT</b>	None; if New, Priority to 185% FPL and Foster Care	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	72,615, Plus Exemptions, With Escalator	<b>BUDGET CAP</b>	None
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ACCOUNT CAP</b>	100% of Formula Funding for SPED (Level I to III), 100% of Cost of Matrix of Services (Level IV or V)		
<b>TESTING MANDATE</b>	State or National, Students With Disabilities Exempt if Testing Not Appropriate		
<b>SPECIAL NEEDS PATHWAY</b>	Exclusively Special Needs		

Florida's Family Empowerment Scholarship Program for Students with Unique Abilities 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 (SFO). Parents can use funds to pay for a variety of educational services. Students cannot participate in Florida's FES-EO and FES-UA programs simultaneously.

## Eligibility

To be awarded an ESA, students must be between the ages of three and 22 and not yet graduated from the 12th grade. Students must have an Individualized Education Plan (IEP) or have been diagnosed by a physician or psychologist with one of the following: autism spectrum disorder; cerebral palsy; Down syndrome; an intellectual disability; a speech impairment; a language impairment; 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 (1) they are identified as hearing impaired or visually impaired; (2) they have had a traumatic brain injury; (3) they are hospitalized or homebound with a medically diagnosed physical or psychiatric condition for more than six months; or (4) they are students aged 3, 4, or 5 who are considered "high-risk" due to developmental delay.

## FAST FACTS

**107,006**

Participating Students  
(2024–2025)

**12%**

Students Eligible  
Statewide

**1,972**

Participating Schools  
(2021–2022)

**\$10,000**

Average Account Value  
(2024–2025)

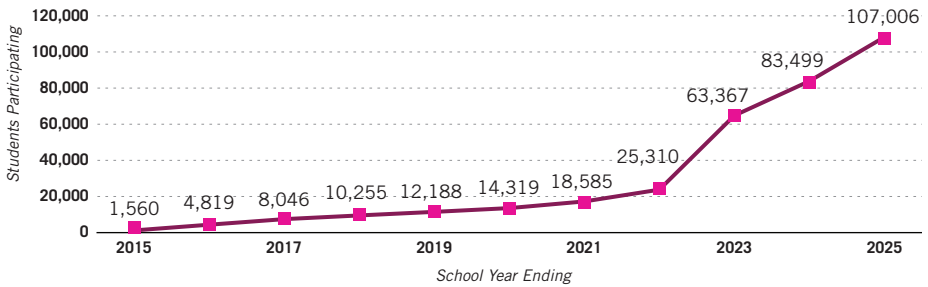
**7,000**

Providers,  
approximately

**90%**

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

## PROGRAM PARTICIPATION



## Use of Funds

Parents can use the funds to pay for a variety of educational services, including private school tuition and fees; instructional materials and devices; specialized services by an approved provider or hospital; tutoring; online education; home education; curriculum; therapies and behavior analysis; services from a speech pathologist; fees for nationally norm-referenced testing; AP exams and industry certifications; unbundled courses and services at a public school; tuition or fees from a choice navigator; postsecondary educational institutions in Florida and other defined educational services.

## Funding Amount and Source

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. A matrix of services is utilized to calculate award value with the maximum equating to either 100% of the basic exception student program or the cost of the services, plus the per-pupil amount for certain state categorical programs. ESAs are prorated based on the academic quarter in which the student is deemed eligible for the ESA by a Scholarship Funding Organization. There is no limit on the number of students with disabilities who can participate.

# Family Empowerment Scholarship for Educational Options

Education Savings Account | Enacted 2019 | Launched 2019

<b>INCOME LIMIT</b>	None; Priority to 185% FPL and Foster Care	<b>ENROLLMENT CAP</b>	None
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>BUDGET CAP</b>	None
<b>ACCOUNT CAP</b>	100% of Formula Funding	<b>SPECIAL NEEDS PATHWAY</b>	None
<b>TESTING MANDATE</b>	State or National, Students With Disabilities Exempt if Testing Not Appropriate		
<b>GEOGRAPHIC LIMIT</b>	Statewide		

Florida’s Empowerment Scholarship (FES-EO) ESA Program allows K–12 students to receive an ESA funded by the state and administered by an approved Scholarship Funding Organization (SFO). This program offers universal eligibility, usage, and funding. Students cannot participate in Florida’s FES-EO and FES-UA programs simultaneously.

## Eligibility

In 2023, Florida policymakers took a giant leap in granting universal ESA access to all K–12 students. Additionally, they converted the Family Empowerment Scholarship voucher to an education savings account with broadly flexible use for parents. Florida is now the nationwide model for educational freedom and choice.

Students are eligible for Family Empowerment Scholarship education savings accounts if they are a Florida resident and are eligible to enroll in kindergarten through grade 12 in a public school. Priority is given to students whose household income does not exceed 185% of Federal Poverty Limit (FPL) (\$57,720 for a family of four in 2024–2025) and children in foster care or out-of-home care. Secondary priority is given to students whose household income is above 185% of FPL and up to 400% of FPL.

Parents fill out a universal application, which applies to both the Florida Tax Credit Scholarship (FTC) program and the Family Empowerment Scholarship program (FES), but students are granted access under FTC until 75% of all estimated net eligible contributions are used, at which point students may be awarded Family Empowerment Scholarships.

Previous recipients of the Hope Scholarship, which provided scholarships to victims of bullying and violence in public schools, are now eligible for this scholarship program due to its expanded eligibility.

## FAST FACTS

**220,974**

Participating Students  
(2024–2025)

**100%**

Students Eligible Statewide

**1,960**

Participating Schools  
(2021–2022)

**\$8,100**

Average Account Value  
(2024–2025)

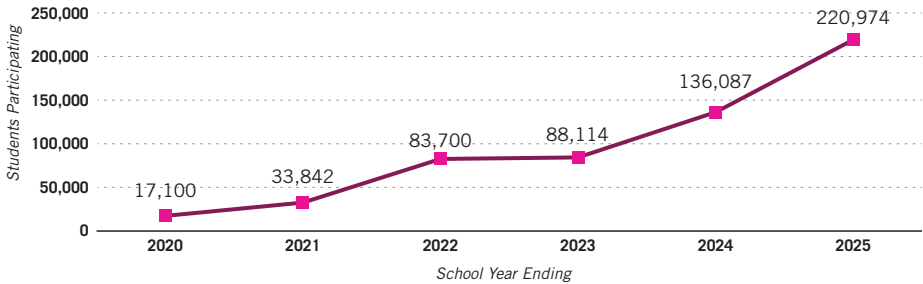
**7,000**

Providers,  
approximately

**72%**

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

## PROGRAM PARTICIPATION



## Use of Funds

Qualifying expenses for education savings accounts include: private school tuition and fees; curriculum; physical and digital instructional materials; tuition and fees for college; private tutoring; virtual education with Florida Virtual School or another approved provider; fees for nationally norm-referenced testing, AP exams and industry certifications; unbundled courses and services at a public district school; and fees associated with a choice navigator.

## Funding Amount and Source

Florida's Empowerment Scholarship for Educational Options (FES-EO) (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% of the unweighted full-time equivalent amount plus the per-pupil amount for certain state categorical programs. Payments are transferred quarterly from the state's general revenue fund for parents to use for qualifying expenses.

A separate appropriation also provides transportation grants that are worth up to \$750 for students attending out-of-district public schools.

Florida Empowerment Scholarships are funded through Florida's Education Finance Plan, and any Florida student who wishes to participate may receive funding.

# The Promise Scholarship Act

Education Savings Account | Enacted 2024 | Launches 2025

<b>INCOME LIMIT</b>	400% x Poverty for Priority	<b>TESTING MANDATE</b>	State or National
<b>ENROLLMENT CAP</b>	By Appropriation, \$141M Provides Approximately 21,692 Scholarships		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, 2 Consecutive Enrollment Counts		
<b>BUDGET CAP</b>	\$141 Million	<b>ACCOUNT CAP</b>	\$6,500
<b>SPECIAL NEEDS PATHWAY</b>	None		

The Georgia Promise Scholarship Act is a broad-use education savings account program with limited eligibility that prioritizes low- and middle-income students in low-performing schools. Families in Georgia will have access to the state portion of funding to direct toward a customized education.

## Eligibility

To qualify, a student’s parents must reside in Georgia for a minimum of one year, excluding parents on active-duty military service stationed in Georgia within the previous year. A student must reside in the attendance zone of a “low-performing” school, rated a D or F school from the state’s Department of Education, the bottom 25% of Georgia’s public schools. The student must currently be enrolled in a Georgia public school and continuously enrolled for two consecutive enrollment counts. A child is qualified for the program if other program requirements are met and eligible to enroll in a qualified public kindergarten program based upon residency. Once eligible, a child remains eligible through 12th grade graduation. Students are not required to enroll in a nonpublic school to participate.

A student cannot be enrolled in a local public school, local charter school, or state charter school while participating in the program. A student is ineligible if they are not a United States citizen or permanent resident, has not complied with the U.S. Selective Service System requirements for registration if applicable to the student, is in default or owes a refund, either unpaid, on a federal Title IV loan or a State of Georgia loan or financial aid program, has been convicted of a felony offense involving marijuana, a controlled substance, or a dangerous drug from conviction until the next academic term, is incarcerated, or enrolled in a school operated by the Department of Juvenile Justice.

A student’s family income cannot exceed 400% of the Federal Poverty Level (\$124,800 for a family of four in 2024). If appropriations exceed the program demand for student participation for families below 400% Federal Poverty Level, students from higher income families may also qualify for participation. In this situation, a student could be eligible if they are participating in the program, or they submitted a timely application in either of the two quarterly application periods immediately preceding July 1, however prior program participants are prioritized.

A student cannot participate in the scholarship program and receive a scholarship or benefit from either of Georgia’s other school choice programs, the Georgia Special Needs Scholarship Act, or the student scholarship organizations supported by the Qualified Education Expense Tax Credit, during program participation.

## FAST FACTS

**\$6,500**

**Initial Account Value**

**25%**

**Scholarships Will Be Available to Students in the Bottom Performing 25% of Schools**

**44%**

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

## PROGRAM PARTICIPATION

Participation data is not yet available.

### Use of Funds

Families are able to expend funds on one or more qualified education expenses, including: tuition, fees, and required textbooks for eligible courses; career, technical, and agricultural education courses at a participating school, accredited community college, postsecondary school, or nonpublic online program; tutoring from a certified educator; curriculum and required supplemental materials; certain therapies from a physician or license therapist, including occupational, behavioral, physical, or speech-language therapies; up to \$500 annually on fee-for-service transportation for travel to or from a participating school or service provider; other authorized expenses approved by the State Board of Education or the Georgia education savings authority; and individual education expenses authorized by a majority of the parent review committee.

The program may allow for reimbursement or preapproval of some out-of-pocket expenses. Unused funds, up to 50% of the total deposited for the current school year, shall roll over to the following school year; however, after two years of inactivity, an account's funds will return to the state general fund, and the account will be closed. A partial payment of up to \$1,000, deducted from the total account fund, is authorized prior to the start of the academic year if required to reserve space by a nonpublic school.

The Education Savings Authority, which oversees the program, may deduct up to 5% of accounts to cover the costs of overseeing and administering the program.

### Funding Amount and Source

Student education savings accounts will be initially funded with an annual maximum of \$6,500 in 2025, disbursed in quarterly payments. This amount may be adjusted in the future based upon changes to the funding formula base or upon adjustments to the annual appropriation.

A recurring appropriation is provided for the program each fiscal year to not exceed 1% of the total appropriation for the Quality Basic Education Program (Georgia's education formula) from the previous year's General Appropriations Act. This amounts to approximately \$141 million for the program's first year in 2025, meaning no more than 21,700 students will be able to participate, or just over 1% of Georgia's K-12 student population. Unless a future legislative body renews the program, it expires in 2035.

# Education Scholarship Account Program

Education Savings Account | Enacted 2021 | Launched Fall 2022

<b>INCOME LIMIT</b>	400% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	\$10 million
		<b>ACCOUNT CAP</b>	90% State Funding
<b>TESTING MANDATE</b>	State	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

Indiana's Education Scholarship Account Program is an education savings account (ESA) where students with special needs and their siblings 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.

## Eligibility

Students must come from families earning no more than 400% of the threshold for Free and Reduced-Price Lunch (FRL) program (\$222,000 for a family of four in 2023–2024) and have an Individualized Education Plan (IEP) for students with special needs. Eligible plans include an IEP from a public school district as well as a special needs service plan from a private school. Siblings are also eligible to participate, but they may not use the funds to cover any disability-related expenses unless that sibling also has an IEP.

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. Students who are between 5 and 22 years are eligible.

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 \$100,000 face additional financial regulations and reporting requirements. Administration of the program is overseen by Indiana's Treasury Department.



## FAST FACTS

**862**

Participating  
Students  
(2024–2025)

**15%**

Students  
Eligible  
Statewide

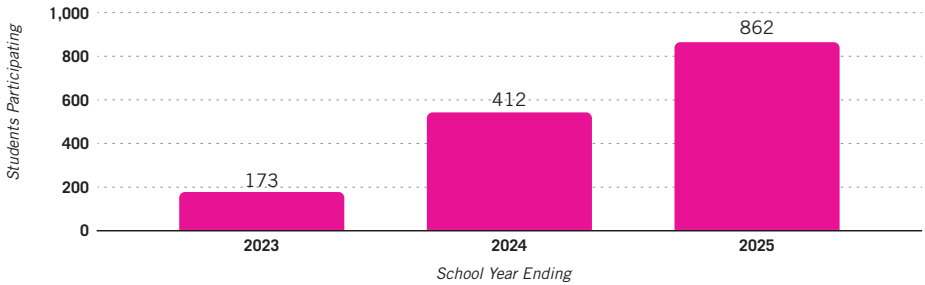
**\$11,601**

Average Account Value  
(2024–2025)

**54%**

Value as a Percentage of Public  
School Per-Student Spending

## PROGRAM PARTICIPATION



## Use of Funds

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; occupational therapy; and curriculum. Students may also use up to \$750 of their ESA funds annually for transportation services to a special education provider.

## Funding Amount and Source

Accounts are funded at 90% of what a student without an IEP would receive in a public school, which is affected by a student's school district of residence. If the student chooses not to receive special education services from the district, accounts are funded with the per-student special education funding for the district of residence. Parents may roll over up to \$1,000 of unused funds each year plus previous years' rollover amounts to be used in subsequent years, up to when a participating student graduates or turns 22 years old. All of the \$10 million appropriation has been distributed this year, meaning less than 1% of Indiana K–12 student population can participate. The Indiana legislature also appropriated an additional \$1.5 million for administration of the accounts.

# Education Savings Account Program

Education Savings Account | Enacted 2021 | Launched Fall 2022

<b>INCOME LIMIT</b>	Year 1 – 300% FPL, Year 2 – 400% FPL, None Year 3 and Thereafter			
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional; None Year 3 and Thereafter			
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	None	
		<b>GEOGRAPHIC LIMIT</b>	Statewide	
<b>ACCOUNT CAP</b>	100 % of the Regular Program State Cost per Pupil			
<b>TESTING MANDATE</b>	All Applicable State and National		<b>SPECIAL NEEDS PATHWAY</b>	Universal

Iowa’s Education Savings Account Program allows eligible students to receive an ESA for approved educational expenses. Those expenses can include private school tuition, tutoring, credentialing, therapies, and online learning, and more. Iowa’s Education Savings Account Program will have universal eligibility for the 2025–2026 school year.

## Eligibility

Eligibility for Iowa’s Education Savings Account Program is phased in to near-universal participation beginning in the 2025–2026 school year. Participating students must first be enrolled in an accredited private school to participate in the program. Home-educated students are excluded.

For the 2024–2025 school year, students who previously attended a public school or are entering kindergarten are eligible. Students who attended private school the previous school year and whose family income does not exceed 400% of the Federal Poverty Level (FPL) or students who have used an ESA in the previous school year are also eligible. For students who previously used an ESA, parents must reapply annually.

## FAST FACTS

**27,862**

**Participating Students**  
*(Fall 2024)*

**94%**

**Students Eligible Statewide**  
*(100% starting in 2025–2026)*

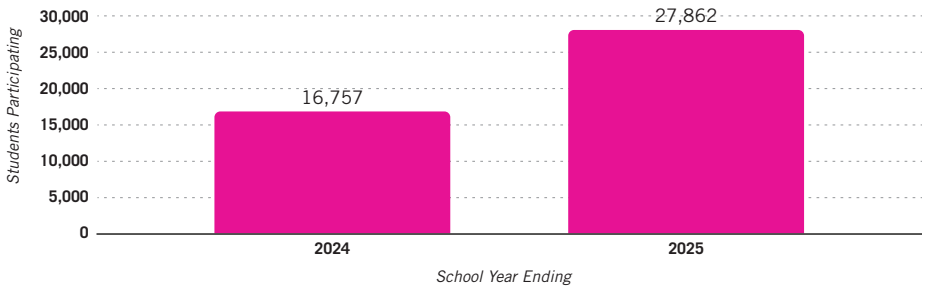
**\$7,826**

**Maximum Account Value**

**59%**

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

## PROGRAM PARTICIPATION



### Use of Funds

Qualifying expenses for Iowa’s ESA include: private school tuition and fees; textbooks; tutoring services; cognitive skills training; fees for nationally norm-referenced testing, advanced placement exams, and any college admission exams; tuition and fees for non-public online learning programs; educational services and therapies; and vocational and life skills education. Participating students must be enrolled in an accredited nonpublic school, and they must use ESA funds to pay private school tuition before they may use ESA funds for other services. Home-based education is not a qualifying expense.

All funds remain in the student’s account until they graduate high school, or turn 20 years old, whichever occurs first.

### Funding Amount and Source

Accounts are funded at 100% of the state’s regular program cost per-pupil funding, absent administrative expenses. The program is funded through an appropriation from the general fund to the Department of Education for ESAs.

# Giving All True Opportunity to Rise (LA GATOR) Scholarship Program

Education Savings Account | Enacted 2024 | Launch Anticipated 2025

<b>INCOME LIMIT</b>	Phase One: 250% x Poverty; Phase Two: 400% x Poverty; Phase Three: None, Priority Given to Households at or Below 250% x FPL		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	During Phase One and Two, Prior Public Enrollment is One Possible Eligibility Pathway, but Not a Requirement		
<b>BUDGET CAP</b>	Determined by Future Appropriation	<b>ACCOUNT CAP</b>	Further Determination by BESE
<b>TESTING MANDATE</b>	State or Federal (Except IEP Status)	<b>ENROLLMENT CAP</b>	None Set Yet
<b>SPECIAL NEEDS PATHWAY</b>	None		

The LA GATOR Scholarship Program creates an education savings account (ESA), administered by the Department of Education, or program manager, with rules adopted by the State Board of Elementary and Secondary Education. The program will be implemented in three phases. The scholarship will allow students access to a broad range of options, with universal eligibility by the third phase.

## Eligibility

Eligibility for the LA GATOR program will be implemented in three phases. A timeline has not been established for when the phases will begin, or the duration of each phase. Students are eligible to participate through in-person, virtual education or through a hybrid approach utilizing both in-person and virtual, or remote, education options.

During the first phase, initial eligibility is determined by the student meeting one of four criteria: (1) participation in the Student Scholarships in Educational Excellence Program for the previous school year; (2) the student is entering kindergarten; (3) enrollment in a public school for the previous school year; or (4) the student is from a family with a total income not exceeding 250% of the Federal Poverty Level (\$78,000 for a family of four in 2024–2025).

Students participating in the Student Scholarships for Educational Excellence Program, an existing Louisiana choice voucher program, receive priority for the LA GATOR program during phase one. According to the Louisiana Department of Education page regarding that older program, “To be eligible for a scholarship, students must have a family income that does not exceed 250% of the federal poverty line and must either be entering kindergarten or be enrolled in a public school with a C, D, E, or T letter grade during the year in which they apply.” The T letter grade refers to public schools in the Recovery School District. The Student Scholarships for Educational Excellence Program will be administered through the end of the 2024–2025 school year, and effective June 30, 2025, no further scholarships will be awarded through the program. That program is set to repeal one year after the LA GATOR program is funded.

In phase two of the LA GATOR program, students can qualify for the program if they are entering kindergarten, were enrolled in a public school in the previous school year, or are from a family with a household income not exceeding 400% of the Federal Poverty Level (\$124,800 for a family of four in 2024).

## FAST FACTS

**100%**

Student Eligibility by  
Phase Three

Initial account value set by the

**Louisiana State Board of Elementary  
and Secondary Education**

## PROGRAM PARTICIPATION

Participation data is not yet available.

During the third phase, eligibility is universal, with equal priority to students who meet the criteria to participate in the School Choice Program for Certain Students with Exceptionalities or a student with a household income not exceeding 250% of the Federal Poverty Level (\$78,000 for a family of four in 2024). To qualify for the School Choice Program for Certain Students with Exceptionalities, a student must be eligible to attend a Louisiana public school, require services for at least one of six categories of exceptionalities, have an Individual Education Plan (IEP) or a service plan under federal regulations, reside in a parish with a population under 190,000, and not be identified as gifted or talented.

### Use of Funds

Students enrolled in the LA GATOR program will benefit from having a wide array of educational options. Families may choose to expend account funds on tuition and fees at nonpublic school, or for nonpublic online learning programs; curricula and textbooks or other instructional materials, including supplemental materials required by a school or provider; tuition, fees, materials, and exam fees at career and technical schools; fees for the Louisiana Educational Assessment Program (LEAP) tests, national norm-referenced exams, AP exams, or college admissions tests; educational services and therapies, including occupational and behavioral, physical, speech-language and audiology; tuition and fees for dual enrollment at postsecondary institutions; and any other educational expenses approved by the state board.

Beginning in the 2025–2026 school year, students participating in the program intending to use funds for only one participating school or service provider may enroll in LA GATOR. Enrollment for these students shall be made available by the department no later than March 1, 2025. Enrollment for the 2026–2027 school year will be available not later than March 1, 2026 with account funds available for payment to more than one participating school or service provider.

### Funding Amount and Source

Accounts will be funded quarterly by the State Department of Education. The amount of funds to be allocated to each account will be determined by the Louisiana State Board of Elementary and Secondary Education. An appropriation of funds by the legislature each year shall fund the program. An appropriation has not been made for the program at this time. Funds in a student's account that are not used in a given school year shall be retained in the account for future use until the student is no longer eligible to participate in the program.

## MISSISSIPPI

# Equal Opportunity for Students with Special Needs Program

Education Savings Account | Enacted 2015 | Launched 2015

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>ENROLLMENT CAP</b>	3,500	<b>BUDGET CAP</b>	\$3 million	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ACCOUNT CAP</b>	\$7,089/Tied to Base Funding Annually		<b>TESTING MANDATE</b>	None	
<b>SPECIAL NEEDS PATHWAY</b>	Pathway				

The Equal Opportunity for Students with Special Needs Program, an education savings account (ESA) program, allows Mississippi students with special needs to receive a portion of their public funding in a government-authorized savings account with multiple uses.

### Eligibility

To establish eligibility, a student must reside in Mississippi and have had an active Individualized Education Plan (IEP) within the past three years and maintained eligibility. 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.

### Use of Funds

Education savings account funds may pay for tuition and academic fees at eligible private schools; textbooks related to academic coursework; tutoring provided by a licensed or certified provider; testing fees for nationally norm-referenced testing or Advanced Placement exams; curriculum, including required supplemental materials; licensed therapy services; tuition and fees for dual-enrollment courses at a postsecondary institution for a high school student; textbooks for dual-enrollment courses; consumable school supplies up to \$50 annually; and essential computer hardware and software. Participation in a home instruction program is not permitted.

## FAST FACTS

**345**

Participating  
Students  
(2024–2025)

**7%**

Students  
Eligible  
Statewide

**90**

Participating  
Schools  
(2024–2025)

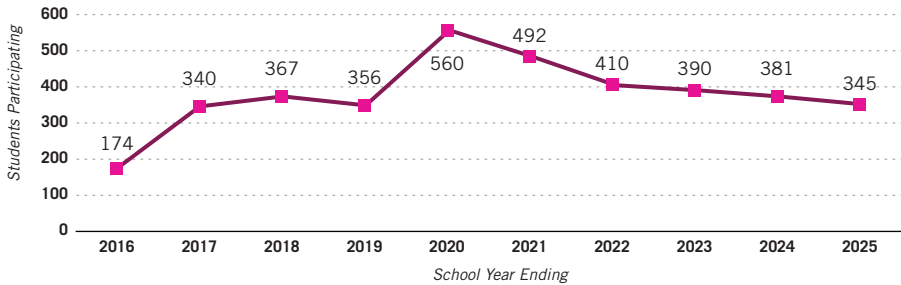
**\$7,829**

Annual Award  
Value  
(2024–2025)

**71%**

Value as a Percentage  
of Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

Funding for the program is provided by an annual legislative appropriation, currently at \$3 million.

The max award amount was set at \$6,500 in 2015–2016, based on the Mississippi Student Funding Formula (MSFF) base student cost–funding amount provided by the state to public schools, and is subject to annual increases or decreases by the same proportion as MSFF. The Office of Special Education calculates the amount each spring as it varies based upon the availability of funds and number of participants. For the 2024–2025 school year, the maximum reimbursement was \$7,829. Due to the limited funding, eligible applicants may be placed on a waitlist. Funds will be paid quarterly to the parent, or if approved by the parent, to an educational service provider, on a reimbursement basis. The parent must submit a reimbursement request with documentation. No lump sum reimbursements are permitted.

## MONTANA

# Special Needs Equal Opportunity Education Savings Account Program

Education Savings Account | Enacted 2023 | Launched 2024

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional		
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ACCOUNT CAP</b>	BASE Aid Calculation; Estimated \$6,000 for Elementary and \$8,000 for High School				
<b>TESTING MANDATE</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

Montana’s Special Needs Equal Opportunity Education Savings Account program provides families of students with special needs who meet the federal definition of a “child with disabilities” under the federal Individuals with Disabilities Education Act (IDEA) 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.

## Eligibility

To qualify, students must have an Individualized Education Plan (IEP) and be identified as having special needs under the Individuals with Disabilities Education Act (IDEA) definition of a “child with a disability.” This definition includes students with 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.

Qualified students must also be Montana state residents between ages 5 and 19, and must have attended public school in the previous school year, or be newly eligible to attend public school in Montana, or have been enrolled in the previous school year at a school for juvenile corrections or the deaf and blind.

## Use of Funds

Qualifying expenses for education savings accounts include tuition and fees; software; online programs and tutoring; distance learning; curriculum and supplemental materials; educational therapies and services; standardized test fees (plus college entrance); unbundled courses at public school; \$50 for consumables (such as paper and pens); transportation; college tuition; books; and fees to education co-op.

Funds roll over each year until the student’s 24th birthday.



## FAST FACTS

**12%**

Students  
Eligible  
Statewide

**\$5,000-  
\$6,000**

(Elementary) Initial  
Account Value

**\$6,400-  
\$8,000**

(High School) Initial  
Account Value

**65%**

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

## PROGRAM PARTICIPATION

Participation data is not yet available.

### Funding Amount and Source

Each ESA is funded from part of the state and local funds allocated for a student at their local public school. The eligible ESA value is calculated by a combination of factors under the state's BASE aid and dependent upon the student's resident district. Estimated values for elementary students fall between \$5,000 and \$6,000 annually, while high school students have estimated awards between \$6,400 and \$8,000 annually.

The Education Savings Account is a reimbursement program for eligible expenses. Families work directly with the Office of Public Instruction for reimbursement after submission of eligible expense receipts. Parents may request reimbursement monthly.

Equal Opportunity Education Savings Accounts are connected to Montana's funding formula, and any Montana student who is eligible to participate may receive funding.

## NEW HAMPSHIRE

# Education Freedom Account Program

Education Savings Account | Enacted 2021 | Launched 2021

<b>INCOME LIMIT</b>	350% x Poverty	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ACCOUNT CAP</b>	Amount Equal to Adequate Education Grants, Plus Any Differentiated Aid that Would Have Been Provided to a Public School				
<b>TESTING MANDATE</b>	State or National or Portfolio			<b>SPECIAL NEEDS PATHWAY</b>	None

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.

### 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 350% of the Federal Poverty Level (\$109,200 for a family of four in 2024–2025). No income threshold need be met in subsequent years, provided the student otherwise qualifies. No prior public school enrollment is required.

### Use of Funds

Qualifying expenses include tuition and fees at a private school; non-public online learning programs; summer/specialized education programs; career tech schools; institutions of higher education; services contracted for and provided by a district school; chartered public schools; public academies; independent schools; and other supplies such as computer hardware, internet connectivity, tech services and devices primarily used to help meet student's educational needs; software, tutoring, books, uniforms, testing, therapies, transportation, and other educational expenses approved by scholarship organization.

## FAST FACTS

**5,600**

**Students Participating**  
*(2024–2025)*

**45%**

**Families with Children Income-Eligible Statewide**

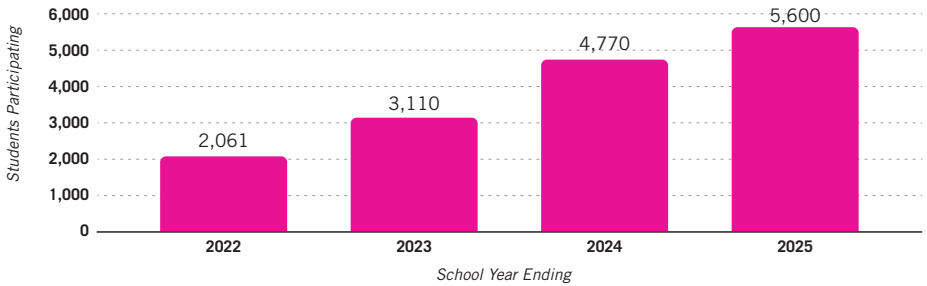
**\$5,100**

**Average ESA Award Amount**  
*(2024–2025)*

**25%**

**Average Account Value as a Percentage of Public School Per-Student Spending**  
*(2024–2025)*

## PROGRAM PARTICIPATION



## Funding Amount and Source

The legislature has tied this program to the state’s school funding formula, and any New Hampshire student who is eligible to participate may receive funding. The New Hampshire Department of Education must transfer to the approved scholarship organization (program manager) the per-pupil adequate education grant amount for each student in the program, plus any differentiated aid that would have been provided to a public school for an eligible student. The transfers shall be made in accordance with the distribution of adequate education grants. The average ESA award amount is \$5,100 as of 2024.

## NORTH CAROLINA

# Education Student Accounts (ESA+)

Education Savings Account | Enacted 2021 | Launched 2022

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	\$49,943,166 (2024-2025) (Escalator)
<b>TESTING MANDATE</b>	National	<b>ACCOUNT CAP</b>	\$9,000 / \$17,000 Disabilities
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	Pathway

North Carolina's Personal Education Student Account (ESA) for Children with Disabilities program provides families of students with special needs who meet the federal definition of a "child with disabilities" under the Individuals with Disabilities Education Act (IDEA) an account with a maximum annual allocation of \$9,000 (\$17,000 for students with certain disabilities) for educational and therapeutic uses, including private school tuition and education-related transportation.

## Eligibility

To qualify, students must have an Individualized Education Plan (IEP), and a local school district must identify them as having special needs under the Individuals with Disabilities Education Act (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. Every three years, continuing eligibility must be assessed by either a local school district, a psychologist with a school psychology focus, or a psychiatrist.

Students must also meet the following requirements for eligibility: (1) live in North Carolina; (2) at least 5 years old by August 31 or at least 4 years old by April 16 and approved for kindergarten according to the head of the school after finding "that the child is gifted and that the child has the maturity to justify admission to the school" according to state guidelines; (3) has not graduated from high school; (4) has not enrolled in postsecondary institution full-time, and (5) has not been placed in a nonpublic school or facility by a public agency at public expense. Students may participate in both the Opportunity Scholarship and ESA+ program.

## Use of Funds

A variety of learning environments are available to participating families, including private schools, home schools, co-enrollment, and public schools. Education Savings Accounts can be used to pay for tuition and fees for private school, as well as certain services and products related to educating a child with disabilities, including curricula and textbooks. Curricula and textbooks must be related to the following academic subjects: math, science, English language arts, social sciences, or foreign languages. Tutoring, educational therapy, educational technology, transportation, and standardized tests are also included.

Funds may not be used for consumable education supplies, such as paper and pens, or for tuition and fees at higher education institutions. Also excluded are household items, field trips, tickets to events, memberships to organizations, out-of-state in-person services, sports equipment, furnishings, and musical instruments.

## FAST FACTS

**3,566**

Participating  
Students  
(2023–2024)

**10%**

Students  
Eligible  
Statewide

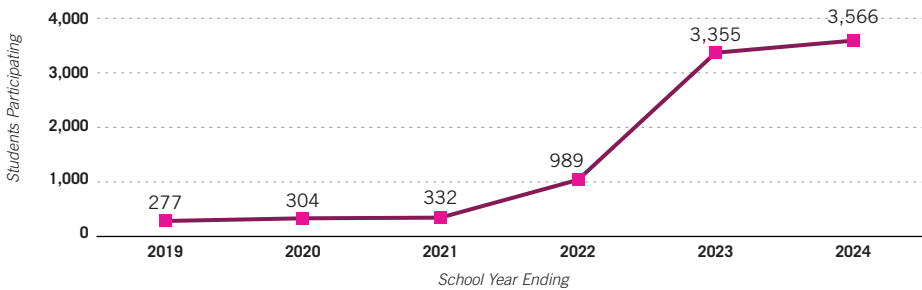
**\$11,846**

Average Account  
Value  
(2023–2024)

**98%**

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

## PROGRAM PARTICIPATION



## Funding Amount and Source

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.

