
THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private
school choice program in America

2013 edition

THE FRIEDMAN FOUNDATION
FOR EDUCATIONAL CHOICE

edchoice.org



About the Friedman Foundation for Educational Choice

The Friedman Foundation for Educational Choice is a 501(c)(3) nonprofit and nonpartisan organization, solely dedicated to advancing Milton and Rose Friedman's vision of school choice for all children. First established as the Milton and Rose D. Friedman Foundation in 1996, the foundation continues to promote school choice as the most effective and equitable way to improve the quality of K-12 education in America. The foundation is dedicated to research, education, and outreach on the vital issues and implications related to choice in K-12 education.

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Milton Friedman

Nobel Laureate
1912-2006

Rose D. Friedman

Noted Economist
1910-2009

In 1955, Milton Friedman introduced school choice as the best way to improve the quality of American education. In 1996, Milton and his wife, Rose, founded the Friedman Foundation for Educational Choice to make that opportunity available to all families nationwide.

FROM THE FOUNDER OF SCHOOL CHOICE

Government is committed to assuring that all children receive a minimum education. It currently does so by setting up and running schools, assigning students within a designated catchment area to each school. Students are thereby deprived of choice. They go to the designated school or else they do not benefit from the government commitment and their parents must pay twice for their education—once in the form of taxes, again in tuition.

Equally important, government is deprived of the benefits of competition. It is as if the government decided that the automobiles it uses must be built in government factories. What do you think the quality and cost of government cars would be? Or, to take another example, it is as if recipients of food stamps were required to spend them in a specified government-run grocery store.

It is only the tyranny of the status quo that leads us to take it for granted that in schooling, government monopoly is the best way for the government to achieve its objective.

A far more effective and equitable way for government to finance education is to finance students, not schools. Assign a specified sum of money to each child and let him or her and his or her parents choose the school that they believe best, perhaps a government school, perhaps a private school, perhaps homeschooling. Let the schools in turn, whether government or private, set their own tuition rates, and control their own operating procedures. That would provide real competition for all schools, competition powered by the ultimate beneficiaries of the program, the nation's children.



Milton Friedman

The School Choice Advocate, 2004

SCHOOL CHOICE PROGRAMS

VOUCHERS

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

EDUCATION SAVINGS ACCOUNTS

Education savings accounts allow parents to withdraw their children from public district or charter schools and receive a deposit of public funds into government-authorized savings accounts with restricted, but multiple, uses. Those funds can cover private school tuition and fees, online learning programs, private tutoring, community college costs, and other higher education expenses.

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 choosing alternative public schools.

INDIVIDUAL TAX CREDITS / DEDUCTIONS

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



FUND
STUDENTS
FIRST



LET
PARENTS
CHOOSE



GREAT
SCHOOLS
WIN

SCHOOLING OPTIONS

PRIVATE SCHOOLS

Private schools are educational institutions run independently of the government. A private school's focus can be religious-based, academic-intensive, and/or specialized for specific groups of students. Private schools typically charge tuition, but not always. There are more than six million students attending nearly 34,000 private schools in the United States.

Recommended source for additional information:
Council for American Private Education, capenet.org

CHARTER SCHOOLS

Charter schools are independent public schools exempt from many state and local rules and regulations in exchange for increased financial and academic accountability. Charter schools are typically required to adhere to state-based standards and administer the state assessment. Today, 42 states and Washington, D.C., have charter school laws. There are 2.3 million students attending 6,000 charter schools in the United States.

Recommended sources for additional information:
National Alliance for Public Charter Schools, publiccharters.org
The Center for Education Reform, edreform.com

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. In some states, parents are able to create their own curricula, whereas other states require standardized tests, curriculum approval, and regular professional evaluation of students. As of 2007, 1.5 million students were homeschooled.

Recommended source for additional information:
Home School Legal Defense Association, hsllda.org

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. In 2009-10, there were an estimated 1,816,400 enrollments in distance-education courses in school districts, almost all of which were online courses. That estimate does not include the 250,000 students enrolled in full-time online schools in 2010-11.

Recommended source for additional information:
International Association for K-12 Online Learning, inacol.org

SCHOOL CHOICE ILLUSTRATED

18 voucher programs in 12 states and Washington, D.C.

Estimated voucher recipients nationwide: **104,000**

Colorado, Florida, Georgia, Indiana, Louisiana (2), Maine, Mississippi, Ohio (4), Oklahoma, Utah, Vermont, Wisconsin (2)

14 tax-credit scholarship programs in 11 states

Estimated tax-credit scholarship recipients nationwide: **151,000**

Arizona (3), Florida, Georgia, Indiana, Iowa, Louisiana, New Hampshire, Oklahoma, Pennsylvania (2), Rhode Island, Virginia

1 education savings accounts program in 1 state

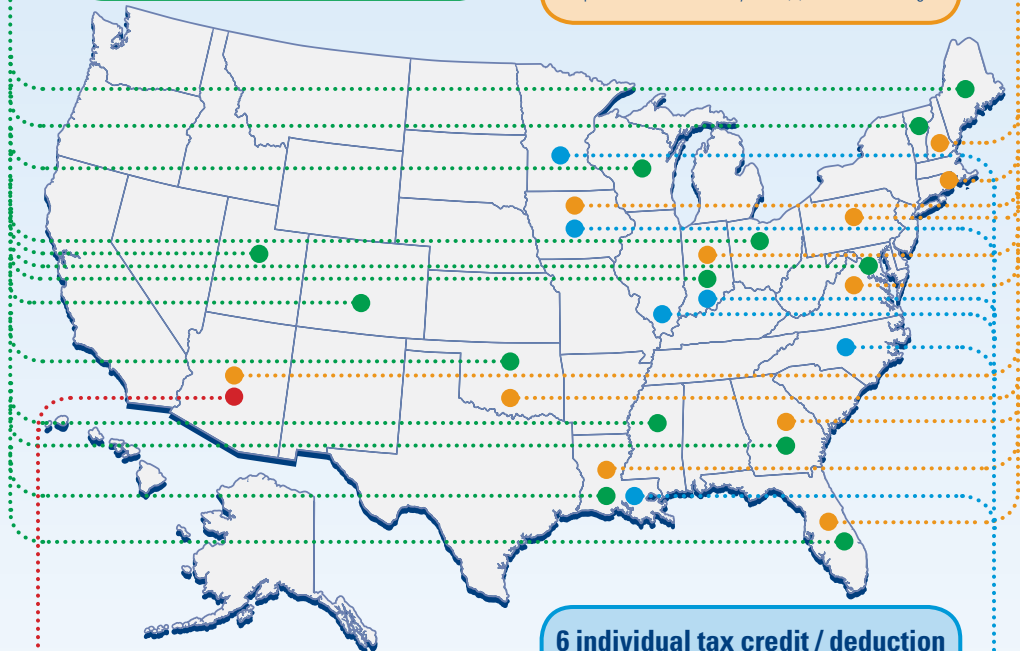
Estimated education savings accounts recipients nationwide: **362**

Arizona

6 individual tax credit / deduction programs in 6 states

Estimated individual tax credit / deduction benefactors nationwide: **847,000**

Illinois, Indiana, Iowa, Louisiana, Minnesota, North Carolina



1869: Vermont launches a town tuitioning program for students without district public schools.

1873: Maine begins its town tuitioning program.

1860

1870

1880

1890

1900

1

2012: Mississippi, New Hampshire, and Virginia follow the lead of 18 other states and approve their first private school choice programs.

2011: Indiana approves the largest voucher program nationwide, available to more than half the student population.

2011: Douglas County, Colorado creates the nation's only district-led voucher program.

2011: Arizona enacts the country's first education savings accounts program.

2011: U.S. Supreme Court upholds Arizona's tax-credit scholarship program.

2004: U.S. Congress authorizes vouchers in Washington, D.C.

2002: U.S. Supreme Court upholds Ohio's Cleveland voucher program.

1997: Arizona begins providing tax credits for individual donations to scholarship-giving nonprofits. It is the nation's first tax-credit scholarship program.

1996: Milton and Rose D. Friedman establish the Friedman Foundation for Educational Choice.

1990: Wisconsin starts the nation's first modern voucher program in Milwaukee.

Largest Eligible Voucher Population

530,000
students statewide

Indiana Choice
Scholarship Program

Strongest Student Funding

Up to
115%
of a child's
current
funds

Maine Town
Tuitioning Program

Highest Enrollment

50,821
low-income students

Florida Tax Credit
Scholarship Program

1955: Milton Friedman introduces school choice to the mainstream in "The Role of Government in Education."

1910

1920

1930

1940

1950

2010

2000

1990

1980

1970

1960



Personal Tax Credits for School Tuition Organizations

Enacted 1997 • Launched 1997 • Tax-Credit Scholarship

Arizona provides a credit on individual income taxes for donations to School Tuition Organizations (STOs), nonprofits that provide private school scholarships. In 2013, individuals contributing to STOs may claim a dollar-for-dollar credit of up to \$517, and married couples filing jointly may claim up to \$1,034. A “switcher” tax credit is also available of up to \$514 for individuals and \$1,028 for married couples if they fulfilled the maximum donation for the first tax credit; the “switcher” tax credit may go only to students who switched from public to private school, kindergartners, children in military families, and previous tax-credit scholarship recipients benefiting from the “switcher” tax credit or the state’s corporate tax-credit scholarship program. The maximums allowed for these two tax credits are indexed annually to the Consumer Price Index. Individuals may claim up to \$200 (\$400 for married couples) for contributing to a public school’s extracurricular activities or character education programs.

STUDENT FUNDING

STOs provide varying amounts of student aid. The only limitation is that no private school can accept scholarship amounts that exceed the cost of tuition for that school year.

STUDENT ELIGIBILITY

Each STO may set its own eligibility guidelines. Most STOs give to students based on financial need, sometimes concentrating on a specific location or school system. Donors can recommend that a specific child be considered for a scholarship award, but there cannot be a guarantee of an award because of that recommendation.

FRIEDMAN FEEDBACK

Arizona’s personal tax-credit scholarship program allows any student statewide to participate, regardless of whether he or she is in a public or private school—every school choice program should provide that opportunity. Another plus of Arizona’s personal tax-credit scholarship program is the lack of red tape placed on participating schools, which must comply with the state’s existing private school regulations, including health, safety, and nondiscrimination requirements. On funding power, scholarship values are able to equal private schools’ tuition. However, the average amount of the scholarships distributed is much lower than Arizona’s total per-student spending (see bar chart below). The additional “switcher” tax credit allowance under this program will allow that amount to rise.

LATEST STATS (2010-11)

Scholarships awarded: **25,312**

Schools participating: **351**

Scholarship organizations: **52**

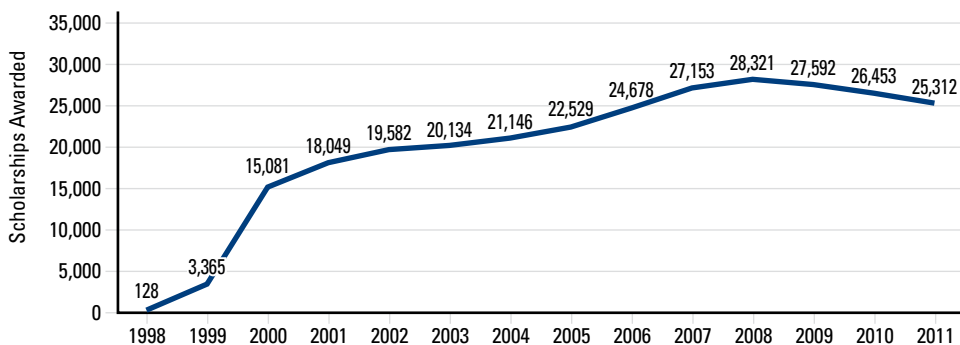
Average scholarship value: **\$1,861**

Average scholarship value as a percentage of Arizona’s total per-student spending (\$7,968)



ARIZONA

Arizona's personal tax-credit scholarship program has awarded more than 25,000 scholarships in each of the last five years.



Elias is a five-year-old student at Apostolic Faith Center Christian Academy in Youngtown, Arizona. Elias's father, who recently experienced a cut in his hours at work, provides the sole income in a family of six. Thus, the tax-credit scholarship program is of great help to Elias and his family. Photo provided by the Arizona School Choice Trust.



Corporate Tax Credits for School Tuition Organizations

Enacted 2006 • Launched 2006 • Tax-Credit Scholarship

Arizona provides a credit on corporate income taxes for donations to School Tuition Organizations (STOs), nonprofits that provide private school scholarships. Corporate taxpayers contributing to STOs may claim a tax credit equal to the full amount of their contribution. The program is limited to a total of \$10 million in available tax credits per year, a figure that is allowed to rise 20 percent annually.

STUDENT FUNDING

STOs provide varying amounts of student aid. Scholarships are capped at \$4,800 in grades K-8 and \$6,100 in grades 9-12. Those amounts increase annually by \$100.

STUDENT ELIGIBILITY

Students' family incomes must be below 185 percent of the income eligible for reduced-price lunch (\$78,889 for a family of four in 2013). Students must be in kindergarten, a public school enrollee for at least 100 days in the previous year, or a prior scholarship recipient.

FRIEDMAN FEEDBACK

Arizona's corporate tax-credit scholarship program has room to grow, particularly with student eligibility limited to those with family incomes lower than 185 percent of the reduced-price lunch threshold. Also, like Arizona's personal tax-credit scholarship program, scholarships still are capped at \$4,800 in grades K-8 and \$6,100 in grades 9-12. And, because of the overall cap of \$10 million placed on available tax credits, the actual average scholarship comes to be just \$2,077. The program's regulations are reasonable, requiring schools to comply with the state's existing private school regulations, including health, safety, and nondiscrimination requirements; the program requires that participating schools fingerprint teachers and give scholarship students at least a nationally norm-referenced standardized test. If Arizona wants to improve the program, it would need to allow more students to participate and remove, or dramatically increase, the cap on available tax credits, which, in turn, likely would increase enrollment growth and the buying power for participating families.