The North Carolina legislature appropriated \$49,943,166 in 2024–2025 with a \$1 million increase each subsequent year until 2032–2033, meaning no more than 4,200 students will be able to participate, or less than 1% of North Carolina’s K–12 student population. The appropriation limits participation in the program. Students currently receiving funding will have funding renewed, and then eligible applications submitted by the priority deadline are entered into a random lottery. Students are awarded the scholarship in order of lottery number until funding is exhausted. If the number of eligible applications exceeds the funds available, students will be added to a waitlist to fill slots that may become available in the future.

## SOUTH CAROLINA

# Education Scholarship Trust Fund Program

Education Savings Account | Enacted 2023 | Launched 2024

<b>INCOME LIMIT</b>	Year 1 – 200% FPL, Year 2 – 300% FPL, Year 3 and Thereafter, 400% FPL		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>ENROLLMENT CAP</b>	Year 1 – 5,000; Year 2 – 10,000; Year 3 and Thereafter, 15,000		
<b>BUDGET CAP</b>	None	<b>ACCOUNT CAP</b>	\$6,000
<b>SPECIAL NEEDS PATHWAY</b>	None		
<b>TESTING MANDATE</b>	National Norm Referenced (High School Only, Except Disability Status)		

The South Carolina Education Scholarship Trust Fund Program is an education savings account (ESA) through which income-eligible students receive \$6,000 for educational expenses, including special needs services and therapies, individual classes, testing fees, transportation among others.

## Eligibility

ESA-eligible students must have attended public school in the prior school year, except for students entering kindergarten and prior ESA recipients. Additionally, student eligibility is based on a family's needs through year three, at which point the General Assembly may decide to expand.

- 2024–2025: Targeted eligibility for students from households earning 200% or less of the Federal Poverty Level (FPL).
- 2025–2026: Targeted eligibility for students from households earning 300% or less of the Federal Poverty Level (FPL).
- 2026–2027 and beyond: Targeted eligibility for students from households earning 400% or less of the Federal Poverty Level (FPL).

Student enrollment is capped through year three, at which point the General Assembly may decide to expand.

- 2024–2025, the program is limited to 5,000 scholarship students;
- 2025–2026, the program is limited to 10,000 scholarship students; and
- 2026–2027, and for all subsequent school years, the program is limited to 15,000 scholarship students.

## FAST FACTS

**\$6,000**

Initial Account Value

**71%**

Student Eligibility by 2026

**47%**

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

## PROGRAM PARTICIPATION

Participation data is not yet available.

### Use of Funds

Qualifying expenses for education savings accounts include textbooks, curriculum, or other instructional materials; tutoring services approved by the Department of Education; computer hardware or other technological devices; fees for nationally norm-referenced testing, advanced placement exams, or similar assessments; industry certification exams; examinations related to college or university admission; educational services and therapies for students with disabilities from a licensed or accredited practitioner or provider; unbundled courses, services, extracurricular activities, and tutoring from a public school district; contracted teaching services and education classes approved by the Department of Education; up to \$750 for transportation associated with services from an eligible provider; fees for ESA account management; and any other educational expense approved by the Department of Education.

All funds remain in the student's account until they graduate high school or turn 21 years old, whichever occurs first. **Caution: This program cannot be used to pay for tuition.**

### Funding Amount and Source

The South Carolina legislature appropriated \$30 million to the Education Scholarship Trust Fund for its initial year of operation, meaning no more than 5,000 students will be able to participate, or less than 1% of South Carolina's K-12 population. The South Carolina ESAs are initially funded at \$6,000 per scholarship. The General Assembly must appropriate funding for the Education Scholarship Trust Fund and has discretion over increasing or decreasing the per-ESA funding amount. The ESA program may not currently be combined with the Educational Credit for Exceptional Needs Children Fund (Tax-Credit Scholarship) Program.

## TENNESSEE

# Individualized Education Account Program

Education Savings Account | Enacted 2015 | Launched 2017

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions
<b>ENROLLMENT CAP</b>	None	<b>ACCOUNT CAP</b>	100% State and Local Funding
<b>TESTING MANDATE</b>	State or National	<b>BUDGET CAP</b>	None
<b>SPECIAL NEEDS PATHWAY</b>	Pathway	<b>GEOGRAPHIC LIMIT</b>	Statewide

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

### Eligibility

Students qualify if they are eligible to enroll in kindergarten through 12th grade and have an Individualized Education Plan (IEP) with a primary or secondary diagnosis of one of the following: autism, deaf-blindness, hearing impairment (including deafness), intellectual disability, orthopedic impairment, traumatic brain injury, developmental delay, visual impairment (including blindness), or multiple disabilities. Additionally, students must either (1) have been enrolled in and attended a Tennessee public school for one full school year immediately preceding the school year in which they receive an IEA, (2) be enrolling in a Tennessee 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.

### Use of Funds

Scholarships are available to students to enroll in participating schools or homeschooling. Account funds are approved for wide use, including for tuition or fees at a participating school and textbooks required by a participating school; tutoring services provided by an accredited tutor; payment for purchase of curriculum and any required supplementary materials; fees for transportation; tuition or fees for a nonpublic online learning program or course; fees for nationally norm-referenced testing or exams related to postsecondary admissions; contributions to a Coverdell Education Savings Account for the benefit of the participating student; educational therapies by a licensed or



## FAST FACTS

**692**

Participating Students  
(2024–2025)

**2%**

Students Eligible  
Statewide

**29**

Participating Schools  
(2022–2023)

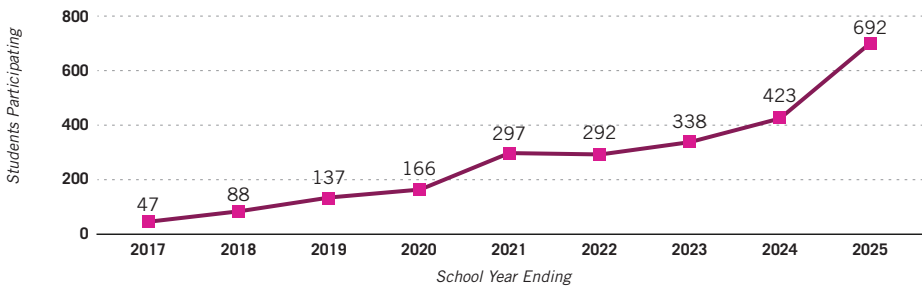
**\$10,709**

Average Account Value  
(2024–2025)

**91%**

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

## PROGRAM PARTICIPATION



accredited provider; approved computer hardware or technology for educational need; services provided under a contract with a public school, including individual classes and extracurricular activities; tuition or fees at an eligible postsecondary institution; textbooks at a postsecondary institution; and fees for the management of the IEA.

### Funding Amount and Source

The state funds the program through the school funding formula. An Individualized Education Account (IEA) is funded by state funds at an amount equivalent to 100% 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). The state funds are subtracted from the amount otherwise payable to the school district where the student resides. 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.

## TENNESSEE

# Education Savings Account

Education Savings Account | Enacted 2019 | Launched 2021

<b>INCOME LIMIT</b>	200% x Free Lunch	<b>ENROLLMENT CAP</b>	15,000 for 2025-2026
<b>ACCOUNT CAP</b>	\$9,423.58 for Shelby and Davidson Counties and \$9,346.05 for Hamilton County (2024-2025)		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions	<b>TESTING MANDATE</b>	State
<b>BUDGET CAP</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None
<b>GEOGRAPHIC LIMIT</b>	Memphis-Shelby County Schools, Metro Nashville Public Schools, Hamilton County Schools, or a School in the Achievement School District		

Tennessee's Education Savings Account program is for low-income students in the Hamilton County (Chattanooga), Shelby County (Memphis), and Metro Nashville Public Schools systems. Participating families can customize a student's education with broad approved expenses.

## Eligibility

A student is eligible to receive an education savings account if they meet all of the following criteria: (1) is a Tennessee resident; (2) is zoned to attend a school in the Achievement School District, Hamilton County Schools, Memphis-Shelby County Schools, or Metro Nashville Public Schools; and (3) is a member of a household with an annual income for the previous year that does not exceed 200% of the federal income eligibility guidelines for the Free and Reduced-Price Lunch (FRL) program. They must also meet one of the following criteria: (1) the student was previously enrolled in and attended a Tennessee public school for one full school year immediately preceding the school year for which the student receives an education savings account; or (2) the student is eligible for the first time to enroll in a Tennessee school; or (3) the student received an education savings account in the previous school year; or (4) the student was enrolled in and attended a Tennessee public school for one full year in the 2019-2020, 2020-2021, or 2021-2022 school year; or (5) the student was eligible for the first time to enroll in a Tennessee public school in the 2019-2020, 2020-2021, or 2021-2022 school year.

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

## Use of Funds

In addition to tuition or fees at a private school, parents may also use ESA funds for textbooks required by the school; tutoring services; transportation to and from a participating school or provider; fees for early postsecondary opportunity courses and examinations required for college admission; computer hardware and technological devices (purchased through the school); uniforms; tuition and fees for approved summer education programs and specialized afterschool education programs (not including afterschool childcare); tuition; fees and textbooks at an eligible postsecondary institution; approved educational therapy services; fees for the management of the ESA by a private or

## FAST FACTS

**3,578**

Participating Students  
(2024–2025)

**76%**

Families in Hamilton County (Chattanooga), Nashville and Shelby County (Memphis) Income Eligible

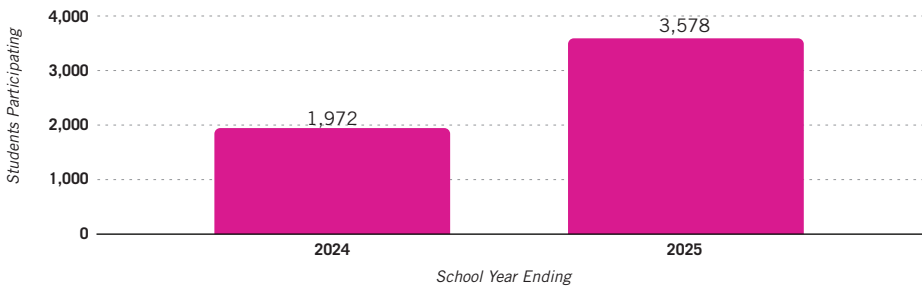
**\$9,329**

Average Education Savings Account Value  
(2024–2025)

**80%**

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

## PROGRAM PARTICIPATION



non-profit financial management organization (not to exceed 2% of the funds deposited in a fiscal year); and other approved educational expenses. Account holders are not required to spend the entire ESA each year. The amount unspent will be eligible to rollover year after year while a student remains in the program.

### Funding Amount and Source

The Education Savings Account amount is equal to the per-pupil state and local funds generated and required through the TISA (Tennessee Investment in Student Achievement) and the local education agency in which the participating student resides, but the amount must not exceed the combined statewide average of required state and local TISA allocations per pupil. Program funding is provided through the state education formula through state and local funds for education. Families may pay for tuition and educational services in excess of the maximum Education Savings Account amount. Funds are deposited into accounts at least four times per school year.

For the first year, there is a 5,000-student enrollment cap. If there are more applications than 75% 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 Education Savings Accounts available, the state will conduct a lottery that prioritizes (1) siblings of Education Savings Account 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; (4) all other eligible students.

# Utah Fits All Scholarship Program

Education Savings Account | Enacted 2023 | Launched 2024

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	\$82.5 Million (2024-2025)
<b>TESTING MANDATE</b>	None. At Parent Request	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	None		
<b>ACCOUNT CAP</b>	\$8,000		

The Utah Fits All Scholarship Program is an education savings account (ESA) through which students receive a portion of their assigned state education funding for wide use, including private school tuition or other educational expenses.

## Eligibility

Students must be residents of the state of Utah, and eligible to participate in public school in kindergarten through grade 12 to access the Utah Fits All Scholarship Program. Students may not receive funds from the Utah Fits All Scholarship Program while also receiving a scholarship from the Carson Smith Opportunity Scholarship Program. Home-based ESA students are also eligible.

If enrollment exceeds available program funding, accounts shall be awarded in the following order: students who used an account in the previous school year, students with a family income at or below 200% of the Federal Poverty Level (\$62,400 for a family of four in 2024–2025), students with a sibling who uses an ESA at the time of application or in the immediately preceding school year, and then students with a family income between 200% and 555% of the Federal Poverty Level (\$173,160 for a family of four in 2024–2025).

## Use of Funds

Utah Fits All Scholarship accounts may be used for a wide range of education expenses and services beginning in the 2024–2025 school year. Education expenses can include tuition and fees of a qualifying provider; tutoring services; testing fees; special needs services and therapies; individual classes and activities; educational materials and curriculum costs; educational applications and software; classes, courses, and extracurricular opportunities; contracted services; including individual classes and extracurricular activities from a local education agency (public school); and numerous other approved expenses for the ESA student’s education. The program manager has created a searchable database for families to find allowable and prohibited expenses, by category, allowing families the greatest flexibility and use of funds.

## FAST FACTS

**10,000**

Participating Students  
(2024–2025)

**100%**

Students Eligible Statewide

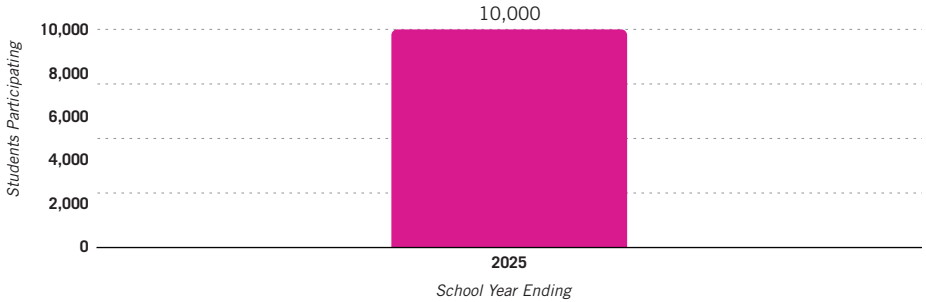
**\$8,000**

Account Value

**84%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



Families may utilize up to \$750 per student per school year of ESA funds for transportation services to and from a local approved provider.

### Funding Amount and Source

Funding for the program is limited by appropriations, which restricts participation. The Utah legislature appropriated \$82.5 million for the Utah Fits All Scholarship Program for its first year of operation. This appropriation limits enrollment to no more than 10,000 students, or less than 2% of Utah’s K–12 student population.

Utah Fits All Scholarship Program students receive \$8,000 for their educational expenses in 2024–2025. Accounts are funded at 84% of what would be spent on a student at a public school. Accounts do not allow for carryover, and remaining funds will be recaptured at the end of each school year to be disbursed the following year.

# Hope Scholarship Program

Education Savings Account | Enacted 2021 | Launched 2022

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None by 2026	
<b>ENROLLMENT CAP</b>	None	<b>BUDGET CAP</b>	None	
		<b>GEOGRAPHIC LIMIT</b>	Statewide	
<b>ACCOUNT CAP</b>	100% State Funding, Less Administrative		<b>SPECIAL NEEDS PATHWAY</b>	Universal
<b>TESTING MANDATE</b>	National / Portfolio Review Option for IIP Students			

West Virginia's Hope Scholarship Program is an education savings account (ESA) that allows eligible parents to receive the average per-pupil state funding already set aside for their children's education in an electronic parent-controlled fund for educational expenses. Those expenses can include private school tuition, tutoring, credentialing, therapies, transportation, and other approved educational expenses.

## Eligibility

Beginning with the 2026–2027 school year, all West Virginia school-age children will be eligible for Hope Scholarships. Until then, 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 have 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 child's Hope Scholarships each year after initial approval, up to a student's high school graduation or when they turn 21 years old.

## Use of Funds

Qualifying expenses include classes and extracurriculars at a public school district; tuition and fees; tutoring; testing; programs of study/curriculum of courses that lead to an industry-recognized credential satisfying a workforce need; online learning programs; alternative education programs; after-school/summer programs; therapies; instruments required by music education course; transportation; and other qualifying expenses approved by the board.

## FAST FACTS

**11,000**

**Participating Students**  
*(2023–2024)*

**100%**

**Students Eligible Statewide**  
*(2026–2027)*

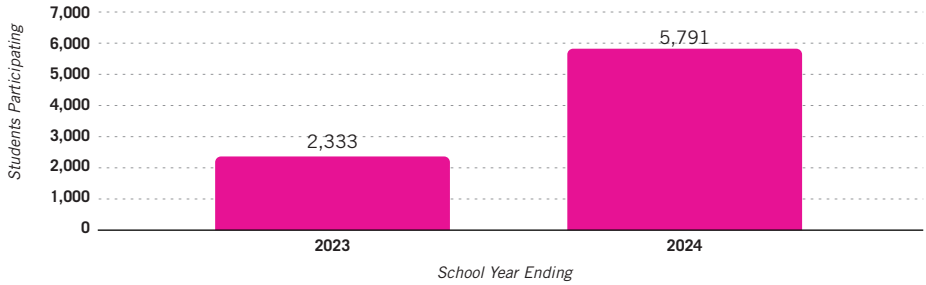
**\$4,299**

**Full-year Award**  
*(2023–2024)*

**34%**

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

## PROGRAM PARTICIPATION



### Funding Amount and Source

An annual legislative appropriation funds the program. Each year’s appropriation comes from the WV State Treasury, in a special revenue fund designated as the West Virginia Hope Scholarship Program Expense Fund. The State Treasurer may request additional appropriation if the number of Hope scholarships increases significantly after any fiscal year. Each West Virginia Hope Scholarship is equal to the statewide average of the per-pupil amount of net state aid allotted the prior year for public school students. The scholarship is based on net enrollment adjusted for state aid purposes (roughly \$4,900 in 2024–2025).

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.

## WYOMING

# Education Savings Account Program

Education Savings Account | Enacted 2024 | Launches 2025

<b>INCOME LIMIT</b>	150% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	Limited by \$20M Appropriation to 3,333 Total Participants	<b>ACCOUNT CAP</b>	\$6,000
<b>TESTING MANDATE</b>	State or National	<b>BUDGET CAP</b>	\$20 Million
<b>SPECIAL NEEDS PATHWAY</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide

Wyoming's ESA Program is the state's first choice program, providing \$6,000 to education savings accounts for qualifying students not less than 4 years of age who have not yet graduated high school. Families with household incomes at or below 150% of the Federal Poverty Level may access the program. Account funds allow parents to pay for a wide range of uses, including tuition and fees, online curriculums, therapies and tutoring, educational after school and summer programs, transportation, and post-secondary coursework.

## Eligibility

Wyoming's Education Savings Account (ESA) program is open to pre-kindergarten through 12th grade students whose family household income does not exceed 150% of the Federal Poverty Level (\$46,800 for a family of four in 2024). To participate in the program a child must be a Wyoming resident and eligible to attend a public school in the state. A student cannot participate if they have graduated high school or received an equivalency certificate.

Children who are at least 4 years old as of August 1 in the ESA application year, but have not yet reached the age to attend public school in Wyoming, are eligible but must also meet the family income requirements.

## Use of Funds

ESA funds for qualifying expenses include tuition and fees at a qualified school; tutoring services provided by an individual or a tutoring facility, but cannot be provided by an ESA student's immediate family; services contracted for and provided by a public school district, to include individual classes and extracurricular activities and programs; textbooks, curriculum, and other instructional or supplemental materials required for instruction required by a curriculum or education service provider; computer hardware or other technological devices that are primarily used to help meet an ESA student's educational needs; educational software and applications; school uniforms; fees for standardized assessments, advanced placement exams, and exams for



## FAST FACTS

**First**

Wyoming School  
Choice Program

**21%**

Student  
Eligibility

**\$6,000**

Account  
Value

**32%**

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

## PROGRAM PARTICIPATION

Participation data is not yet available.

university admission and related prep courses; tuition and fees for summer education programs and specialized after-school education programs; tuition, fees, instructional materials, and exam fees at career or technical schools; educational services or therapies including occupational, behavioral, physical, speech-language, and audiology therapies; tuition and fees at institutions of higher education; fees for transportation; and other educational expenses approved by the state superintendent. ESA students are not required to be enrolled, full-time or part-time, in a nonpublic school.

### Funding Amount and Source

ESA students will receive an annual maximum of \$6,000, disbursed quarterly, for eligible educational expenses.

An initial appropriation of \$20 million will fund accounts for the program, meaning no more than 3,333 students will be able to participate, or less than 4% of Wyoming's K-12 student population. Up to 20% of the appropriation is reserved for qualifying participants not less than 4 years of age for up to one year but has not yet reached the age to attend public school in Wyoming. Unused funds are eligible for applicants in K-12. The remaining 80% of the appropriation is to be awarded to eligible K-12 students.

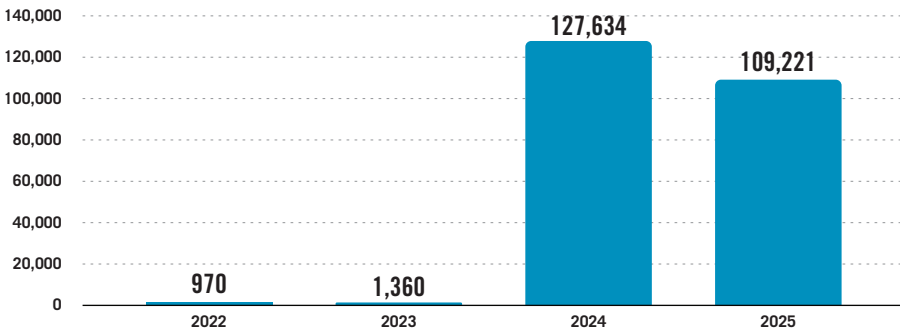
For program administration, an additional biennial appropriation for Department of Education employees and contractual services were provided beginning July 1, 2024, totaling \$880,000.

# TAX-CREDIT EDUCATION SAVINGS ACCOUNTS (ESAs)

Tax-credit ESAs function the same way as publicly funded ESAs from a family's perspective, but their funding stream is different. 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 various education-related expenses—such as private school tuition and fees, online learning programs, private tutoring, community college costs, higher education expenses, and other approved customized learning services and materials. They may sometimes 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.

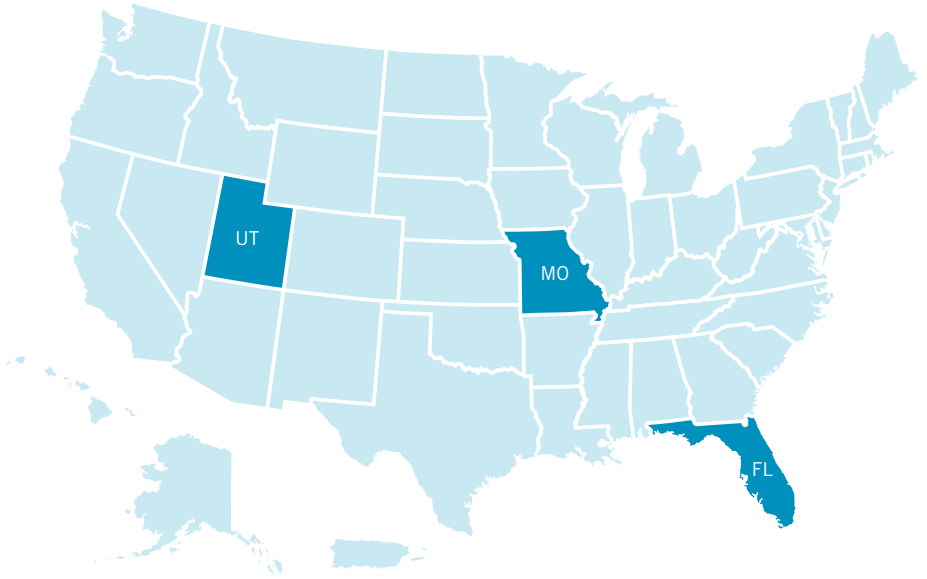


NUMBER OF STUDENTS USING TAX-CREDIT ESAs



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# Tax Credit Scholarship Program

Tax-Credit Education Savings Account | Enacted 2001 | Launched 2001

<b>INCOME LIMIT</b>	None; Priority to 185% FPL and Foster Care	<b>TESTING MANDATE</b>	State or National
<b>ENROLLMENT CAP</b>	None for Private School; Homeschool 60,000	<b>CREDIT VALUE</b>	100%
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>ACCOUNT CAP</b>	100% of Formula Funding
<b>BUDGET CAP</b>	\$873.6 Million (With Escalator)	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>PER DONOR CREDIT CAP</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None

Florida offers a tax credit to businesses for donations to Scholarship-Funding Organizations (SFOs), nonprofits that provide scholarships. All Florida students in grades K–12 are eligible, with priority for students from low-income families and in foster care.

## Eligibility

As of 2023, the Florida Tax Credit Scholarship (FTCS) program is universally available to all resident students who are eligible to enroll in K–12 in a Florida public school. Award priority goes first to students from families with household income of 185% of the Federal Poverty Level (FPL) or lower (\$57,720 for a family of four in 2024–2025), students in the foster care system, and students placed in out-of-home care. Second tier priority goes to students with household income greater than 185% FPL and up to 400% FPL.

Homeschoolers now have access to scholarships in the form of education savings accounts by using a Personalized Education Plan (PEP). Families who wish to participate in PEP must register with a Scholarship-Funding Organization (SFO). In addition, the eligible child must not be enrolled full-time in a public school, charter school, school for the deaf and blind, college preparatory academy, a developmental research school, or juvenile justice school, and must be at least age 5 by September 1 of the school year in which they wish to enroll.

Students remain eligible until they graduate high school or turn 21. Parents fill out a universal application, which applies to both the Florida Tax Credit Scholarship program and Family Empowerment Scholarship program, but applicant students are first enrolled in FTCS until 75% of all estimated net eligible contributions are used, at which point students may be awarded Family Empowerment Scholarships. FTCS is not stackable with other choice programs.

Previous recipients of the Hope Scholarship, which provided scholarships to victims of bullying and violence in public schools, are now eligible for this scholarship program due to its expanded eligibility.

## FAST FACTS

**106,442**

Participating Students  
(2024–2025)

**100%**

K–12 Students  
Eligible Statewide

**2**

Scholarship  
Organizations  
(2024–2025)

**1,990**

Participating Schools  
(2021–2022)

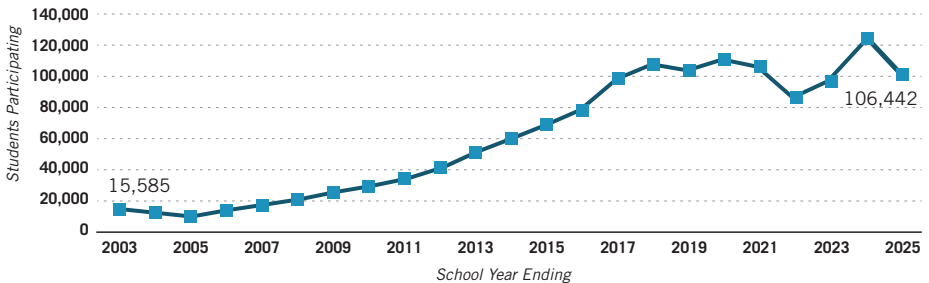
**69%**

Value as a Percentage of Public  
School Per-Student Spending

**\$8,100**

Average Scholarship Value  
(2024–2025)

## PROGRAM PARTICIPATION



## Use of Funds

Families can use scholarships to pay for tuition at the school of their choice, as well as other educational expenses such as instructional materials; curriculum; tuition and fees for homeschooling; fees for nationally norm-referenced testing, AP exams, and industry certifications; unbundled courses and services at a public school; fees for a choice navigator; tutoring; and virtual education programs.

## Funding Amount and Source

Private donors fund this program by donating to SFOs and receiving tax credits for their donation, up to certain limits. Tax credits are worth 100% of the value of the contributions to scholarship organizations. There is \$873.6 million in tax credits available annually. The tax credit cap automatically increases by 25% each year if at least 90% of the cap was reached in the previous year.

Scholarships can be worth up to the per-pupil amount under the Florida Education Finance Plan, though they may not exceed private school tuition and fees. 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% of the unweighted full-time equivalent amount plus the per-pupil amount for certain state categorical programs.

A separate appropriation also provides transportation grants that are worth up to \$750 for students attending out-of-district public schools.

## MISSOURI

# Empowerment Scholarship Accounts Program

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

<b>INCOME LIMIT</b>	300% x FRL Except IEP	<b>ENROLLMENT CAP</b>	None		
<b>ACCOUNT CAP</b>	\$6,375	<b>TESTING MANDATE</b>	State or National	<b>CREDIT VALUE</b>	100%
<b>BUDGET CAP</b>	\$75 Million	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	Priority		
<b>PER DONOR CREDIT CAP</b>	50% of Taxpayer's Liability				

The Missouri Empowerment Scholarship Accounts Program is a tax-credit education savings account that 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.

## Eligibility

A student must be a legal resident of Missouri and meet one of the following criteria: (1) have an approved Individualized Education Plan (IEP) developed under the federal Individuals with Disabilities Education Act (IDEA), 20 U.S.C. Section 1400, or (2) be from a family whose income does not exceed 300% of the standard used to qualify for Free and Reduced-Price Lunch (FRL) participation (\$173,160 for a family of four 2024–2025). Students qualifying under the latter criteria must also have attended public school as a full-time student for at least one semester during the previous 12 months, be eligible to start kindergarten or the first grade, or be a sibling of a qualified student who received a scholarship grant in the previous school year and will receive a scholarship in the current school year. Once enrolled in the program, students remain eligible for the ESA until withdrawing from school or graduating high school. Missouri prioritizes students who received a scholarship last year and siblings of students who will receive a scholarship in the current school year, followed by students with IEPs and students whose family income does not exceed 100% of the standard used to qualify for Free and Reduced-Price Lunch participation (\$57,720 for a family of four 2024–2025).

## Use of Funds

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, extracurricular activities, certain approved computer hardware and technological devices, summer education programs, after-school programs, and transportation to and from school.

## FAST FACTS

**1,997**

**Participating Students**  
(2023–2024)

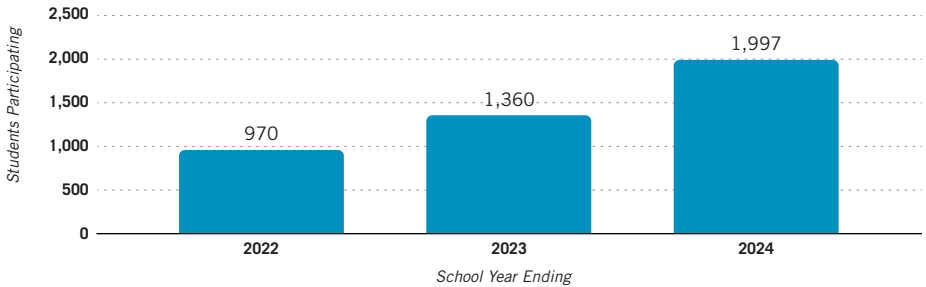
**82%**

**Families Income Eligible in Applicable Missouri Cities and Counties**  
(2024–2025)

**50%**

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

## PROGRAM PARTICIPATION



Inclusion of Family Paced Education schools allow for students to participate without attending a traditional private school.

### Funding Amount and Source

Private donors fund this program by donating to Educational Assistance Organizations (EAOs) and receiving tax credits for their donation, up to certain limits. EAOs determine ESA amounts, with a typical maximum limit of the annual state adequacy target, which is about 50% of average total per-pupil funding in Missouri. Higher maximum scholarships are available for qualifying students. For limited English proficiency students, up to 160% of the state adequacy target is available. Students qualifying for Free or Reduced-Price Lunches are eligible for up to 125% of the state adequacy target. Qualifying students with Individualized Education Plans (IEPs) may receive up to 175% of the target. EAOs must distribute funds four times a year, or in a single lump sum at the beginning of the year, according to the request of the parents.

The total credits claimed for donations to Educational Assistance Organizations cannot exceed \$75 million (adjusted in an amount equal to the percent increase or decrease in the amount of state aid distributed to school districts, meaning about 12,000 students can participate, or less than 2% of Missouri’s K–12 student population). Taxpayers may make donations to qualified organizations for credits worth 100% of the donation, limited to half of their total annual tax liability.

# Carson Smith Opportunity Scholarship

Tax-Credit Education Savings Account | Enacted 2024 | Launched 2005 | Relaunched 2024

<b>INCOME LIMIT</b>	None	<b>TESTING MANDATE</b>	Annual for Private School Students	
<b>ENROLLMENT CAP</b>	None	<b>ACCOUNT CAP</b>	Conditional, Administrative to Donations	
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional	<b>CREDIT VALUE</b>	100%	
<b>BUDGET CAP</b>	\$8 Million Appropriation / \$5.94 Million Tax Credit Cap		<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	Pathway			

The Carson Smith Opportunity Scholarship Program provides eligible families of students with special needs with scholarships for qualifying expenses, including but not limited to tuition and fees.

The 2024 Utah State legislature passed S.B. 44 merging the Special Needs Opportunity Scholarship, a tax credit scholarship, with the Carson Smith Scholarship program, a state-funded scholarship. The newly coined Carson Smith Opportunity Scholarship Program gives Scholarship Granting Organizations (SGOs) continued authority over all tax-credit scholarships and additional authority over all new state-funded scholarships. The legacy Carson Smith program is not allowed to enroll new students, although existing enrollees are allowed to continue their current participation or opt-in for participation in the newly created program, for which they are automatically approved for the 2024–2025 school year. The tax-credit scholarship, known as the Special Needs Opportunity Scholarship, is absorbed into the new program. Students previously enrolled and receiving a scholarship under the legacy Special Needs Program will be funded under the new program in the 2024–2025 school year, but they must update their eligibility information, including financial and disability verification.

## Eligibility

Participation in the Carson Smith Opportunity Scholarship is for students who reside in the State of Utah throughout the entire school year. The student's custodial parent or legal guardian must also be a Utah resident. The student must have a qualifying disability as defined under the federal Individual with Disabilities in Education Act (IDEA) verifiable with documentation within the prior three years by an individual education plan (IEP), or multidisciplinary team evaluation (MDT). The student must be eligible to participate in prekindergarten or K–12 Utah public schools.

Home-educated students may participate in the program. Siblings of qualified students attending the same private school are also eligible for participation, but siblings of qualified home-educated students are not eligible.

A student cannot attend a public or charter school while participating in the program. A student cannot receive the legacy Carson Smith scholarship or the Utah Fits All scholarship in the same year.

## Use of Funds

Funds can be used for goods or services from a qualifying school or provider, including published tuition and fees of a qualifying school or qualifying provider; fees and instructional materials at a technical college; tutoring services; fees for after-school or summer education programs; textbooks,



## FAST FACTS

**782**

**Students Participating**  
(2024–2025)

**12%**

**Students Eligible Statewide**

**93**

**Schools Participating**  
(2023–2024)

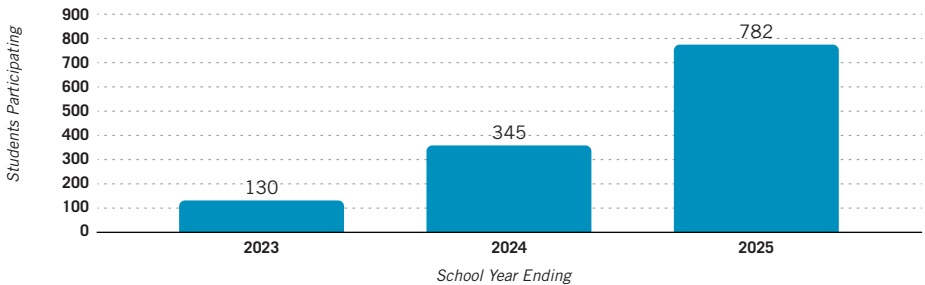
**\$1,891**

**Average Scholarship Value**  
(2023–2024)

**21%**

**Value as a Percentage of Public School Per-Student Spending**

## PROGRAM PARTICIPATION



curricula, or other instructional materials; educational software and applications; supplies or other equipment related to an eligible student’s educational needs; computer hardware or other technological devices that are intended primarily for an eligible student’s educational needs; fees for approved exams; educational services for students with disabilities from a licensed or accredited practitioner or provider; approved contracted services provided by an Local Education Agency (LEA), including individual classes, after-school tutoring services, transportation, or fees or costs associated with participation in extracurricular activities; fees for transportation not to exceed \$750 in a given school year; expenses related to extracurricular activities, field trips, educational supplements and other educational experiences; or other expenses the scholarship granting organization approves.

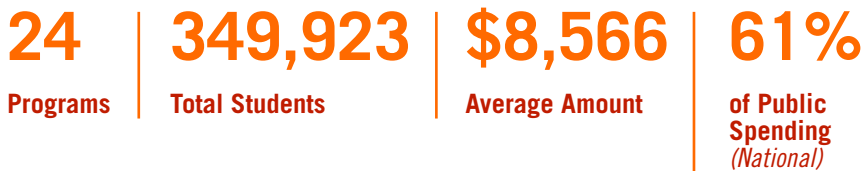
### Funding Amount and Source

Award amounts are determined by a factor of the weighted pupil unit (WPU) set annually by the Utah State legislature (\$4,494 in 2024–2025). Scholarships are determined by the SGO for a full-year award to pay for the cost of one or more scholarship expenses in an amount not more than the following: (1) for K–12 students from families with a household income not exceeding 185% of the federal poverty level, the value of the weighted pupil unit multiplied by 2.5; (2) for K–12 students from families with a household income exceeding 185% of the federal poverty level, the value of the weighted pupil unit multiplied by 2; (3) for K–12 students from families with a household income above 185% of the federal poverty level and the eligible would have received 180 minutes per day or more of special education services in a public school before transferring to a private school, the value of the weighted pupil unit multiplied by 2.5; (4) for preschool, the value of the weighted pupil unit; and (5) for an eligible student who qualifies as a sibling residing in the same household as a participating scholarship student attending the same private school, half the value of the weighted pupil unit.

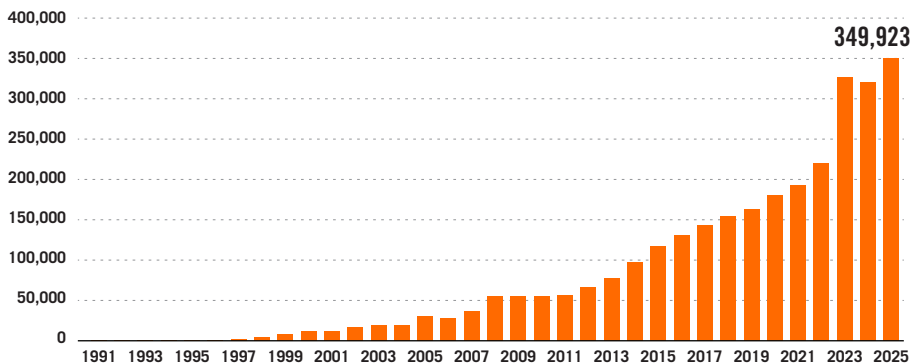
Two funding sources are provided for the program. Businesses and individuals who pay income taxes are eligible for a 100% credit for donations. \$5.94 million dollars in credits are available annually, with an escalator in place to raise the program cap as needed. Additionally, the program will receive an over \$8 million appropriation from the legislature. These funds are first used to fund legacy Carson Smith students. All excess funding not allocated in the current year program will be transferred and will allow funding for the students on the waitlist. With these combined caps, roughly 1,500 students will be able to participate, or less than 1% of Utah’s K–12 student population.

# SCHOOL VOUCHERS

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



## NUMBER OF STUDENTS USING VOUCHERS

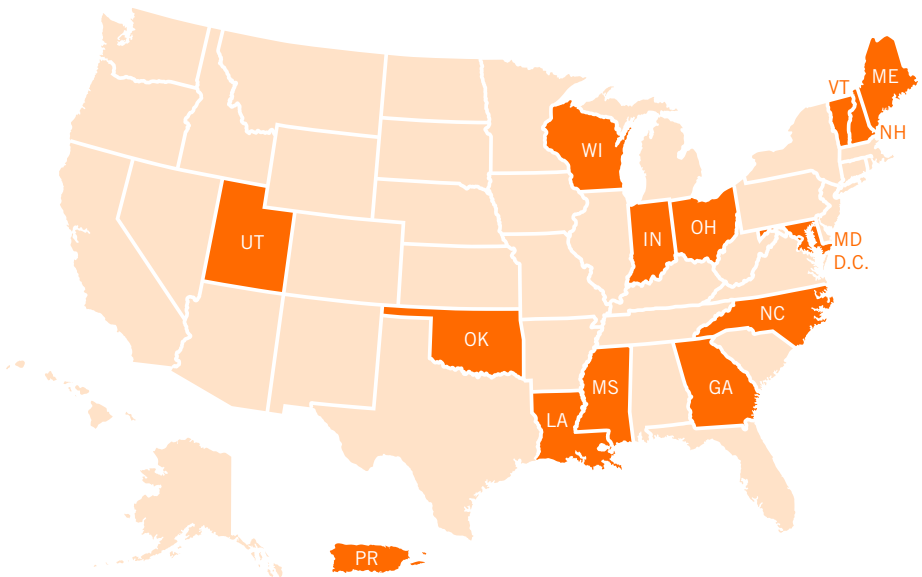


### Watch How Vouchers Work

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.

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# Opportunity Scholarship Program

Voucher | Enacted 2004 | Launched 2004

<b>INCOME LIMIT</b>	185% x FRL (300% x FPL to Remain Eligible Year-to-Year)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$10,713 (K–8) / \$16,070 (9–12)	<b>TESTING MANDATE</b>	National
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>GEOGRAPHIC LIMIT</b>	District (D.C.)
<b>SPECIAL NEEDS PATHWAY</b>	None		

The District of Columbia’s Opportunity Scholarship Program provides vouchers to low-income parents who choose private schools for their children. This program is America’s only private school choice program created by Congress.

## 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% of the Federal Poverty Level (FPL) when they enter the program (\$57,720 for a family of four in 2024–2025). Students may continue to receive vouchers in later years if their household income does not rise above 300% of the FPL (\$93,600 for a family of four in 2024–2025). Students are given priority if they previously attended a public school identified as one of the lowest performing under the District of Columbia’s accountability system or if they or their siblings are already participating in the program. They may use vouchers only to attend private schools located in D.C.

## Use of Funds

Qualifying expenses include tuition, fees, and transportation, with any leftover funds available for certain qualified fees that schools may require for summer school.

## Funding Amount and Source

Vouchers are worth up to \$10,713 for K–8 students and \$16,070 for students in grades 9–12 for 2023–2024. Those amounts increase annually with the Consumer Price Index (CPI). As the result of a 2019 reauthorization bill, Congress maintains the program’s budget cap of \$20 million for the program, including administrative fees, but currently, only \$17.5 million is appropriated annually. All of the \$17.5 million appropriation has been distributed this year, meaning roughly about 1% of DC’s K–12 student population is participating in the program.

## FAST FACTS

**1,311**

Participating Students  
(2023–2024)

**27%**

Families with Children Income-Eligible Statewide

**37**

Participating Schools  
(2023–2024)

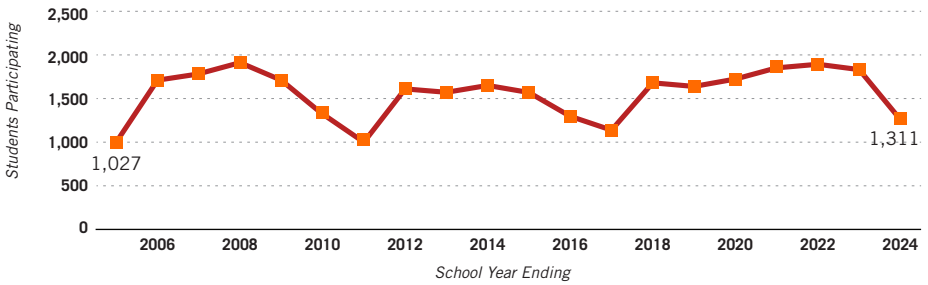
**\$12,967**

Average Voucher Value  
(2023–2024)

**46%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



# Special Needs Scholarship Program

**Voucher | Enacted 2007 | Launched 2007**

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	Conditional
<b>TESTING MANDATE</b>	Pre- and Post-Assessments		<b>GEOGRAPHIC LIMIT</b>	Statewide	
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes		<b>SPECIAL NEEDS PATHWAY</b>	Pathway	

The Georgia Special Needs Scholarship Program allows students with a district-recognized disability to attend private schools using state-provided funds equal to what would have been provided to the local school system of residence.

## Eligibility

Eligibility requires the student’s parent currently resides in Georgia and has been a Georgia resident for at least one calendar year. The student must have an Individualized Education Plan (IEP) or a 504 plan relating to specific conditions in effect for the previous school. Students are required to have spent the prior school year in attendance at a Georgia public school—defined as enrolled and reported by the school system at the time of both program counts in October and March. The student must have received special education services under the IEP or 504 plan at any point in the prior school year at the public school. Residency requirements and prior public-school attendance.

Residency requirements and prior-public attendance are waived if the student’s parent is an active-duty military service member stationed in Georgia within the previous year. Prior public-school attendance is also waived if the student has been adopted or placed in a permanent guardianship from foster care pursuant to an order issued by a court of competent jurisdiction within the previous year, or the student previously met other program requirements and qualified for a scholarship.

Incoming kindergarten students may qualify if the parents meet residency requirements or if they meet the active-duty military exception. The student must have received preschool special education or related services qualifying under Individuals with Disabilities Education Act (IDEA) in the previous year and the student must be five years of age by September 1 of the current school year.

## FAST FACTS

**5,864**

Participating Students  
(2022–2023)

**12%**

Families with Children Income-Eligible Statewide

**281**

Participating Schools  
(2022–2023)

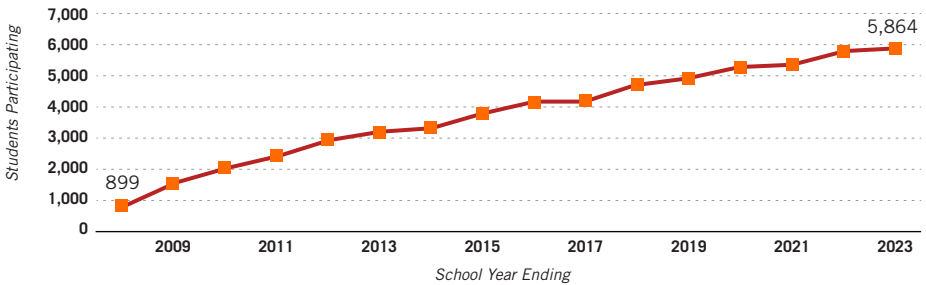
**\$6,821**

Average Voucher Value  
(2022–2023)

**50%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



## Use of Funds

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.

## Funding Amount and Source

Funding for the program is provided through the school funding formula, which is issued over six payments. Funding varies by student age. Any qualifying Georgia K–12 student that wishes to participate may receive funding. Scholarships are worth up to the cost of the educational program a student would have received in public school at their local district, as calculated by the services the student received in the local school district as well as existing state funding formulas, but the scholarship may not exceed the private school’s tuition and fees. The scholarship amount is transferred from the state allotment for the student’s resident school district into a separate account for the scholarship program.

# Choice Scholarship Program

Voucher | Enacted 2011 | Launched 2011

<b>INCOME LIMIT</b>	400% x FRL / Exemptions	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	90% of State Expenditure	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>TESTING MANDATE</b>	State	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	None		

Indiana's Choice Scholarship Program allows students to receive vouchers to attend private school. In 2023, lawmakers expanded eligibility to include nearly all students.

## Eligibility

About 98% of Indiana's students are eligible for a scholarship. To receive a Choice Scholarship, children must be between ages 5 and 21 and must be from families that earn up to 400% of the amount required for the individual to qualify for the federal Free and Reduced-Price Lunch Program (FRL) (\$230,880 for a family of four in 2024–2025).

## Use of Funds

Funds can be used to pay for tuition and fees for eligible students at participating schools approved by the department. Multiple accrediting agencies are currently recognized for the purpose of participating in the Choice Scholarship Program, and the State Board of Education can also accredit schools for participation. Special education services may also be covered for students with disabilities if the choice school is selected as the special education service provider.

## Funding Amount and Source

Vouchers are worth up to 90% of the state per-student spending amount for the sending school district. Families can supplement vouchers with additional funds. Students eligible to receive additional district-allocated special education funds are also eligible to use those funds for special education services at a voucher-accepting school. Any qualifying Indiana K–12 student that wishes to participate may receive funding.



## FAST FACTS

**75,269**

Participating  
Students  
(Fall 2024)

**98%**

Families with  
Children Income-  
Eligible Statewide

**357**

Participating  
Schools  
(2023–2024)

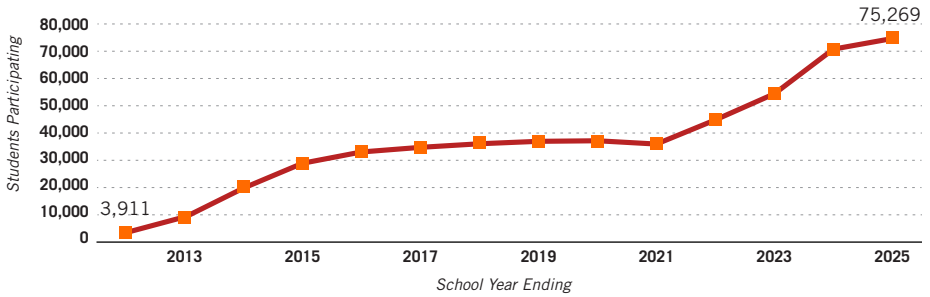
**\$6,264**

Average Voucher  
Value  
(2023–2024)

**51%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## LOUISIANA

# Student Scholarships for Educational Excellence Program

Voucher | Enacted 2008 | Launched 2008

<b>INCOME LIMIT</b>	250% x FPL	<b>ENROLLMENT CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>VOUCHER CAP</b>	100% of State Allocation	<b>TESTING MANDATE</b>	State		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions				
<b>SPECIAL NEEDS PATHWAY</b>	None				

The Student Scholarships for Educational Excellence Program provides scholarships which aim to serve students from low-income families in “low-performing” public schools. Following the implementation of the LA GATOR Education Savings Account (ESA) program, eligible students for the Student Scholarships for Educational Excellence Program will enroll in the GATOR ESA program, and the Student Scholarships for Educational Excellence Program will no longer be administered after the 2024–2025 school year.

### Eligibility

According to the Louisiana Department of Education, “To be eligible for a scholarship, students must have a family income that does not exceed 250% of the Federal Poverty Line and must either be entering kindergarten or be enrolled in a public school with a C, D, F, or T letter grade during the year in which they apply.” The T letter grade refers to public schools in the Recovery School District. If more students apply than the program’s capacity and funding allow, participation is determined by priority levels. Students from public schools rated D or F receive priority over students from C-rated public schools. If a particular private school is oversubscribed under the program, then participation in the program or enrollment is determined by random lottery.

### Use of Funds

Scholarships can be used for tuition and fees at participating schools approved by the Louisiana State Board of Elementary and Secondary Education.

## FAST FACTS

**5,415**

Participating Students  
(2023–2024)

**37%**

Students Eligible  
Statewide

**125**

Participating Schools  
(2023–2024)

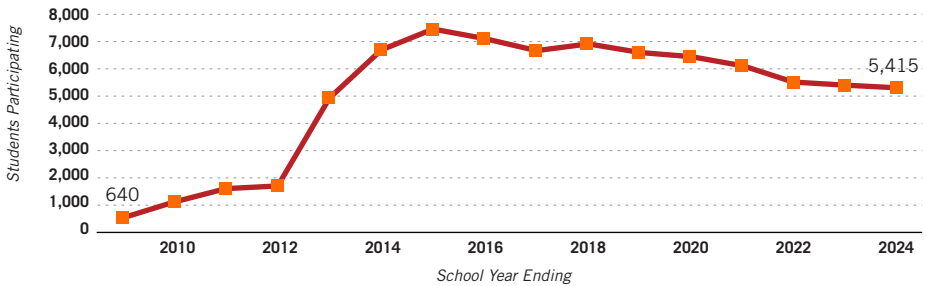
**\$6,886**

Average Voucher Value  
(2023–2024)

**46%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

The Louisiana legislature appropriated \$46.3 million for 2024–2025. 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. With a \$46.3 million appropriation, roughly 6,700 students can participate, or less than 1% of Louisiana’s K–12 student population. Schools that accept students using the voucher may not charge those students more than non-voucher students. Participating students with disabilities are entitled to the additional funding granted to students with disabilities in the Louisiana funding formula, and those funds are redistributed to the private school providing those students’ special educational services. Awards are granted through a lottery system.

# School Choice Program for Certain Students with Exceptionalities

Voucher | Enacted 2010 | Launched 2011

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	50% of State Allocation
<b>TESTING MANDATE</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>GEOGRAPHIC LIMIT</b>	Parish (Population $\geq$ 190,000)				
<b>SPECIAL NEEDS PATHWAY</b>	Exclusively Special Needs				

The School Choice Program for Certain Students with Exceptionalities provides tuition assistance to students with qualifying disabilities worth up to 50% of the state per-pupil funding for the student's school district.

## Eligibility

Students must reside in a parish with a population of more than 190,000 and must meet all of the following requirements to participate: (1) be a resident of Louisiana and age 5 by September 30 of the upcoming year with eligibility to attend a Louisiana public school in grades K–12; (2) be evaluated by a Louisiana public school district and determined to have any of the following exceptionalities: autism; developmental delay; mental disability; other health impairment; specific learning disability; or traumatic brain injury; and (3) has a current Individual Education Plan (IEP), district-provided services plan, or a nonpublic school services plan that addresses the student's needs. To participate in the program, families must complete an online application annually.

## Use of Funds

Families use funds at accredited nonpublic schools for tuition and fees. Participating schools must be approved by the Louisiana Board of Elementary and Secondary Education. Schools must have provided services to students with exceptionalities for at least two years prior to participation and employ teachers that hold appropriate certification in special education. The program requires operation in a parish with a recent population greater than 190,000.

## Funding Amount and Source

Funding is appropriated in the executive budget and is based on program participation. The educational certificate (tuition assistance) is worth a maximum of 50% of the state per-student expenditure within the recipient's district or the cost of private school tuition, whichever is less. Families are responsible for any additional tuition charged by the school.

## FAST FACTS

**441**

Participating Students  
(2023–2024)

**10%**

Students Eligible  
Statewide

**21**

Participating Schools  
(2023–2024)

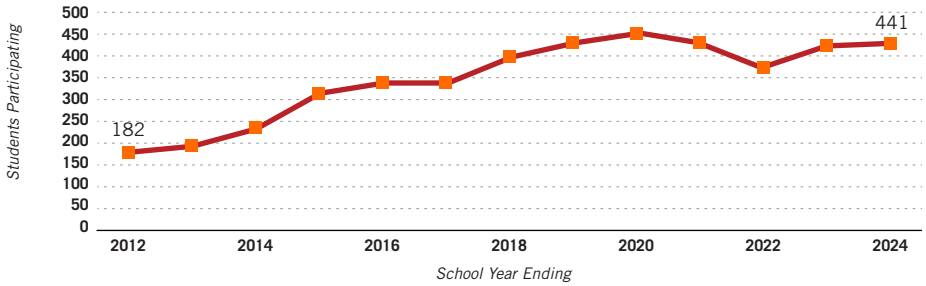
**\$4,604**

Average Voucher Value  
(2023–2024)

**31%**

Value as a Percentage of  
Public School Per-Student Spending

## PROGRAM PARTICIPATION



## MAINE

# Town Tuitioning Program

Voucher | Launched 1873

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	Conditional – State
<b>VOUCHER CAP</b>	\$10,477 (K–8) / \$12,480 (9–12)	<b>SPECIAL NEEDS PATHWAY</b>	None		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None				
<b>GEOGRAPHIC LIMIT</b>	District (w/out Elementary or High School)				

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.

### Eligibility

Students must live in Maine and reside in an identified sending town that does not have a public school at their grade level.

### Use of Funds

Qualifying expenses include tuition, fees, and transportation.

### Funding Amount and Source

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% of the per-student funding in total, but may not reduce the voucher below the state's tuition rates.

## FAST FACTS

**4,149**

**Students Participating**  
*(2023–2024)*

**2%**

**Students Eligible Statewide**

**31**

**Participating Schools**  
*(2023–2024)*

**\$11,446**

**(K–8) Maximum Voucher Value**  
*(2023–2024)*

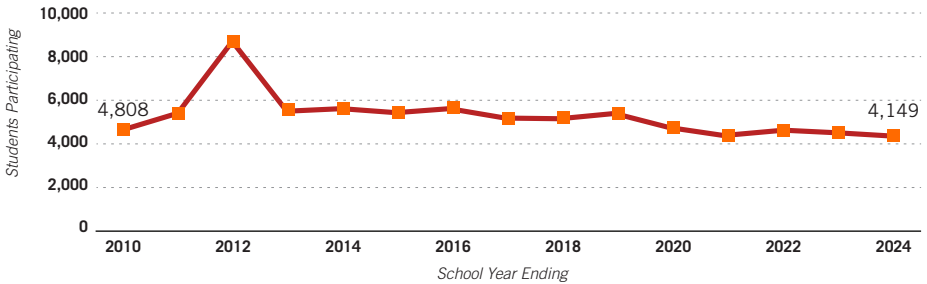
**\$14,098**

**(9–12) Maximum Voucher Value**  
*(2023–2024)*

**75%**

**Maximum Value as a Percentage of Public School Per-Student Spending**  
*(2021–2022)*

## PROGRAM PARTICIPATION



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

Voucher | Enacted 2016 | Launched 2016

<b>INCOME LIMIT</b>	100% x FRL	<b>ENROLLMENT CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>VOUCHER CAP</b>	100% of Statewide Average Local Expenditure	<b>TESTING MANDATE</b>	State or National		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None		

Maryland’s Broadening Options and Opportunities for Students Today (BOOST) Program, the state’s first school choice program, provides vouchers to low-income students to attend private schools.

## Eligibility

Students are eligible if their family income does not exceed 100% of the federal Free and Reduced-Price Lunch program (FRL) (\$57,720 for a family of four in 2024–2025). Renewing students who remain income-eligible are entitled to vouchers as long as funding is available with priority to siblings as well.

## Use of Funds

Qualifying expenses include tuition and fees at qualifying private schools.

## Funding Amount and Source

The amount of money budgeted for scholarships in the 2024–2025 academic year is only \$9 million, which is equivalent to only 0.76% of Maryland’s total K–12 expenditures, meaning roughly 3,000 students will be able to participate, or less than 1% of Maryland’s K–12 student population. The state also carries over any unused funds from the previous year.

The Maryland legislature established the program as a budget item, and it is funded by appropriation. Of the appropriation, \$700,000 was previously set aside for providing higher vouchers to students with special needs. The 2024 budget bill does not include that set aside, but the Maryland Department of Education appears to assume that the set aside still applies and that the omission was accidental.



## FAST FACTS

**2,942**

Participating Students  
(2023–2024)

**24%**

Families with Children Income-Eligible Statewide

**154**

Participating Schools  
(2023–2024)

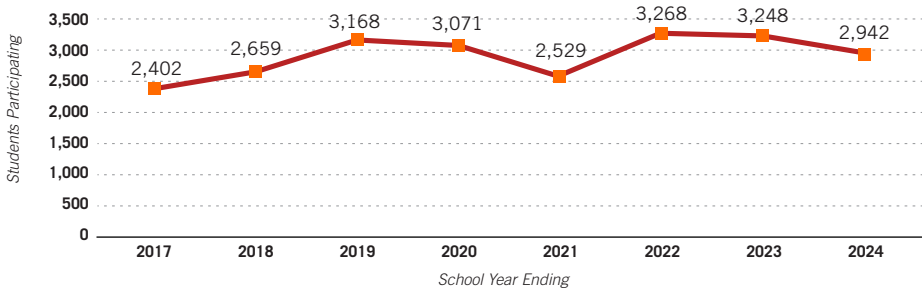
**\$2,937**

Average Voucher Value  
(2023–2024)

**16%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



Each student’s voucher can be funded at the statewide average of the per-pupil expenditures by all local education agencies for the current school year, up to but not exceeding the amount of tuition at the private school. The program’s advisory board considers a student’s special needs when determining scholarship amounts and usually may fund these students with higher vouchers than the per-pupil average. This 2024 budget bill does not include language permitting higher scholarships for students with special needs, but the Maryland Department of Education appears to assume that the requirement still applies and that the omission was accidental.

The scholarship amount is determined by a ranking system. 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.

## MISSISSIPPI

# Dyslexia Therapy Scholarship for Students with Dyslexia Program

Voucher | Enacted 2012 | Launched 2012

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$9,614
<b>TESTING MANDATE</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

Mississippi has the nation's only school choice program created exclusively for students with dyslexia. The program allows children with dyslexia to receive vouchers to attend nonresident public schools or accredited nonpublic schools that provide dyslexia therapy.

### 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.

### Use of Funds

Funds for the program can be used for students with a diagnosis of dyslexia to attend state-approved private schools that emphasize instruction in dyslexia intervention. Students may also participate in Mississippi's dyslexia's program to attend a nonresident public school. The voucher is not available to fund homeschooling, virtual schools, or students in juvenile detention schools.

### Funding Amount and Source

The Mississippi legislature funds this program through the state aid formula. Any qualifying Mississippi K–12 student that wishes to participate may receive funding. The maximum voucher amount is equal to the Mississippi Student Funding Formula base student cost, i.e., the total state and local per-student funding amount provided to public schools for a student with no additional measure needs or special factors. Funds for the scholarship are paid from state aid.

Parents are responsible for paying the difference if the costs exceed the amount of the scholarship. The State Department of Education shall disburse payments to participating schools under this program in 12 substantially equal installments, with the initial payment made after the department verification of admission acceptance.

## FAST FACTS

**246**

Participating Students  
(2024–2025)

**4%**

Students Eligible Statewide

**5**

Participating School  
(2024–2025)

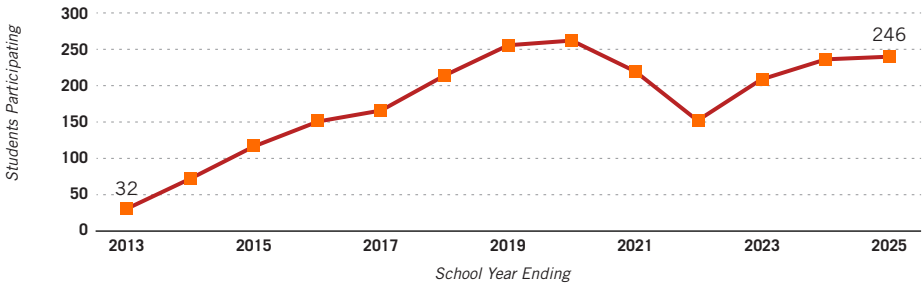
**\$6,695**

Average Voucher Value  
(2024–2025)

**60%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



## MISSISSIPPI

# Nate Rogers Scholarship for Students with Disabilities Program

Voucher | Enacted 2013 | Launched 2013

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$9,614
<b>TESTING MANDATE</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

The Nate Rogers Scholarship for Students with Disabilities Program is the nation's only voucher program designed exclusively for students with speech-language therapy needs. Students in grades K–6 with qualifying special needs can apply for a voucher to assist in costs of attendance to attend a private school that offers speech-language therapy.

### Eligibility

Students in grades K–6 (or the equivalent age 11) who are eligible to receive services under the federal Individuals with Disabilities Education Act (IDEA) and whose primary eligibility is a 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,” or if they are otherwise admitted to a nonpublic school that is eligible for the program and have applied for a scholarship within thirty days before the date of the first scholarship payment. The scholarship is not available to fund homeschooling, virtual schools, private schools where students do not have regular and direct contact with teachers at the school's physical location, or students in juvenile detention centers.

### Use of Funds

The Mississippi Department of Education will make tuition payments to the approved, accredited nonpublic school for each student that has been awarded the scholarship. The amount of any assessment fee required by the nonpublic school and the amount associated with providing services and therapies to address the disabilities of the student may be paid from the total amount of the scholarship.

## FAST FACTS

10

Participating Students  
(2023–2024)

3%

Students Eligible Statewide

1

Participating School  
(2023–2024)

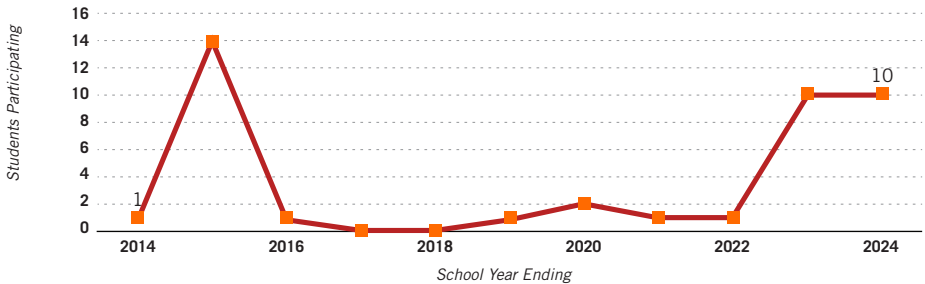
\$6,063

Average Voucher Value  
(2023–2024)

55%

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

The Mississippi legislature funds this program through the state aid formula. Any qualifying Mississippi K–12 student that wishes to participate may receive funding. The maximum voucher amount is equal to the state share of the Mississippi Student Funding Formula base student cost, i.e., the total state and local per-student funding amount provided to public schools for a student with no additional measure needs or special factors. Funds for the scholarship shall be deducted from state aid to the school district allotted for that student, which shall count the student for adequate program allotments, and shall be paid by a warrant remitted by the state department directly to the nonpublic school.

Parents are responsible for paying the difference if the costs exceed the amount of the scholarship. The State Department of Education shall disburse payments to participating schools under this program in twelve substantially equal installments, with the initial payment made after the department verification of admission acceptance.

## NEW HAMPSHIRE

# Town Tuitioning Program

Voucher | Enacted 2017 | Launched 2017

<b>INCOME LIMIT</b>	None	<b>VOUCHER CAP</b>	100% of Statewide Average Local Expenditure (Conditional)
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State or National
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None
<b>GEOGRAPHIC LIMIT</b>	District (W/O Elementary or High School)		

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.

### 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.

### Use of Funds

Qualifying expenses include private school tuition.

### Funding Amount and Source

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. When a family chooses a private school approved as a "school tuition program," the sending town contracts with that private school for an appropriate amount that covers the private school's costs to educate that student.