LATEST STATS (2010-11)

Students participating: **4,693**

Schools participating: **190**

Scholarship organizations: **14**

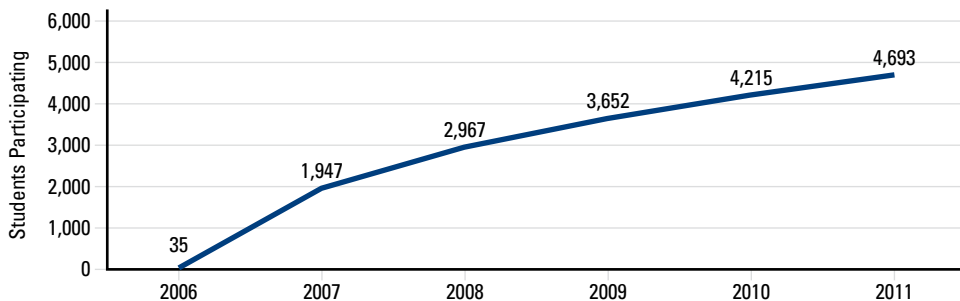
Average scholarship value: **\$2,077**

Average scholarship value as a percentage of Arizona's total per-student spending (\$7,968)

25%

ARIZONA

The number of children receiving Arizona's corporate tax-credit scholarships has increased 141% in four years.



Miracle attends Apostolic Faith Center Christian Academy (AFCCA) in Youngtown, Arizona. Because of the tax-credit scholarship program, Miracle has the privilege to continue in AFCCA, which has given her a general education as well as the Biblical principles her parents want for her to make her future a success. Photo provided by the Arizona School Choice Trust.



Lexie’s Law Corporate Tax Credits

Enacted 2009 • Launched 2009 • Tax-Credit Scholarship

Arizona allows corporations to receive tax credits for donating to School Tuition Organizations (STOs), nonprofits that provide private school scholarships to children with special needs and foster care students. The total credits claimed statewide cannot exceed \$5 million in a given year.

STUDENT FUNDING

Scholarship value is equal to the lesser of the private school tuition or 90 percent of the state funding that otherwise would go to that pupil had he or she remained in public school. That amount varies depending on the severity of the student’s disability.

STUDENT ELIGIBILITY

Students are eligible if they are identified by the school district as having a disability under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act, or if they are in the Arizona foster care system. Students must be a kindergarten enrollee, a public school student for at least 100 days in the previous year, or a prior scholarship recipient.

FRIEDMAN FEEDBACK

Lexie’s Law can ensure greater student access in two ways: It could provide scholarships to more than just those children with special needs and those in foster care. Also deserving expansion is the cap placed on available tax credits, currently set at \$5 million, which limits both the size and availability of scholarships. As for funding power, the possibility of receiving 90 percent of state funding is generous; however, the actual amount distributed per scholarship is far less on average than per-pupil funding in Arizona public schools because of the overall \$5 million cap on available credits. On school requirements, there are no special admissions or testing requirements on participating private schools; also, schools must adhere to federal law for private schools and not discriminate. Lexie’s Law could grow and provide more opportunities to families in need if student eligibility were opened further and the cap on available tax credits were expanded.

LATEST STATS (2010-11)

Students participating: **115**

Schools participating: **47**

Scholarship organizations: **5**

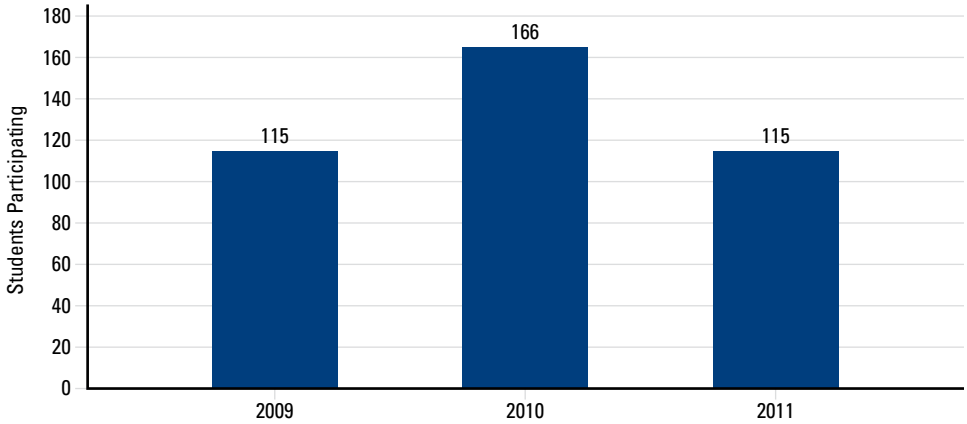
Average scholarship value: **\$4,879**

Average scholarship value as a percentage of Arizona’s total per-student spending (\$7,968)



ARIZONA

Slow growth in Lexie's Law may be caused by Arizona's new education savings accounts program for children with special needs.



Mia was granted a tax-credit scholarship to attend kindergarten at Apostolic Faith Center Christian Academy (AFCCA) in Youngtown, Arizona. When the time came for Mia's family to find a school for their five-year-old daughter, AFCCA was their first consideration; however, financially they could not afford it. The scholarship made it possible for Mia to receive the morals and self-discipline AFCCA has to offer. Mia participates in Arizona's tax-credit scholarship program (detailed on page 7). Photo provided by the Arizona School Choice Trust.



Empowerment Scholarship Accounts

Enacted 2011 • Launched 2011 • Education Savings Account

Arizona’s Empowerment Scholarship Accounts (ESA) program allows parents of children with disabilities to withdraw their children from public district or charter schools and receive a portion of their public funding deposited into an account with defined, but multiple, uses, including private school tuition, online education, private tutoring, or future college expenses. In the 2013-14 school year, eligibility expands to students in a public school or school district with a letter grade of D or F, children of active military members, and foster care youth.

STUDENT FUNDING

Student funding equals 90 percent of revenue the state otherwise would have sent to the public school district as “base support.”

STUDENT ELIGIBILITY

Students must have been previously either (1) attending public school for at least 100 days of the prior fiscal year, (2) receiving a special education tax-credit scholarship from a School Tuition Organization (STO), (3) participating in the ESA program, or (4) receiving money from an STO under Lexie’s Law.

FRIEDMAN FEEDBACK

Arizona’s one-of-a-kind Empowerment Scholarship Accounts (ESA) program is somewhat strong on its funding power, as 90 percent of a child’s state (but not local) funding is deposited in the ESA. Arizona’s ESA program also excels in that it is not over-regulated; ESA-using parents must sign an agreement to provide an education including reading and grammar, math, social studies, and science, and participating private schools or service providers must not discriminate. Eligibility is where the program could improve. Currently, it is limited to students with special needs; however, starting in the 2013-14 school year, eligibility will include students from the foster care system, children of active military members, and students in public schools or districts graded D or F. That expansion no doubt gets closer to providing eligibility to all Arizona families; despite the expansion, more than 75 percent of Arizona children still will be ineligible for Empowerment Scholarship Accounts.

LATEST STATS (2012-13)

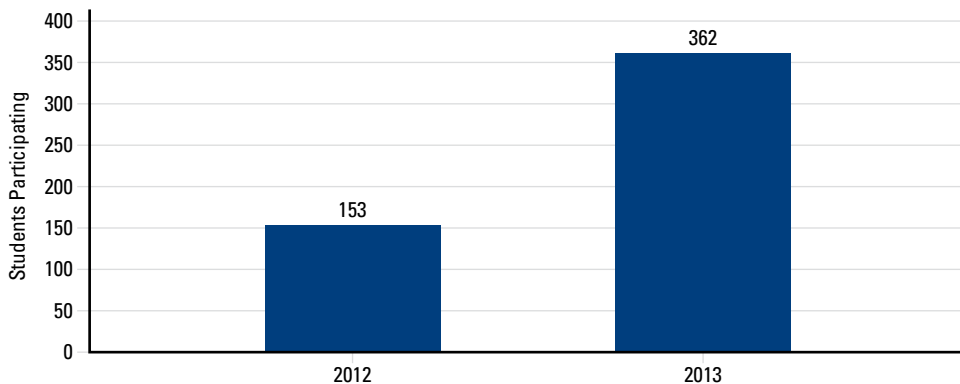
Students participating: **362**
Schools participating: **25**
Average account value: **\$13,500**

Average account value as a percentage of
Arizona’s total per-student spending (\$7,968)

169%

ARIZONA

Enrollment in Arizona's one-of-a-kind education savings accounts program has more than doubled in one year.



Jeff and Rebecca at home with their children, Keven, left, and Kasey, right. Jeff and Rebecca use Arizona's Empowerment Scholarship Accounts to send Kasey to kindergarten at Chrysalis Academy in Tempe, Arizona. Kasey's parents had a good experience with her public school, but find Chrysalis Academy helps their daughter overcome her struggles with autism. Photo provided by the Goldwater Institute.

Choice Scholarship Pilot Program

Enacted 2011 • Launched 2011 • Voucher

Douglas County, Colorado's Choice Scholarship Pilot Program provides vouchers to any public school student who has spent at least one year in the Douglas County School District. The program is subject to annual renewal or cancellation by the school board. If more than 500 students apply for vouchers, a lottery is held. Participating private schools can be located outside Douglas County; online schools and homeschoolers are not eligible. The Choice Scholarship School, a charter school, is the voucher program's administrative home. Parents and community members, appointed by the school board, provide oversight.

STUDENT FUNDING

Eligible students can receive a voucher worth the lesser of the private school tuition or 75 percent of the per-pupil public revenue (\$4,575 in 2011-12). A family is allowed to supplement the voucher with additional funds.

STUDENT ELIGIBILITY

Students must be residents of the Douglas County School District (DCSD) for at least one year, and must currently be attending a DCSD public school. Non-residents who have chosen to enroll in DCSD public schools are not eligible.

FRIEDMAN FEEDBACK

The Choice Scholarship Pilot Program excels in making all children eligible for vouchers. Where the program could do better is on funding power and school requirements. First, vouchers are limited to just 500 students (in fairness, the program is in a pilot phase). Two, Douglas County's vouchers are below the full funding a child would get in a local public school. On school requirements, the program has several. Participating private schools must show that students are academically achieving and growing similar to district and charter schools; provide three years of financial history; release students for state or district assessments; and religious private schools must allow students to opt-out of religious activities. For the program to grow, district leaders should consider removing the enrollment cap, increasing the voucher size, and allowing private schools to be more autonomous.

LATEST STATS (2011-12)

Students participating: **494**

Schools participating: **21**

Average voucher value: **\$1,143***

*(one-fourth of school year)

Maximum voucher value as a percentage of
Colorado's total per-student spending (\$8,926)



51%	
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In the first year of Douglas County's Choice Scholarship Pilot Program, Diana applied for a voucher for her son, Nate. "It's not that his old (public) school is bad," Diana told Colorado's Independence Institute. "I do like the old school for my other two kids. (But Nate) never fit in; he never was socially accepted there." Diana and her husband, Mark, used the voucher to send Nate to Humanex Academy, "a private, alternative middle and high school, which provides a structured and supportive environment for students with a wide variety of learning, behavioral, and emotional needs." Based on their positive experience, Diana and Mark, who moved to South Carolina this year, hope Douglas County's Choice Scholarship Pilot Program can continue to serve children in need of more personalized learning options. In 2011, a Colorado District Court halted the nation's only voucher program created by a public school district. See page 89 for the legal history of this innovative program.



DISTRICT OF COLUMBIA

Opportunity Scholarship Program

Enacted 2004 • Launched 2004 • Voucher

The District of Columbia’s Opportunity Scholarship Program provides vouchers to low-income students. Overseen by the U.S. Department of Education, the program is funded separately from D.C. public schools. It is authorized through 2016, with \$20 million in total available funding.

STUDENT FUNDING

Vouchers are worth up to \$8,000 for K-8 students and \$12,000 for students in grades 9-12. Those amounts rise with the Consumer Price Index. Amounts may vary depending on tuition expenses.

STUDENT ELIGIBILITY

Most D.C. families who qualify for free and reduced-price lunch are eligible. Families may earn as much as 185 percent of the federal poverty level when they enter the program (\$42,643 for a family of four in 2013). Families lose their eligibility if their income later rises above 200 percent of the poverty level. Students are given priority if they come from public schools in need of improvement, or if they or their siblings already are participating in the program.

FRIEDMAN FEEDBACK

The District of Columbia’s voucher program, the first and only such program authorized by Congress, unnecessarily limits eligibility (because of a relatively small annual budget) to only 2,000 students per year. There are no doubt students above the program’s income limits who would participate if given the opportunity. On funding, the program’s vouchers are worth less than 40 percent of the average \$25,426 revenue available to each D.C. public school student; all D.C. students should be treated equally regardless of the educational option their parents choose. The Opportunity Scholarship Program also is heavy on the regulations it places on participating schools. Private schools must admit via lottery, administer nationally norm-referenced tests, permit one site visit per year, and submit testing achievement reports. For the program to improve, a first reasonable step to take is expand eligibility to allow more families to participate.

LATEST STATS (2012-13)

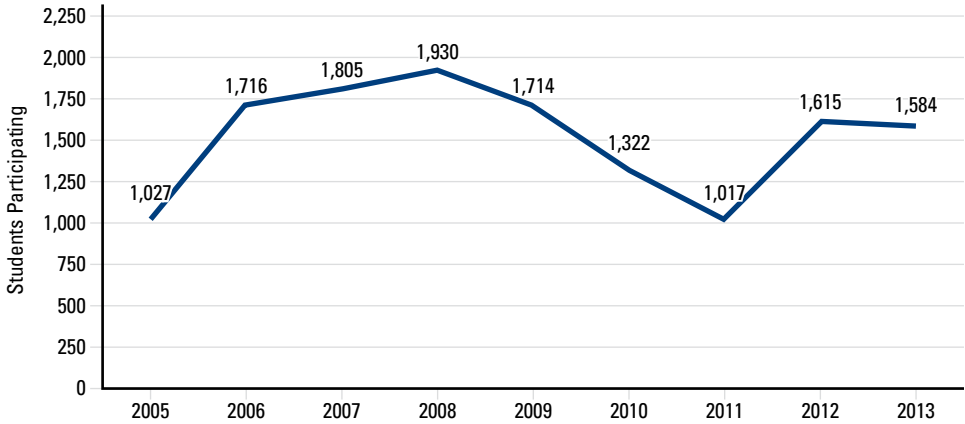
Students participating: **1,584**
Schools participating: **45**
Average voucher value: **\$8,483** (2011-12)

Average voucher value as a percentage of D.C.’s total per-student spending (\$20,910)



DISTRICT OF COLUMBIA

The District of Columbia's voucher program has demonstrated volatility over time.



Shawnee, a senior at the Preparatory School of D.C., has been an Opportunity Scholarship recipient since fifth grade. Shawnee is a member of the National Society of High School Scholars, an organization created for students who have achieved academic excellence. In 2012, she also attended the National Youth Leadership Forum on Medicine, a unique 10-day program for students around the world that aspire to have careers in medicine. Without the voucher, Shawnee's mother, Sheila, would not have been able to send her daughter to a school where she would receive a quality education. Photo provided by Sheila Jackson.



FLORIDA

John M. McKay Scholarships for Students with Disabilities Program

Enacted as a Pilot Program 1999 • Expanded 2000 • Voucher

Florida’s John M. McKay Scholarships for Students with Disabilities Program allows public school students with disabilities or 504 plans to receive vouchers to attend private schools or another public school.

STUDENT FUNDING

Vouchers are worth the same amount public schools would have spent on a participating child, though they may not exceed the private school’s tuition and fees. Parents may supplement vouchers with their own money.

STUDENT ELIGIBILITY

Students with disabilities—who have Individualized Education Plans or a 504 plan—enrolled in public school for at least one year are eligible. Section 504 protects qualified individuals with disabilities, defined as persons with a physical or mental impairment that substantially limits one or more major life activities.

FRIEDMAN FEEDBACK

Florida’s John M. McKay Scholarships program was the first of its kind in the country and remains the model for similar programs in other states. The program excels on funding power and school requirements. Vouchers are worth up to the child’s full funding in his or her previous public school. As for school requirements, participating schools must be approved by the state and report to parents annually on voucher students’ progress. Private schools are not required to accept all students—an important feature, as not all private schools are equipped to educate students with special needs. The program’s only shortcoming is that it is limited, in this case to students with disabilities or 504 plans. Obviously those children deserve access to a great education, but other Florida students similarly could benefit from McKay’s generous vouchers. Should the program expand eligibility, it would only improve upon its already great achievements.

LATEST STATS (2012-13)

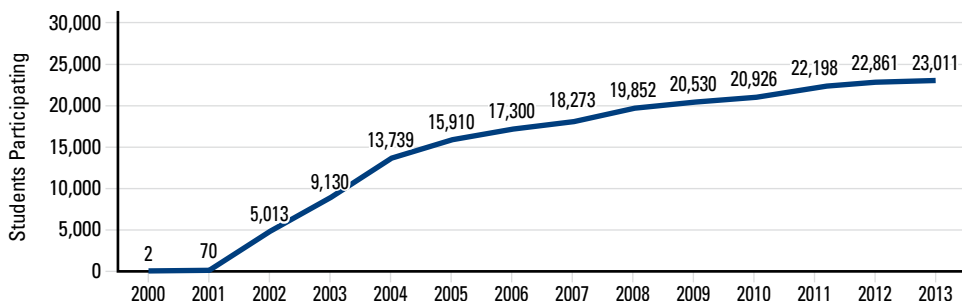
Students participating: **23,011**
Schools participating: **1,102**
Average voucher value: **\$6,255**

Average voucher value as a percentage of Florida’s total per-student spending (\$8,863)



FLORIDA

Florida's voucher program for students with special needs has experienced enrollment growth in every year of operation.



Tiwana, left, and Janie, right, use McKay vouchers to attend Woodland Hall Academy at the Dyslexia Research Institute in Tallahassee, Florida. This is a school for children who have dyslexia, ADHD, or related language disorders. The McKay vouchers have been crucial in allowing their parents, both single mothers, to access this choice option, which will make the difference in their futures. "People too many times think that dyslexia is a boy problem," Robyn Rennick with Woodland Hall Academy said. "Girls are often overlooked and their learning issues are not identified. Both Janie and Tiwana were so frustrated in school and were beginning to give up on themselves. Having the opportunity to be in a learning program that teaches 'their way' has turned their self-doubt into confidence." Photo provided by Woodland Hall Academy and the Coalition of McKay Scholarship Schools.



FLORIDA

Florida Tax Credit Scholarship Program

Enacted 2001 • Launched 2001 • Tax-Credit Scholarship

Florida provides a tax credit on corporate income taxes and insurance premium taxes for donations to Scholarship Funding Organizations (SFOs), nonprofits that provide private school scholarships for low-income students and foster care children and offer funds for transportation to public schools outside a child’s district. Businesses get a dollar-for-dollar tax credit for SFO contributions, with total credits capped at \$229 million. Unused credits can be carried forward to the next fiscal year.

STUDENT FUNDING

Scholarships can be worth up to \$4,106, though they may not exceed actual private school costs. At least 75 percent of the scholarship must be used for tuition, with the rest available for textbooks and transportation. Transportation grants for students using public schools are worth up to \$500.

STUDENT ELIGIBILITY

Students who qualify for free and reduced-price lunch (\$42,643 for a family of four in 2013) and who either are enrolled in public school or about to enter kindergarten through fifth grade are eligible. Foster care students also qualify. If students’ household incomes rise, they can stay in the program under full scholarship as long as the family earns no more than 230 percent of the poverty level.

FRIEDMAN FEEDBACK

Florida’s tax-credit scholarship program, although one of the largest in the country, still is restricted just to students who qualify for free and reduced-price lunch or who are in foster care—which leaves many students seeking a quality education ineligible. Although the program’s available funding is capped at \$229 million, that cap is allowed to increase by 25 percent if 90 percent of the cap is reached, an allowance other states should permit. Similarly, with purchasing power, the per-student funding cap on scholarships is allowed to grow, another plus. On school requirements, the program requires schools to have state approval and administer a nationally norm-referenced test to scholarship students. For the Florida Tax Credit Scholarship Program to build beyond its current success, increasing student eligibility would be a good first move.

LATEST STATS (2012-13)

Students participating: **50,821**

Schools participating: **1,322**

Scholarship organizations: **1**

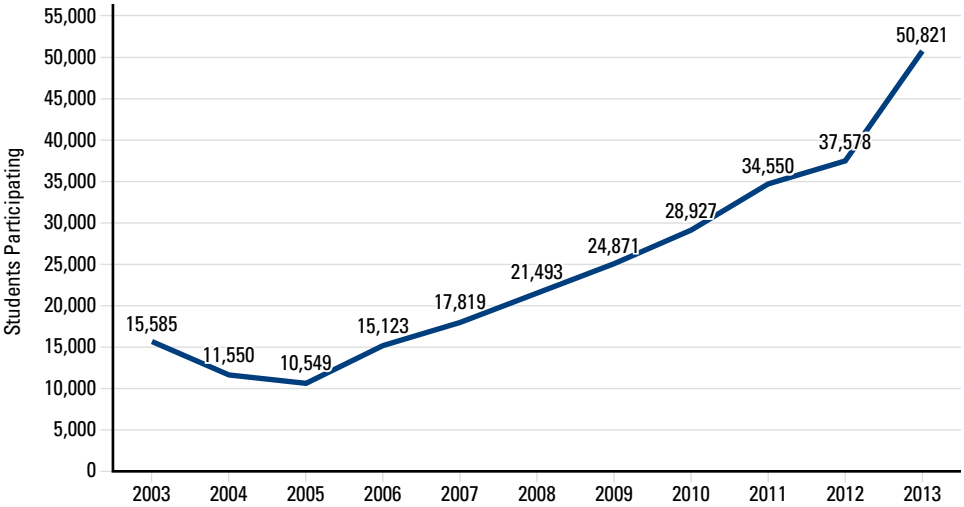
Average scholarship value: **\$3,664**

Average scholarship value as a percentage of Florida’s total per-student spending (\$8,863)



FLORIDA

There has been a 32% participation increase in Florida's tax-credit scholarship program since 2012.



Davion is a freshman at Florida State College at Jacksonville. Prior to college, Davion received a Step Up For Students tax-credit scholarship, which allowed his mother to send him to Calvary Christian Academy, a school “committed to educating and empowering young people to fulfill their God-given calling and purpose in life.” At Calvary, Davion had fewer distractions than at his previous schools and was able to focus more on academics. He also was on the school’s track and basketball teams, took on the role of student chaplain, and enjoyed spending time with the pre-school children. He graduated from high school in 2012. “It was always my dream to put my kids through private education,” said Davion’s mother, Faith. “(At Calvary) we really got into a family, a network, and it spilled into church and school. He was immediately embraced by the students and teachers, which helped him excel and go for it.” Photo provided by Davion Manuel-McKenney.

Georgia Special Needs Scholarship Program

Enacted 2007 • Launched 2007 • Voucher

The Georgia Special Needs Scholarship Program allows any student with a disability whose parents are unhappy with their assigned public school to receive a voucher to attend private school.

STUDENT FUNDING

Vouchers are worth up to the cost of the educational program a student would have received in public school, as calculated by existing state funding formulas. That includes most of the funding that would have been spent on the student in public schools; it excludes only such things as capital costs and federal subsidy programs. The voucher may not exceed the private school's tuition and fees.

STUDENT ELIGIBILITY

Students statewide with disabilities are eligible to receive vouchers. Children must have an Individualized Education Plan (IEP) in place for one year. Also, students must be previously enrolled in public school.

FRIEDMAN FEEDBACK

Georgia's only voucher program receives strong marks for its funding levels—financial support up to the child's funding in his or her public school— and school requirements. The only regulatory requirements are that participating private schools have a physical location in Georgia, demonstrate fiscal soundness, and follow nondiscrimination, health, and safety laws, along with Georgia's other regulations applying to private schools. Schools also must report to parents on students' academic progress. Where the program could grow is on student eligibility, which obviously is limited to students with special needs who attended public school the previous year. There are no doubt more students in Georgia who could benefit from vouchers to choose the schools that work best for them.

LATEST STATS (2012-13)

Students participating: **3,227**
Schools participating: **233**
Average voucher value: **\$5,917**

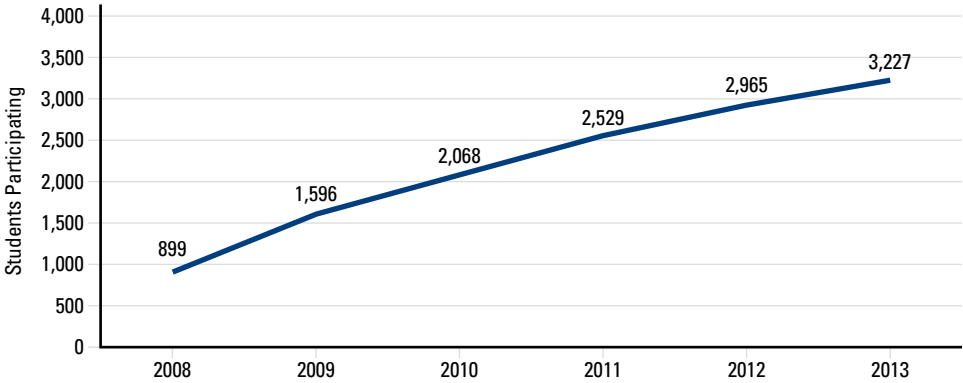
Average voucher value as a percentage of
Georgia's total per-student spending (\$9,432)



63%

GEORGIA

Participation in Georgia's voucher program for children with special needs grew more than 56% since 2010.



From left to right: Jaleel, second grade, JaShaun, fifth grade, and Jalen, sixth grade, attend Heritage Academy in Augusta, Georgia. Because they received Georgia's tax-credit scholarships (detailed on page 25), the three brothers' parents can afford a high-quality education at Heritage Academy, which was founded in 1851 by Augusta merchant John W. Houghton. Heritage Academy sets "challenging standards for academic work and personal responsibility." Photo provided by the Georgia GOAL Scholarship Program.

Private School Tax Credit for Donations to Student Scholarship Organizations

Enacted 2008 • Launched 2008 • Tax-Credit Scholarship

Georgia provides dollar-for-dollar tax credits for donations to Student Scholarship Organizations (SSOs), nonprofits that provide private school scholarships. Individuals may claim up to \$1,000, and married couples filing jointly may claim up to \$2,500. Corporate taxpayers may claim up to 75 percent of their total tax liability. The program is capped at \$50 million in tax credits per year, adjusted upwards for inflation annually until at least 2018.

STUDENT FUNDING

SSOs may determine the amount of each scholarship, capped only by the average state and local expenditures per student for public elementary and secondary education in the entire state.