## FAST FACTS

**17**

**Participating Students**  
*(2018–2019)*

**6**

**Participating Schools**  
*(2019–2020)*

**\$14,000**

**Average Voucher Value**  
*(2017–2018)*

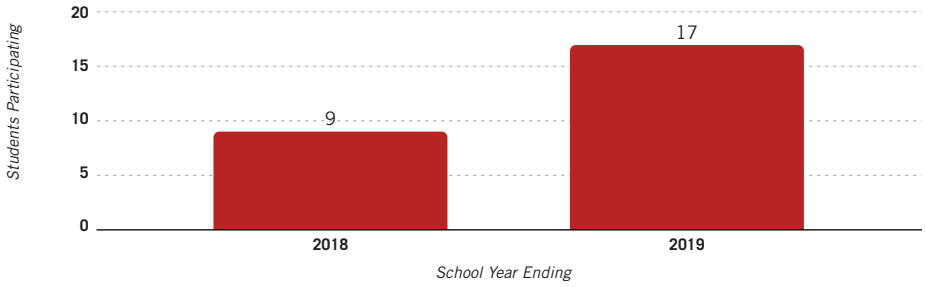
**88%**

**Value as a Percentage of Public School Per-Student Spending**  
*(2017–2018)*

**<1%**

**of Students Eligible Statewide**

## PROGRAM PARTICIPATION



# Opportunity Scholarships

Voucher | Enacted 2013 | Launched 2014

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide	
<b>VOUCHER CAP</b>	100% of State Expenditure / Tiered by Income		<b>TESTING MANDATE</b>	National		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>			None	<b>SPECIAL NEEDS PATHWAY</b>		None

North Carolina’s Opportunity Scholarship program provides private school scholarships to K–12 students. Families can use these funds to pay for tuition, transportation, equipment, and other necessary private school expenses. All students are eligible, but the program has a budget cap.

## Eligibility

Students must meet the following requirements for eligibility: (1) live in North Carolina; (2) be at least 5 years old by August 31 or at least 4 years old by April 16 and approved for kindergarten according to the head of the school after finding “that the child is gifted and that the child has the maturity to justify admission to the school” according to state guidelines; (3) has not graduated from high school; and (4) has not enrolled in post-secondary institution full-time. Students may participate in both the Opportunity Scholarship and ESA+ program. If more students apply than funding permits, then scholarships are awarded first to students who had a scholarship the prior year and then to students based on their household income level.

## Use of Funds

Opportunity Scholarship funds are used to pay for tuition at participating private schools. Fees for transportation, books, equipment, and other items required by the school may also be covered by the program, with payments made directly to the school.



## FAST FACTS

**37,329**

Participating  
Students  
(2023–2024)

**100%**

Families with  
Children Income-  
Eligible Statewide

**544**

Participating  
Schools  
(2022–2023)

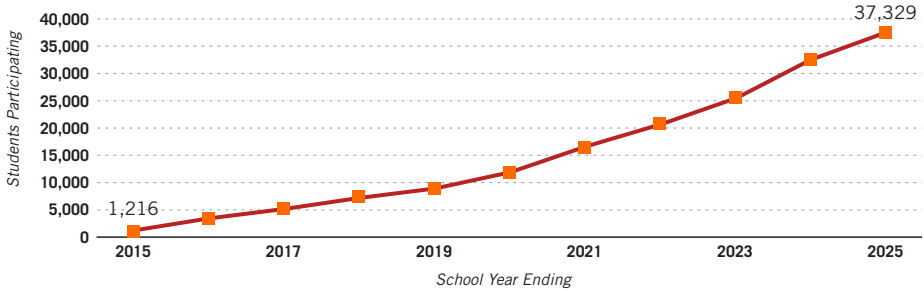
**\$5,701**

Average Voucher  
Value  
(2023–2024)

**47%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

The maximum scholarship amount allowed is 100% 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. The maximum amount is reserved for students from families earning at or below the federal Free and Reduced-Price Lunch (FRL) program. Families earning above this threshold receive lesser amounts in graduated tiers. See the schedule below:

- 100% FRL and below: 100% average state funding
- 100% FRL to 200% FRL: 90% average state funding
- 200% FRL to 450% FRL: 60% average state funding
- 450% FRL and up: 45% average state funding

The North Carolina legislature appropriated \$541,500,000 for 2024–2025, meaning no more than 95,000 students will be able to participate, or about 5% of North Carolina’s K–12 student population.

# Cleveland Scholarship Program

Voucher | Enacted 1995 | Launched 1996

<b>INCOME LIMIT</b>	None (Priority for Families Up to 200% x FPL)	<b>ENROLLMENT CAP</b>	None
<b>VOUCHER CAP</b>	\$6,166 (K–8) / \$8,408 (9–12)	<b>TESTING MANDATE</b>	National
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>GEOGRAPHIC LIMIT</b>	District (Cleveland)
<b>SPECIAL NEEDS PATHWAY</b>	None		

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.

## Eligibility

All K–12 who reside in the Cleveland Metropolitan School District are eligible. Children in grades K–12 who reside in the Cleveland Metropolitan School District are eligible, and students must take the regional scholarship if eligible rather than Ohio’s statewide Educational Choice Scholarship.

## Use of Funds

Students may use scholarships for tuition at participating public or private schools. Families of students in grades K–8 with incomes less than 200% of the Federal Poverty Level (\$62,400 for a family of four in 2024–2025), the family will not have to pay tuition that is not covered by the scholarship. Parents/guardians are responsible for registration fees, materials fees, and other related expenses. The scholarship award can only be used towards school tuition. Depending on the amount of the school’s tuition, the scholarship will pay up to the designated amount. If the tuition is more than the scholarship amounts, the parent may be responsible for the difference.

## FAST FACTS

**8,045**

Participating  
Students  
(2023–2024)

**100%**

Students  
Eligible  
Statewide

**58**

Participating  
Service Providers  
(2021–2022)

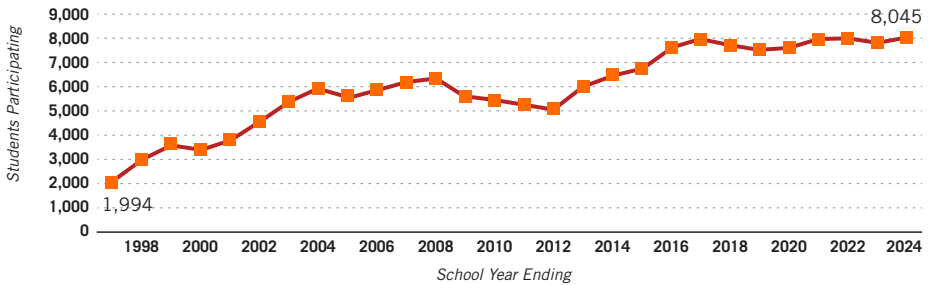
**\$6,092**

Average  
Scholarship Value  
(2022–2023)

**42%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

Scholarships under this program are capped at either the applicable tuition amount or a statutory maximum, whichever is less. For 2024–2025, the maximum scholarship is \$6,166 for grades K–8 or \$8,408 for grades 9–12. The Ohio Department of Education and Workforce awards scholarships from appropriations that fund all school districts, community schools, STEM schools, and scholarships based on their respective formulas or caps. Schools must accept vouchers from K–8 recipients with a household income no greater than 200% of the Federal Poverty Level as full tuition payment. Parents whose household income is more than the 200% threshold or whose student is in high school may pay the remaining tuition or provide in-kind services for the remaining tuition. Any qualifying Cleveland K–12 student that wishes to participate may receive funding.

# Autism Scholarship Program

Voucher | Enacted 2003 | Launched 2004

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$32,455 per Year (FY23)
<b>TESTING MANDATE</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>		None	
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>		Pathway	

Ohio students with autism may receive scholarships 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.

## Eligibility

Students must be ages 3 to 21, identified or diagnosed with an autism spectrum disorder or pervasive developmental disorder, enrolled in or eligible to enter a public school special education system, and have a current Individualized Education Plan (IEP).

## Use of Funds

Scholarship funds may be used to pay for tuition at a special education program offered by an alternative public provider or private provider that implements the child's IEP. Scholarships may also be used to pay for other services that are not included in the student's Individualized Education Plan (IEP) but that are associated with educating the child.

## Funding Amount and Source

The state calculates funding using a unique, program-specific formula set out in statute. The state pays a student's parent or custodian for education services up to \$32,445 in FY2025. If transportation is listed on the Individualized Educational Plan (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. Any qualifying Ohio K-12 student that wishes to participate may receive funding.

## FAST FACTS

**5,205**

Participating  
Students  
(2023–2024)

**2%**

Students  
Eligible  
Statewide

**279**

Participating  
Service Providers  
(2021–2022)

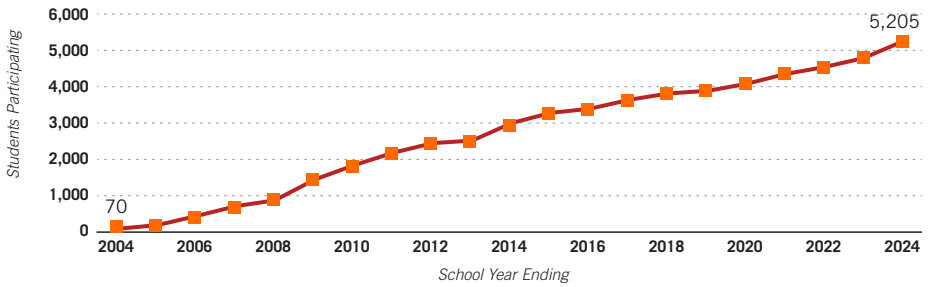
**\$29,639**

Average  
Scholarship Value  
(2023–2024)

**194%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



# Educational Choice Scholarship (EdChoice) Program

Voucher | Enacted 2005 | Launched 2006

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$32,445
<b>TESTING MANDATE</b>	State	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

All Ohio students in qualifying resident districts are eligible for Educational Choice Scholarship (EdChoice) Program to attend chartered nonpublic schools.

Ohio’s “EdChoice” scholarship program allows all Ohio students in low performing schools to receive scholarships to attend chartered nonpublic schools. Students from families at or below 450% of the Federal Poverty Level receive a full scholarship, while students in higher income brackets receive progressively reduced scholarship amounts. Participating private schools are required to accept the scholarship as full tuition for students whose families are at or below 200% of the Federal Poverty Level.

## Eligibility

Any student who received a scholarship for the 2020–2021 school year may continue to receive that scholarship until the student completes the 12th grade.

A student who receives a scholarship under the this program remains eligible so long as the student: (1) remains in the same resident district or the student’s new district is low performing; (2) takes each standardized assessment assigned for the student’s grade level, unless the student is excused, takes an alternative standardized assessment, or the nonpublic charter has an approved waiver or meets other specified conditions, and (3) is not absent more than 20 days, excluding excused absences.

For the 2024–2025 school year, eligible students include students enrolled in or assigned to a school building ranked in the lowest 20% of all buildings operated by the district for the 2021–2022 and 2022–2023 school years. For the 2025–2026 school year and subsequent school years, eligible students include students enrolled in a building ranked in the lowest 20% of buildings for at least two of the three most recent consecutive rankings. In addition, to be eligible, the student’s resident district school building must have a three-year average of at least 20% of its students who qualified for Title I funds. The Department of Education and Workforce publishes a list of schools that meet these criteria.

Students entering kindergarten through eighth grade in the school year 2024–2025 and students entering kindergarten through 12th grade in the school year 2025–2026 will not be required to have been previously enrolled in a school building operated by the student’s resident district.

## FAST FACTS

**41,303**

Participating Students  
(2023–2024)

**100%**

Students Eligible Statewide

**462**

Participating Schools  
(2022–2023)

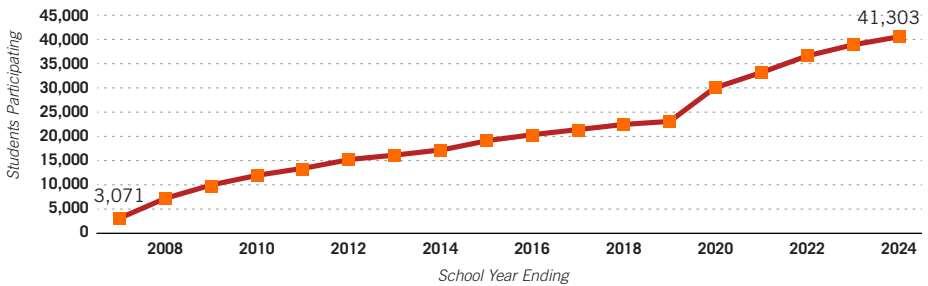
**\$6,036**

Average Scholarship Value  
(2022–2023)

**40%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



Eligible students also include: (1) students who previously received an Autism or Jon Peterson Scholarship but no longer qualify because they no longer need special education services; (2) students who are in foster care, are placed with a guardian, legal custodian, or in kinship care or live in the same household as such a student; or 3) students who lived in the home of someone other than the student’s parents for at least 45 consecutive days and if not for residing in that household, the student would have been homeless.

### Use of Funds

Scholarships awarded under this program may be used to pay tuition to any chartered nonpublic school.

### Funding Amount and Source

The state calculates funding using a unique, program-specific formula set out in statute. For students from households with family income at or below 450% Federal Poverty Level (\$140,400 for a family of four), scholarships are worth up to \$6,1656 in grades K–8 and \$8,409 in grades 9–12, not to exceed the private school’s actual tuition.

For students in higher income brackets, scholarship funding amounts gradually decrease as the family’s income level increases.

Participating schools may charge remaining tuition or require in-kind services for the portion of tuition not covered by the scholarship for students whose household incomes exceed 200% of the Federal Poverty Level but must accept the scholarship (voucher) as payment in full for students at or below 200% of the Federal Poverty Level (\$62,400 for a family of four in 2024–2025). Any qualifying Ohio K–12 student that wishes to participate may receive funding.

# Jon Peterson Special Needs Scholarship Program

Voucher | Enacted 2011 | Launched 2012

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	\$32,445
<b>TESTING MANDATE</b>	State	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

The Jon Peterson Special Needs Scholarship provides Ohio parents of children with special needs scholarships to pay for private school tuition, private therapies, and other services covered by their Individual Education Plans (IEPs). The Ohio Department of Education sets scholarship limits for different types of disabilities, so funding and eligibility vary. The number of scholarships available is capped at 5% of students with special needs statewide.

## Eligibility

Children with special needs must be between ages 5 and 21 and have an Individualized Education Plan (IEP) from their public school district. The state will not award vouchers if the IEP is still in development or any administrative or judicial mediation or proceeding concerning the initial IEP is pending. The child must be enrolled in or eligible to enroll in grades kindergarten through 12 in a school district in which the child is entitled to attend and comply with the compulsory attendance law. The student may not receive this scholarship and a scholarship under the educational choice scholarship pilot program, the autism scholarship program, or the pilot project scholarship program for the same year. To remain eligible, a student must take any required assessments, unless otherwise exempted.

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% of the students with special needs statewide. Eligible students may apply year-round depending on whether funding is available.



## FAST FACTS

**8,650**

Participating  
Students  
(2023–2024)

**14%**

Students  
Eligible  
Statewide

**428**

Participating  
Schools  
(2021–2022)

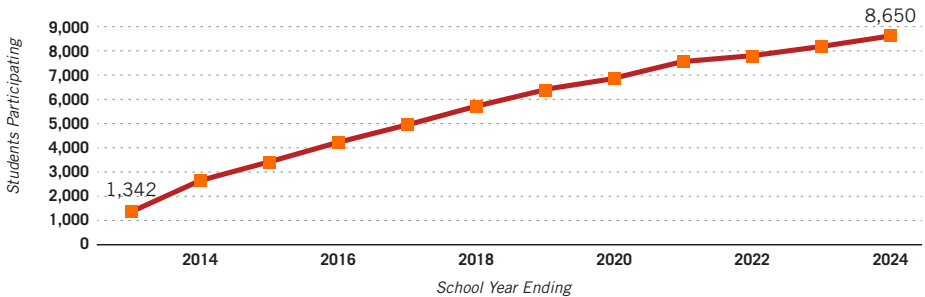
**\$10,801**

Average  
Scholarship  
Value  
(2022–2023)

**72%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



### Use of Funds

Funds are paid to parents of an eligible child and may be used to pay for all or part of the tuition and fees for the child to attend the special education program offered by an alternative public provider or private provider that implements the child's Individualized Education Plan (IEP). Scholarships may also be used to pay for other services not included in the student's IEP but associated with educating the child. Students may also be entitled to transportation to and from their program.

### Funding Amount and Source

The state calculates funding using a unique, program-specific formula set out in statute. The amount of each scholarship varies based on the child's disability. Scholarships (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 \$9,585 to \$32,445 depending on a student's special needs category in 2024–2025. 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 scholarship only to pay for services included in their child's IEP and cannot use the scholarship to pay for tuition at a private school. Any qualifying Ohio K–12 student that wishes to participate may receive funding.

# Educational Choice Expansion Scholarship (EdChoice) Program

Voucher | Enacted 2013 | Launched 2013

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	May Not Exceed Legislative Appropriation
<b>VOUCHER CAP</b>	Max \$6,166 (K–8) / \$8,408 (9–12) / Tiered by Income	<b>TESTING MANDATE</b>	State
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide (Except for Cleveland)		

Ohio’s Educational Choice Expansion Scholarship (EdChoice) Program provides state-funded scholarships to K–12 students based on household income level to attend chartered nonpublic schools, provided they are not eligible for Cleveland’s school scholarship program. This is an expansion of Ohio’s “EdChoice” scholarship program. All K–12 students became eligible starting in the 2023–2024 school year.

## Eligibility

Any student who is entering kindergarten through 12th grade is eligible. Students who receive a scholarship under this program remain eligible and may continue to receive this scholarship so long as the student: (1) takes each standardized assessment assigned for the student’s grade level, unless the student is excused, takes an alternative standardized assessment, or the nonpublic charter has an approved waiver or meets other specified conditions, and (2) is not absent more than 20 days, excluding excused absences.

## Use of Funds

Scholarships awarded under this program may be used to pay tuition to any chartered nonpublic school.

## Funding Amount and Source

Each year the state legislature appropriates funds for this program. The state calculates funding using a unique, program-specific formula set out in statute. For students from households with family income at or below 450% Federal Poverty Level (\$140,400 for a family of four), scholarships are worth up to \$6,166 for students in K–8 and \$8,408 for high school students, not to exceed the private school’s actual tuition and fees.

## FAST FACTS

**88,238**

Participating  
Students  
(2023–2024)

**96%**

Students  
Eligible  
Statewide

**511**

Participating  
Schools  
(2021–2022)

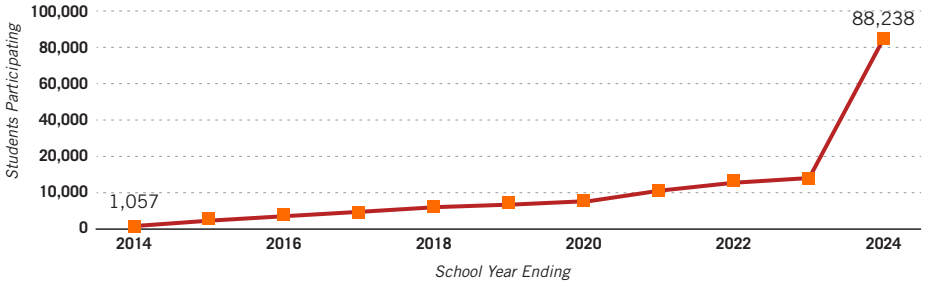
**\$5,512**

Average  
Scholarship  
Value  
(2022–2023)

**36%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



For students in higher income brackets, scholarship funding amounts gradually decrease as the family’s income level increases. Any qualifying Ohio K–12 student that wishes to participate may receive funding.

Participating schools may charge remaining tuition or require in-kind services for the portion of tuition not covered by the scholarship for students whose household incomes exceed 200% of the Federal Poverty Level but must accept the scholarship as payment in full for students at or below 200% Federal Poverty Level (\$62,400 for a family of four in 2024–2025).

# Lindsey Nicole Henry Scholarships for Students with Disabilities

Voucher | Enacted 2010 | Launched 2010

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>VOUCHER CAP</b>	Lesser of State Calculated Spending or Tuition Cost			<b>TESTING MANDATE</b>	None
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>		Yes, With Exceptions			
<b>SPECIAL NEEDS PATHWAY</b>		Pathway			

Oklahoma's Lindsey Nicole Henry Scholarships for Students with Disabilities provide vouchers to qualifying students with special learning needs. Students must have or qualify for an Individualized Education Plan (IEP) or Individualized Service Plan (ISP) to participate in the program.

## Eligibility

Eligible students for the program include the any student with a disability who: (1) is served under the Individuals with Disabilities Act (IDEA), and who spent the prior school year enrolled in an Oklahoma public school is eligible for the program; or (2) has had an Individualized Service Plan (ISP) developed by the Department of Human Services (DHS); (3) is a child of a military family with permanent change of station orders who has moved to Oklahoma after receiving IDEA services in another state; (4) has been served through the SoonerStart program and during transition has been determined to be eligible for school district services; (5) has been in out-of-home placement through the Office of Juvenile Affairs; (6) has been in out-of-home placement with DHS, or who was adopted while in permanent custody of DHS; or (7) who is enrolling or is enrolled in a school that exclusively serves students experiencing homelessness.

The parent must first secure enrollment at an approved private school, and reapplication is required annually, although a student will continue to qualify for the scholarship until the student enrolls in a public school, graduates from high school, or reaches the age of 22.

## Use of Funds

The Lindsey Nicole Henry Scholarship provides funding for families to send eligible students to approved private schools participating in the program. The State Department of Education interprets covered fees to include enrollment, registration, or application fees; textbooks fees; technology fees; activity fees; testing and assessment fees; and fees for school uniforms, if paid directly to the

## FAST FACTS

**1,256**

Participating  
Students  
(2022–2023)

**15%**

Students  
Eligible  
Statewide

**73**

Participating  
Schools  
(2022–2023)

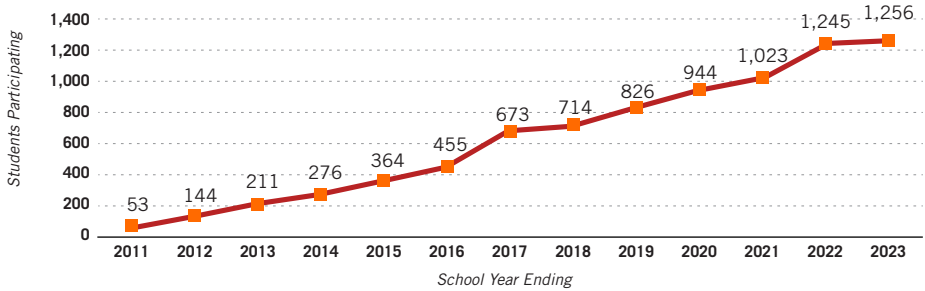
**\$8,083**

Average  
Scholarship  
Value  
(2022–2023)

**80%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



school. In addition to the private school tuition and fees, the Department provides guidance allowing for the scholarship to pay for special education programs offered by the private school to students with disabilities, and any therapies needed to address the educational needs resulting from the disabilities of the student such as tutoring or a one-on-one student aide. General costs of providing special education services, including the cost of teachers, equipment, material, and special costs associated with the special education class are not covered by the scholarship.

### Funding Amount and Source

This program is funded by the state aid formula. 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. If the school does not charge tuition, then the scholarship amount is the amount calculated by the State Department of Education. 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). Any qualifying Oklahoma K–12 student that wishes to participate may receive funding.

# Free School Selection Program

**Voucher | Enacted 2018 | Launched 2019**

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	3% of Student Population
<b>VOUCHER CAP</b>	80% of per-Pupil Funding	<b>TESTING MANDATE</b>	None
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes	<b>GEOGRAPHIC LIMIT</b>	Territory-Wide
<b>SPECIAL NEEDS PATHWAY</b>	Priority		

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.

## 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 or private school the semester immediately before applying are eligible for vouchers. The Department of Education prioritizes vouchers for students from low-income families (defined as qualifying for the Federal Free and Reduced-Price Lunch program, or earning \$57,720 for a family of four in 2024–2025), students with severe disabilities, gifted students, students who have been adopted or are in shelters or foster homes, victims of bullying or sexual harassment, and any other, using the student’s grade point average in ascending order giving priority to students with poor academic performance. When determining students to accept, the Department of Education uses a lottery weighted by these priorities.

The placement of public school special needs students using a voucher to attend a private school will be through Equal Participation Services. Talented students taking college courses creditable to both high school and college programs must present a letter signed by the teacher or school director certifying the student’s talent.

The program’s total enrollment was capped at 3% of Puerto Rico’s total student population in 2022–2023, which is about 7,800 students. The Secretary of Education has the discretion to lower the rate prior to a given school year, though, taking into consideration the availability of funds.

## FAST FACTS

**878**

**Participating Students**  
*(Spring 2021)*

**65**

**Participating Schools**  
*(2019–2020)*

**62%**

**Students Eligible Territory-Wide**

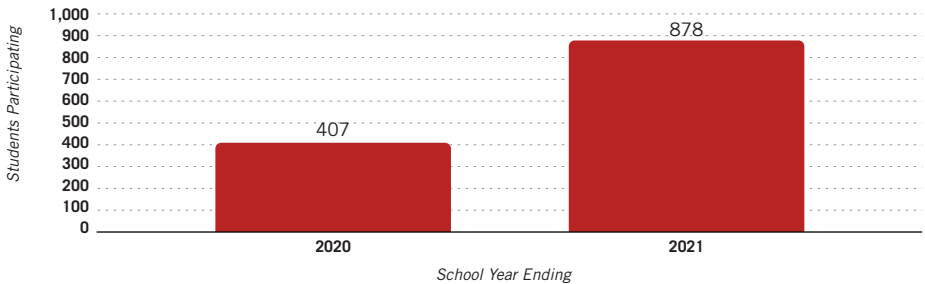
**\$2,275**

**Average Voucher Value**  
*(2020–2021 projected)*

**37%**

**Average Voucher Value as a Percentage of Territory's Public School Per-Student Spending**

## PROGRAM PARTICIPATION



## Use of Funds

For public and private school students using a voucher to attend a public school, qualifying expenses include a student's instructional needs such as technological equipment, instructional materials, educational materials, uniforms, and professional services for remedial and/or specialized instruction. For public school students (including both special needs students and non-special needs students) using a voucher to attend a private school, qualifying expenses include tuition and monthly fees. The receiving school may use any remaining surplus to cover the cost of other instructional needs. For talented students taking college courses creditable to both high school and college programs, qualifying expenses include the cost to cover a course each semester, with the voucher being divided equally each semester. The receiving school may use any remaining surplus to cover the cost of other instructional needs.

## Funding Amount and Source

The program is funded through the Puerto Rico Department of Education's general expenses budget. The maximum amount for private school vouchers is set at 80% of Puerto Rico's baseline per-pupil funding amount appropriated by the legislature. Puerto Rico Department of Education can set specific funding amounts depending on a student's status. No more than 2% of the program's funding may be used for administrative purposes. Any qualifying Puerto Rico K–12 student that wishes to participate may receive funding.

# Carson Smith Opportunity Scholarship Program (*Legacy*)

Voucher | Enacted 2005 | Launched 2005

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>VOUCHER CAP</b>	Conditional
<b>TESTING MANDATE</b>	Annual Assessment of Student's Progress		<b>GEOGRAPHIC LIMIT</b>	Statewide	
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions				
<b>SPECIAL NEEDS PATHWAY</b>	Pathway				

The 2024 Utah State Legislature passed S.B. 44 merging the Special Needs Opportunity Scholarship Program, a tax credit scholarship, with the Carson Smith Special Needs Scholarship Program (now referred to as the Carson Smith Opportunity Scholarship Program (*Legacy*), a state-funded voucher. The newly coined Carson Smith Opportunity Scholarship Program gives Scholarship Granting Organizations (SGOs) continued authority over all tax-credit scholarships and additional authority over all new state-funded scholarships. The Carson Smith Opportunity Scholarship Program (*Legacy*), which is being phased out, is not allowed to enroll new students. However, existing enrollees are allowed to continue their current participation or opt-in for participation in the newly created program, for which they are automatically approved for the 2024–25 school year. The tax credit scholarship, formerly known as the Special Needs Opportunity Scholarship, is absorbed into the new program. Students previously enrolled and receiving a scholarship under the legacy program will be funded under the new program in the 2024–25 school year, but they must update their eligibility information, including financial and disability verification.

## Eligibility

Public school students between ages 3 and 21 identified as disabled under federal disability rights law are eligible to receive vouchers, as well as students with special needs in private schools that served students with disabilities prior to participating in the program. Participation is limited by the amount of money appropriated each year to the fund (\$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 in or have obtained acceptance for admission to an eligible private school that has previously served students with disabilities.



## FAST FACTS

**1,191**

**Participating Students**  
(2024–2025)

**93**

**Participating Schools**  
(2023–2024)

**12%**

**Students Eligible Territory-Wide**

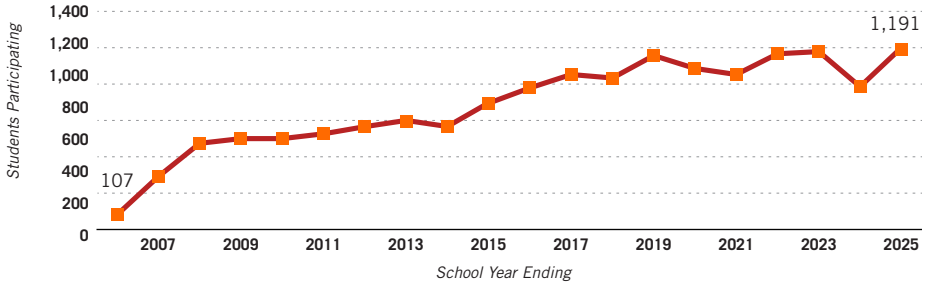
**\$1,891**

**Average Voucher Value**  
(2023–2024)

**21%**

**Value as a Percentage of Public School Per-Student Spending**

## PROGRAM PARTICIPATION



### Use of Funds

Qualifying expenses include tuition and fees at a qualifying school.

### Funding Amount and Source

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. The average scholarship size is about \$7,500 which is about 75% of the average expenditure per student at Utah’s district schools.

## VERMONT

# Town Tuitioning Program

Voucher | Launched 1869

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>VOUCHER CAP</b>	\$15,295 (K–6) / \$16,752 (7–12)		<b>SPECIAL NEEDS PATHWAY</b>	None	
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None				
<b>GEOGRAPHIC LIMIT</b>	District (W/O Elementary or High School)				

Vermont’s Town Tuitioning Program was launched in 1869, making it the oldest school choice program in operation today. The school voucher program provides educational options for students whose towns do not have public schools. The sending town pays school tuition directly to the “receiving” school, which can be any public or private, in or outside Vermont.

### Eligibility

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

### Use of Funds

Funds may only be used toward tuition.

## FAST FACTS

**3,541**

Participating  
Students  
(2022–2023)

**4%**

Students  
Eligible  
Statewide

**140**

Participating  
Schools  
(2017–2018)

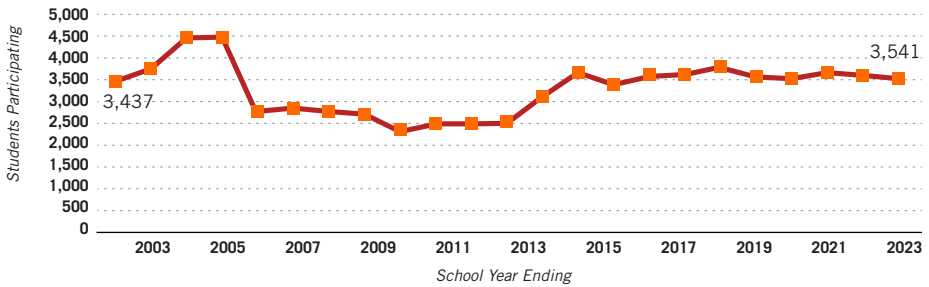
**\$16,488**

Average  
Scholarship  
Value  
(2022–2023)

**66%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

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) school in or outside of Vermont. The “tuitioning” towns pay tuition directly to the “receiving” schools.

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 for K–6, the voucher is typically worth the lesser of the average announced tuition for Vermont public schools, calculated each year by the state; the average per-pupil tuition that the district pays for its other students; or the private school’s tuition. Voters can approve a higher amount.

When students are “tuitioned” at private schools for grades 7–12, the voucher is typically worth the lesser of the average announced tuition for Vermont public schools, calculated each year by the state, or the private school’s tuition. Voters can approve a higher amount, and school districts also pay higher amounts for high schools that function as approved area career centers, high schools designated as public high schools, and high schools that are designated by the Vermont Agency of Education as meeting certain education quality standards.

# Milwaukee Parental Choice Program

Voucher | Enacted 1990 | Launched 1990

<b>INCOME LIMIT</b>	300% x FPL	<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State
<b>VOUCHER CAP</b>	2024-25: \$10,237 (K-8) / \$12,731 (9-12)	<b>GEOGRAPHIC LIMIT</b>	District (Milwaukee)		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	None		

Milwaukee families that earn up to 300% of the Federal Poverty Level 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.

## Eligibility

Students who live in Milwaukee and whose family income does not exceed 300% of the Federal Poverty Level (FPL) (\$93,600 for a family of four in 2024–2025) 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 can keep it, regardless of his or her family's future income.

## Use of Funds

Qualifying expenses include tuition and fees.