STUDENT ELIGIBILITY

All public school students are eligible, as are students enrolling in pre-kindergarten, kindergarten, or first grade. Eligibility continues until a student graduates, reaches age 20, or returns to public school. SSOs may set their own eligibility guidelines.

FRIEDMAN FEEDBACK

Georgia's tax-credit scholarship program has the opportunity to be one of the most expansive, successful programs in the country, as there are no eligibility requirements on who can participate. Unfortunately, its \$50-million cap on available tax credits gives effective scholarships to fewer than 1 percent of students statewide. The program does benefit from a generous allowance on the size of individual scholarships, which can equal the average funding amount per student in Georgia public schools. Moreover, there are not burdensome regulatory requirements placed on participating schools other than the minimal requirements that schools be physically located in the state, obey nondiscrimination laws, and satisfy the normal requirements to be a licensed private school in Georgia. Although the \$50-million cap is allowed to rise with the Consumer Price Index annually, the program still suffers from a lack of overall funding, which is unfortunate given its other strengths.

LATEST STATS (2010-11)

Students participating: **11,292**

Schools participating: **n/a**

Scholarship organizations: **35**

Average scholarship value: **\$3,494**

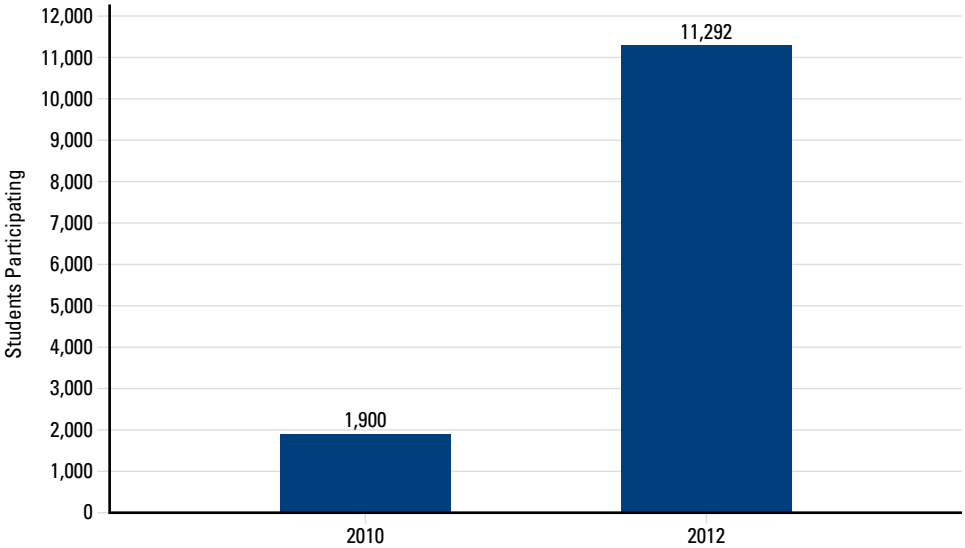
Average scholarship value as a percentage of Georgia's total per-student spending (\$9,432)



37%	
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GEORGIA

More than 11,000 students were participating in the fourth year of Georgia's tax-credit scholarship program.



Note: Data available for 2010 and 2012 only.



Malik, left, and Immanuel, right, are in their second year at Bethesda Academy in Savannah, Georgia. Immanuel is in eighth grade where he has excelled in math and science. Malik, a sophomore, is in the top 15 percent of the country in math and wants to be an architect. Without Georgia's tax-credit scholarships, Malik's and Immanuel's parents could not have afforded Bethesda Academy, established in 1740 and visited by many of the country's founding fathers, including Benjamin Franklin. Photo provided by the Georgia GOAL Scholarship Program.



Tax Credits for Educational Expenses

Enacted 1999 • Launched 2000 • Individual Tax Credit

Illinois provides individual tax credits covering educational expenses for students in any private or public school, including tuition, books, and lab or activity fees. The credit is worth a maximum of \$500.

STUDENT FUNDING

Parents receive a tax credit worth 25 percent of their expenditures after the first \$250, up to a maximum credit of \$500 per family. To get the maximum \$500 credit, parents must spend \$2,250 in educational expenses; they also must have a state tax liability of at least \$500 because the credit is nonrefundable and thus cannot reduce an individual’s tax burden to less than zero.

STUDENT ELIGIBILITY

A student must be a resident of Illinois who is under 21 and enrolled full-time in kindergarten through 12th grade.

FRIEDMAN FEEDBACK

Illinois’s individual tax credit for schooling expenses has the potential to be one of the country’s most effective school choice programs. On student eligibility, the program is available to all students statewide. Moreover, there are no unreasonable regulations placed on participating schools. Those strong features are hurt, however, by the fact that participants have very little funding power with a maximum available credit of just \$500. The average amount claimed by parents is just 2 percent of what their children would receive in public school. Illinois could improve this program dramatically by raising its tax credit allowance as close as possible to the average per-pupil expenditures in the state’s public schools, which currently stands at \$11,739.

LATEST STATS (2010)

Taxpayers participating: **271,769**

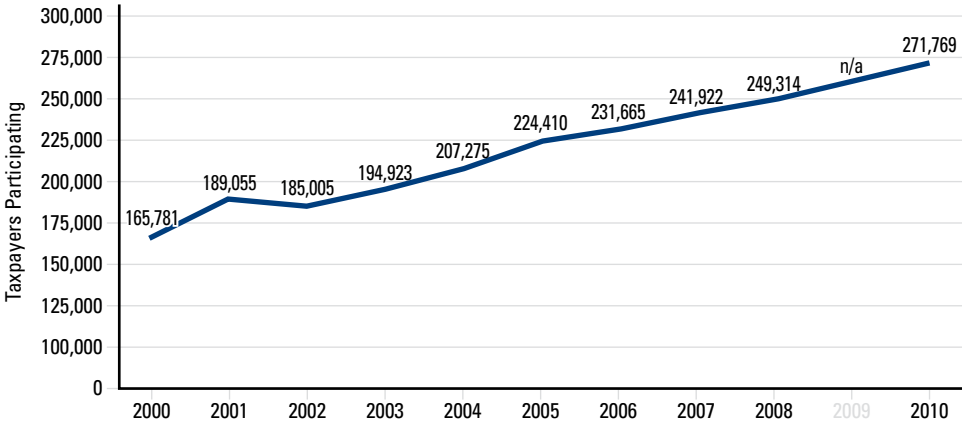
Average tax credit value: **\$278**

Average credit value as a percentage of Illinois’s total per-student spending (\$11,739)

2%

ILLINOIS

Usage of Illinois's individual tax credits for education expenses increased 64% from 2000 to 2010, the last year of publicly available data.



Zach and Casey send their two daughters, Madalyn, left, and Mary, right, to Cathedral School in Springfield, Illinois. In doing so, Zach and Casey are able to leverage Illinois's Tax Credits for Educational Expenses program. According to Cathedral School, its "students come in various sizes, shapes, colors and economic backgrounds. They learn to live and grow and love together—respecting themselves and others. The older students assist with younger students in many ways—on the playground, in the lunchroom, as 'buddies' and with peer tutoring. Everyone at Cathedral knows all the teachers and all the students because Cathedral is a family, not unlike the family that cares for them at home." Photo provided by the Catholic Conference of Illinois.



INDIANA

School Scholarship Tax Credit

Enacted 2009 • Launched 2010 • Tax-Credit Scholarship

Indiana’s School Scholarship Tax Credit program allows individuals and corporations to claim a 50 percent tax credit for contributions to approved Scholarship Granting Organizations (SGOs), nonprofits that provide private school scholarships. There is no limit on the dollar amount of the tax credit that can be claimed, although the total amount of tax credits awarded statewide is limited to \$5 million.

STUDENT FUNDING

Each SGO determines the amount of the scholarships it distributes.

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 200 percent of the guidelines needed to qualify for the free and reduced-price lunch program (\$85,285 for a family of four in 2013). Children must be between five and 22 years of age to participate. Also, qualifying students must either have been (1) enrolled in a public school in the previous year, (2) enrolled in kindergarten, (3) a scholarship recipient in the previous school year from a nonprofit organization that qualifies for certification as an SGO, or (4) a scholarship recipient in the previous school year under this program.

FRIEDMAN FEEDBACK

Indiana’s tax-credit scholarship program, like others, could increase student eligibility. Participation is limited to families with incomes lower than 200 percent of the level needed to qualify for the free and reduced-price lunch program. But even more consequential to enrollment growth, Indiana’s tax-credit scholarships take a major hit on program funding. The availability of tax credits is limited to just \$5 million, which, in turn, will affect the number of awarded scholarships. Students also must be coming from public schools to participate. The program does better on school requirements, as participating private schools simply must be accredited and administer a nationally norm-referenced exam to students. For the program to do better, Indiana should consider substantially raising the cap on available tax credits, which will allow participation to increase.

LATEST STATS (2012-13)

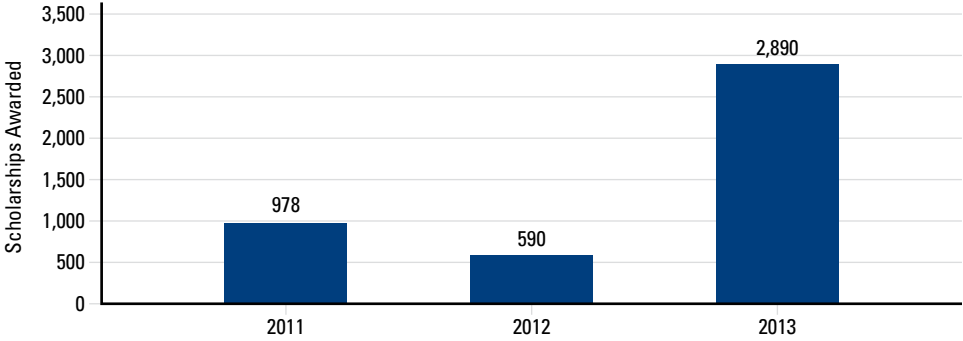
Scholarships awarded: **2,890**
Schools participating: **n/a**
Scholarship organizations: **4**
Average scholarship value: **\$880**

Average scholarship value as a percentage of Indiana’s total per-student spending (\$9,479)



INDIANA

Enrollment in Indiana's tax-credit scholarship program more than quadrupled from 2012 to 2013.



Jaevion attends Heritage Christian School in Indianapolis, Indiana, with the help of a Choice Scholarship (detailed on page 31). When Jaevion's mother, Jeronna, lost her job, she knew she would be unable to give her son the education he deserved. Jeronna and Jaevion, who had a rough start in the public school system, now are thriving at Heritage Christian School. The teaching strategy the school uses has encouraged Jaevion's desire to learn more and to earn high letter grades. "There isn't a doubt in my mind that Jaevion is exactly where he needs to be in order to thrive academically and mature spiritually, and it's all possible because of the voucher program," Jeronna said. "Each day, I see firsthand the positive impact it has on Jaevion as he looks forward to future endeavors in a Christian college." Story provided by School Choice Indiana.



INDIANA

Choice Scholarship Program

Enacted 2011 • Launched 2011 • Voucher

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

STUDENT FUNDING

Students from families that qualified for the federal free and reduced-price lunch program can receive a voucher worth up to 90 percent of the state per-student spending amount for the sending school district. Students from families earning 150 percent of that same threshold can receive a voucher worth up to 50 percent of the state funding allocation for the sending district. The maximum voucher size is \$4,500, which families can supplement with additional funds.

STUDENT ELIGIBILITY

Eligible students include (1) children entering grades 1-12 who attended a public school (including a charter school) for the preceding two semesters and who are from families earning up to (but not exceeding) 150 percent of the federal free and reduced-price lunch program (\$63,964 for a family of four in 2013); (2) students enrolled in kindergarten; (3) students who received a tax-credit scholarship in the previous school year from a Scholarship Granting Organization; or (4) received a voucher in the previous school year under this program.

FRIEDMAN FEEDBACK

Indiana’s voucher program is the largest in the country in terms of the total number of students eligible. More than half of all students statewide qualify. The program has room to improve, however, on funding power and school requirements. With the former, vouchers are limited to a percent of the state’s per-student funding, which restricts parents’ purchasing power. As for regulations, participating schools must administer Indiana’s testing assessment and adhere to the state’s school grading formula; private schools graded D or F are unable to participate in the program. Schools also have to permit the state to observe classroom instruction and review instructional materials and curriculum. Indiana’s program has room to raise voucher funding to mirror per-pupil expenditures in public schools, lessen the regulations placed on private schools, and increase student eligibility to include more, if not all, students.

LATEST STATS (2012-13)

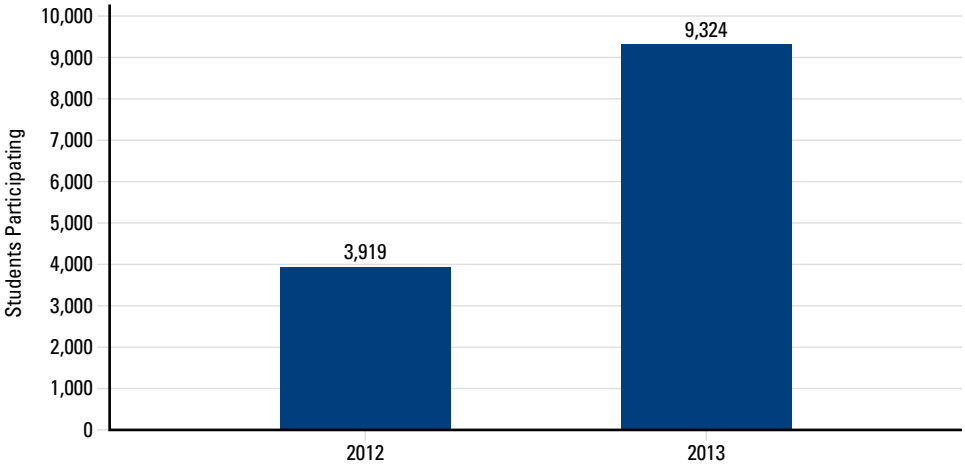
Students participating: **9,324**
Schools participating: **289**
Average voucher value: **\$4,091**

Average voucher value as a percentage of Indiana’s total per-student spending (\$9,479)



INDIANA

Indiana's voucher program increased enrollment by 138% in one year.