## FAST FACTS

**29,732**

Participating  
Students  
(2024–2025)

**80%**

Students  
Eligible  
Statewide

**136**

Participating  
Schools  
(2024–2025)

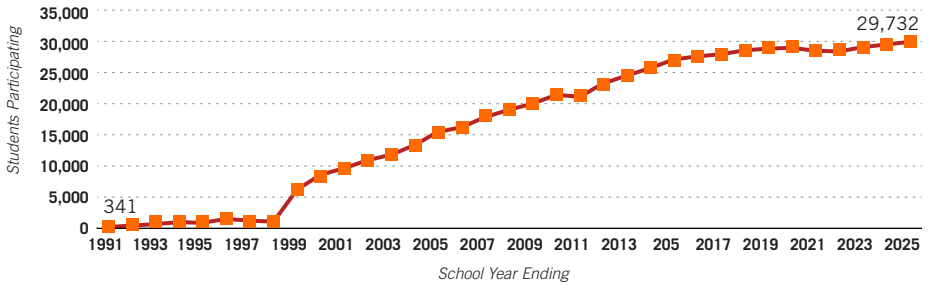
**\$10,539**

Average  
Scholarship  
Value  
(2024–2025)

**72%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

For students who began participating in the program in the 2015–2016 school year or later, this program receives funding both from the appropriations for state aid to public schools and from general purpose revenue. The state pays the voucher amount in part using funds that it withholds from the state aid payment to the school district, but it is in process of transitioning the funding to general purpose revenue. The full voucher amount will be paid solely from general purpose revenue starting in 2025–2026. Voucher amounts are calculated so that the state pays the equivalent of a portion of the state and local per-pupil funding under the state’s funding formula. As a result, maximum voucher payments increase as general school aid to Wisconsin public schools increases. For students who began participating in the program before the 2015–16 school year, a separate appropriation pays for the voucher amounts. Any qualifying Milwaukee K–12 student that wishes to participate may receive funding.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Voucher students will now receive approximately 72% of per-pupil funding at the public schools. In 2024–2025, the maximum voucher amount is \$10,237 for grades K–8 and \$12,731 for grades 9–12.

Parents of students in grades 9–12 that have an income greater than greater than 220% of the Federal Poverty Level (\$68,640 for a family of four in 2024–2025) may be charged additional tuition exceeding the voucher amount.

# Racine Parental Choice Program

Voucher | Enacted 2011 | Launched 2011

<b>INCOME LIMIT</b>	300% x FPL	<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State
<b>VOUCHER CAP</b>	2024-25: \$10,237 (K-8) / \$12,731 (9-12)	<b>GEOGRAPHIC LIMIT</b>	District (Racine)		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions				
<b>SPECIAL NEEDS PATHWAY</b>	None				

The Racine Parental Choice Program provides vouchers to any income-qualified child, who meets prior public school enrollment requirements, to pay for tuition and fees at the school of their choice.

## Eligibility

Students from families with household incomes up to 300% of the Federal Poverty Level (FPL) (\$93,600 for a family of four in 2024–2025) 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 in 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.

In addition to the income limit, 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, 1st grade or 9th grade; or (5) attended school in a different state in the previous year. 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.

## Use of Funds

Qualifying expenses include tuition and fees.

## FAST FACTS

**4,185**

Participating  
Students  
(2024–2025)

**66%**

Students  
Eligible  
Statewide

**36**

Participating  
Schools  
(2024–2025)

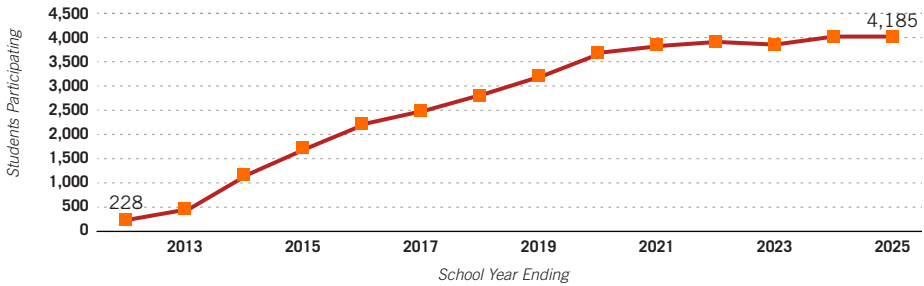
**\$10,585**

Average  
Scholarship  
Value  
(2024–2025)

**73%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

For students who began participating in the program in the 2015–2016 school year or later, this program receives funding from the appropriations for state aid to public schools. The state pays the full voucher amount using funds that it withholds from the state aid payment to the school district. Voucher amounts are calculated so that the state pays the equivalent of a portion of the state and local per-pupil funding under the state’s funding formula. As a result, maximum voucher payments increase as general school aid to Wisconsin public schools increases. For students who began participating in the program before the 2015–2016 school year, a separate appropriation pays for the voucher amounts.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Voucher students will now receive approximately 73% of per-pupil funding at the public schools. In 2024–2025, the maximum voucher amount is \$10,237 for grades K–8 and \$12,731 for grades 9–12. Any qualifying Racine K–12 student that wishes to participate may receive funding.

Parents of students in grades 9–12 that have an income greater than 220% of the Federal Poverty Level (\$68,640 for a family of four in 2024–2025) may be charged additional tuition exceeding the voucher amount.

# Wisconsin Parental Choice Program

Voucher | Enacted 2013 | Launched 2013

<b>ENROLLMENT CAP</b>	2024-25: 9% of District Enrollment (Escalator)	
<b>INCOME LIMIT</b>	220% x FPL	<b>VOUCHER CAP</b> 2024-25: \$10,237 (K–8) / \$12,731 (9–12)
<b>TESTING MANDATE</b>	State	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b> Yes, With Exceptions
<b>GEOGRAPHIC LIMIT</b>	Statewide (Except for Milwaukee and Racine)	
<b>SPECIAL NEEDS PATHWAY</b>	None	

Wisconsin’s statewide Parental Choice Program offers school vouchers to students whose families meet certain income qualifications and are not assigned to the Milwaukee Public Schools or Racine Unified school districts.

## Eligibility

Wisconsin (outside of Milwaukee and Racine) families with income up to 220% of the Federal Poverty Level (FPL) (\$93,600 for a family of four in 2024–2025) 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. 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.

In addition to the income limit, 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. 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.

Each district currently has an enrollment cap of 9% of its public school district enrollment able to participate in the program. This cap will increase by one percentage point each year until the enrollment limit reaches 10%, 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.



## FAST FACTS

**21,638**

Participating Students  
(2024–2025)

**30%**

Students Eligible Statewide

**344**

Participating Schools  
(2024–2025)

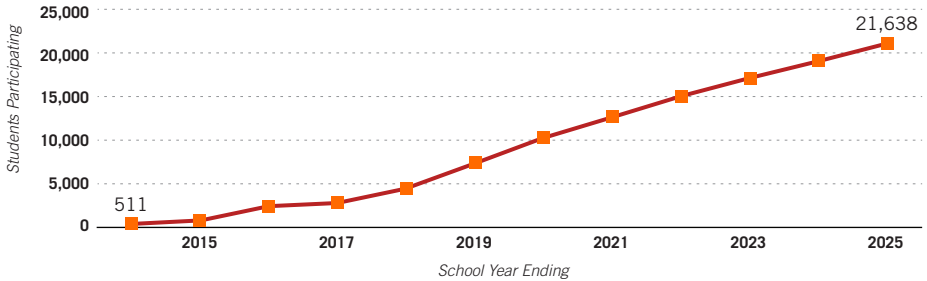
**\$10,501**

Average Scholarship Value  
(2024–2025)

**72%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



### Use of Funds

Qualifying expenses include tuition and fees.

### Funding Amount and Source

For students who began participating in the program in the 2015–2016 school year or later, this program receives funding from the appropriations for state aid to public schools. The state pays the full voucher amount using funds that it withholds from the state aid payment to the school district. Voucher amounts are calculated so that the state pays the equivalent of a portion of the state and local per-pupil funding under the state’s funding formula. As a result, maximum voucher payments increase as general school aid to Wisconsin public schools increases. For students who began participating in the program before the 2015–2016 school year, a separate appropriation pays for the voucher amounts. Any qualifying Wisconsin K–12 student that wishes to participate may receive funding.

In 2023, Wisconsin policymakers took the positive step of increasing the voucher amounts to be closer to per-pupil spending at district schools. Voucher students will now receive approximately 72% of per-pupil funding at the public schools.

In 2024–2025, the maximum voucher amount is \$10,237 for grades K–8 and \$12,731 for grades 9–12.

Parents of students in grades 9–12 that have an income greater than 220% of the Federal Poverty Level (\$68,640 for a family of four in 2024–2025) may be charged additional tuition exceeding the voucher amount.

# Special Needs Scholarship Program

Voucher | Enacted 2015 | Launched 2016

<b>INCOME LIMIT</b>	None	<b>ENROLLMENT CAP</b>	Yes, based Upon School Capacity for Program Participants
<b>VOUCHER CAP</b>	2024-25: \$15,409	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	No
<b>TESTING MANDATE</b>	State Civics Exam for HS Graduation (IEP Exempt From Benchmark Requirement)		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	Pathway

Wisconsin's Special Needs Scholarship Program provides vouchers designated specifically for students with disabilities to attend private school.

## Eligibility

The voucher program is open to students with a disability residing in Wisconsin between the ages of 4 and 21. To participate, a student with a disability must have an Individualized Education Program or services plan currently in effect. In addition, on September 1 of the school year, a student must be 4 years old to enroll in K–4, 5 years old to enroll in K–5, or 6 years old to enroll in first grade. Annual residency documentation is required to be submitted.

Students who would like to continue participating in the program and transfer to another participating school are required to complete a transfer request.

A student who has been accepted into the program will continue to receive a scholarship until the student graduates from high school; the student turns 21; the student no longer resides in Wisconsin; the student is not made available for a reevaluation every three years; or a student that has been determined to no longer have a disability leaves the participating private school that the student is attending. Students who no longer have a disability may continue attending the same school with a smaller scholarship.

A student that is eligible for multiple Wisconsin Choice Programs, including the Milwaukee Parental Choice Program, the Racine Parental Choice Program, the Wisconsin Parental Choice Program, and the Special Needs Scholarship Program, can only receive funding from one program. Although a parent may submit an application to multiple programs, the parent should provide the school with a written statement indicating participation in one program.

## Use of Funds

Qualifying expenses include tuition and fees. Students must attend a school registered to participate in the program. The Wisconsin Department of Public Instruction provides a list of participating schools, along with each school's Special Education Profile describing methods of instruction and qualifications.

Participating schools are not required to provide transportation. School districts and participating schools may enter agreements with parents to provide transportation or reimburse parents for the costs in part. Policy is determined at the local level and parents are advised to confirm with their resident and selected schools on transportation policies.

## FAST FACTS

**3,068**

Participating  
Students  
(2024–2025)

**12%**

Students  
Eligible  
Statewide

**179**

Participating  
Schools  
(2023–2024)

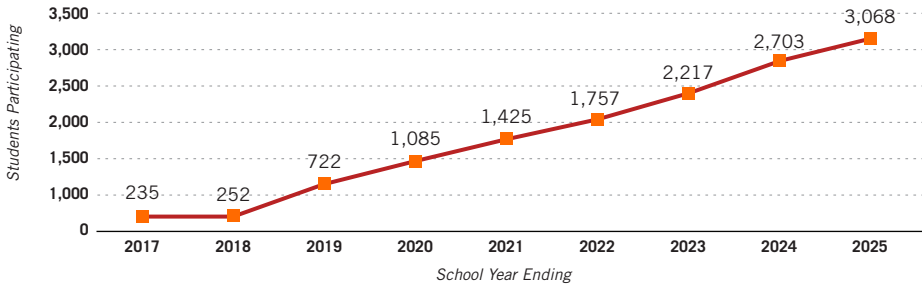
**\$15,065**

Average  
Scholarship  
Value  
(2023–2024)

**103%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

The Wisconsin legislature appropriated \$45,143,200 for 2022–2023, meaning roughly 3,000 students will be able to participate, or less than 1% of Wisconsin’s K–12 student population. Each school year, maximum scholarship payments, which are indexed to the revenue ceiling, increase as general school aid to Wisconsin public schools increases. Even though scholarships are paid by appropriation and not from the funding formula, the equivalent funding for the scholarship awards is also withheld from the funding distributed to districts where scholarship students reside. This deduction may occur because the scholarship students are counted as members of their resident district for purposes of state aid. Any qualifying Wisconsin K–12 student that wishes to participate may receive funding.

Students in grades 1–12 may receive a full scholarship or a higher actual cost payment scholarship award. Full scholarship started at \$12,000 in the 2016–2017 school year and are adjusted annually based on funding for public school students. The estimated amount for 2024–2025 is \$15,065. Additionally, schools have the option to receive payment for a pupil based on the school’s actual cost to provide special education for previous school year. The actual cost scholarship amount will be the amount of the Statement of Actual Cost up to 150% of the full scholarship amount plus 90% of the amount on the Statement of Actual Cost over 150% of the full scholarship.

Students in a 5-year-old kindergarten get variable scholarship amounts dependent upon the number of attendance days. Pupils in a 4-year-old kindergarten receive 50% or 60% of a scholarship, depending on the type of program.

Students requesting to remain in the program after no longer qualifying as a child with a disability may qualify for a partial scholarship.

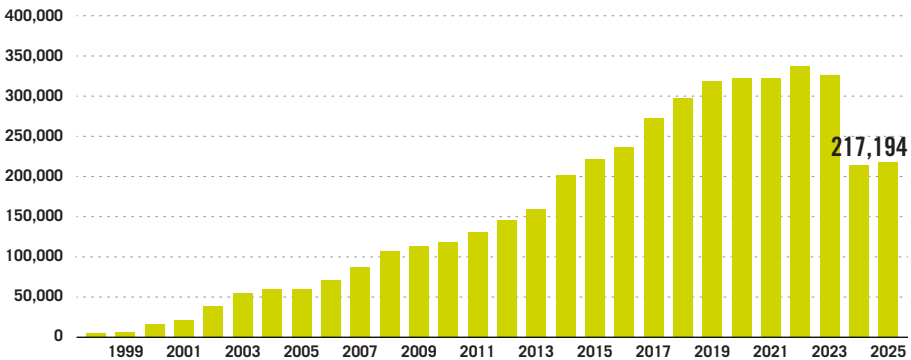
Schools are additionally eligible to receive payments for summer school instruction. Courses funded through Federal Title programs are not eligible for payment through the program. The per-student scholarship amount for each eligible student that attends the summer school program 15 or more days is 5% of the full scholarship amount from the prior year for the student. For students attending less than 15 days, the amount is prorated based upon the number of days attended.

# TAX-CREDIT SCHOLARSHIPS

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



## NUMBER OF STUDENTS USING TAX-CREDIT SCHOLARSHIPS

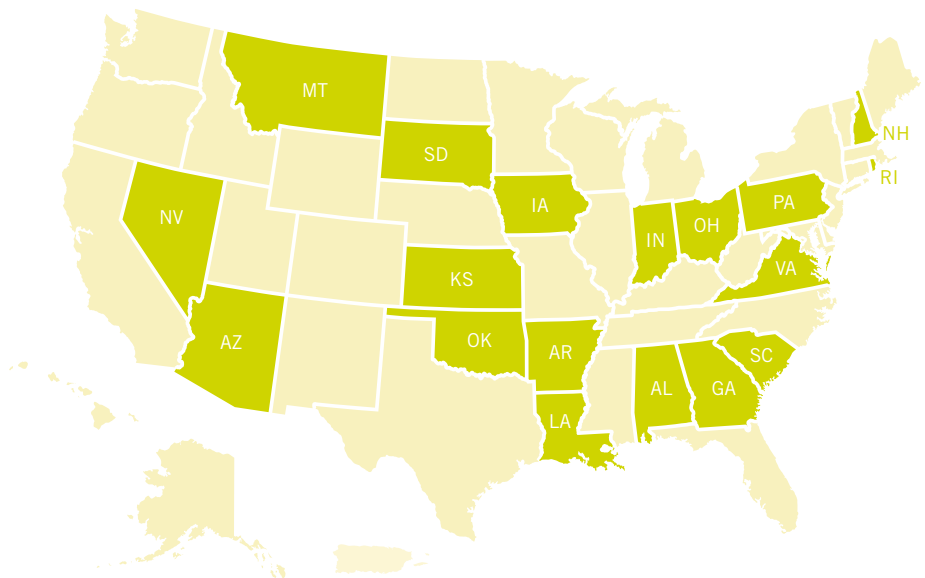


### Watch How Tax-Credit Scholarships Work

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.

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## ALABAMA

# Education Scholarship Program

Tax-Credit Scholarship | Enacted 2013 | Launched 2013

<b>INCOME LIMIT</b>	250% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State or National (Unique Needs Exempt)		
<b>CREDIT VALUE</b>	100%	<b>SCHOLARSHIP CAP</b>	\$10,000	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>PER DONOR CREDIT CAP</b>	100% Liability Up to \$100,000 (Individual) / 100% Liability (Business)				
<b>BUDGET CAP</b>	\$40 Million (Escalator)	<b>SPECIAL NEEDS PATHWAY</b>	None		

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 (SGOs) to receive dollar-for-dollar tax credits for their contributions.

### Eligibility

Children are eligible to receive scholarships if their family household income does not exceed 250% of the Federal Poverty Level (\$78,000 for a family of four in 2024–2025). Also, qualifying students must be younger than 19 years of age. Once a student receives a scholarship, the family's income may not exceed 350% of the Federal Poverty Level or FPL (\$109,200 for a family of four in 2024–2025). Public and private school students assigned to priority schools receive scholarships first. Alabama defines a public school as priority if it meets one or more of the following requirements: (1) The school is designated as a priority school by the state Superintendent of Education, or (2) the school does not exclusively serve a special population of students and has received a D or an F on the most recent state report card. 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 their assigned public school is considered priority. No more than a quarter of first-time recipients may have already been enrolled in a private school the previous year.

Students with unique needs are also eligible if they have an Individualized Education Plan (IEP) or 504 plan and attended a primary or secondary school within Alabama during the preceding school year.

Just over half of Alabama students are eligible for a scholarship, and fewer than 1% of students statewide actually use a scholarship.

### Use of Funds

Scholarship recipients may choose to attend a qualifying school, which includes a (non-priority) public school outside their resident school district or an accredited private school.

## FAST FACTS

**3,579**

Students Participating  
(2023–2024)

**52%**

Families with Children  
Income-Eligible  
Statewide

**6**

Scholarship  
Organizations  
(2023–2024)

**126**

Schools Participating  
(2020–2021)

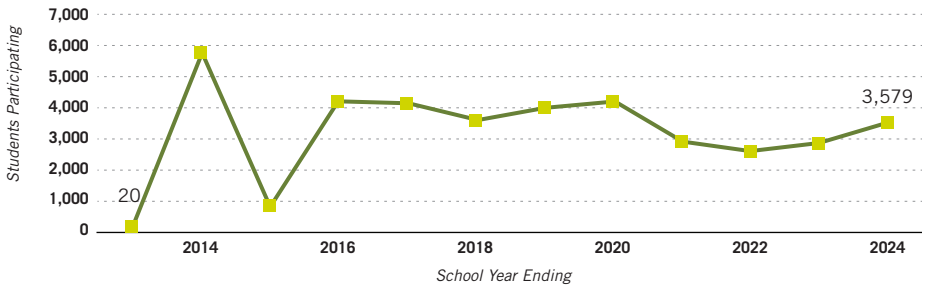
**\$7,320**

Average  
Scholarship  
Value  
(2023–2024)

**62%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



Qualifying expenses for students with unique needs include: tuition and fees at a qualifying school; textbooks required by a qualifying school; payment to a licensed or accredited tutor; payment for the purchase of curriculum or instructional material; tuition and fees for an approved nonpublic online learning program; educational services for an eligible student with unique needs from a licensed or accredited practitioner or provider; or contracted services from a public school district, including individual classes.

### Funding Amount and Source

Private donors fund this program by donating to SGOs and receiving tax credits for their donation, up to certain limits. Scholarship amounts are determined by SGOs. Scholarships are capped at the lesser of the qualifying school tuition and fees or \$10,000 per student.

Total credits claimed cannot exceed \$40 million, meaning roughly 4,400 AL students can participate, or less than 1% of Alabama's K–12 student population.. Because of the cap, no more than 4,400 students will be able to participate, or less than 1% of Alabama's K–12 student population. Legislators added an automatic escalator in 2023, which increases the budget cap by \$10 million per year if 90% of available credits are issued in three out of four consecutive years, up to a maximum cap of \$60 million.

## ARIZONA

# Original Individual Income Tax Credit Scholarship Program

Tax-Credit Scholarship | Enacted 1997 | Launched 1997

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>CREDIT VALUE</b>	100%
<b>SCHOLARSHIP CAP</b>	Tuition of Qualified Private School	<b>BUDGET CAP</b>	None		
<b>PER DONOR CREDIT CAP</b>	\$731 (Individual) / \$1,459 (Married)	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>SPECIAL NEEDS PATHWAY</b>	Pathway (Pre-K)				

Arizona offers tax credits to individuals supporting School Tuition Organizations (STOs), nonprofits that provide private school scholarships to K–12 students in need. Students can receive more than one scholarship from STOs in a given year.

### Eligibility

Any student attending a private school grades K–12 is eligible to receive a tax-credit scholarship in Arizona’s Original Individual Income Tax Credit Scholarship program. Pre-kindergarten students with disabilities are eligible if attending a qualified school that offers needed services for any of the following conditions: hearing impairment; visual impairment; developmental delay; preschool severe delay; or speech and/or language impairment. Taxpayers may not make STO contributions earmarked for their own dependents. To be eligible, kindergarten students must be age 5 by January 1 of their kindergarten school year. Students must attend the private school full-time to participate. A student who receives Empowerment Scholarship Account (ESA) money from the Arizona Department of Education is not eligible for an original individual tax-credit award. Students may receive multiple tax-credit scholarship awards or receive awards from multiple tax-credit scholarship programs as eligible.

### Use of Funds

Funds from STO scholarships are used to pay for tuition at qualified private schools for full-time enrollment.



## FAST FACTS

**23,826**

Scholarships  
Awarded  
(2022–2023)

**100%**

Families with  
Children Income-  
Eligible Statewide

**47**

Scholarship  
Organizations  
(2022–2023)

**350**

Schools  
Participating  
(2022–2023)

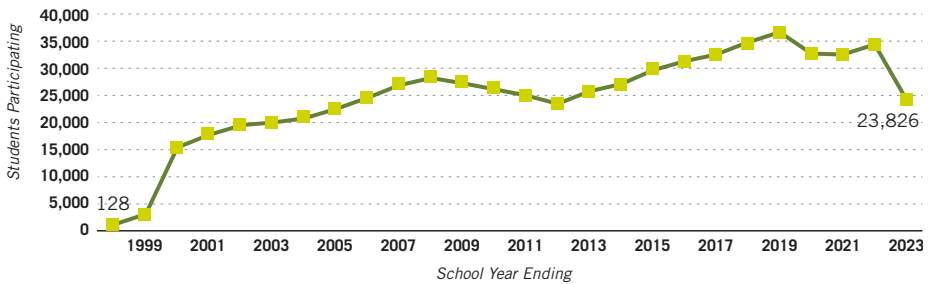
**\$2,903**

Average  
Scholarship Value  
(2022–2023)

**20%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

Private donors fund this program by donating to STOs receiving tax credits for their donation, up to certain limits. 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. Scholarship values are capped at the school's tuition but multi-year tuition scholarships are permitted, and scholarships can be combined. Tax credits are worth 100% of the value of the contributions to the scholarship organizations. In tax year 2024, individual taxpayers who contribute to STOs may claim a dollar-for-dollar credit of up to \$731, and married couples filing jointly may claim up to \$1,459. The credit limit is adjusted annually, on or after January 1, using the Consumer Price Index published by the United States Bureau of Labor Statistics, except that the dollar amount cannot be reduced from the prior taxable year. This credit is not available to corporations.

# Low-Income Corporate Income Tax Credit Scholarship Program

Tax-Credit Scholarship | Enacted 2006 | Launched 2006

<b>INCOME LIMIT</b>	185% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions	
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	
<b>SCHOLARSHIP CAP</b>	\$6,000 (K–8) / \$7,900 (9–12) in 2023 (Escalator)		<b>CREDIT VALUE</b>	100%
<b>PER DONOR CREDIT CAP</b>	None	<b>BUDGET CAP</b>	Approximately \$158.5 Million in 2023 (Escalator)	
<b>SPECIAL NEEDS PATHWAY</b>	Pathway (Pre-K)			

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

## Eligibility

All students who receive scholarships under this program must come from families whose household incomes are equal to or below 185% of the federal Free and Reduced-Price Lunch program (FRL) guideline (\$106,782 for a family of four in 2024-2025). Additionally, students must either be (1) enrolling or enrolled in private school kindergarten; (2) enrolled in a private preschool program for students with disabilities. Pre-kindergarten students must have a Multidisciplinary Evaluation Team or IEP, 504 plans do not qualify; (3) a public school enrollee for at least 90 days in the previous fiscal 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) homeschooled before enrolling in a qualified school; (6) moved into Arizona from another state or country and transferred directly into an Arizona private school; or (7) a prior scholarship recipient under this program, the individual tax-credit scholarship program, or the switcher tax-credit scholarship program and the child continued to attend a private school in subsequent years.

A student may not participate in the Empowerment Scholarship Account (ESA) program and receive a tax-credit award. A previous participant in the ESA program who meets the income requirements may elect to receive a tax-credit award instead of continuing in the ESA program.

Students may receive multiple tax-credit scholarship awards or receive awards from multiple tax credit scholarship programs as eligible.

## FAST FACTS

**29,582**

Scholarships  
Awarded  
(2022–2023)

**63%**

Families with  
Children  
Income-Eligible  
Statewide

**44**

Scholarship  
Organizations  
(2022–2023)

**291**

Schools  
Participating  
(2022–2023)

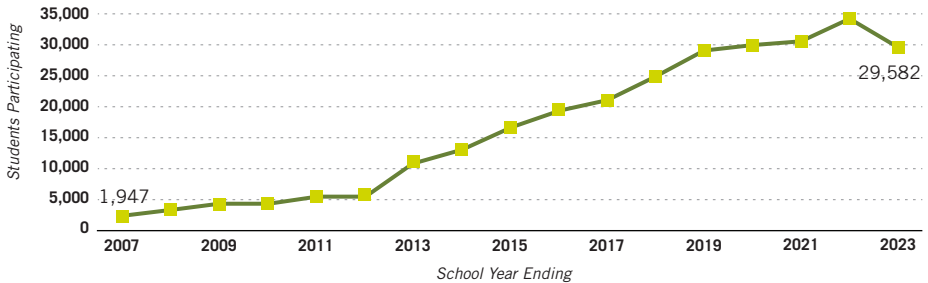
**\$3,834**

Average  
Scholarship  
Value  
(2022–2023)

**37%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Use of Funds

Awarded funds from the low-income corporate credit can be used to pay the cost of attending a private school full-time in Arizona.

## Funding Amount and Source

Private donors fund this program by donating to STOs and receiving tax credits for their donation, up to certain limits. Each STO determines the number of scholarships it distributes. Scholarships were capped at \$6,300 in grades K–8 and \$8,100 in grades 9–12 for 2024–5024. Those amounts increase annually by \$200. Corporate taxpayers who contribute to STOs may claim a tax credit equal to the full amount of their contribution. Donation pre-approval is required. Tax credits are worth 100% of the value of the contributions to scholarship organizations. Total credits claimed cannot exceed \$135 million, meaning roughly 35,000 students can participate, or less than 3% of Arizona’s K–12 student population.

## ARIZONA

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

Tax-Credit Scholarship | Enacted 2009 | Launched 2009

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>CREDIT VALUE</b>	100%
<b>SCHOLARSHIP CAP</b>	90% State Funding	<b>PER DONOR CREDIT CAP</b>	None		
<b>BUDGET CAP</b>	\$6 Million	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>SPECIAL NEEDS PATHWAY</b>	Pathway				

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. Eligible scholarship students include children with special needs, and students who are currently, or have ever been, part of the Arizona foster care system. Depending on eligibility, students can receive more than one scholarship from STOs in a given year.

### Eligibility

Students are eligible for this scholarship if they have been identified as having a disability under Section 504 of the Rehabilitation Act, or been identified as a child with a disability by a school district. They must provide a copy of either an Individualized Education Plan (IEP), 504 plan, or Multidisciplinary Evaluation Team (MET) issued by an Arizona school, but the documentation does not have to be current to qualify.

Students are also eligible for this scholarship if they are currently, or were previously, placed in the Arizona foster care system at any time before graduating high school.

Students may receive multiple tax-credit scholarship awards or receive awards from multiple tax-credit scholarship programs as eligible. Students may not participate in the ESA program while accepting funds from the program.

### Use of Funds

Scholarship funds are used to pay tuition at qualified private schools for full-time attendance.

## FAST FACTS

**1,168**

Scholarships  
Awarded  
(2022–2023)

**12%**

Students  
Eligible  
Statewide

**11**

Scholarship  
Organizations  
(2022–2023)

**137**

Schools  
Participating  
(2022–2023)

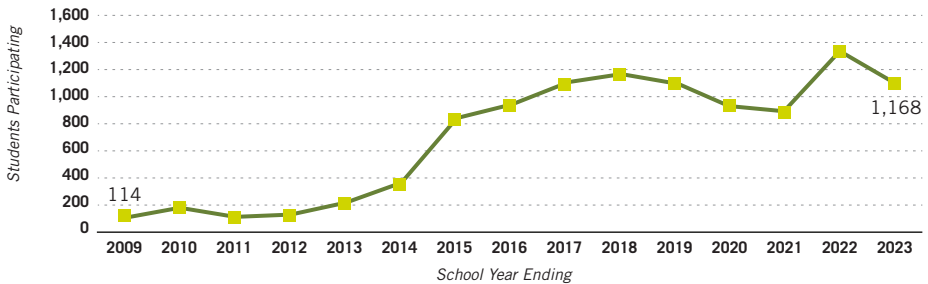
**\$3,844**

Average  
Scholarship Value  
(2022–2023)

**37%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

Private donors fund this program by donating to STOs and receiving tax credits for their donation, up to certain limits. STOs may award scholarships up to the private school tuition or 90% of the state funding that otherwise would go to that pupil had he or she remained in public school, whichever is less. That amount varies depending on the services the student's disability requires. Pre-approval is required for donations.

Total credits claimed cannot exceed \$6 million, meaning roughly 1,500 students can participate, or less than 1% of Arizona's K–12 student population.

Students are eligible to receive multiple tax-credit scholarships under the four state programs. Tax credits are worth 100% of the value of the contributions to scholarship organizations. Total credits claimed cannot exceed \$6 million, meaning roughly 1,500 students can participate, or less than 1% of Arizona's K–12 student population.

# “Switcher” (Overflow/PLUS) Individual Income Tax Credit Scholarship Program

Tax-Credit Scholarship | Enacted 2012 | Launched 2012

<b>INCOME LIMIT</b>	185% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>CREDIT VALUE</b>	100%
<b>SCHOLARSHIP CAP</b>	Tuition of Qualified Private School		<b>GEOGRAPHIC LIMIT</b>	Statewide	
<b>BUDGET CAP</b>	None	<b>PER DONOR CREDIT CAP</b>	\$728 (Individual) / \$1,451 (Married)		
<b>SPECIAL NEEDS PATHWAY</b>	None				

Arizona’s “Switcher” (Overflow/PLUS) Individual Income 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.

## Eligibility

Students in grades K–12 who attended a public or charter school for at least 90 days, or a full semester, in the prior school year and transferred to a private school are eligible for a scholarship. Pre-kindergarten students with disabilities are eligible if attending a qualified school that offers needed services for any of the following conditions: hearing impairment; visual impairment; developmental delay; preschool severe delay; or speech and/or language impairment. Additionally, students who are in, or enrolling in, a private school kindergarten; children of active military members stationed in Arizona; children who were homeschooled before transferring directly to a private school; and children who moved into Arizona from another state or country and transferred directly into an Arizona private school are eligible. To be eligible, kindergarten students must be age 5 by January 1 of their kindergarten school year. Students must attend the private school full-time to participate.

A student who participated in the ESA program and did not renew or accept the scholarship may accept a STO scholarship by transferring into the program. Children remain eligible for the program as long as they are continuously enrolled and attending a private school and receiving the scholarship, and they are also eligible for this scholarship if they received a low-income corporate scholarship or a disabled/displaced corporate scholarship in the prior year.

A student who receives Empowerment Scholarship Account (ESA) money from the Arizona Department of Education is not eligible for a “switcher” tax credit award. Students

## FAST FACTS

**21,241**

Scholarships  
Awarded  
(2022–2023)

**88%**

Students  
Eligible  
Statewide

**47**

Scholarship  
Organizations  
(2022–2023)

**346**

Schools  
Participating  
(2022–2023)

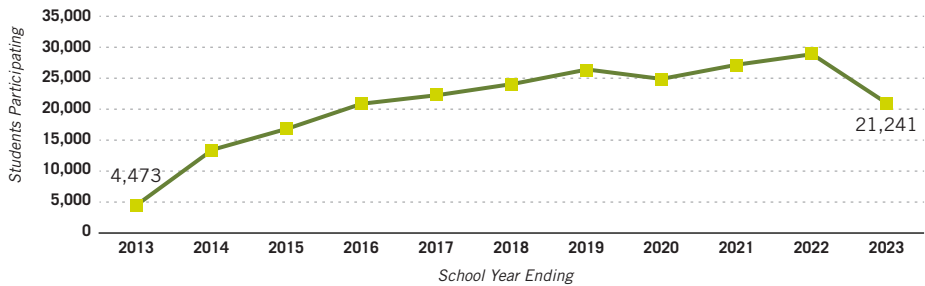
**\$1,710**

Average  
Scholarship Value  
(2022–2023)

**16%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



may receive multiple tax-credit scholarship awards or receive awards from multiple tax-credit scholarship programs as eligible.

### Use of Funds

Funds from STOs are used to pay for tuition at qualified private schools for full-time enrollment.

### Funding Amount and Source

Private donors fund this program by donating to STOs and receiving tax credits for their donation, up to certain limits. 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. Scholarship values are capped at the school's tuition but multi-year tuition scholarships are permitted, and scholarships can be combined. Tax credits are worth 100% of the value of the contributions to scholarship organizations, but donors can only claim up to \$728 in tax credits annually (or up to \$1,451 for married couples filing jointly) after first donating the maximum credit amount for the Original Individual Income Tax Credit (\$731 individual, \$1,459 joint) in tax year 2024. The credit limit is adjusted annually, on or after January 1, using the Consumer Price Index published by the United States Bureau of Labor Statistics, except that the dollar amount cannot be reduced from the prior taxable year. This credit is not available to corporations.

## ARKANSAS

# Philanthropic Investment in Arkansas Kids Scholarship Program

Tax-Credit Scholarship | Enacted 2021 | Launched 2022

<b>INCOME LIMIT</b>	200% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	National	<b>CREDIT VALUE</b>	100%
<b>SCHOLARSHIP CAP</b>	\$6,217 (K–8) / \$6,994 (9–12)				
<b>PER DONOR CREDIT CAP</b>	Tax Liability; Carryover to Next-Succeeding Taxable Year, Up to 3 Years				
<b>BUDGET CAP</b>	\$6 Million (Escalator)	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>SPECIAL NEEDS PATHWAY</b>	None				

Arkansas’s Philanthropic Investment in Arkansas Kids Scholarship Program allows individuals and corporations to claim a 100% tax credit for contributions to approved Scholarship-Granting Organizations (SGOs), nonprofits that provide private school scholarships to students from families falling below 200% of the Federal Poverty Level.

### Eligibility

Student participation is limited to Arkansas residents eligible to attend a public school from a family earning up to 200% of the Federal Poverty Level or FPL (\$62,400 for a family of four in 2024-2025). Students must be currently enrolled in a public school or have attended a public school during the previous school year during the initial application, or they must be starting school for the first time in the state of Arkansas. Previous scholarship recipients also remain eligible to apply.

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.

### Use of Funds

Scholarships fund tuition and fees at participating private schools throughout Arkansas.



## FAST FACTS

**409**

Scholarships  
Awarded  
(2024–2025)

**46%**

Families Income-  
Eligible Statewide

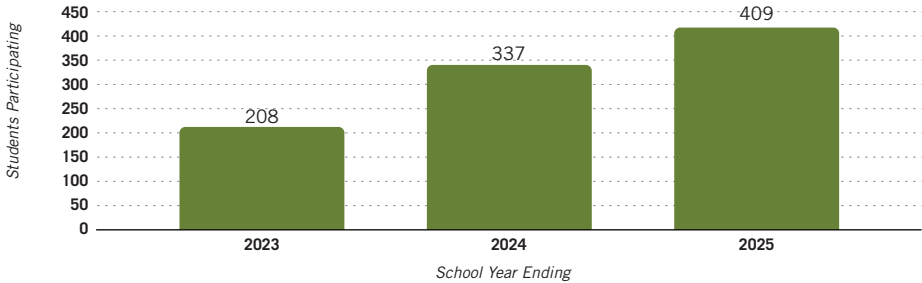
**46%**

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

**\$7,618**

Average  
Scholarship Value  
(2024–2025)

## PROGRAM PARTICIPATION



## Funding Amount and Source

Scholarship amounts are based on a percentage of the student base funding, varied by grade level. Scholarships cannot exceed 80% of Arkansas’s foundation funding (\$7,618 in 2023–2024) for students in K–8 or 90% of Arkansas’s foundation funding (\$6,316 in 2020–2021) for high school students in grades 9–12. Tax credits are worth 100% of the value of the contribution to Scholarship Granting Organization, making them a great value to donors. Program participation is limited by the budget provided for funding. Total credits claimed cannot exceed \$6.95 million, meaning roughly 1,200 students can participate, or less than 1% of Arkansas’ K–12 student population.

## GEORGIA

# Qualified Education Expense Tax Credit

Tax-Credit Scholarship | Enacted 2008 | Launched 2008

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>CREDIT VALUE</b>	100%
<b>SCHOLARSHIP CAP</b>	\$12,857 (2024)	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>PER DONOR CREDIT CAP</b>	\$2,500 (Individuals) / \$5,000 (Married) / 75% Liability (Business)				
<b>BUDGET CAP</b>	\$120 Million	<b>SPECIAL NEEDS PATHWAY</b>	None		

Georgia provides dollar-for-dollar tax credits for individual and corporate donations to Student Scholarship Organizations (SSOs), nonprofits that provide private school scholarships.

### Eligibility

All Georgia students are eligible to participate if they attended a public school for at least six weeks immediately prior to receiving a scholarship, or if they are enrolling in pre-kindergarten, kindergarten, or first grade. A student remains eligible until the student graduates high school; reaches the age of 20; or returns to public school, whichever occurs first. Prior public school attendance is waived for students based on zoned attendance assignment if their resident public school is determined by the Office of Student Achievement as a low-performing school; the student is the subject of officially documented cases of school-based physical violence or student-related verbal abuse threatening physical harm; or the student was enrolled in a qualifying home study program for at least one year prior to receiving a scholarship.

Scholarships are not needs-based, but SSOs are required to consider financial needs and are permitted to prioritize awards according to student need.

### Use of Funds

Scholarships provided to students are required to be restrictively endorsed and deposited into accounts of participating schools to cover tuition costs for the participating student. Qualified schools can include a pre-kindergarten, elementary, or secondary nonpublic school.

## FAST FACTS

**21,849**

Scholarships  
Awarded  
(2023)

**89%**

Students  
Eligible  
Statewide

**18**

Scholarship  
Organizations  
(2023)

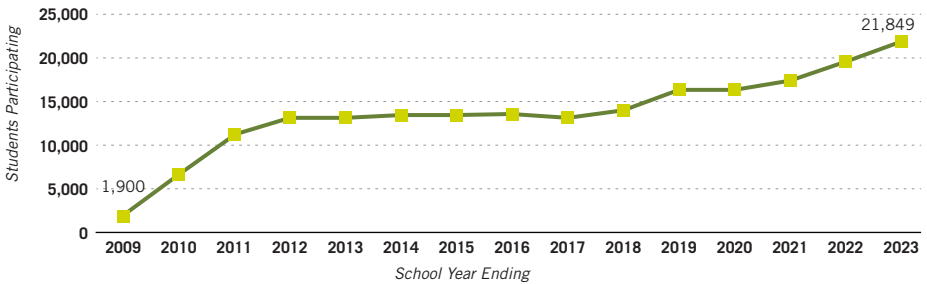
**\$4,624**

Average  
Scholarship  
Value  
(2023)

**34%**

Value as a  
Percentage of  
Public School  
Per-Student  
Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

Private donors fund this program by donating to SSOs and receiving tax credits for their donation, up to certain limits. The maximum scholarship amount given to a student in any given year cannot exceed the average state and local expenditures per student for the state. The Georgia Department of Education determines and publishes the amount annually, no later than January 1. SSOs determine individual scholarship values.

Taxpayer donations to SSOs are valued at 100% of the contributions made for the benefit of providing scholarships to students, up to certain caps. Donations and credits are available to individuals and corporations. Each calendar year, until the program cap on credits is met, taxpayers are limited by the following credit limits based upon filing: \$2,500 for single filers; \$2,500 for married separate filers; \$5,000 for married joint filers; \$25,000 for individual pass-through owners; 75% of annual tax liability for C-Corp, Trusts, or electing pass-through filers; and 75% of annual tax liability not to exceed a credit of \$1 million for businesses that pay insurance premium taxes. The insurance premium tax credit is capped at a total annual amount of \$6 million, permitted on a first come, first served basis. Total credits claimed cannot exceed \$120 million, meaning roughly 26,000 students can participate, or 1% of Georgia's K-12 student population.

# School Scholarship Tax Credit

Tax-Credit Scholarship | Enacted 2009 | Launched 2009

<b>INCOME LIMIT</b>	400% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State or National
<b>SCHOLARSHIP CAP</b>	Full Tuition	<b>PER DONOR CREDIT CAP</b>	None
<b>BUDGET CAP</b>	\$18.5 Million	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	None		
<b>CREDIT VALUE</b>	50%		

Indiana's School Scholarship Tax Credit program allows individuals and corporations to claim a 50% 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 \$18.5 million.

## Eligibility

About 98% of Indiana students are eligible for a scholarship. Children are eligible to receive scholarships if their family income does not exceed 400% of the guidelines needed to qualify for the federal Free and Reduced-Price Lunch (FRL) program (\$220,000 for a family of four in 2024–2025). Children must be between ages 4 and 21 to participate. Current private school students qualify.

## Use of Funds

Qualifying expenses include tuition and expenses.

## Funding Amount and Source

Charitable donations made to SGOs fund the scholarships. Individuals and corporations may receive 50% tax credits for their donations to SGOs. SGOs determine scholarship amounts. Total credits claimed cannot exceed \$18.5 million, meaning roughly 9,000 students can participate, or less than 1% of Indiana's K–12 student population. The tax credits are not refundable.

## FAST FACTS

**11,405**

Scholarships  
Awarded  
(2022–2023)

**98%**

Students  
Eligible  
Statewide

**5**

Scholarship  
Organizations  
(2022–2023)

**381**

Schools  
Participating  
(2022–2023)

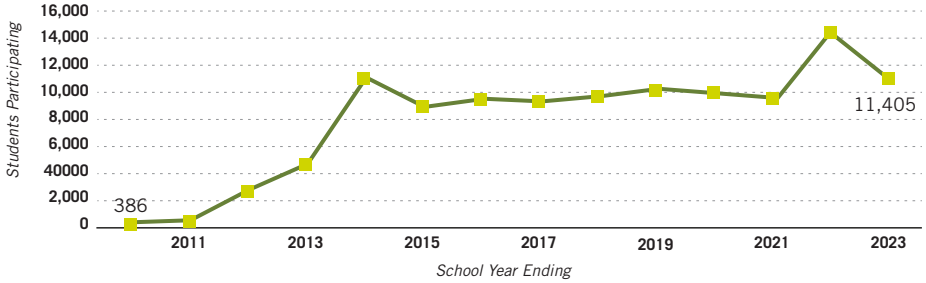
**\$2,054**

Average  
Scholarship Value  
(2022–2023)

**18%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



# School Tuition Organization Tax Credit

Tax-Credit Scholarship | Enacted 2006 | Launched 2006

<b>INCOME LIMIT</b>	400% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>SCHOLARSHIP CAP</b>	Full Tuition	<b>PER DONOR CREDIT CAP</b>	None
<b>BUDGET CAP</b>	\$20 Million in 2022	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	None	<b>CREDIT VALUE</b>	75%

Iowa offers tax credits to taxpayer donors supporting School Tuition Organizations (STOs), nonprofits that provide tuition scholarships to students to attend accredited private schools. The program helps Iowa students from low-income households afford the schooling options that best fit their needs.

## Eligibility

Eligible students may receive a scholarship to attend an accredited Iowa nonpublic school if their family household income does not exceed 400% of the Federal Poverty Level or FPL (\$124,800 for a family of four in 2024–2025).

## Use of Funds

STOs provide scholarships called “tuition grants” to cover all, or part, of the tuition at an accredited Iowa nonpublic school participating in the program.

## Funding Amount and Source

The program is funded by donations to STOs. Scholarship amounts are determined by STOs and capped only by a participating student’s annual tuition amount.

Eligible donors include individuals and corporations. Donor contributions to STOs are worth 75% of the value, with an annual maximum equal to the donor’s tax liability. Any credit in excess of the tax liability is not refundable, but the excess for the tax year may be credited to the tax liability for the following five tax years or until depleted, whichever is earlier. A maximum of \$20 million in tax-credit funding for scholarships is available annually. Total credits claimed cannot exceed \$20 million, meaning roughly 9,700 students can participate, or less than 2% of Iowa’s K–12 student population.

## FAST FACTS

**10,239**

Scholarships  
Awarded  
(2022–2023)

**68%**

Students  
Eligible  
Statewide

**12**

Scholarship  
Organizations  
(2021–2022)

**143**

Schools  
Participating  
(2021–2022)

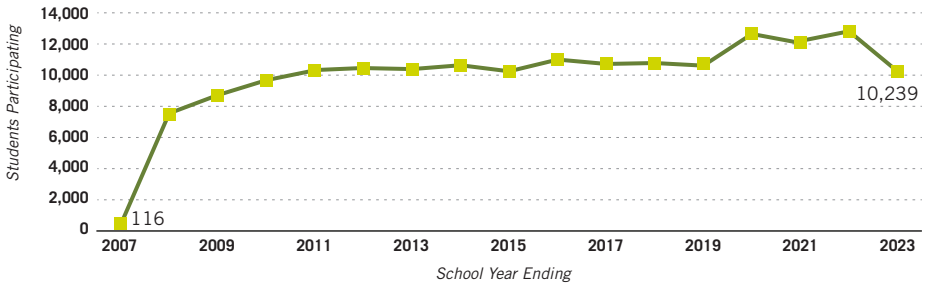
**\$2,062**

Average  
Scholarship Value  
(2022–2023)

**15%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



# Tax Credit for Low-Income Students Scholarship Program

Tax-Credit Scholarship | Enacted 2014 | Launched 2014

<b>INCOME LIMIT</b>	250% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>CREDIT VALUE</b>	75%
<b>SCHOLARSHIP CAP</b>	\$8,000	<b>PER DONOR CREDIT CAP</b>	\$500,000	<b>BUDGET CAP</b>	\$10 Million
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	None		

Kansas's Tax Credit for Low-Income Students Scholarship Program allows individuals and corporations to claim a 75% tax credit for contributions to approved Scholarship-Granting Organizations (SGOs), nonprofits that provide private school scholarships to students from lower-income families. This is Kansas's first school choice program.

## Eligibility

Children are eligible to receive scholarships if their family income does not exceed 100% of the Free and Reduced-Price Lunch (FRL) program (\$57,720 for a family of four in 2024-2025). Children must be between ages 5 and 21 to participate. In addition, children who are eight or older must have been enrolled in any public school the previous school year.

## Use of Funds

Qualifying expenses include tuition, fees, expenses, and transportation if provided by a qualifying school.

## Funding Amount and Source

Private donors fund this program by donating to SGOs and receiving tax credits for their donation, up to certain limits. Each SGO determines the amount of the scholarships it distributes, but no scholarship amount can exceed the cost of tuition, fees, expenses, and transportation if provided by a qualifying school. The maximum scholarship amount is \$8,000. The average scholarship size is roughly about a quarter of the average expenditure per student at Kansas's district schools, but the cap on scholarship values is significantly higher. Tax credits are worth only 75% of the value of the contributions to SGOs. Total credits claimed cannot exceed \$10 million, meaning roughly 3,100 students can participate, or less than 1% of Kansas' K-12 student population.



## FAST FACTS

**1,340**

**Students Participating**  
*(2022–2023)*

**32%**

**Families with Children Income-Eligible Statewide**

**9**

**Scholarship Organizations**  
*(2022–2023)*

**88**

**Schools Participating**  
*(2022–2023)*

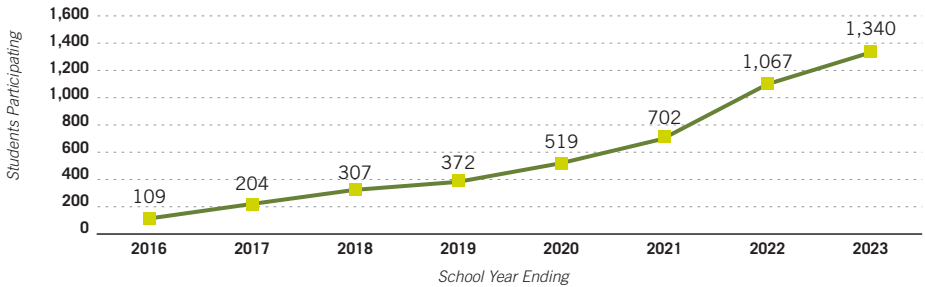
**\$3,199**

**Average Scholarship Value**  
*(2022–2023)*

**23%**

**Value as a Percentage of Public School Per-Student Spending**

## PROGRAM PARTICIPATION



# Tuition Donation Credit Program

Tax-Credit Scholarship | Enacted 2012 | Launched 2012

<b>INCOME LIMIT</b>	250% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State
<b>SCHOLARSHIP CAP</b>	Approximately \$4,350 (K–8) / \$4,900 (9–12)	<b>PER DONOR CREDIT CAP</b>	None
<b>BUDGET CAP</b>	None	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	Priority if Earmark		

Louisiana’s Tuition Donation Credit Program provides dollar-for-dollar tax credits to donors providing contributions to School Tuition Organizations (STOs), nonprofits that provide scholarships to students from low-income households for tuition to attend nonpublic schools in Louisiana.

## Eligibility

To qualify for a scholarship provided for from the Tuition Donation Credit Program, students must come from families residing in Louisiana whose household income is less than 250% of the Federal Poverty Line (\$78,000 for a family of four in 2024–2025). Additionally, they must either be entering kindergarten, have attended a public school in both semesters during the previous school year, or have previously received a scholarship under this program or the Louisiana Student Scholarships for Educational Excellence Program.

Awards are on a first-come, first serve basis, but priority is given to students who participated in the Tuition Donation Credit or Louisiana Scholarship Program in the previous year.

Families may apply for both an STO scholarship and the Louisiana Scholarship Program or the School Choice Program for Certain Students with Exceptionalities, but families may not combine other scholarships if they accept and use an STO scholarship.

## Use of Funds

Funds from scholarships are eligible to be used to pay tuition and fees at qualifying private schools in Louisiana. The Louisiana Board of Elementary and Secondary Education sets standards for participation in the program. Families apply for the scholarship through STOs. Scholarships are portable and may be used at any participating school that is an STO partner. Schools must use a lottery if demand exceeds capacity for the number of students meeting enrollment criteria and participating in the program.

## FAST FACTS

**3,316**

Students  
Participating  
(2022–2023)

**53%**

Families with  
Children Income-  
Eligible Statewide

**5**

Scholarship  
Organizations  
(2022–2023)

**190**

Schools  
Participating  
(2022–2023)

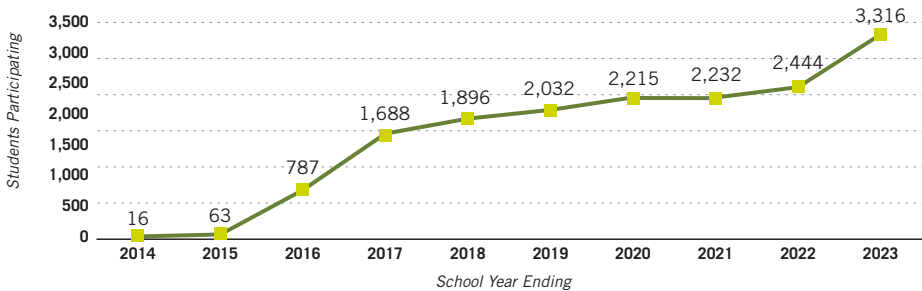
**\$4,225**

Average  
Scholarship Value  
(2022–2023)

**28%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

Private donors fund this program by donating to STOs and receiving tax credits for their donation, up to certain limits. For participating students in grades K–8, scholarships can be worth up to 80% of the state average Minimum Foundation Program (MFP) funding per pupil for elementary and middle school students the previous year. For grades 9–12, scholarships can be worth up to 90% of the figure for high school students. Students may receive scholarships from more than one STO, but the total dollar amount of scholarships may still not exceed the maximum amounts above. Scholarships cannot exceed the actual amount of tuition and fees.

Quarterly payment checks are issued via mail to participating schools in September, December, February, and May. Parents must restrictively endorse the check for deposit into the school's account.

Donors may not designate their donation for a specific student unless their donation benefits students with disabilities. Designations can be made for all students with disabilities, students with a specific type of disability, or a specific student with a disability. Taxpayers receive credit for the portion of their donation that an STO uses to fund student scholarships, up to 100%. STOs may use up to 5% of donations for administrative costs and donors are able to designate their contributions for this purpose, waiving eligibility for a tax credit. Credits are nonrefundable and limited to the taxpayer's annual liability, but a three-year carry forward is provided.

# Tax Credits for Contributions to Student Scholarship Organizations

Tax-Credit Scholarship | Enacted 2015 | Launched 2015

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>SCHOLARSHIP CAP</b>	100% of State Expenditure	<b>PER DONOR CREDIT CAP</b>	\$200,000
<b>BUDGET CAP</b>	\$5 Million (Escalator)	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	None		
<b>CREDIT VALUE</b>	100%		

The Montana Tax Credits for Contributions to Student Scholarship Organizations program allows individuals and corporations to claim a 100% tax credit for contributions to approved Student Scholarship Organizations (SSOs), nonprofits that provide scholarships for private school and tutoring.

## Eligibility

All students between the ages of 5 and 18 in Montana are eligible. SSOs are permitted to create their own eligibility guidelines and priorities for awarding limited scholarships. Limitations are widely based on prior public-school attendance, eligibility to enter kindergarten, and household income.

## Use of Funds

Donations to SSOs provide eligible students with the opportunity to attend participating nonpublic schools with tuition scholarships.

## Funding Amount and Source

Private donors fund this program by donating to SSOs and receiving tax credits for their donation, up to certain limits. Scholarship amounts are determined by SSOs. The maximum scholarship is 100% of the average per-pupil expenditure for the second most recently completed fiscal year. Total credits claimed cannot exceed \$5 million, meaning roughly 2,300 students can participate, or about 1% of Montana's K-12 student population. Each taxpayer individual or business can donate and receive up to \$200,000 in tax credits.

## FAST FACTS

**1,671**

Students  
Participating  
(2023–2024)

**100%**

Students  
Eligible  
Statewide

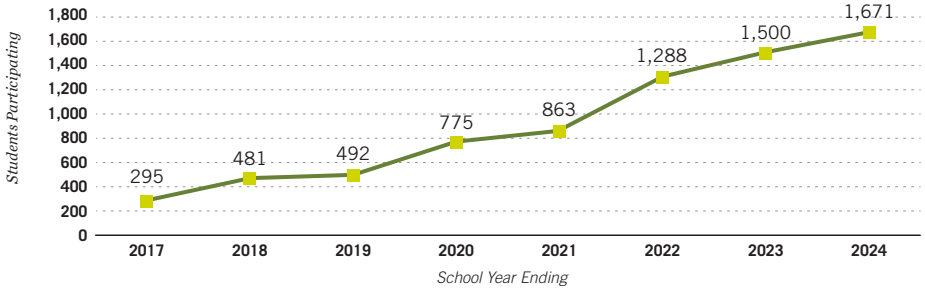
**\$2,190**

Average  
Scholarship  
Value  
(2022–2023)

**16%**

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

## PROGRAM PARTICIPATION



Married taxpayers filing jointly may take a tax credit of up to \$400,000. The credit is available on a first-come, first-served basis. The credit is not refundable but can be carried forward for up to three years. Beginning in 2025, if 80% of the previous year's aggregate limit of credits is claimed, the credit threshold increases by 20%. If the threshold is not hit, the limit remains the same. In 2024, the program maxed out the \$5 million cap. For the 2025 tax year, the program limit will increase by 20% to \$6 million.

# Educational Choice Scholarship Program

Tax-Credit Scholarship | Enacted 2015 | Launched 2015

<b>INCOME LIMIT</b>	300% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	National
<b>SCHOLARSHIP CAP</b>	\$9,810	<b>PER DONOR CREDIT CAP</b>	None
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	None
		<b>BUDGET CAP</b>	\$6.7 Million
		<b>CREDIT VALUE</b>	100%

Nevada's Educational Choice Scholarship allows corporations to claim a 100% tax credit for contributions to approved Scholarship-Granting Organizations (SGOs), nonprofits that provide private school scholarships, counted against the Modified Business Tax. Taxpayers may carry forward a tax credit under this program for five years. The SGOs then provide private school scholarships to families who meet the income requirements.

## Eligibility

All students who receive scholarships through this program must come from families whose household incomes are at or below 300% of the Federal Poverty Level (FPL) (\$93,600 for a family of four in 2024–2025).

## Use of Funds

Parents and guardians of private school students can apply the scholarship toward tuition, fees, and transportation costs associated with attending the private school.

## Funding Amount and Source

Private donors fund this program by donating to SGOs and receiving tax credits for their donation, up to certain limits. Scholarship amounts are determined by SGOs up to a legal maximum. The maximum scholarship limit increases by the Consumer Price Index increase each year and is currently \$9,810. Total credits claimed cannot exceed \$6.7 million, meaning roughly 1,800 students can participate, or less than 1% of Nevada's K–12 student population.

## FAST FACTS

**1,827**

Students Participating  
(2023–2024)

**58%**

Families with Children Income-Eligible Statewide

**6**

Scholarship Organizations  
(2023–2024)

**165**

Schools Participating  
(2022–2023)

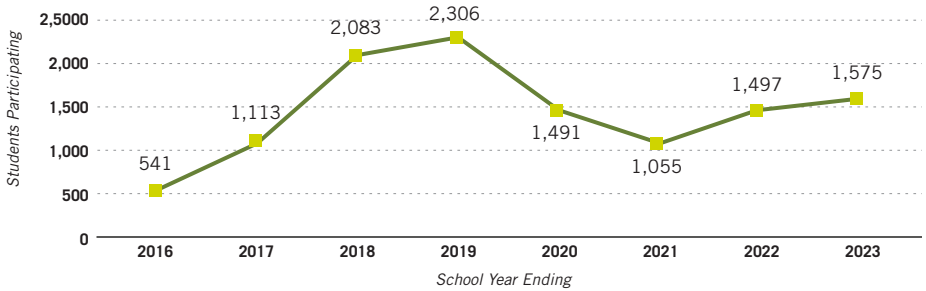
**\$5,263**

Average Scholarship Value  
(2023–2024)

**47%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



## NEW HAMPSHIRE

# Education Tax Credit Program

Tax-Credit Scholarship | Enacted 2012 | Launched 2012

<b>INCOME LIMIT</b>	300% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Conditional		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>CREDIT VALUE</b>	85%
<b>SCHOLARSHIP CAP</b>	\$3,221 Average Value / \$5,636.75 (Special Needs Minimum)				
<b>PER DONOR CREDIT CAP</b>	\$600,000	<b>BUDGET CAP</b>	\$5.1 Million		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	None		

The New Hampshire Education Tax Credit Program offers tax credits to businesses and individuals supporting Scholarship Organizations (SOs), nonprofits that provide private school scholarships, or home school support to students in need. Families who meet the income requirements can receive scholarships they may use towards private schooling, tutoring, online learning, classes at colleges or universities, and/or homeschooling expenses.

### Eligibility

Students must be between ages 5 and 20 and come from households where family income is less than 300% of the Federal Poverty Level or FPL (\$93,600 for a family of four in 2024–2025). In the first two years of the program, scholarship organizations were required to award 70% 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 is reduced by 5% each year. In 2024–2025, the program will require at least 20% of scholarship recipients to be switchers. Additionally, at least 40% of the total scholarship organization’s award must be given to students who qualify for the federal Free and Reduced-Price Lunch program.

### Use of Funds

Qualifying expenses include tuition; the cost of a public school located outside the resident school district; higher education; tutoring; distance education program; and home education expenses.



## FAST FACTS

**827**

Students Participating  
(2024–2025)

**38%**

Families with Children Income-Eligible Statewide

**2**

Scholarship Organizations  
(2024–2025)

**68**

Schools Participating  
(2023–2024)

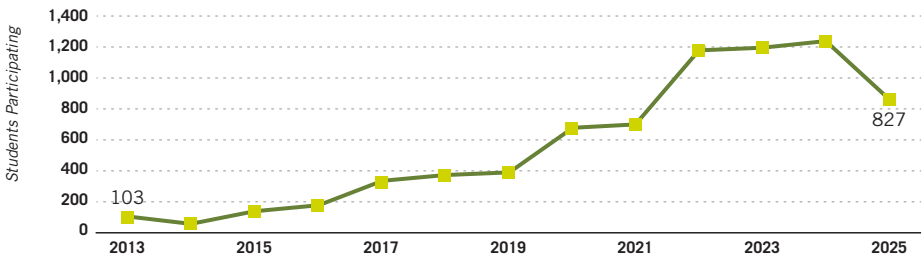
**\$3,045**

Average Scholarship Value  
(2024–2025)

**15%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

This program is funded by donations from individuals subject to New Hampshire’s interest and dividends tax and businesses, who may receive 85% tax credits for donations to Scholarship Organizations (SOs).

Homeschooling students may receive reimbursements for educational expenses.

The average scholarship size is about \$3,700, which is about 19% 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% of the value of the contributions to scholarship organizations. Total credits claimed cannot exceed \$5.1 million, meaning roughly 1,700 students can participate, or less than 1% of New Hampshire’s K–12 student population.

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.

# Tax Credit Scholarship Program

Tax-Credit Scholarship | Enacted 2021 | Launched 2021

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>SCHOLARSHIP CAP</b>	None	<b>CREDIT VALUE</b>	100%
<b>BUDGET CAP</b>	None	<b>PER DONOR CREDIT CAP</b>	\$750 (Single) / \$1,500 (Couple)
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	None

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.

## 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.

## Use of Funds

Students can use scholarships to attend primary and secondary schools.

## Funding Amount and Source

Private donors fund this program by donating to SGOs and receiving tax credits for their donation, up to certain limits. SGOs determine scholarship amounts. Taxpayers that contribute to SGOs may claim a dollar-for-dollar nonrefundable credit of up to \$750. The state will allow \$1,500 per couple for the nonrefundable credit. The average scholarship size has not yet been determined, but there is no cap on scholarship values.

**FAST FACTS**

**100%**

**Students Eligible Statewide**

**60**

**Scholarship Organizations**  
*(2024–2025)*

**PROGRAM PARTICIPATION**

Participation data is not yet available.

# Equal Opportunity Education Scholarships

Tax-Credit Scholarship | Enacted 2011 | Launched 2013

<b>INCOME LIMIT</b>	300% x FRL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>PER DONOR CREDIT CAP</b>	\$1,000 (Single) / \$2,000 (Married) / \$100,000 (Business)		
<b>SCHOLARSHIP CAP</b>	\$5,000 (Per Eligible Student) / \$25,000 (Per Eligible Special Needs Student)		
<b>BUDGET CAP</b>	\$25 Million	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SPECIAL NEEDS PATHWAY</b>	Pathway		

Oklahoma provides tax credits for donations to Scholarship-Granting Organizations (SGOs), nonprofits that coordinate private school scholarships for students from households with incomes that do not exceed 300% of the level qualifying for the Free and Reduced-Price Lunch program (FRL) (\$173,160 for a family of four in 2024–2025).

## Eligibility

To qualify, a student must be a legal United States resident living in Oklahoma and eligible to attend a public school. They must also meet one of the following: (1) attend an Oklahoma public school with an Individualized Education Plan (IEP); (2) attend or live within the attendance zone of a public school designated “in need of improvement” by the State Board of Education; or (3) be a member of a household with an adjusted gross income not exceeding 300% of the level qualifying for the Free and Reduced-Price Lunch program (FRL) (\$173,160 for a family of four in 2024–2025). Students with special needs who have received a qualifying diagnosis affecting learning from a clinical professional, or were provided services under an Individualized Family Service Plan (IFSP) through the SoonerStart program and determined to be eligible for district services, may also receive scholarships through the program.

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, whichever occurs first.

## FAST FACTS

**3,222**

Students  
Participating  
(2022–2023)

**88%**

Families with  
Children Income-  
Eligible Statewide

**7**

Scholarship  
Organizations  
(2022–2023)

**106**

Schools  
Participating  
(2020–2021)

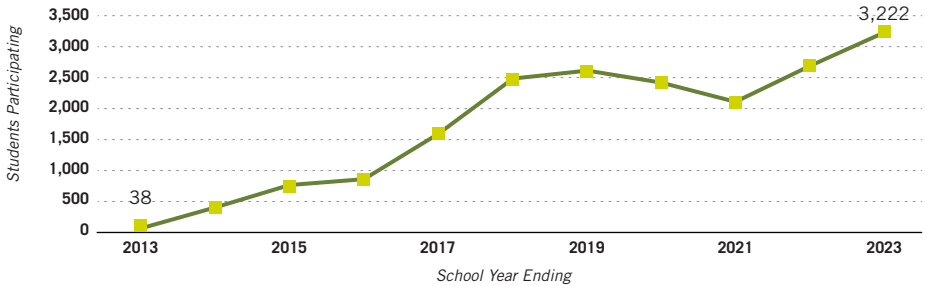
**\$2,695**

Average  
Scholarship Value  
(2022–2023)

**25%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



### Use of Funds

Donated funds provide tuition scholarships for eligible students to attend participating private schools. Funds can also be used for transportation costs for eligible special needs students.

### Funding Amount and Source

Students may receive scholarships for either the greater of \$5,000, or 80% 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 to cover all or part of the tuition, fees and transportation costs of a qualified school for eligible special needs students.

Total credits claimed cannot exceed \$25 million, meaning roughly 9,300 students can participate, or 1% of Oklahoma's K–12 student population.

## PENNSYLVANIA

# Educational Improvement Tax Credit Program

Tax-Credit Scholarship | Enacted 2001 | Launched 2001

<b>INCOME LIMIT</b>	\$112,348 Plus \$19,775 Per Child (Higher for Students With Special Needs)				
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>PER DONOR CREDIT CAP</b>	\$750,000		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None	<b>SCHOLARSHIP CAP</b>	Full Tuition
<b>BUDGET CAP</b>	\$540 Million	<b>CREDIT VALUE</b>	75% / 90%		
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>SPECIAL NEEDS PATHWAY</b>	Priority		

Pennsylvania provides tax credits for corporate contributions to the following nonprofit organizations: Scholarship Organizations (SOs), which provide private school scholarships; Educational Improvement Organizations (EIOs), which support innovative programs in public schools; or Pre-Kindergarten Scholarship Organizations (PKSOs), which provide pre-kindergarten scholarships.