When Julian attended public school, his grades were dropping and his behavior was changing. His mother wanted to send him to St. Stanislaus School in East Chicago, Indiana, but she couldn't afford it. Now, because of the Choice Scholarship Program, Julian is enrolled at St. Stanislaus, where his grades and behavior are excellent. Photo and story provided by School Choice Indiana.



INDIANA

Tuition Tax Deduction

Enacted 2011 • Launched 2011 • Individual Tax Deduction

Indiana provides a tax deduction for individuals who make educational expenditures on behalf of their dependent children. Any taxpayer who has a child already enrolled in private school or who is homeschooled is eligible to claim up to a \$1,000 tax deduction per child for approved educational expenses, including private school tuition, textbooks, fees, software, tutoring, and supplies.

STUDENT FUNDING

The tax deduction is worth up to \$1,000 per child.

STUDENT ELIGIBILITY

Deductions are available for parents' expenditures on either private schooling or homeschooling for their children.

FRIEDMAN FEEDBACK

Indiana's individual tax deduction is very strong on both student eligibility and school requirements. The program permits families currently using private schools or homeschools to participate, as they are not eligible for the state's voucher and tax-credit scholarship programs. Moreover, the individual tax deduction does not require any additional burdens be placed on private schools or homeschools beyond the state's existing rules and regulations. The program is severely restricted, however, on funding power. For practical use, a \$1,000 tax deduction represents a tiny amount of money for families, particularly when compared with per-pupil funding in public schools (see bar graph below). It does very little to ease the pressure placed on parents who choose private schools or homeschools. For the program to increase school choice opportunities to those it's intended to serve, Indiana would have to dramatically increase the cap on tax deductions for educational expenses so that families can have ample buying power to choose the schools that work best for their children.

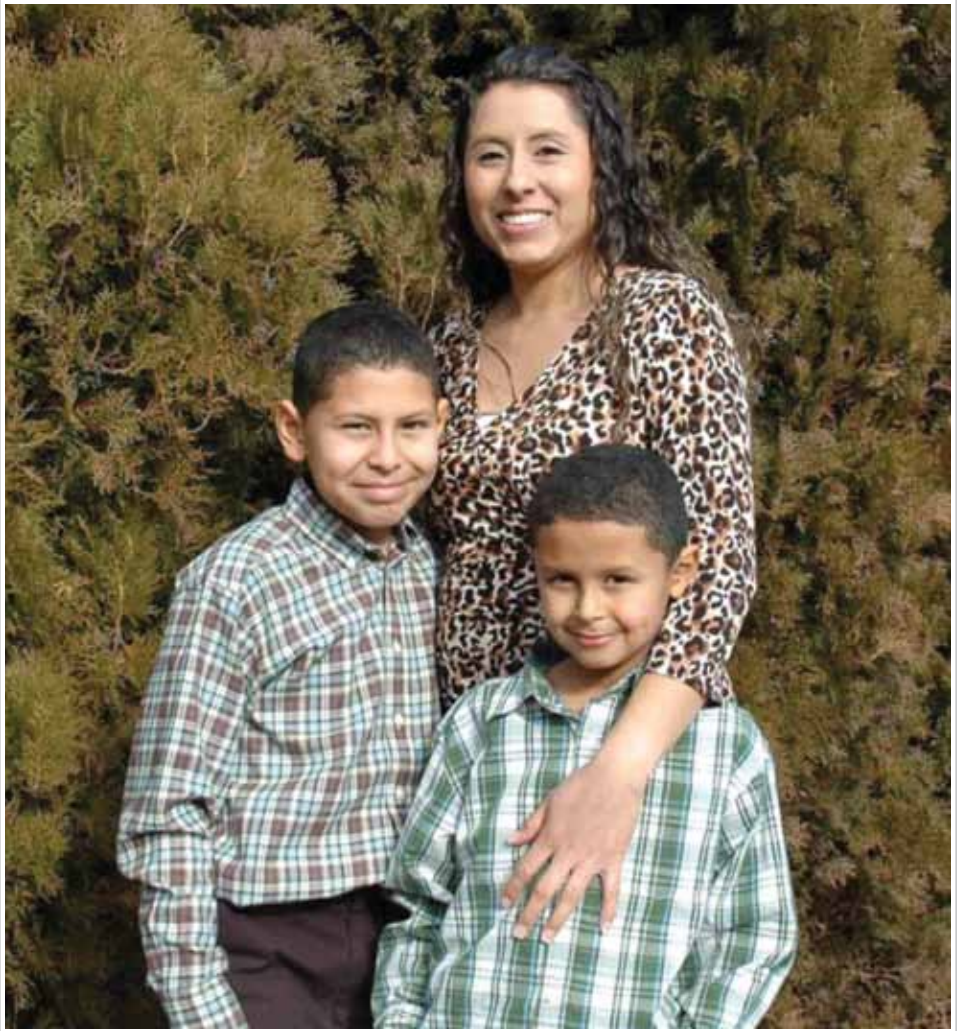
LATEST STATS

Taxpayers participating: **n/a**

Average tax deduction value: **n/a**

Maximum tax relief as a percentage of Indiana's total per-student spending (\$9,479)

<1%



Annabel has had a very positive experience with Indiana's Choice Scholarship Program (detailed on page 31). The mother of two long wanted to send her sons to the academically rigorous Evansville Christian School; however, she could not afford it. Not only have the vouchers and Evansville Christian School helped Annabel's sons, but their success has helped her grow as well. "The changes that I see in my children are not just affecting them," Annabel said. "Through the life lessons that they are learning, I have been inspired, and now I have a different view of what my kids and I can achieve if we continue to consistently work hard. As the program has changed our family, our biggest desire is that our family can touch other people's lives through our family growth. The voucher program goes beyond teaching individual families because those who are changed by the program will have a positive effect in the community." Photo and story provided by School Choice Indiana.

Education Expense Credit

Enacted 1987 • Launched 1987 • Individual Tax Credit

Iowa provides parents of students in any private or public school a tax credit covering educational expenses, including tuition, books, and lab or activity fees. The credit is worth a maximum of \$250.

STUDENT FUNDING

Parents receive a tax credit worth 25 percent of their expenditures up to a maximum credit of \$250 per dependent in school. To get the maximum \$250 per-dependent credit, parents must spend \$1,000 in educational expenses; they also must have a state tax liability of at least \$250 because the credit is nonrefundable and thus cannot reduce an individual's tax burden to less than zero.

STUDENT ELIGIBILITY

All students enrolled in accredited nonprofit public or private elementary or secondary schools are eligible.

FRIEDMAN FEEDBACK

Iowa's individual tax credit is strong on student eligibility, as it is available to all students statewide. The program's only shortcoming with school requirements is that tuition expenses are not eligible if they go toward religious instruction, an unnecessary prohibition that limits families' access to effective schooling options. Other than that, there are not overly onerous rules placed on private schools. On funding power, however, the program basically becomes ineffective, as a \$250 credit does little in terms of increasing private school access. If Iowa wants this program to be successful, it should remove the prohibition on families choosing religious school settings, and make the available credit mirror the \$9,748 spent per pupil in the state's public schools.

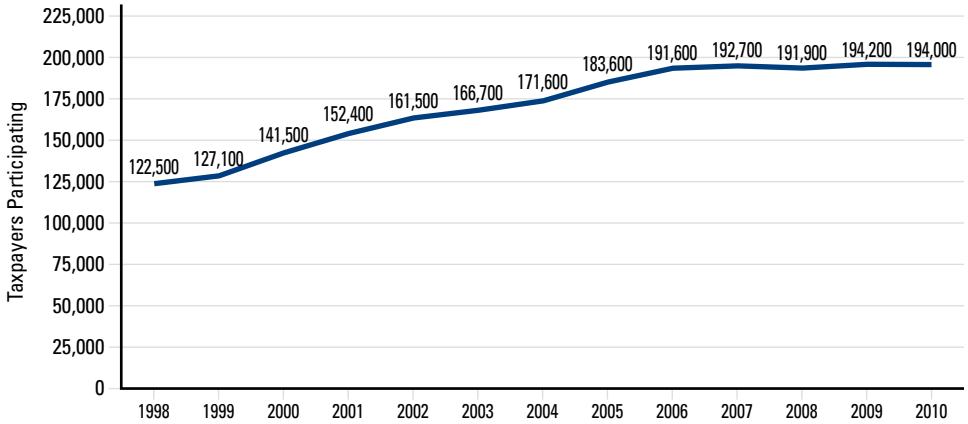
LATEST STATS (2010)

Taxpayers participating: **194,000**
Average tax credit value: **\$78**

Average credit value as a percentage of
Iowa's total per-student spending (\$9,748)

1%

Usage of Iowa's individual tax credits for education expenses increased 37% from 2000 to 2010, the last year of publicly available data.



Students at Sully Christian School, in Sully, Iowa, are able to utilize the state's tax-credit scholarship program (detailed on page 37). A private, fully accredited K-8 school, Sully Christian was founded in 1913 and is known for its small class sizes and academic excellence. Photo provided by the Iowa Alliance for Choice in Education.

School Tuition Organization Tax Credit

Enacted 2006 • Launched 2006 • Tax-Credit Scholarship

Iowa provides a credit on individual income taxes for donations to School Tuition Organizations (STOs), nonprofits that provide private school scholarships. The credit is worth 65 percent of the donation's value, which also is limited by a statewide cap. A maximum of \$8.75 million in tax credits is available. Each STO is able to grant tax credits to its donors up to its share of the statewide limit, with each STO's share determined by the enrollment at the schools it serves. Corporate donations are able to constitute up to 25 percent of the \$8.75 million cap.

STUDENT FUNDING

Each STO determines the amount of the scholarships it distributes.

STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 300 percent of federal poverty guidelines (\$69,150 for a family of four in 2013). Current private school students also are eligible.

FRIEDMAN FEEDBACK

Although Iowa's tax-credit scholarship program provides a somewhat generous eligibility window—families with incomes lower than 300 percent of federal poverty qualify—the tax credits are limited to \$8.75 million per year, which restricts the size of the scholarships and the number of children who can claim them. The program fortunately does not have a per-student funding cap for scholarships, but, again, that is limited by the program's overall cap of \$8.75 million. As for participating schools, the regulatory restrictions are reasonable. Schools must be accredited and comply with nondiscrimination, health, and safety laws. The program could be one of the strongest nationwide, if its overall funding cap were increased significantly and if eligibility were open to all students.

LATEST STATS (2011-12)

Students participating: **10,600**

Schools participating: **154**

Scholarship organizations: **12**

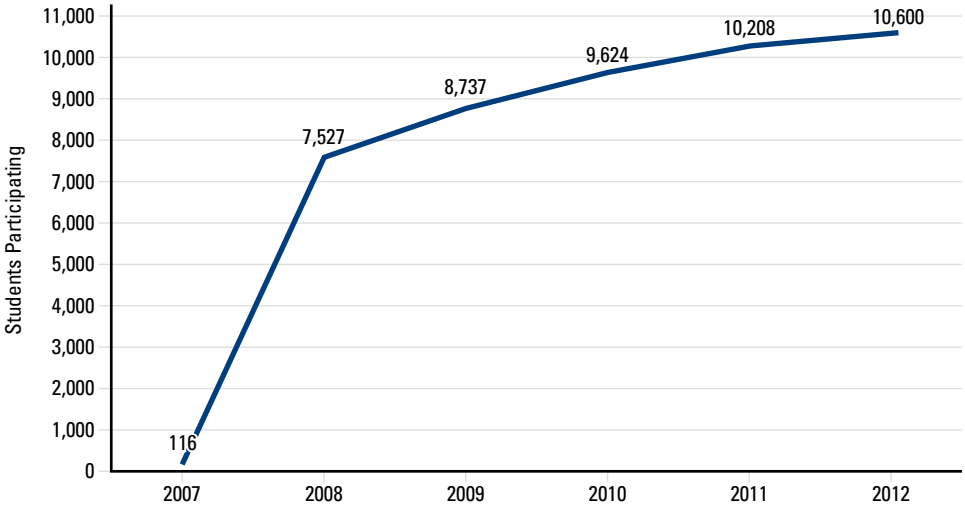
Average scholarship value: **\$1,031**

Average scholarship value as a percentage of
Iowa's total per-student spending (\$9,748)



11%

Participation in Iowa's tax-credit scholarship program has grown 41% since 2008.



Kathy adopted her daughter, Kimberli, from Guatemala as an infant. After battling breast cancer, Kathy had to give up her career as a nurse. Without the scholarship made possible by Iowa's School Tuition Organization Tax Credit, Kathy would not be able to keep Kimberli in Saint Paul the Apostle Catholic School in Davenport, Iowa. Saint Paul provides Kimberli, and other students, "a nurturing environment...combined with high expectations" that challenges them "to learn, serve others, practice their faith, and develop to their highest potential." Photo provided by the Iowa Alliance for Choice in Education.



LOUISIANA

Student Scholarships for Educational Excellence Program

Enacted 2008 • Launched 2008 • Voucher

Louisiana’s statewide voucher program is available to low-income students in low-performing public schools. Prior to 2012, eligibility was limited to students in specific districts and parishes.