### Eligibility

Children are eligible for scholarships if their household incomes are less than \$112,348 plus \$19,775 for each child in the family in 2024. For example, a family with one child must have an income below \$132,123, whereas a family with three children must have an income below \$171,673.

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% of the baseline income level (for example, a family with one child may earn up to \$142,011 in 2024) 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 approximately 299% of the baseline income level (\$171,475 for a one-child family in 2024) or less.

### Use of Funds

Qualifying expenses include tuition, fees, and district transportation.

## FAST FACTS

**54,241**

Scholarships  
Awarded  
(2021–2022)

**73%**

Families with  
Children  
Income-Eligible  
Statewide

**252**

Scholarship  
Organizations  
(2021–2022)

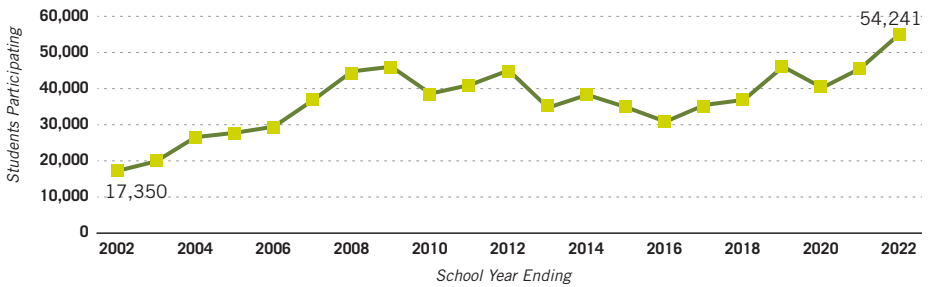
**\$2,583**

Average  
Scholarship  
Value  
(2021–2022)

**14%**

Value as a  
Percentage of  
Public School  
Per-Student  
Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

Qualifying private donors contribute to approved SOs and then each SO determines scholarship amounts.

Most tax credits are worth 75% of the contribution; however, a 90% credit can be claimed if the corporation commits to two consecutive annual contributions. In either case, the maximum tax credit is \$750,000 per company; however, this cap is lifted from October 1 through November 30 during years when there are unclaimed credits. Tax credits for contributions to the scholarship organization for economically disadvantaged students are worth 85% of the contribution, increase to 99% for a commitment to two consecutive annual contributions, and are not subject to the maximum limit per company. Credits are awarded to companies on a first-come, first-served basis until the \$540 million cap is reached. No less than \$60 million of the credits must be used for scholarships for economically disadvantaged students, and no more than \$30.5 million of the credits may be used for scholarships for pre-kindergarten students.

## PENNSYLVANIA

# Opportunity Scholarship Tax Credit Program

Tax-Credit Scholarship | Enacted 2012 | Launched 2012

<b>INCOME LIMIT</b>	\$112,348 + \$19,775/Child	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>PER DONOR CREDIT CAP</b>	\$750,000	<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>BUDGET CAP</b>	\$90 Million	<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>CREDIT VALUE</b>	75% / 90%
<b>SCHOLARSHIP CAP</b>	\$10,500 / \$12,500 (Zoned School), \$15,000 / \$19,000 (Special Needs)				
<b>SPECIAL NEEDS PATHWAY</b>	Priority				

Pennsylvania provides tax credits for corporate contributions to Scholarship Organizations (SOs), nonprofits that provide private school scholarships to students who live in a low-achieving school zone. Students who meet the zoning and income requirements can receive scholarships funded from those tax credits.

### Eligibility

Students must live in a “low-achieving” school zone, with low-achieving defined as the state’s bottom 15% of public schools based on standardized test scores. Also, families are eligible only if their household incomes are less than \$112,348 plus \$19,775 for each child in the family in 2024–2025, adjusted annually for inflation. Students with special needs are eligible for scholarships if they come from families that earn 150% of the baseline income level (for example, a family with one child may earn up to \$142,011 in 2024–2025) or less, and those with the most severe special needs are eligible if they come from families who earn 299% of the baseline income level (\$171,475 for a one-child family in 2024–2025) or less.

Scholarship Organizations must give preference to applications from students who received an application in the prior year or students whose household income does not exceed 185% of the Federal Poverty Level.

### Use of Funds

Qualifying expenses include tuition, fees, and district transportation.



## FAST FACTS

**23,430**

Scholarships  
Awarded  
(2021–2022)

**8%**

Families with  
Children  
Income-Eligible  
Statewide

**163**

Scholarship  
Organizations  
(2021–2022)

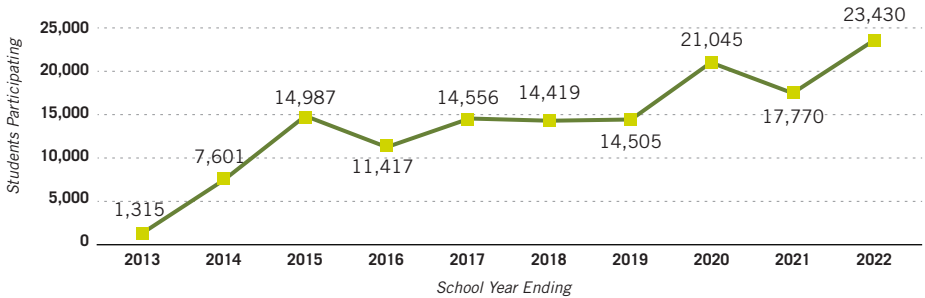
**\$1,853**

Average  
Scholarship  
Value  
(2021–2022)

**10%**

Value as a  
Percentage of  
Public School  
Per-Student  
Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

Qualifying private donors contribute to approved Scholarship Organizations. Each Scholarship Organization determines scholarship amounts, which are capped at the amount of the school’s tuition and fees, or \$8,500 for students without a disability and \$15,000 for students with a disability. Students attending “economically disadvantaged schools”—those where 51% or more of students received an EITC/OSTC scholarship of at least \$500 (K–8) or \$1,000 (9–12) during the previous school year—may receive scholarships worth up to \$10,500 for elementary students and \$12,500 for secondary students. Students with special needs may receive up to \$15,000, and students with special needs 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.

Tax credits are worth 75% of the contribution; however, a 90% credit can be claimed if the corporation commits to two consecutive annual contributions. In either case, the maximum tax credit is \$750,000 per company; however, this cap is lifted from October 1 through November 30 during years when there are unclaimed credits. Credits are awarded to companies on a first-come, first-served basis until the \$90 million cap is reached.

# Tax Credits for Contributions to Scholarship Organizations

Tax-Credit Scholarship | Enacted 2006 | Launched 2007

<b>INCOME LIMIT</b>	250% x FPL	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	None
<b>SCHOLARSHIP CAP</b>	None	<b>PER DONOR CREDIT CAP</b>	\$100,000
<b>GEOGRAPHIC LIMIT</b>	Statewide	<b>BUDGET CAP</b>	\$1.6 Million
<b>SPECIAL NEEDS PATHWAY</b>	None		

Rhode Island's tax-credit scholarship program offers a 75% tax credit to businesses that donate to Scholarship-Granting Organizations (SGOs) or 90% if donated for two consecutive years and the second year's donation is worth at least 80% of the first year's donation. SGOs are nonprofits that offer private school scholarships of varying amounts to students from low-income households.

## Eligibility

Students must have family incomes at or below 250% of the Federal Poverty Level (\$78,000 for a family of four in 2024–2025).

## Use of Funds

Qualifying expenses include tuition and fees.

## Funding Amount and Source

Scholarships are funded by donations to Scholarship-Granting Organizations (SGOs). 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% of the first year's donation may receive 90% tax credits. Otherwise, tax credits are worth 75% of donations to SGOs. Total credits claimed cannot exceed \$1.6 million, meaning roughly 500 students can participate, or 1% of Rhode Island's K–12 student population.

## FAST FACTS

**478**

Students  
Participating  
(2023)

**41%**

Families with  
Children  
Income-Eligible  
Statewide

**7**

Scholarship  
Organizations  
(2023)

**51**

Schools  
Participating  
(2023)

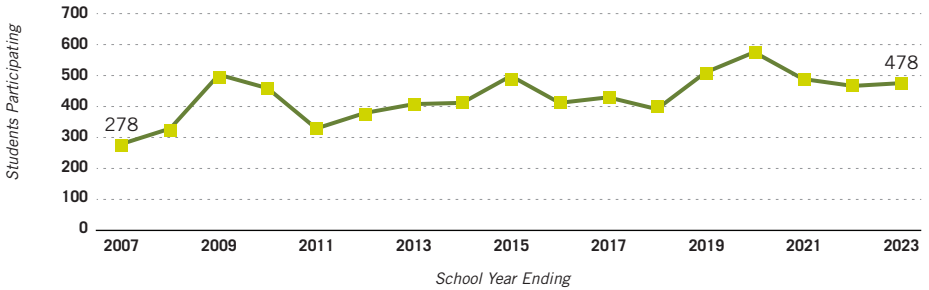
**\$3,009**

Average  
Scholarship Value  
(2023)

**15%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## SOUTH CAROLINA

# Educational Credit for Exceptional Needs Children Fund

Tax-Credit Scholarship | Enacted 2013 | Launched 2014

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ENROLLMENT CAP</b>	None	<b>TESTING MANDATE</b>	State or National	<b>CREDIT VALUE</b>	100%
<b>SCHOLARSHIP CAP</b>	\$11,000	<b>PER DONOR CREDIT CAP</b>	75% Liability		
<b>BUDGET CAP</b>	\$12 Million	<b>GEOGRAPHIC LIMIT</b>	Statewide		
<b>SPECIAL NEEDS PATHWAY</b>	Pathway				

South Carolina allows individuals, partnerships, corporations, and similar entities to claim a 100% tax credit for contributions to a dedicated fund for scholarships. Individuals, partnerships, corporations, and similar entities can claim tax credits up to 75% of their tax liability. The total amount of tax credits awarded statewide is limited to \$12 million.

### Eligibility

Students are eligible to receive scholarships if a local school district has determined that they are a child with a disability who needs special education and related services under the state's evaluation criteria. Students are also eligible to receive scholarships if a licensed speech-language pathologist, a psychiatrist, or a medical, mental health, psychoeducational, or other comparable licensed healthcare provider has diagnosed a student with an impairment within the last three years, then that student is eligible for the program. Impairments include 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. Returning scholarship recipients are prioritized for awards. Students must attend an eligible independent (nonpublic) school.

### Use of Funds

Qualifying expenses include tuition, fees, transportation, and textbooks.

## FAST FACTS

**1,460**

Students  
Participating  
(2022–2023)

**12%**

Students  
Eligible  
Statewide

**102**

Schools  
Participating  
(2022–2023)

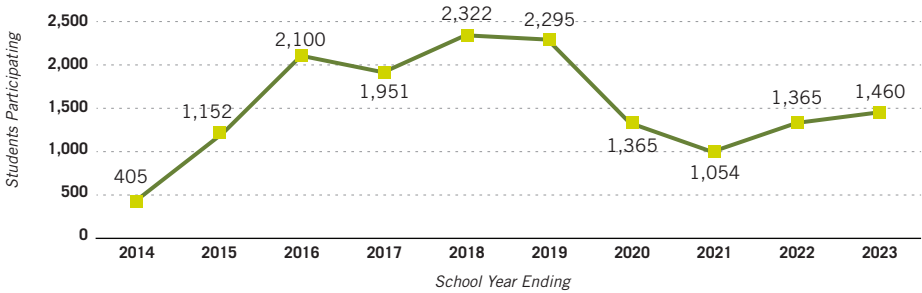
**\$2,400**

Average  
Scholarship Value  
(2022–2023)

**19%**

Value as a  
Percentage of  
Public School  
Per-Student  
Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

The maximum scholarship amount a student may receive is \$11,000 or the cost of tuition and qualified expenses, whichever is less. Tax credits are worth 100% of the value of the contributions to scholarship organizations, but they can only apply up to 75% of total state tax liability. Total credits claimed cannot exceed \$12 million, meaning roughly 5,000 students can participate, or less than 1% of South Carolina’s K–12 student population.

## SOUTH DAKOTA

# Partners in Education Tax Credit Program

Tax-Credit Scholarship | Enacted 2016 | Launched 2016

<b>INCOME LIMIT</b>	150% x FRL (Exception for Foster Care Students)	<b>ENROLLMENT CAP</b>	None
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None	<b>CREDIT VALUE</b>	100%
<b>TESTING MANDATE</b>	State or National	<b>SPECIAL NEEDS PATHWAY</b>	None
<b>BUDGET CAP</b>	\$5 million	<b>SCHOLARSHIP CAP</b>	82.5% of State Funding
<b>PER DONOR CREDIT CAP</b>	Tax Liability Excluding Fire Premium & Workers' Compensation		
<b>GEOGRAPHIC LIMIT</b>	Statewide		

South Dakota's Partners in Education Tax Credit Program offers tax credits to insurance companies that donate to Scholarship-Granting Organizations (SGOs), nonprofits that provide students private school scholarships.

### More Credit Details

The allowable tax credit is 100% 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 \$5 million.

### Eligibility

Students whose family incomes do not exceed 150% of the federal Free and Reduced-Price Lunch (FRL) program (\$86,580 for a family of four in 2024–2025) qualify for the program. 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% of the FRL program (115,440 for a family of four in 2024–2025). Starting in 2023, students in foster care are now eligible, regardless of income.

### Use of Funds

Scholarships may be used to cover all or part of the tuition and fees at a qualifying school.

## FAST FACTS

**1,671**

Students  
Participating  
(2023–2024)

**48%**

Families with  
Children Income-  
Eligible Statewide

**1**

Scholarship  
Organization  
(2023–2024)

**45**

Schools  
Participating  
(2023–2024)

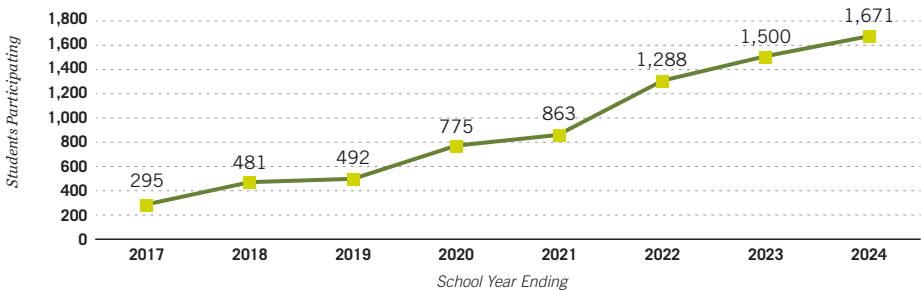
**\$1,972**

Average  
Scholarship Value  
(2023–2024)

**17%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

The average value of all scholarships awarded by SGOs may be worth up to 82.5% of the state's share of the per-pupil allocation (\$4,956 in 2020–2021), 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. Tax credits from donors are worth 100% of the value of the contributions to scholarship organizations. Total credits claimed cannot exceed \$5 million, meaning roughly 2,500 students can participate, or about 1% of South Dakota's K–12 student population.

# Education Improvement Scholarships Tax Credits Program

Tax-Credit Scholarship | Enacted 2012 | Launched 2013

<b>INCOME LIMIT</b>	300% x FPL (400% for Students W/ Special Needs)		
<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes, With Exceptions	<b>ENROLLMENT CAP</b>	None
<b>TESTING MANDATE</b>	National	<b>CREDIT VALUE</b>	65%
		<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>SCHOLARSHIP CAP</b>	100% of Per-Pupil State Funding or Actual Expenses, Whichever is Lower / 300% of Per-Pupil State Funding for Students With Special Needs		
<b>PER DONOR CREDIT CAP</b>	\$125,000 (Individual) / None (Business)	<b>BUDGET CAP</b>	\$25 Million
<b>SPECIAL NEEDS PATHWAY</b>	Priority		

Individual and business taxpayers in Virginia can receive tax credits worth 65% of their donations to scholarship foundations, which are nonprofits that provide private school scholarships. The foundations then provide private school scholarships to students whose families meet the income requirements.

## Eligibility

Students must come from households where family income is less than 300% of the Federal Poverty Level (FPL) (\$93,600 for a family of four in 2024–2025). Students with special needs also are eligible and have an income limitation of 400% of the Federal Poverty Level (\$124,800 for a family of four in 2024–2025). Students must either: (1) be enrollees in kindergarten or first grade, or (2) be a public school student the previous school year, a previous scholarship recipient, or a new resident of Virginia. Pre-kindergartners 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.

## Use of Funds

Qualifying expenses include tuition and fees including textbooks, workbooks, and supplies used solely for school-related work.



## FAST FACTS

**5,274**

Students Participating  
(2022–2023)

**43%**

Families with Children  
Income-Eligible  
Statewide

**33**

Scholarship  
Organization  
(2021–2022)

**192**

Schools Participating  
(2021–2022)

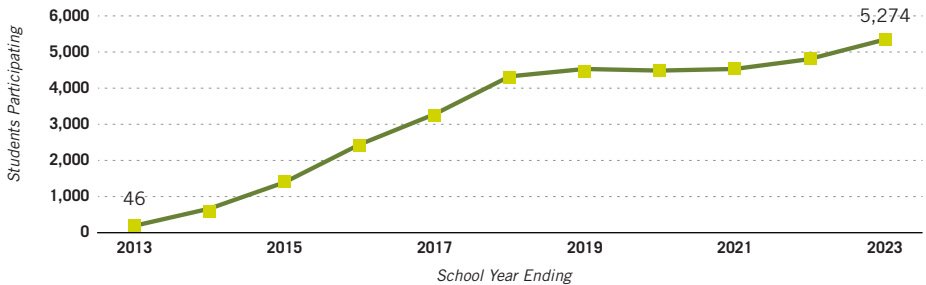
**\$2,918**

Average Scholarship  
Value  
(2021–2022)

**19%**

Value as a  
Percentage of  
Public School Per-  
Student Spending

## PROGRAM PARTICIPATION

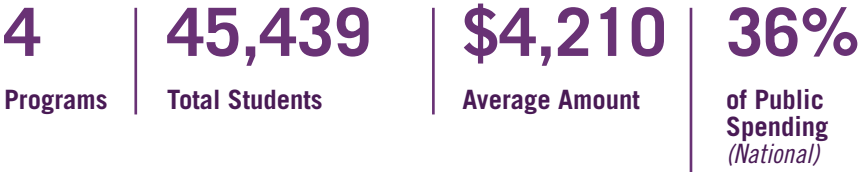


## Funding Amount and Source

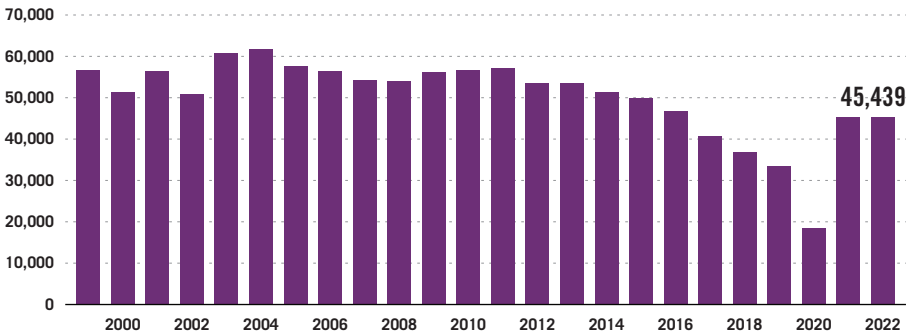
The total scholarship funding for students without special needs cannot exceed the actual education expenses of the student or 100% of the per-pupil amount distributed to the local public school by the state, whichever is less. Students may receive more than one scholarship from scholarship foundations. Students with special needs may be funded with scholarships that cover actual education expenses up to 300% 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% of the per-pupil amount. The cap on scholarship values is pegged to the state's average per-pupil allocation to district schools. Tax credits are worth only 65% of the value of the contributions to scholarship organizations. Total credits claimed cannot exceed \$25 million, meaning roughly 8,500 students can participate, or less than 1% of Virginia's K–12 student population

# REFUNDABLE TAX CREDITS

Refundable tax credits allow parents to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors, and transportation. What makes the credit “refundable” is if the credit exceeds the tax imposed by the government, the excess amount is refunded to the taxpayer (the parents)—similar to the Child Tax Credit or Earned Income Tax Credit. In other words, if the cost of tuition or other allowable educational expenses exceeds what the parent owes the state in taxes, the parent can still receive up to the maximum allowable credit to offset those expenses.

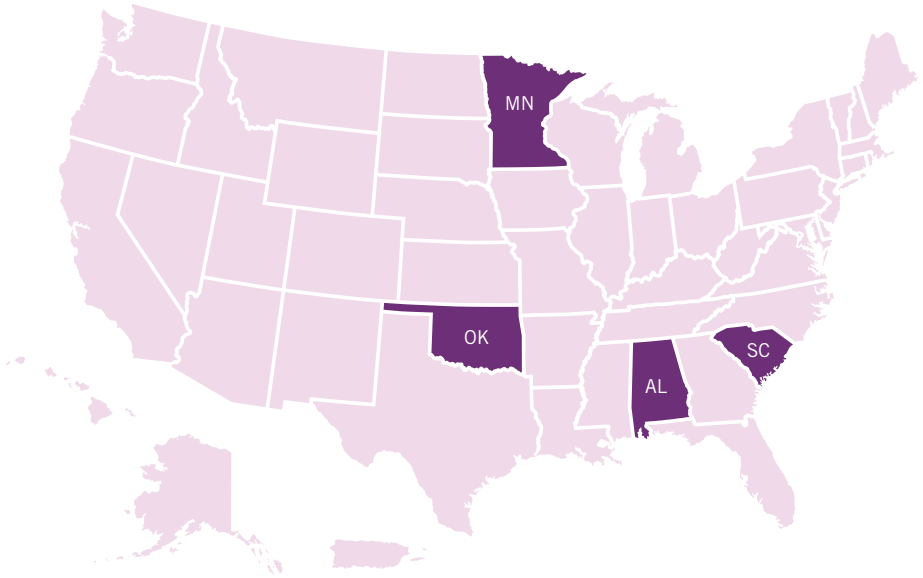


NUMBER OF STUDENTS USING REFUNDABLE TAX CREDITS



**PROGRAM INDEX**

**AL** Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits... **166**  
**MN** K-12 Education Credit..... **168**  
**OK** Parental Choice Tax Credit Act. .... **170**  
**SC** Refundable Educational Credit for Exceptional Needs Children ..... **172**



# Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits

Refundable Tax Credit | Enacted 2015 | Launched 2015

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	Yes - Priority Schools
<b>ENROLLMENT CAP</b>	None	<b>CREDIT VALUE</b>	100%
<b>TAXPAYER CREDIT/DEDUCTION CAP</b>		Lesser of Tuition or 80% State Average	
<b>TESTING MANDATE</b>	State or National	<b>SPECIAL NEEDS PATHWAY</b>	None
<b>GEOGRAPHIC LIMIT</b>		Statewide	

Alabama provides a refundable tax credit to parents who transfer their children who are enrolled in, or assigned to, a priority public school to a qualifying public or private school. As the nation's first refundable school choice tax credit, the program allows those with low- and no-state tax liability to benefit.

## Eligibility

Eligibility for the program is characterized by the enrollment in, or assignment to attend, a priority school. Alabama defines a public school as priority if it meets one or more of the following requirements: (1) The school is designated as a priority school by the state Superintendent of Education, or (2) the school does not exclusively serve a special population of students and has received a D or an F on the most recent state report card. A student qualifies if they attended a priority school the prior school year; the student was assigned to a priority school for the upcoming year but previously attended elsewhere in the Alabama public school system; or the student was notified of assignment to a priority school for the next school year. Families may transfer students to public schools outside the assigned priority school zone or attend a nonpublic school to receive the credit.

A student enrolled in the Department of Youth Services School District is not permitted. The student is eligible for the grade levels of the assigned priority school, even if the letter grade improves during the student's enrollment or assignment.

## Use of Funds

Parents may receive tax credits for the cost of transferring students to private schools to cover tuition costs and any mandatory fees.

## FAST FACTS

**50**

Participating  
Students  
(2023)

**12%**

Families Eligible  
Statewide

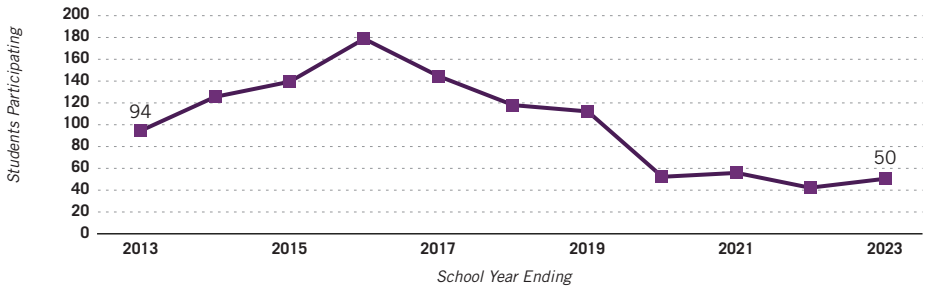
**\$3,910**

Average Tax Credit/  
Rebate Value  
(2023)

**33%**

Value as a Percentage of Public  
School Per-Student Spending

## PROGRAM PARTICIPATION



## Funding Amount and Source

Parents receive a tax credit worth the lesser of (1) 80% of the average annual state cost of attendance for a K–12 public school student during the applicable tax year, or (2) their student’s actual cost of attending school. If the taxes owed by the parents are less than the total credit allowed, they may receive a rebate equal to the balance of the unused credit. The Alabama Department of Revenue funds any rebates from an appropriation of sales tax revenue in the Education Trust Fund.

Alabama students may increase their scholarship value by taking advantage of both the Education Scholarship Program and this program. The sending public school keeps the remaining 20% of state funding in addition to any local or federal money associated with the cost of educating the transferring student.

## MINNESOTA

# K–12 Education Credit

Refundable Tax Credit | Enacted 1997 | Launched 1998

<b>INCOME LIMIT</b>	Conditional	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ENROLLMENT CAP</b>	None	<b>CREDIT VALUE</b>	75%	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>TAXPAYER CREDIT/DEDUCTION CAP</b>	Conditional	<b>TESTING MANDATE</b>	None		
<b>SPECIAL NEEDS PATHWAY</b>	None				

Minnesota provides a tax credit covering 75% of educational expenses for resident students in any private or public school, including homeschooling or schools located in North Dakota, South Dakota, Iowa, or Wisconsin. The tax credit reduces the family's total tax liability and covers tuition, fees, textbooks, a maximum expense of \$200 for computer hardware and educational software, and the cost of transportation paid to others.

### Eligibility

Only students from families who meet certain income restrictions can claim the credit. A family with one or two children must have an adjusted gross income of less than \$76,000 to be eligible for the credit, and the income ceiling is raised an additional \$3,000 for each child after the first two. The household income limits are adjusted to keep pace with inflation each year. Also, parents must be tax filers and have proof of eligible expenses.

The refundable tax credit is phased out for taxpayers who earn more than \$70,000. For families with one child, the maximum allowable credit is reduced by \$1 for every \$4 of income above \$70,000, and the family may not claim the credit at all if its income is above \$76,000. For families with two or more children, the maximum allowable credit is reduced by \$2 for every \$4 of income above \$70,000.

### Use of Funds

Qualifying expenses include tuition, fees for instruction outside the regular school day, textbooks, a maximum expense of \$200 for computer hardware and educational software, and the cost of transportation paid to others.

## FAST FACTS

**44,825**

Participating Taxpayers  
(2023)

**30%**

Students Eligible Statewide

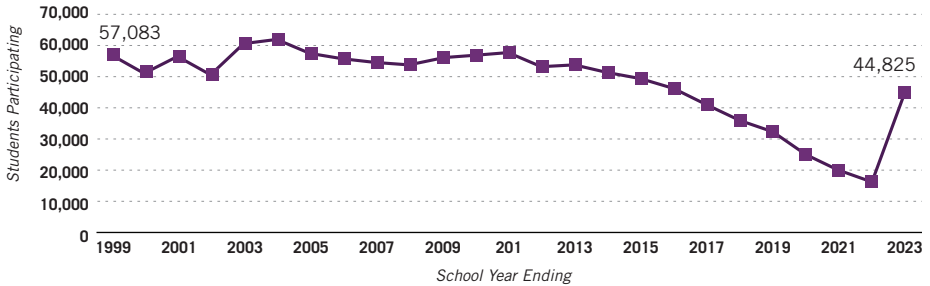
**\$341**

Average Tax Credit Value  
(2023)

**2%**

Value as a Percentage of Public School Per-Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

The maximum credit amount is adjusted by income level. Families with adjusted gross annual incomes not greater than \$70,000 may claim \$1,500 per child.

For families with adjusted gross income over \$70,000, families with one qualifying child in kindergarten through grade 12 have the maximum credit reduced by \$1 for each \$4 of adjusted gross income over \$70,000, and families with two or more qualifying children have the maximum credit reduced by \$2 for each \$4 of adjusted gross income over \$70,000. In no case is the credit less than \$0.

Any refunds are funded by an appropriation to the commissioner from the general fund.

# Parental Choice Tax Credit Act

Refundable Tax Credit | Enacted 2023 | Launched 2024

<b>INCOME LIMIT</b>	None – Low-Income Priority	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None
<b>ENROLLMENT CAP</b>	None	<b>CREDIT VALUE</b>	100%
<b>TAXPAYER CREDIT/DEDUCTION CAP</b>	\$5,000 to \$7,500 (Private School) / \$1,000 (Homeschool)		
<b>TESTING MANDATE</b>	None	<b>SPECIAL NEEDS PATHWAY</b>	Universal
		<b>GEOGRAPHIC LIMIT</b>	Statewide

The Oklahoma Parental Choice Tax Credit provides parents of students in private school a refundable tax credit ranging from a minimum of \$5,000 up to a maximum of \$7,500 per child to cover the cost of private school tuition and fees, or it provides parents of students in home school a refundable tax credit of \$1,000 to cover the cost of unbundled educational expenses.

## Eligibility

All Oklahoma students are eligible for a refundable tax credit under the Oklahoma Parental Choice Tax Credit program, provided they have education expenses at an accredited private school or are “educated by other means” (e.g. homeschooling).

## Use of Funds

Qualifying expenses for students attending an accredited private school include tuition and fees. Taxpayers are instructed to keep their receipts.

Students “educated by other means” or homeschooled are eligible to participate in the program. Qualifying expenses for students educated at home include tuition and fees for nonpublic online learning programs; academic tutoring services provided by an individual or a private academic tutoring facility; textbooks, curriculum, or other instructional materials including, but not limited to, supplemental materials or associated online instruction required by an education service provider; and fees for nationally norm-referenced testing including, but not limited to, assessments used to determine college admission and advanced placement examinations; as well as tuition and fees for tutoring or preparatory courses for the assessments. An education service provider can include unbundled courses and services at a public school (district or charter).

The program is stackable with Oklahoma’s other private choice programs: Oklahoma Equal Opportunity Education Scholarships (tax-credit scholarship) and Lindsey Nicole Henry Scholarships for Students with Disabilities (voucher).



## FAST FACTS

**\$5,000 to \$7,500**

Initial Account Value (*Private Accredited School*) / \$1,000 (*Homeschool*)

**100%**

Student Eligibility

**50% to 74%**

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

## PROGRAM PARTICIPATION

Participation data is not yet available.

### Funding Amount and Source

Parents may receive a refundable tax credit to cover the cost of private school tuition and fees at an accredited private school. Tax credits are tiered based on the household income two-year priors to the application.

Payments are disbursed in two equal installments and mailed directly to participating schools to be restrictively endorsed.

Family Adjusted Gross Income (AGI)	Maximum Tax Credit Amount (per child in private school)
\$75,000 and below	\$7,500
\$75,000.01 – \$150,000	\$7,000
\$150,000.01 – \$225,000	\$6,500
\$225,000.01 – \$275,000	\$6,000
\$275,000.01 and above	\$5,000

Alternatively, parents may receive a refundable tax credit of \$1,000 per child to cover the cost of home education expenses.

Initial scholarship amount will range from \$5,000 to \$7,500 for recipients attending private schools.

For tax year 2024, the tax credit program was limited by the \$150 million appropriation for families sending students to accredited private schools. The program shifted from a calendar year to a fiscal year on July 1, 2024, with a program cap of an additional \$100 million for spring 2025. Fiscal year 2026 will be capped at \$250 million in provided credits for private school participants. Families claiming a credit for homeschool are limited to \$5 million annual, beginning with tax year 2024.

## SOUTH CAROLINA

# Refundable Educational Credit for Exceptional Needs Children

Refundable Tax Credit | Enacted 2015 | Launched 2015

<b>INCOME LIMIT</b>	None	<b>PRIOR YEAR PUBLIC SCHOOL REQUIREMENT</b>	None		
<b>ENROLLMENT CAP</b>	None	<b>CREDIT VALUE</b>	100%	<b>GEOGRAPHIC LIMIT</b>	Statewide
<b>TAXPAYER CREDIT/DEDUCTION CAP</b>	\$11,000 per Student		<b>TESTING MANDATE</b>	State or National	
<b>SPECIAL NEEDS PATHWAY</b>	Pathway				

South Carolina provides a refundable tax credit to parents or guardians of students with special needs. Parents or guardians of students with special needs can be reimbursed, through a tax credit, for what they paid out of pocket for private school tuition. If the state taxes owed by the parents are less than the total credit allowed, they may receive a refund equal to the balance of the unused credit.

### Eligibility

Students are eligible to receive scholarships if a local school district has determined that they are a child with a disability who needs special education and related services under the state's evaluation criteria. Students are also eligible to receive scholarships if a licensed speech-language pathologist, a psychiatrist, or a medical, mental health, psychoeducational, or other comparable licensed healthcare provider has diagnosed a student with an impairment within the last three years. Impairments include 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. Students must attend an eligible independent (nonpublic) school.