STUDENT FUNDING

The voucher is equal to 90 percent of the total state and local funding per student in the student’s home school district, or the tuition charged by the private school, whichever is less. That amount may not exceed the maximum tuition charged to non-voucher students. Special education students get an additional amount added to their voucher equal to the federal (but not state and local) special education funding in their home districts.

STUDENT ELIGIBILITY

Students are eligible if their family income is no more than 250 percent of the federal poverty line and they either attended a public school designated as C, D, or F in the previous year, are entering kindergarten, or were enrolled at a public school in the Recovery School District. If more students apply than the program will allow, participation will be determined by random lottery. If a particular private school is oversubscribed under the program, the department has to conduct a randomized lottery. In that lottery, students from public schools rated D or F receive priority over students from public schools rated C.

FRIEDMAN FEEDBACK

Louisiana’s expanded voucher program does very well on student eligibility, making it available to some 46 percent of students statewide. Also, funding could be nearly equal to that of public schools—another plus. Where the program could improve is on regulations. Schools are required to use an “open admissions process,” which undermines schools’ ability to have any influence over student admissions. Also, schools must administer the same state standardized tests used by public schools, and the Louisiana Department of Education is required to create an accountability system for participating private schools, which could be burdensome under future governors and/or superintendents unfriendly to school choice.

LATEST STATS (2012-13)

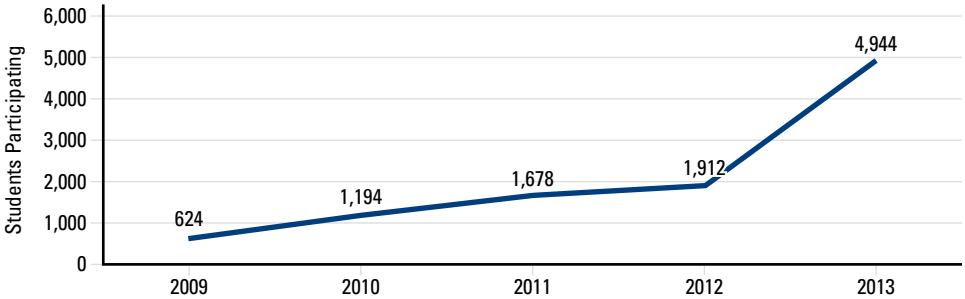
Students participating: **4,944**
Schools participating: **118**
Average voucher value: **\$5,300**

Average voucher value as a percentage of Louisiana’s total per-student spending (\$10,701)



LOUISIANA

Enrollment in Louisiana's voucher program more than doubled since 2012, when the program expanded statewide.



Tyrell is in sixth grade at Hosanna Christian Academy in Baton Rouge, Louisiana. Tyrell participates in the state's Student Scholarships for Educational Excellence Program. Hosanna Christian Academy works to challenge each child "intellectually while also expanding their spiritual development." Tyrell's mom, La quinta, didn't want to send him to the local public schools, which were failing, overcrowded, and unsafe. "When the scholarship program was approved it was a true blessing for us," La quinta said. "I have seen tremendous growth in him and his grades. He comes home now and tells me what he learned that day and brings homework that I can go over with him. Before, at his public school, I would ask him what he learned and he could barely tell me. The scholarship program gives my child a chance at a great education." Photo provided by La quinta Valentine.



LOUISIANA

Elementary and Secondary School Tuition Deduction

Enacted 2008 • Launched 2008 • Individual Tax Deduction

Louisiana provides an individual tax deduction for educational expenses, including private school tuition and fees, uniforms, textbooks, curricular materials, and any supplies required by the school. The deduction also includes tuition and fees at university-run “lab schools,” as well as educational expenses for public schools and students whose parents choose homeschooling options.

STUDENT FUNDING

The deduction is worth 100 percent of the total amount spent on tuition, fees, and other eligible expenses at private schools, and 50 percent of expenses paid for homeschooling and public schools. It is capped at \$5,000 per child.

STUDENT ELIGIBILITY

All K-12 students are eligible.

FRIEDMAN FEEDBACK

Louisiana’s individual tax deduction appears promising in that any K-12 student in the state qualifies. Similarly, the deduction does not appear to place any mandates on participating schools or service providers. Funding power is lacking, however. In practical use, the \$5,000 deduction cap is very small for a family, particularly compared to the average per-pupil funding in Louisiana public schools. The bar graph below estimates the real tax relief value for a family of four to be less than 2 percent of what the child would have received in his or her public school. Also, the 50 percent stipulation for homeschooling expenses treats families who choose that option unfairly. For the program to serve more families successfully, Louisiana would have to increase the deduction size and remove the 50 percent funding limit placed on homeschoolers.

LATEST STATS (2011)

Taxpayers participating: **98,873**
Average tax deduction value: **\$3,943**

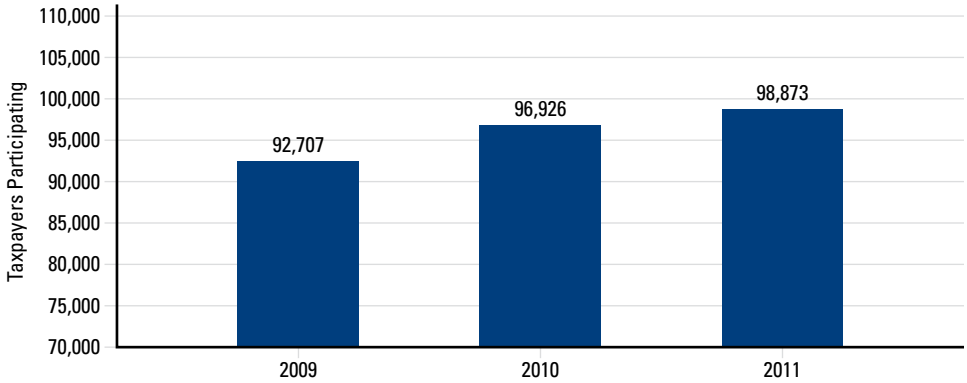
*Estimation based on tax rate for Louisiana’s median income for a family of four.

Maximum tax relief* as a percentage of Louisiana’s total per-student spending (\$10,701)

<2%

LOUISIANA

The number of Louisiana taxpayers using the tuition tax deduction grew by nearly 7% since its enactment.



Michelle attends Mater Dolorosa Catholic School in Independence, Louisiana, with the help of the state's Student Scholarships for Educational Excellence Program (detailed on page 39). "Michelle really has thrived in the change of school venue," said her father, Michael. "She has a bright, happy future ahead of her full of successful academics and strong faith." Mater Dolorosa Catholic School offers all of its students a "one-on-one, hands-on, personalized learning experience under the direction of a highly qualified faculty." Photo provided by Michael Lemane.



LOUISIANA

School Choice Pilot Program for Certain Students with Exceptionalities

Enacted 2010 • Launched 2011 • Voucher

Louisiana allows students with disabilities in eligible parishes to receive vouchers to attend schools of their parents’ choosing that provide educational services specifically addressing their needs. Eligible students are defined generally as those with special needs who have Individualized Education Plans but who are not in an accelerated or gifted and talented program.

STUDENT FUNDING

The educational certificate (voucher) is worth 50 percent of the state dollars that would have been spent on the child in his or her public school or the cost of private school tuition, whichever is less.

STUDENT ELIGIBILITY

Students with special needs—those who have Individualized Education Plans or services plans in accordance with Title 34 of the code of federal regulations—who reside in a qualifying parish, are eligible to attend public school, are entering grades K-8 and are not deemed gifted or talented, are eligible to receive an educational certificate (voucher).

FRIEDMAN FEEDBACK

Louisiana’s voucher program for students with special needs is one of the more restrictive voucher programs nationwide: It is limited to students with disabilities entering grades K-8 who must reside in one of the following six parishes: Caddo, East Baton Rouge, Jefferson, Lafayette, Orleans, or St. Tammany. The program is limited further by the fact that vouchers are capped at 50 percent of the funds that otherwise would have gone to the child’s public school. As for school regulations, the program requires that schools be in existence for two years and that those schools were providing services to students with special needs during that time. Schools also have to be approved by the state and comply with nondiscrimination, health, and safety laws. The program could improve by mirroring itself to Florida’s, Georgia’s, or Oklahoma’s voucher programs for students with special needs; make students statewide eligible with the possibility of receiving full funding.

LATEST STATS (2012-13)

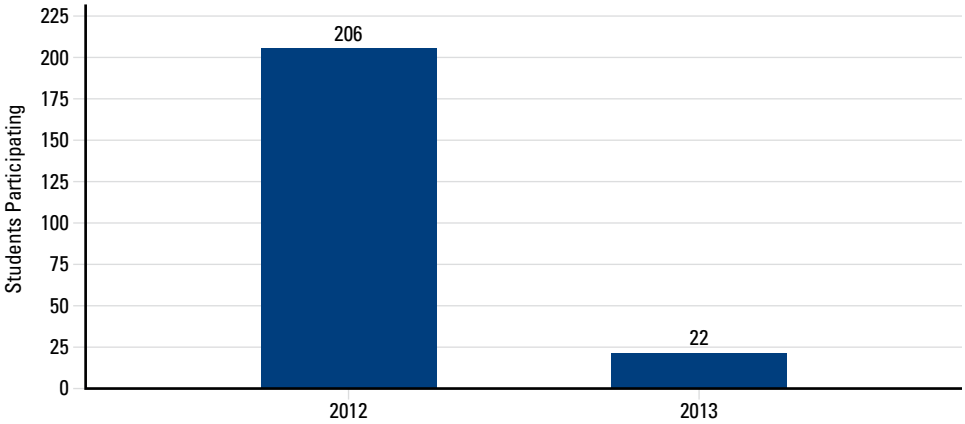
Students participating: **22**
Schools participating: **6**
Average voucher value: **\$6,799**

Average voucher value as a percentage of Louisiana’s total per-student spending (\$10,701)



LOUISIANA

Enrollment in Louisiana's special needs voucher program dropped likely because of transfers to the state's other voucher program (on page 39).



Jadon, left, and Cadon, right, attend Angles Academy in Baton Rouge, Louisiana, with the help of the state's Student Scholarships for Educational Excellence Program (detailed on page 39). The twins' mother, Crystal, said their new school has been a great experience for them. For Cadon in particular, at his previous school he had a hard time adjusting and would act out. Crystal was even told the school could not give Cadon the attention and time he needed. Now, at Angles Academy, Cadon and his brother are flourishing. "When I heard about this program I knew this would be a great opportunity for my kids," Crystal said. "Since they have been at Angles Academy, both of them are doing very well, and I am very happy with their progress. This program is really beneficial to my kids as well as many other children." Photo provided by Crystal Landry.



Tax Credit for Donations to School Tuition Organizations

Enacted 2012 • Launched 2012 • Tax-Credit Scholarship

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

STUDENT FUNDING

For students in grades K-8, scholarships can be worth up to 80 percent of the state average “Minimum Foundation Program” funding per pupil for the previous year. For grades 9-12, scholarships can be worth up to 90 percent of that same figure.

STUDENT ELIGIBILITY

Students must come from families in which their household income is less than 250 percent of the federal poverty line (\$57,625 for a family of four in 2013). Also, to qualify, they either must be entering kindergarten, have attended a public school during the previous school year, or be a previous scholarship recipient.

FRIEDMAN FEEDBACK

Louisiana’s tax-credit scholarship program is very strong on funding, as there is no cap on available tax credits; however, individual scholarships are limited to 80 percent of the average state funding per-pupil in grades K-8 and 90 percent in grades 9-12, well below the full funding Louisiana children get in public school. Where the program is unnecessarily limited is on eligibility; only about 40 percent of students statewide can qualify to receive scholarships—the closer to 100 percent the better. The program also takes a hit on school requirements. Participating private schools have to use lotteries to admit students and must administer the state test used in the local district for math and language arts in all tested grades, both of which could dissuade private schools from participating. For this promising new program to be successful, less pressure should be placed on participating private schools and eligibility should be expanded to include all students, particularly because of the state’s voucher program that already is effectively serving families in need.

LATEST STATS

- Students participating: **n/a**
- Schools participating: **n/a**
- Scholarship organizations: **n/a**
- Average scholarship value: **n/a**

Maximum scholarship value as a percentage of Louisiana’s total per-student spending (\$10,701)





Kaitlyn is a seven-year-old student at St. Francis Xavier Catholic School in Baton Rouge, Louisiana. Kaitlyn's mother, Jacquelyn, has been fighting for a quality education for her two children for years. Prior to receiving a voucher, Louisiana law required Kaitlyn to attend schools that were failing and unsafe. Now, with the Student Scholarships for Educational Excellence Program (detailed on page 39), Kaitlyn looks forward to attending her new school and exploring new ways to learn. At St. Francis Xavier, which is the only predominately African American Catholic school in Baton Rouge, Kaitlyn has smaller classrooms where her teachers are able meet her learning needs. "I am a parent who believes in giving her child the best education possible," said Jacquelyn. "I pray and hope that we all can come together in agreement and support what is best for our children." Photo provided by Jacquelyn Hayes.



Town Tuitioning Program

Launched 1873 • Voucher

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

STUDENT FUNDING

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 what is known as the insured value factor, 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 increasing the voucher to as high as 115 percent of the per-student funding, but may not reduce the voucher below that rate.

STUDENT ELIGIBILITY

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

FRIEDMAN FEEDBACK

Maine’s town tuitioning program is very restrictive on eligibility; students only qualify if their home districts do not have public schools. The program’s per-pupil funding is strong, as it can equal the average cost statewide and can even go as high as 115 percent of the child’s current funding. Although the program does not place overly burdensome regulations on private schools, it does restrict religious schools from participating—an unfortunate restriction given the U.S. Supreme Court’s decision that a parent’s selection of a religious school is not unconstitutional. Maine’s town tuitioning program could increase its effectiveness by removing that restriction and not limiting student eligibility to their home districts’ schooling arrangements.

LATEST STATS (2011-12)

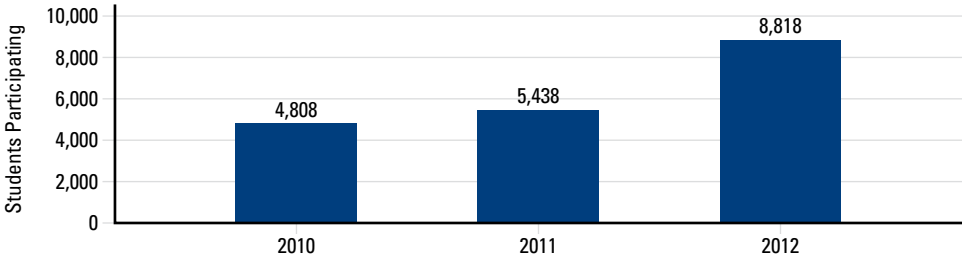
Students participating: **8,818**
Schools participating: **66**
Average voucher value: **\$7,347** (K-8),
\$9,317 (9-12), **\$8,873** (out of state)

Average voucher value as a percentage of
Maine’s total per-student spending (\$12,452)



MAINE

Participation in Maine's town tuitioning program increased by about 83% since 2010.



George Stevens Academy, an independent high school, was founded in 1803 and is one of nine remaining “town academies” in Maine. As a town academy, George Stevens is committed to educating students from surrounding towns that have no public high schools. These “tuitioning” or “sending” towns use tax revenue to pay the tuition costs of their resident students, based on a tuition allowance determined each year by the state. Unlike some academies, George Stevens does not charge additional fees from local students’ families; instead, the school attempts to close the gap between tuition revenue and operating costs, using income from its modest endowment and annual giving campaigns. The 2012-13 school year began with 309 students, which included 42 residential (mostly international) students. Residential costs include tuition, room, board, and fees for activities and enrichment programs. Limited need-based financial aid is available for residential students and for day students who are not residents of tuitioning towns. Its de facto open admissions means that the campus demographics reflect the demographics profile of Maine’s Blue Hill peninsula. Yet, although it is not a selective “college prep” school, in fact nearly all George Stevens students pursue further education after graduating. In 2011-12, 98 percent of graduates had applied to colleges and universities. Photo provided by George Stevens Academy.



MINNESOTA

K-12 Education Subtraction and K-12 Education Credit

Launched 1955 (Deduction) and 1997 (Credit) • Individual Tax Credit / Deduction

Minnesota provides a tax credit and deduction covering educational expenses for students in any private or public school, including homeschooling. Both cover books, tutors, academic after-school programs, and other non-tuition educational expenses. The deduction includes tuition payments at private schools; the credit does not.

STUDENT FUNDING

The tax deduction is worth 100 percent of the amount spent on education, up to \$1,625 per child in grades K-6 and \$2,500 per child in grades 7-12. The tax credit is worth 75 percent of the amount spent on educational expenses other than tuition. The total credit amount that a family may claim is equal to \$1,000 per child in the family. Unlike the deduction, the refundable tax credit is phased out for taxpayers earning more than \$33,500. For families with one child, the maximum allowable credit is reduced by one dollar for every four dollars of income above \$33,500, and the family may not claim the credit at all if its income is above \$37,500. For families with two children, the maximum allowable credit is reduced by two dollars for every four dollars of income above \$33,500, and, again, the family may not claim the credit if its income is above \$37,500. For families with more than two children, the phase-out is still two dollars for every four dollars of income above \$33,500, but the \$37,500 income ceiling is raised by \$2,000 for each child after the first two.

STUDENT ELIGIBILITY

Any parent or guardian who spends money on approved education expenses for a child, including tuition, is eligible to receive the deduction. Parents must meet the abovementioned income restriction to claim the credit. Also, parents must be tax filers and have proof of eligible expenses.

FRIEDMAN FEEDBACK

Minnesota’s individual tax credit and deduction programs have room to improve. Encouragingly, the deduction makes all parents statewide eligible; however, the tax credit is phased out for higher-income families, an unnecessary limitation. On school requirements the program is hurt by the fact that tuition expenses do not qualify for the credit. But where the program really falls short is on funding power. The funding cap, coupled with the average value of the credit and deduction, does little to increase private school access and is far below the amount spent per pupil in Minnesota public schools. Minnesota should give parents far more buying power with the credit and deduction sizes.

LATEST STATS (2010)

Taxpayers participating (credit): **56,776**

Taxpayers participating (deduction): **225,762**

Average tax credit value: **\$269**

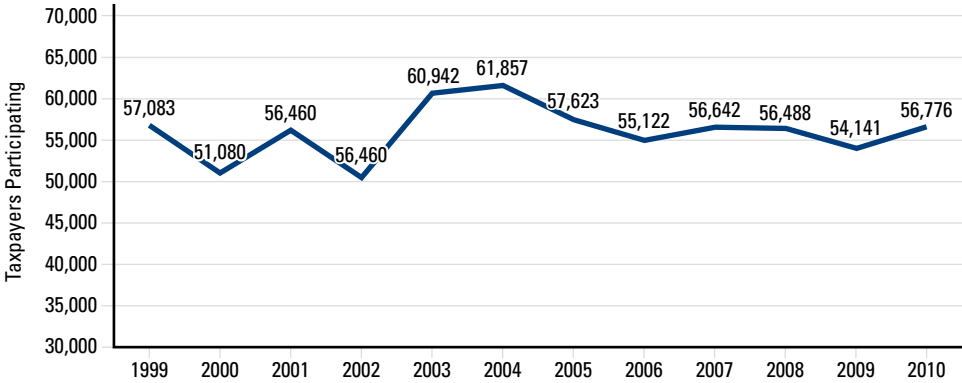
Average tax deduction value: **\$1,159**

Average credit value as a percentage of Minnesota’s total per-student spending (\$10,665)

3%

MINNESOTA

Usage of Minnesota's individual tax credit program has declined by about 12% since peak participation in 2004.



Saint Helena Catholic School provides families in south Minneapolis, Minnesota, a faith-based education in a strong and nurturing environment. Parents are able to leverage the state's individual tax deduction when choosing Saint Helena, which provides positive influences to children in a small, vibrant setting. Saint Helena's high expectations result in exceptional children prepared to take advantage of all the benefits of a quality education while giving back to their community. Students learn the value of a private education by being directly involved in the many fundraising activities scheduled throughout the year. "This lesson pays dividends by producing young adults with values including being responsible, respectful, safe, and living their lives like Christ," said the school's principal, Jane Hileman. "This is, after all, the school's behavior policy. We are thankful for the opportunities that allow our school to serve as many children as possible." Photo provided by Saint Helena Catholic School.



MISSISSIPPI

Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

Enacted 2012 • Launched 2012 • Voucher

Mississippi allows children with dyslexia to receive vouchers to attend private schools if their current public schools cannot provide programs that help reading disorders. Participating accredited private schools must be able to provide dyslexia therapy.

STUDENT FUNDING

The maximum voucher amount is equal to the “Mississippi Adequate Education Program” base student cost, i.e., the base amount provided by the state to public schools.

STUDENT ELIGIBILITY

Students must be in grades 1-6 and have been screened properly and diagnosed with dyslexia. Students are eligible if they attended a public school before or a private school that “emphasizes instruction in dyslexia intervention.” The voucher is not available to fund homeschooling, virtual schools, or students in juvenile detention schools.

FRIEDMAN FEEDBACK

Mississippi’s Dyslexia Therapy Scholarship program is a promising step toward giving more families educational freedom. However, the program does have room to grow in a few areas. On eligibility, according to the International Dyslexia Association, some 8 percent of people could be diagnosed with dyslexia. That eligibility pool is restricted further in that the voucher is available only to children in grades 1-6. As for funding, the maximum voucher is worth the state’s base funding per pupil in any given year, which falls short of the average per-pupil funding public schools receive from state and local revenue. Finally, the program’s regulations could become burdensome for private schools; for example, the state board of education is given authority to extend the length of the school day or year for private schools and even develop curriculum and determine textbooks. One way this program could expand to great success would be to mirror Florida’s, Georgia’s, and Oklahoma’s voucher programs for students with special needs. Each provides ample per-student funding and places few regulations on participating private schools—both would allow more Mississippi children to participate.

LATEST STATS (2012-13)

Students participating: **42**
Schools participating: **1**
Average voucher value: **\$5,018**

Average voucher value as a percentage of Mississippi’s total per-student spending (\$8,104)





The 3-D School in Petal, Mississippi, enrolls 42 children, each of whom receives funding through the state's Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program. The 3-D School accepts second- and third-grade students, providing services that include comprehensive psycho-educational evaluations, speech and language therapy, parent support, and community outreach, according to the school's principal, Dr. Cena Holifield.



Every classroom teacher at the 3-D School is a state licensed dyslexia therapist, ensuring integration and implementation of instruction throughout the day. Small class sizes allow the teachers/therapists to address the needs that are unique to every child with dyslexia. Photos provided by the 3-D School.



NEW HAMPSHIRE

School Choice Scholarship Program

Enacted 2012 • Launches 2013 • Tax-Credit Scholarship

New Hampshire will offer tax credits for corporate donations to nonprofits that provide private school scholarships. Available tax credits will be capped at \$3.4 million in the first year, and \$5.1 million in the second year. That cap will increase by 25 percent per year thereafter if usage is above 80 percent.

STUDENT FUNDING

Scholarships’ average value must not exceed \$2,500, except for special education students, whose scholarships cannot be less than \$4,375. That amount is to be updated yearly by the Consumer Price Index. For homeschoolers, the scholarship is limited to 25 percent of the program’s average scholarship, or \$625.

STUDENT ELIGIBILITY

Students ages five to 20 are eligible if they are attending public school (including a charter school), are homeschooled, or received a scholarship the previous year. Students must come from households where family income is less than 300 percent of the federal poverty line (\$69,150 for a family of four in 2013).

FRIEDMAN FEEDBACK

New Hampshire’s new tax-credit scholarship program is reasonable on school regulations; participating schools only must be approved private schools under state law. On funding and eligibility, however, the program has considerable room for growth. For example, scholarships are capped around 19 percent of per-student state and local funding in public schools; moreover, support to homeschoolers is limited to just 25 percent of the average scholarships distributed. As for eligibility, the program is limited by income and by the statewide cap on tax credits. The cap would make scholarships available to fewer than 1 percent of students statewide. Importantly, that cap is allowed to grow automatically, an important component to ensure students are not shut out from receiving scholarships. Depending on how it performs in the first year, New Hampshire may want to consider a future update to its tax-credit scholarship program that allows scholarship size to mirror the per-pupil funding children would receive in their public schools.

LATEST STATS

- Students participating: **n/a**
- Schools participating: **n/a**
- Scholarship organizations: **n/a**
- Average scholarship value: **n/a**

Maximum scholarship value as a percentage of
New Hampshire’s total per-student spending (\$13,072)





Sophia has a neurological disorder called Apraxia, which affects her speech, motor skills, and learning abilities. Although her intelligence is not affected, Sophia requires alternative teaching methods. Sophia's parents tried public school, where she received one-on-one academic help and occupational, physical, and speech therapy; however, she made little progress. As a result, her parents decided to homeschool and take her to private speech and occupational therapies. Sophia has made great strides, but her mother, Monica, knows she will need more qualified teachers as she gets older. "I found a local private school that teaches children according to their learning style and is very successful with children who have learning differences," Monica said. "It seems like a perfect fit for Sophia. A scholarship would be so generous and amazing!" Photo provided by the Network for Educational Opportunity.



Dublin Christian Academy, a boarding and day school in the Monadnock Region of New Hampshire, opened in 1964. Dublin Christian Academy (DCA) introduces children to a family atmosphere that fosters competency in academic pursuits, interpersonal skills, work ethic, and leadership abilities. Through the academy's varied extracurricular programs, students learn to apply Biblical principles to every facet of life. Graduates from DCA have gone on to leadership roles in various businesses and organizations, the military, schools, churches, and mission works throughout the world. Over the 49 years of its existence, DCA has served students and families from all walks of life. The school has always tried to maintain an affordable tuition to be able to provide enrollment opportunities to as many families as possible. DCA is hoping to accept students participating in New Hampshire's new tax-credit scholarship program who otherwise would not have the opportunity. Photo provided by Dublin Christian Academy.



NORTH CAROLINA

Tax Credits for Children with Disabilities

Enacted 2011 • Launched 2011 • Individual Tax Credit

North Carolina allows parents of children with special needs to claim a tax credit for educational expenses, including private school tuition, therapy, and tutoring. Savings from the program are placed in a fund for public schools' special needs programs. Unused tax credits can be carried forward for up to three years.

STUDENT FUNDING

Parents can receive up to \$6,000 in tax credits per child. There is no statewide cap on the amount of credits available. The credit is equal to the amount paid for tuition and special education services, and is available for special education expenses incurred by homeschoolers.