### Use of Funds

This refundable tax credit may be used for qualifying expenses including tuition, fees, textbooks, and transportation.

## FAST FACTS

**624**

Participating  
Taxpayers  
(2022)

**12%**

Students Eligible  
Statewide

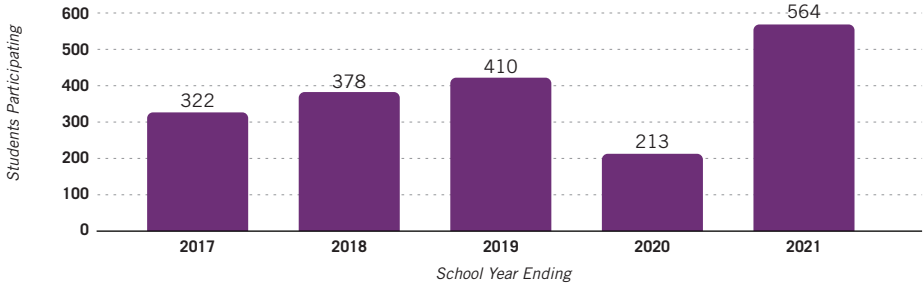
**\$8,013**

Average Credit  
Claimed  
(2022)

**62%**

Average Credit as a Percentage of  
Public School Per-Student Spending

## PROGRAM PARTICIPATION



### Funding Amount and Source

Parents or guardians receive a tax credit worth the lesser of (1) \$11,000 per student or (2) their children's actual cost of attending school. However, if the student receives an Educational Credit for Exceptional Needs Children Fund scholarship, then the credit claimed may equal only the difference of \$11,000 or the cost of tuition, whichever is lower, and the amount of the tax credit-funded scholarship. The total cap on the program is \$2 million. However, there may be some flexibility based on participation in the Educational Credit for Exceptional Needs Children Fund program as up to \$3 million in unused Fund credits can be used for this refundable credit instead.

# INDIVIDUAL TAX CREDITS AND DEDUCTIONS

Non-refundable 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.

8

Programs

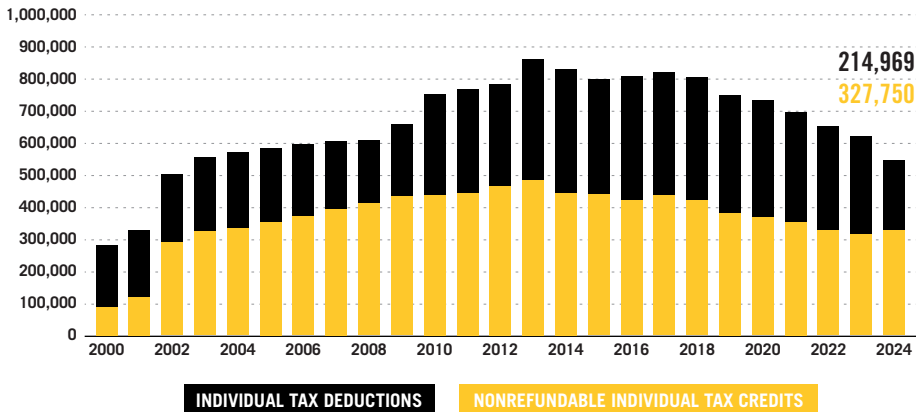
327,750

Total Tax Returns Claiming Non-Refundable Credits

214,969

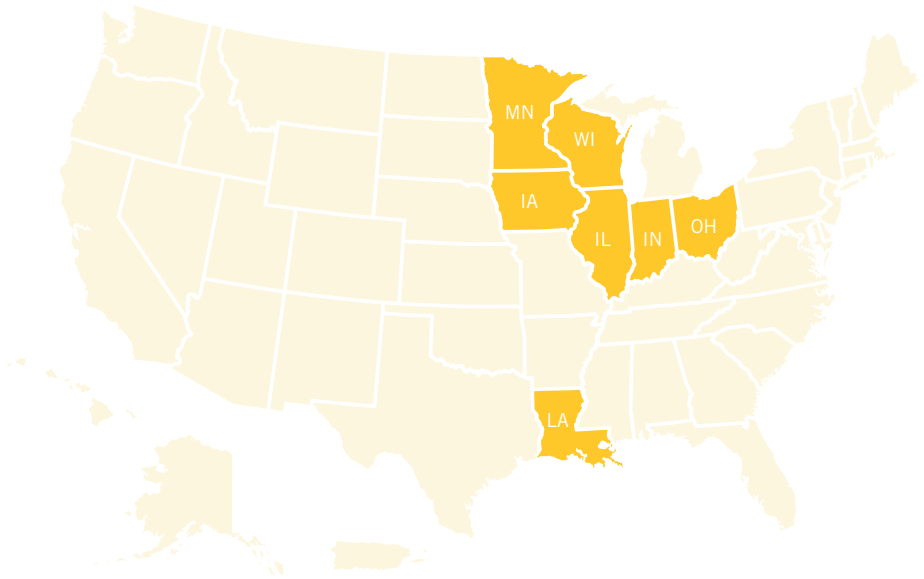
Total Tax Returns Claiming Deductions

## NUMBER OF INDIVIDUAL TAX CREDITS & DEDUCTIONS



## PROGRAM INDEX

- IL** Tax Credits for Educational Expenses - **210,224 participants**
- IN** Private School/Homeschool Deduction - **57,628 participants**
- IA** Tuition and Textbook Tax Credit - **113,947 participants**
- LA** Elementary and Secondary School Tuition Deduction - **63,355 participants**
- MN** Education Deduction - **125,481 participants**
- OH** K-12 Home Education Tax Credit - **7,227 participants**
- OH** K-12 Nonchartered Private School Tax Credit - **1,305 participants**
- WI** K-12 Private School Tuition Deduction - **31,860 participants**



# Correspondence Study and Student Allotment Program

Reimbursement | Launched 2014

## Eligibility

Alaska's Correspondence School Allotment Program combines several similar elements from vouchers, town tuition programs, and education savings accounts programs, but does not fit into one category. The program has long been offered in the state to offer students in remote areas educational options. Any student in Alaska eligible to attend a public school is eligible to participate in a district or statewide correspondence program. Students educated at home or taking courses from a private school are eligible to participate.

## Use of Funds

Participating students are required to have an individual learning plan developed upon enrollment in the program. Goods and services purchased through the program for reimbursement must be consistent with state and district standards and in support of the education plan. Services and materials required for a course of study in the individual learning plan are covered expenses, along with the curriculum costs. Services and materials that otherwise support a public purpose are covered. The allotment can be used to pay for items such as a student's books, classes, school supplies, technology support, tutoring, athletic equipment, music or activity lessons, and other items related to a participating student's education. Funding for other materials and services may require approval.

Funds may not be used to pay for services provided to a student by a family member. Funds are also ineligible to increase district or parent funds for obligations for IEP services.

The Alaska Department of Education and Early Development advises that using program funds to pay for full-time enrollment at a private institution, supplanting public school education enrollment, is outside program guidelines. Individual courses at private institutions are permissible, and many private schools have entered cooperative agreements with correspondence schools to provide classes to students.

## Funding Amount and Source

Funds for the program are reserved and excluded from the unreserved portion of a district's year-end fund balance in the school operating fund through the state's Base Student Allocation (BSA). Allotment amounts are determined separately by each correspondence school, with districts funded per student at 90% of the Base Student Allocation. The maximum allotment is \$4,500 per student annually. The unexpended balance of a student's fund is returned to the budget of the state department when a student is no longer participating in the program.

# *Program Requirements*

## **PARENT & FAMILY REQUIREMENTS**

Scan the QR code to view program requirements for parents and families. This page includes information detailing education requirements, district enrollment prohibition, how funds may be used, and other rules families need to know about as they utilize programs in their states.



## **SCHOOL REQUIREMENTS**

Scan the QR code to view what is required by schools participating in each program. This page details what schools must do to participate in programs. Information detailed on these charts includes: accreditation requirements, employment requirements, nondiscrimination and enrollment rules, school calendar/curriculum rules, and financial requirements.



## **SCHOLARSHIP-GRANTING ORGANIZATION (SGO) REQUIREMENTS**

Scan the QR code to view program requirements for scholarship-granting organizations. Information detailed on these charts includes: scholarship-to-contribution ratios, state and financial reporting requirements, and awarding priority.



# Education Savings Accounts Program Guidelines

State	Program	Testing Mandates	Income Limit	Prior Year Public School Requirement
AL	Creating Hope and Opportunity for Our Students' Education (CHOSE)	State or National, Students With Disabilities Exempt if Testing Not Appropriate	300% x FPL in 2025-26, No Limit by 2027	None
AR	Arkansas Children's Educational Freedom Account Program	State or Federal (Except IEP Status)	None	None
AZ	Empowerment Scholarship Accounts	None	None	None
FL	Family Empowerment Scholarship for Students With Unique Abilities Program	State or National, Students With Disabilities Exempt if Testing Not Appropriate	None, if New, Priority to 185% FPL and Foster Care	None
FL	Family Empowerment Scholarship for Educational Options	State or National, Students With Disabilities Exempt if Testing Not Appropriate	None, Priority to 185% FPL and Foster Care	None
GA	Georgia Promise Scholarship Act	State or National	400% x Poverty for Priority	Yes, 2 Consecutive Enrollment Counts
IA	Education Savings Account Program	All Applicable State and National	Year 1 – 300% FPL, Year 2 – 400% FPL, None Year 3 and Thereafter	Conditional; None Year 3 and Thereafter
IN	Education Scholarship Account Program	State	400% x FRL	None
MS	Equal Opportunity for Students With Special Needs Program	None	None	Yes, With Exceptions
MT	Montana Special Needs Equal Opportunity Education Savings Account Program	None	None	Conditional
NC	Education Student Accounts (ESA+)	National	None	Conditional
LA	Louisiana Giving All True Opportunity to Rise (LA GATOR)	State or Federal (Except IEP Status)	Phase One: 250% x Poverty; Phase Two: 400% x Poverty; Phase Three: None, Priority Given to Households at or Below 250% x FPL	During Phase One and Two, Prior Public Enrollment is One Possible Eligibility Pathway, but Not a Requirement
NH	Education Freedom Account Program	State or National or Portfolio	350% x Poverty	None
SC	South Carolina Education Scholarship Trust Fund	National Norm Referenced (High School Only, Except Disability Status)	Year 1 – 200% FPL, Year 2 – 300% FPL, Year 3 and Thereafter, 400% FPL	Yes
TN	Education Savings Account Program	State	200% x Free Lunch	Yes, With Exceptions
TN	Individualized Education Account Program	State or National	None	Yes, With Exceptions
UT	Utah Fits All Scholarship Program	None. At Parent Request	None	None
WV	Hope Scholarship Program	National / Portfolio Review Option for IIP Students	None	None by 2026
WY	Wyoming Education Savings Account Program	State or National	150% x FPL	None

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

**IIP** = Individualized Instructional program



Geographic Limit	Enrollment Cap	Budget Cap	Account Cap	Special Needs Pathway
Statewide	TBD, Funded via Appropriation	None	\$7,000, Students in Participating Private Schools, \$2,000, Other Students With a \$4,000 Cap per Family	Priority
Statewide	1.5 % of Total Public School Enrollment in Year One, 3 % of Total Public School Enrollment in Year Two, No Enrollment Cap Thereafter	None	90 % of Prior Year Foundation Funding (\$7,349 per Student in 2022–2023)	None
Statewide	None	None	100/90% Charter/District Funding	Universal
Statewide	72,615, Plus Exemptions, With Escalator	None	100% of Formula Funding for SPED (Level I to III), 100% of Cost of Matrix of Services (Level IV or V)	Exclusively Special Needs
Statewide	None	None	100% of Formula Funding	None
Statewide	By Appropriation, \$141M Provides Approximately 21,692 Scholarships	\$141 Million	\$6500 for First Year	None
Statewide	None	None	100 % of the Regular Program State Cost per Pupil	Universal
Statewide	None	\$10 Million	90% State Funding	Pathway
Statewide	3,500	\$3 Million	\$7,089/Tied to Base Funding Annually	
Statewide	None	None	BASE Aid Calculation, Estimated \$6,000 for Elementary and \$8,000 for High School	Pathway
Statewide	None	\$49,943,166 (2024-2025) (Escalator)	\$9,000 / \$17,000 Disabilities	Pathway
Statewide	None Set Yet	Determined by Future Appropriation	Further Determination by BESE	None
Statewide	None	None	Amount Equal to Adequate Education Grants, Plus Any Differentiated Aid that Would Have Been Provided to a Public School	None
Statewide	Year 1 – 5,000; Year 2 – 10,000; Year 3 and Thereafter, 15,000	None	\$6,000	None
Statewide	15,000 for 2025-2026	N/A	\$9,423.58 for Shelby and Davidson Counties and \$9,346.05 for Hamilton County (2024-2025)	None
Memphis-Shelby County Schools, Metro Nashville Public Schools, Hamilton County Schools, or a School in the Achievement School District	None	None	100% State and Local Funding	Pathway
Statewide	None	\$82.5 Million (2024-2025)	\$8,000	None
Statewide	None	N/A	100% State Funding, Less Administrative	Universal
Statewide	Limited by \$20M Appropriation to 3,333 Total Participants	\$20 Million	\$6,000	None

\*\* 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

# Vouchers

## Program Guidelines

State	Program	Income Limit	Enrollment Cap	Geographic Limit
DC	Opportunity Scholarship Program	185% x FRL (300% x FPL to Remain Eligible Year-to-Year)	None	District (D.C.)
GA	Georgia Special Needs Scholarship Program	None	None	Statewide
IN	Choice Scholarship Program	400% x FRL / Exemptions	None	Statewide
LA	Student Scholarships for Educational Excellence Program†	250% x FPL	None	Statewide
LA	School Choice Program for Certain Students With Exceptionalities	None	None	Parish (Population ≥ 190,000)
ME	Town Tuitioning Program	None	None	District (w/out Elementary or High School)
MD	Broadening Options and Opportunities for Students Today (BOOST) Program	100% x FRL	None	Statewide
MS	Dyslexia Therapy Scholarship for Students With Dyslexia Program	None	None	Statewide
MS	Nate Rogers Scholarship for Students With Disabilities Program	None	None	Statewide
NH	Town Tuitioning Program	None	None	District (W/O Elementary or High School)
NC	Opportunity Scholarships	None	None	Statewide
OH	Cleveland Scholarship Program	None (Priority for families up to 200% x FPL)	None	District (Cleveland)
OH	Autism Scholarship Program	None	None	Statewide
OH	Educational Choice Scholarship Program	None	None	Statewide
OH	Jon Peterson Special Needs Scholarship Program	None	5% of Students W/ Special Needs	Statewide
OH	Educational Choice Expansion Scholarship Program	None	May Not Exceed Legislative Appropriation	Statewide (Except for Cleveland)
OK	Lindsey Nicole Henry Scholarships for Students With Disabilities	None	None	Statewide
PR	Free School Selection Program	None	3% of Student Population	Territory-Wide
UT	Carson Smith Opportunity Scholarship Program (Legacy)	None	None	Statewide
VT	Town Tuitioning Program	None	None	District (w/out Elementary or High School)
WI	Milwaukee Parental Choice Program	300% x FPL	None	District (Milwaukee)
WI	Racine Parental Choice Program	300% x FPL	None	District (Racine)
WI	Wisconsin Parental Choice Program	220% x FPL	2024-25: 9% of District Enrollment (Escalator)	Statewide (Except for Milwaukee and Racine)
WI	Special Needs Scholarship Program	None	Yes, based Upon School Capacity for Program Participants	Statewide

† Limited to Students in low-performing Schools

**FRL** = Federal free and reduced-price Lunch Program  
**IIP** = Individualized Instructional Program

Voucher Cap	Testing Mandates	Prior Year Public School Requirement	Special Needs Pathway
\$10,713 (K-8) / \$16,070 (9-12)	National	None	None
Conditional	Pre- and Post-Assessments	Yes	Pathway
90% of State Expenditure	State	None	None
100% of State Allocation	State	Yes, With Exceptions	None
50% of State Allocation	None	None	Exclusively Special Needs
\$10,477 (K-8) / \$12,480 (9-12)	Conditional – State	None	None
100% of Statewide Average Local Expenditure	State or National	None	None
\$9,614	None	Yes, With Exceptions	Pathway
\$9,614	None	Yes, With Exceptions	Pathway
100% of Statewide Average Local Expenditure (Conditional)	State or Nationally Norm Referenced Tests: Reading and Language Arts, Math, and Science	None	None
100% of State Expenditure / Tiered by Income	National	None	None
\$6,166 (K-8) / \$8,408 (9-12)	National	None	None
\$32,455 per Year (FY23)	None	None	Pathway
Max \$6,165 (K-8) / \$8,407 (9-12) / Tiered by Income	State	None	None
\$32,445	State test	None	Pathway
Max \$6,166 (K-8) / \$8,408 (9-12) / Tiered by Income	State	None	None
Lesser of State Calculated Spending or Tuition Cost	None	Yes, With Exceptions	Pathway
80% of per-Pupil Funding	None	Yes	Priority
Conditional	Annual Assessment of Student's Progress	Yes, With Exceptions	Pathway
\$15,295 (K-6) / \$16,752 (7-12)	None	None	None
2024-25: \$10,237 (K-8) / \$12,731 (9-12)	State	None	None
2024-25: \$10,237 (K-8) / \$12,731 (9-12)	State	Yes, With Exceptions	None
2024-25: \$10,237 (K-8) / \$12,731 (9-12)	State	Yes, With Exceptions	None
2024-25: \$15,409	State Civics Exam for HS Graduation (IEP Exempt From Benchmark Requirement)	No	Pathway

\*\* 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

## Program Guidelines

State	Program	Income Limit	Prior Year Public School Requirement	Enrollment Cap	Testing Mandates	Credit Value
AL	Education Scholarship Program	250% x FPL	Yes, With Exceptions	None	State or National (Unique Needs Exempt)	100%
AR	Philanthropic Investment in Arkansas Kids Scholarship Program	200% x FPL	Yes, With Exceptions	None	National	100%
AZ	Original Individual Income Tax Credit Scholarships	None	None	None	None	100%
AZ	Low-Income Corporate Income Tax Credit Scholarships	185% x FRL	Yes, With Exceptions	None	None	100%
AZ	Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program#	None	None	None	None	100%
AZ	"Switcher" Individual Income Tax Credit Scholarships	185% x FRL	Yes, With Exceptions	None	None	100%
GA	Qualified Education Expense Tax Credit	None	Yes, With Exceptions	None	None	100%
IN	School Scholarship Tax Credit	400% x FRL	None	None	National or State	50%
IA	School Tuition Organization Tax Credit	400% x FPL	None	None	None	75%
KS	Tax Credit for Low Income Students Scholarship Program†	250% x FPL	Yes, With Exceptions	None	None	75%
LA	Tuition Donation Credit Program	250% x FPL	Conditional	None	State	100%
MT	Tax Credits for Contributions to Student Scholarship Organizations	None	None	None	None	100%
NV	Educational Choice Scholarship Program	300% x FPL	None	None	National	100%
NH	Education Tax Credit Program	300% x FPL	Conditional	None	None	85%
OK	Oklahoma Equal Opportunity Education Scholarships	300% x FRL	None	None	None	50% / 75%
OH	Tax Credit Scholarship	None	None	None	None	100%
PA	Educational Improvement Tax Credit Program	\$112,348 Plus \$19,775 Per Child (Higher for Students With Special Needs)	None	None	None	75% / 90%
PA	Opportunity Scholarship Tax Credit Program†	\$112,348 + \$19,775/Child	None	None	None	75% / 90%
RI	Tax Credits for Contributions to Scholarship Organizations	250% x FPL	None	None	None	75% / 90%
SC	Educational Credit for Exceptional Needs Children	None	None	None	State or National	100%
SD	Partners in Education Tax Credit Program	150% x FRL (Exception for Foster Care Students)	None	None	State or National	100%
VA	Educational Improvement Scholarships Tax Credits Program	300% x FPL (400% for Students W/ Special Needs)	Yes, With Exceptions	None	National	65%

† Limited to Students in low-performing Schools  
 # Limited to Students previously in Foster Care

FRL = Federal free and reduced-price lunch Program  
 IIP = Individualized Instructional Program

Scholarship Cap	Per Donor Credit Cap	Total Tax Credit Cap	Geographic Limit	Special Needs Pathway
\$10,000	100% Liability up to \$100,000 (Individual) / 100% Liability (Business)	\$40 Million (Escalator)	Statewide	None
\$6,217 (K-8) / \$6,994 (9-12)	Tax Liability; Carryover to Next-Succeeding Taxable Year, Up to 3 Years	\$6 Million (Escalator)	Statewide	None
Tuition of Qualified Private School	\$731 (Individual) / \$1,459 (Married)	None	Statewide	Pathway (Pre-K)
\$6,000 (K-8) / \$7,900 (9-12) in 2023 (Escalator)	None	Approximately \$158.5 Million in 2023 (Escalator)	Statewide	Pathway (Pre-K)
90% State Funding	None	\$6 Million	Statewide	Pathway
Tuition of Qualified Private School	\$728 (Individual) / \$1,451 (Married)	None	Statewide	None
\$12,857 (2024)	\$2,500 (Individuals) / \$5,000 (Married) / 75% Liability (Business)	\$120 Million	Statewide	None
Full Tuition	None	\$18.5 Million	Statewide	None
Full Tuition	None	\$20 Million in 2022	Statewide	None
\$8,000	\$500,000	\$10 Million	Statewide	None
Approximately \$4,350 (K-8) / \$4,900 (9-12)	None	None	Statewide	Priority if earmark
100% of State Expenditure	\$200,000	\$5 Million (Escalator)	Statewide	None
\$9,810	None	\$6.655 Million	Statewide	None
\$3,221 Average Value / \$5,636.75 (Special Needs Minimum)	\$600,000	\$5.1 Million	Statewide	None
\$5,000 (Per Eligible Student) / \$25,000 (Per Eligible Special Needs Student)	\$1,000 (Single) / \$2,000 (Married) / \$100,000 (Business)	\$25 Million	Statewide	Pathway
None	\$750 (Single) / \$1,500 (Couple)	None	Statewide	None
Full Tuition	\$750,000	\$540 Million	Statewide	Priority
\$10,500 / \$12,500 (Zoned School), \$15,000 / \$19,000 (Special Needs)	\$750,000	\$90 Million	Statewide	Priority
None	\$100,000	\$1.6 Million	Statewide	None
\$11,000	75% Liability	\$12 Million	Statewide	Pathway
82.5% of State Funding	Tax Liability Excluding Fire Premium & Workers' Compensation	\$5 Million	Statewide	None
100% of Per-Pupil State Funding or Actual Expenses, Whichever is Lower / 300% of Per-Pupil State Funding for Students With Special Needs	\$125,000 (Individual) / None (Business)	\$25 Million	Statewide	Priority

\*\* 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 Education Savings Accounts

## Program Guidelines

State	Program	Income Limit	Prior Year Public School Requirement	Geographic Limit	Enrollment Cap
FL	Florida Tax Credit Scholarship Program	None; Priority to 185% FPL and Foster Care	None	Statewide	None for Private School; Homeschool 60,000
MO	Missouri Empowerment Scholarship Accounts Program	300% x FRL Except IEP	Yes, With Exceptions	Statewide	None
UT	Carson Smith Opportunity Scholarship Program	None	Conditional	Statewide	None

# Refundable Tax-Credit

## Program Guidelines

State	Program	Income Limit	Prior Year Public School Requirement
AL	Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits†	None	Yes - Priority Schools
MN	K-12 Education Credit	Conditional	None
OK	Oklahoma Parental Choice Tax Credit Act	None – Low-Income Priority	None
SC	Refundable Educational Credit for Exceptional Needs Children	None	None

† Limited to Students in low-performing Schools

**FRL** = Federal free and reduced-price lunch Program  
**IIP** = Individualized Instructional Program

Account Cap	Testing Mandates	Total Tax Credit Cap	Credit Value	Per Donor Credit Cap	Special Needs Pathway
100% of Formula Funding	State or National	\$873.6 Million (With Escalator)	100%	None	None
\$6,375	State or National	\$75 Million	100%	50% of Taxpayer's Liability	Priority
Conditional, Administrative to Donations	Annual for Private School Students	\$8 Million Appropriation / \$5.94 Credits Available	100%		Pathway

Geographic Limit	Enrollment Cap	Credit Value	Taxpayer Credit/Deduction Cap	Testing Mandates	Special Needs Pathway
Statewide	None	100%	Lesser of Tuition or 80% State Average	State or National	None
Statewide	None	75%	Conditional	None	None
Statewide	None	100%	\$5,000 to \$7,500 (Private School) / \$1,000 (Homeschool)	None	Universal
Statewide	None	100%	\$11,000 per Student	State or National	Pathway

\*\* 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

# Methodology & Data Sources for Eligibility

Estimating the number of a state's students who are eligible for a private school choice program requires different tactics depending on program restrictions.

Particularly, it is extremely difficult, if not impossible, to find data on student populations broken down by family income bracket in most states or districts. Without this data, calculating the number of eligible students for income-restricted programs poses a challenge. In previous editions of *The ABCs*, we tackled this problem by calculating the share of *families* eligible for income-restricted programs, using the data that were available. Based on feedback, we are making an adjustment for these kinds of calculations. This year, and going forward, all eligibility calculations will reflect *students* eligible.

For income-restricted programs, this involves all the same steps as we used in previous years, which provides the count of families with children across numerous income levels. For the purposes of this calculation, we determine a program's **income limit** based on an **average family size of four** 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 2024), p. 3315. To find **total families with children eligible**, we sum the number of families with children in each qualifying income bracket to determine **income limit** using 2022 ACS five-year estimates, table B19131 via U.S. Census Bureau. For those income limits that fell within a given income bracket, we assumed a normal distribution within income brackets to approximate the percent of families within these brackets with incomes below the program's limit. Finally, we convert **total families with children eligible** into **total students eligible** by multiplying the percentage of **families with children eligible** by the **total student population**.

Remaining programs could be calculated by one of the following methods. 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," 2022-23 v.1a and "State Nonfiscal Public Elementary/Secondary Education Survey," 2022-23 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 2021-22 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 Johns Hopkins Institute for Education Policy's Homeschool Hub state estimates. 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; **AZ:** "10/1 Child County by Disability" via 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; **OH:** "EdChoice Scholarship Program: List of Designated Schools" and "Current Year Data: Fall Enrollment (Headcount)" via education.Ohio.gov; 2021 ACS, tables B05009 and B01001; **OK:** Foster care count via Kids Count Data Center; **PA:** "List of Low Achieving Schools" and "Enrollment Public Schools" via education.pa.gov; **PR:** Consejo de Educación de Puerto Rico.



## *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; Beacon Center of Tennessee; **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; **WV:** West Virginia's State Treasurer's Office; WV Families United for Education.

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



For the latest program information and data updated in real time, visit our **School Choice in America Dashboard**.

# Legal Challenges

This section includes information about litigation that was pending against school choice programs as of the date of printing. For updates and information about new litigation filings, please visit EdChoice Legal Advocates at [edchoice.org/edla](https://edchoice.org/edla) and Partnership for Educational Choice at [foredchoice.org](https://foredchoice.org).

For information about landmark litigation and the legal foundation of school choice constitutionality, please visit the EdChoice Legal Policy & Education Center at [edchoice.org/constitutionality-2/](https://edchoice.org/constitutionality-2/) or access our Legal Basics guide at [edchoice.org/lpec](https://edchoice.org/lpec)

## ALASKA

### Correspondence Study and Student Allotment Program

On January 24, 2023, plaintiff teachers and parents filed litigation against Alaska's Correspondence Study and Student Allotment Program, which authorized grants for instructional expenses at both public and private institutions. The trial court invalidated the entire program, but on June 28, 2024, the Alaska Supreme Court reversed the lower court ruling invalidating the state's long-standing program, directing the lower court to consider the validity of the program on a part-by-part basis and to consider the question whether the state constitution's prohibition on direct benefits to private education providers violates the U.S. Constitution. The Alaska Supreme Court also declined to impose any stay on the program pending the final outcome of litigation. Pending. *Alexander v. Teshner*, Alaska Third Judicial District Court, Case No. 3AN-23-04309CI.

## ARKANSAS

### Arkansas Children's Educational Freedom Account Program

On June 7, 2024, plaintiff teachers and parents filed litigation against Arkansas' education savings account (ESA) program, passed into law in the spring of 2023 as part of the expansive LEARNS Act, which provided education reform and improvements to all aspects of education in the state. Plaintiffs allege that the ESA Freedom Accounts portion of the LEARNS Act violates the following sections of the Arkansas Constitution: (a) Article 14, Section 1, which requires the legislature to maintain a system of public schools that are free at the point of delivery; (b) Article 14, Section 2, which prohibits use of funds collected for public schools to be used for any other purpose; (c) Article 14, Section 3, which prohibits use of property tax collected specifically for public schools to be used for any other purpose; (d) Article 16, Section 11, which prohibits use of taxes collected for a specific purpose to be used for other purposes. Plaintiffs ask the court to declare Freedom Accounts unconstitutional, and to collect from private schools and other education providers all sums received to date from parents using Freedom Accounts to fund education for nearly 5,000 children. The State filed a Motion to Dismiss this case on July 11, 2024, which the trial court denied. Pending. *Faulkenberry v. Moore*, Circuit Court of Pulaski County, Case No. 60CV-24-4630.

## MONTANA

### Montana Special Needs Equal Opportunity Education Savings Account (ESA) Program

On January 23, 2024, the Montana Quality Education Coalition, which is an advocacy organization representing school districts, employees and advocacy organizations, and Disability Rights Montana filed a legal challenge to Montana's recently enacted education savings account program (ESA) for children with special needs. Plaintiffs allege the program violates the state constitution in five ways: (1) provides funding for private entities not under control of the state; (2) fails to compensate public schools for diminished funding when students leave, thus making funding unconstitutionally unequal; (3) fails to make a proper appropriation to fund ESAs, (4) uses local funding in addition to state funding; and (5) fails to limit the approval authority of the Superintendent. On July 10, the district court denied Plaintiff's motion to stop the program, which went into effect July 1, 2024. The court found that plaintiffs failed to prove that they would suffer irreparable harm during the litigation process without a stay preventing the program from going into effect. The ruling means that qualifying families of students with special needs may continue submitting claims to the Montana Office of Public Instruction for covered educational costs payable from their ESAs. Pending. *Montana Quality Education Coalition v. State of Montana*, Montana First Judicial District Court, Lewis and Clark County, Cause No. ADV-2024-44.

## OHIO

### Educational Choice Scholarship Program (the "Traditional Program") and the Educational Choice Expansion Scholarship Program (the "Expansion Program")

On January 5, 2022, the Ohio Coalition for Equity and Adequacy of School Funding, several public school districts, and several parents 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 under the federal constitution, the latest litigation alleges that this program violates the state constitution. Plaintiffs argue that the 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, gives sectarian institutions control over public funds, and treats public school districts unequally as compared to scholarship schools. Defendants deny these allegations and point to the state's 2023 appropriations bill as having cured any perceived statutory issues with the funding of the EdChoice program. Briefing on motions for summary judgment was completed in July 2024. Pending. *Columbus City School District v. State of Ohio*, Franklin County Court of Common Pleas, Case No. 22CV000067.

## TENNESSEE

### Educational Savings Account Pilot Program

Two cases were filed against Tennessee's education savings account program (ESA) in spring of 2020: *Metropolitan Government of Nashville and Davidson County v. Tennessee Department of Education* and *McEwen v. Bill Lee, Governor*. Both cases had similar arguments against the program, both were heard at the trial court level, but only the case brought by Nashville and Davidson County proceeded to the state appellate and supreme courts. Initially, the trial court ruled that the ESA violated the Tennessee Constitution's Home Rule provision, which prohibits the legislature from targeting a particular county

# Legal Challenges (continued)

for legislation without a vote of citizens in that county approving the measure. *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, but on March 18, 2022, the Tennessee Supreme Court held that the ESA does not violate the Home Rule provision and remanded the case back to the Chancery Court for consideration of remaining legal challenges.

The two cases were consolidated by the Chancery Court on July 18, 2022. A status conference for case management is scheduled for December 10, 2024. *McEwen v. Bill Lee, Governor*, Chancery Court of Davidson County, Case No. 20-0242-II.

## UTAH

### Utah Fits All Scholarship Program

On May 29, 2024, the Utah Education Association teachers' union, a member of the Utah State Board of Education, two parents, and a teacher filed a legal challenge to Utah's new education savings account program (ESA). Plaintiffs allege the new ESA violates the Utah constitution in four ways: (1) violates requirement for a system of public schools free and open to all; (2) diverts income tax revenue from public schools to private schools; (3) bypasses requirement for the State Board of Education to control and manage schools; and (4) delegates a constitutional function to provide education to private entities. Pending. *Labresh v. Cox*, Third Judicial District Court in Salt Lake County, Case No. 204904193.

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

**EdChoice Legal Advocates** | [edchoice.org/edla](https://edchoice.org/edla)

**EdChoice Legal Policy and Education Center** | [edchoice.org/lpec](https://edchoice.org/lpec)

**Alliance Defending Freedom** | [adflegal.org](https://adflegal.org)

**Becket Law** | [becketlaw.org](https://becketlaw.org)

**Institute for Justice** | [ij.org](https://ij.org)

**Liberty Justice Center** | [libertyjusticecenter.org](https://libertyjusticecenter.org)

**Pacific Legal Foundation** | [pacificlegal.org](https://pacificlegal.org)



Scan QR or visit [EdChoice.org/LPEC](https://EdChoice.org/LPEC)  
to learn more about the landmark litigation  
establishing school choice constitutionality.

# NOTES

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# 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.

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