STUDENT ELIGIBILITY

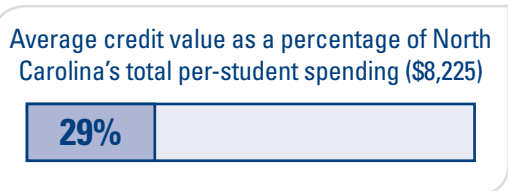
Students are eligible for the tax credit if they (1) are disabled, (2) already have an Individualized Education Program, (3) receive special education or related services on a daily basis, and (4) are a child for whom the taxpayer can receive a personal exemption. For initial eligibility, the student must have been enrolled for at least the previous semester at a public school, or received special education services through the public school as a preschool child. Continuing eligibility requires a new evaluation every three years by the school district to ensure the child is still disabled. Students are no longer eligible for the tax credit if they (1) were placed in a private school at public expense, (2) were enrolled in college, (3) were 22 years or older during the entire semester, or (4) graduated from high school before the end of the semester.

FRIEDMAN FEEDBACK

North Carolina's individual tax credit program has great potential. Encouragingly, at \$6,000 per student, the program has the largest individual tax credit allowance nationwide. Still, however, that is less than half of the \$13,822 in state and local funding available for public school students with disabilities. Where the program performs well is on school requirements, as there appear to be no regulations placed on participating schools or service providers. For North Carolina's relatively new individual tax credit to grow beyond its initial success, the state should consider increasing parents' access to funds available for their children's public education and expanding eligibility outside of just students with special needs.

LATEST STATS (2011)

Taxpayers participating: **694**
Average tax credit value: **\$2,400**





Craig—with his mother, Candy—attends Longleaf Academy in Southern Pines, North Carolina. The mission of Longleaf Academy is “to empower students to become self-sufficient, intrinsic learners who are equipped with the ability to achieve academically, socially and emotionally.” Craig is in sixth grade at the school, which specializes in educating children with disabilities. His mother plans to use North Carolina’s Tax Credits for Children with Disabilities to help cover tuition. Photo provided by Parents for Educational Freedom in North Carolina.

Cleveland Scholarship and Tutoring Program

Enacted 1995 • Launched 1996 • Voucher

Parents in the Cleveland Metropolitan School District can receive vouchers to send their children to private school or public schools bordering the school district. No more than half of new recipients may be students previously enrolled in private schools.

STUDENT FUNDING

The maximum voucher value is \$4,250 for grades K-8 and \$5,000 for high school. Families with incomes less than 200 percent of the federal poverty level receive vouchers worth 90 percent of tuition, whereas families above the 200 percent level receive vouchers worth 75 percent of tuition. Parents whose household income is more than the 200 percent threshold agree to pay the remaining tuition or volunteer at their child's school.

STUDENT ELIGIBILITY

Children in grades K-12 in the Cleveland Metropolitan School District are eligible. Priority is given to families with incomes less than 200 percent of the federal poverty level. Children from families with incomes above 200 percent of poverty are eligible to receive vouchers if approved by the Ohio Superintendent of Public Instruction. Participating private schools must accept voucher students on a random basis, giving preference to low-income students if they have more applicants than open seats.

FRIEDMAN FEEDBACK

Cleveland's voucher program, which gives preference to low-income families, importantly does not disqualify parents whose incomes exceed the eligibility threshold. Funding, unfortunately, is much lower than what participating students would get in their public schools—38 percent of the \$12,147 Cleveland public school students get individually from state and local sources. Regulations, meanwhile, are high. Schools must meet minimum private school standards and adhere to minimum class-size requirements. Also, schools in K-3 have to admit by prioritizing previous enrollees, siblings, and children from low-income families up to a 20 percent threshold (using a lottery) and administer annual tests to each student and report results to the state department of education. Cleveland's voucher program, one of the oldest nationwide, could use some updating, particularly in funding (more) and regulations (fewer).

LATEST STATS (2012-13)

Students participating: **6,001**

Schools participating: **35**

Average voucher value: **\$3,284** (2011-12)

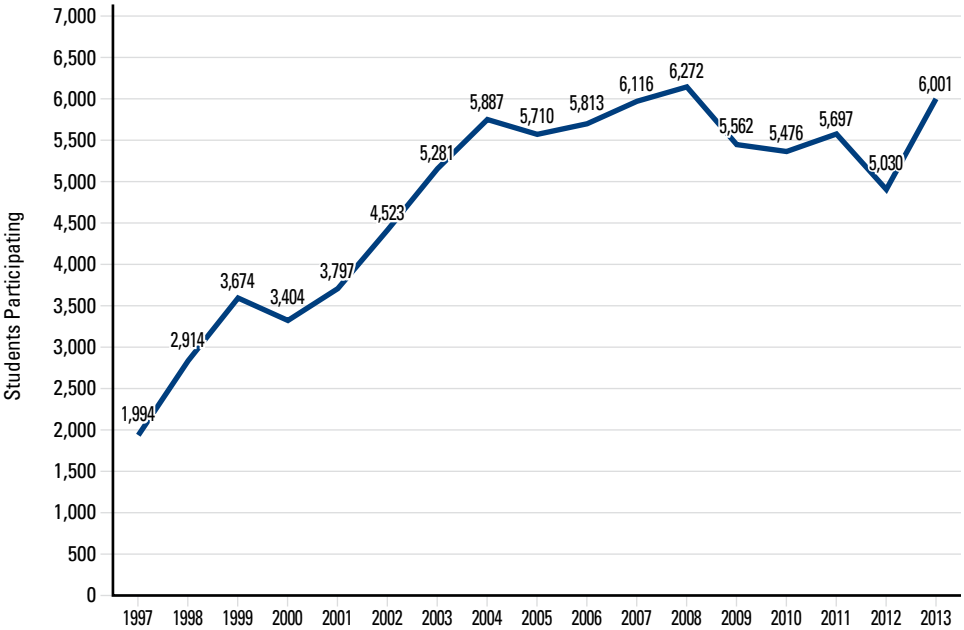
Average voucher value as a percentage of Ohio's total per-student spending (\$11,224)



29%

OHIO

The number of Cleveland students using vouchers increased by nearly 19% from last year.



From left to right: Maia, Aaron, Latricia, Deborah, Cameron, De'Zhan'e, and Eric attend Cleveland's Saint Martin de Porres High School, "a college preparatory education aimed at helping young men and women develop the habits of mind and spirit that will enable them to be successful in college, in their careers, and in life." Saint Martin de Porres High School accepts students participating in the Cleveland Scholarship and Tutoring Program. Photo provided by School Choice Ohio.

Autism Scholarship Program

Enacted 2003 • Launched 2004 • Voucher

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

STUDENT FUNDING

Educational services chosen by parents will be reimbursed by the state for up to \$20,000 per year.

STUDENT ELIGIBILITY

Students must be ages three to 21, diagnosed with an autism spectrum disorder, and registered in the public school special education system. Students may use the voucher whether or not they were enrolled previously in public schools, though students not previously enrolled in public schools must formally transfer into the public system (they do not need to actually leave their private schools).

FRIEDMAN FEEDBACK

Ohio's Autism Scholarship Program is very similar to Mississippi's Dyslexia Therapy Scholarship in that it is limited to a small percentage of students with special needs, which is probably why Ohio created a larger voucher program for students with disabilities in 2011. Also, although the program's per-pupil funding of \$20,000 appears generous, it actually is less than the figure that results from Ohio's multiplier used to calculate funding for pupils with autism. The program also could improve the regulations it places on participating private schools. Schools must have employees with appropriate state credentials, provide quarterly reports to the school district showing academic progress, be in operation for at least one year, and provide academic reports to parents and the child's resident public school. For those reasons, Ohio's Autism Scholarship—although providing opportunity to more than 2,000 kids—potentially could serve more if it placed fewer regulations on schools and service providers and brought per-pupil funding in line with what similar students get in their public schools.

LATEST STATS (2012-13)

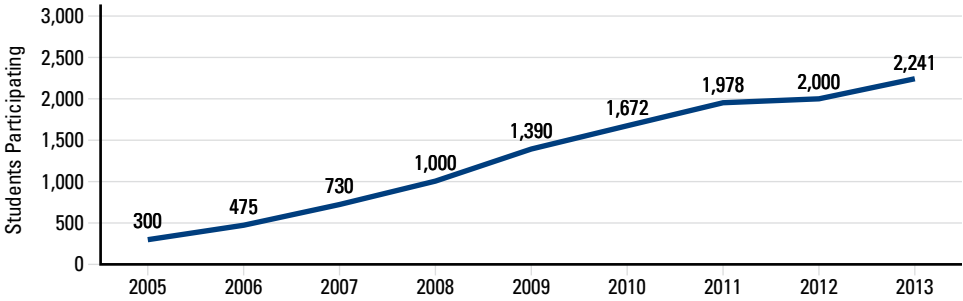
Students participating: **2,241**
Service providers participating: **245**
Average voucher value: **\$16,537** (2011-12)

Average voucher value as a percentage of Ohio's total per-student spending (\$11,224)

147%

OHIO

Participation in Ohio's Autism Scholarship Program has grown six-fold since its creation.



From left to right: Michael, Caroline, Sean, and Nicholas attend Julie Billiard School in Lyndhurst, Ohio, with the help of the state's Autism Scholarship Program. The Catholic K-8 school's mission is "to provide the highest level of education and care for children of any faith who experience special learning needs." Photo provided by School Choice Ohio.

Educational Choice Scholarship Program

Enacted 2005 • Launched 2006 • Voucher

Ohio students attending chronically low-performing public schools are eligible for “EdChoice” vouchers to attend private schools. The cap on available vouchers is 60,000.

STUDENT FUNDING

Vouchers are worth up to \$4,250 in grades K-8 and \$5,000 in grades 9-12, not to exceed the private school’s actual tuition and fees. Participating schools may charge additional tuition (or require equivalent volunteer hours from parents) for students whose household incomes exceed 200 percent of the federal poverty level, but must accept the voucher as payment in full for students at or below the 200 percent level.

STUDENT ELIGIBILITY

Students are eligible if they attend a local public school that has been designated in a state of “academic watch” or “academic emergency” by the state for two of the last three years, or if they would be assigned to such a school based on their residence but are instead currently enrolled in a charter school or are entering kindergarten. Students in “open enrollment” districts who are enrolled in charter schools or entering kindergarten are eligible if the district has been designated in a state of academic emergency for three consecutive years. Also, students who are either enrolled or eligible to be enrolled in public schools that got a performance index grade in the lowest 10 percent for two of the most recent three rankings and that were also not declared to be “excellent” or “effective” in the most recent ranking are eligible.

FRIEDMAN FEEDBACK

Ohio’s EdChoice program makes a large pool of students eligible; however, it’s not the easiest to navigate for parents—eligibility fluctuates with Ohio’s public school performance. Therefore, parents’ understanding as to whether they’re eligible is not as clear as it would be if it were tied to income or had no limitations. On funding, the per-student support is limited to about 39 percent of the state and local funding given to Ohio public school students. EdChoice’s regulations are minimal, but its testing requirements make schools administer state tests to participating students and report back to the Ohio Department of Education. Ohio’s EdChoice voucher is serving a high number of students; however, there are many more who could be helped if the program’s eligibility were easier to understand.

LATEST STATS (2012-13)

Students participating: **15,959**

Schools participating: **294**

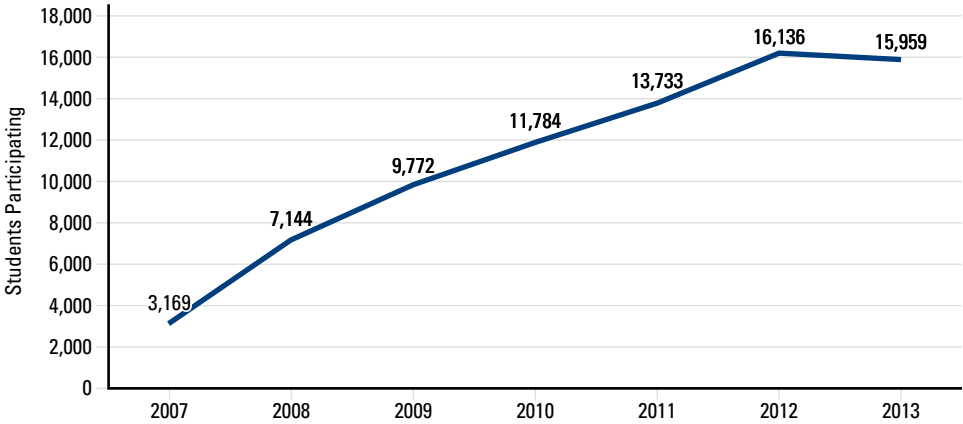
Average voucher value: **\$4,106** (2011-12)

Average voucher value as a percentage of
Ohio’s total per-student spending (\$11,224)



37%	
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Ohio's EdChoice voucher program has seen enrollment more than double over the last five years.



Both Kricket, back left, and Eric, back right, attended and graduated from public schools, yet when they settled in Cincinnati and started to research schools for their son, Ely, left, they found the public schools lacking. Their assigned public school met only one of 14 state criteria—attendance. “Thanks to the (EdChoice) scholarship, we were able to put Ely in the Cincinnati Hebrew Day School (CHDS) kindergarten program,” Kricket said. The Schwartzbergs were so pleased, they sent Ely’s younger brother and sister to CHDS using an EdChoice scholarship, as well. “We want to stay in Ohio, we want to stay in Cincinnati, we want to give our children—all of them—the best possible education, but the public schools cannot provide it at this time,” Eric said. Photo provided by Nick Daggy.

Jon Peterson Special Needs Scholarship Program

Enacted 2011 • Launched 2012 • Voucher

Ohio parents of children with special needs enrolled in public schools are able to receive vouchers to pay for private school tuition and additional services at private therapists and other service providers. Vouchers can be used at public providers (i.e., school districts) if the district chooses to accept voucher students. The number of vouchers available is capped at 5 percent of the students with special needs statewide.

STUDENT FUNDING

Vouchers are worth the lesser of fees or tuition charged by the alternative or private school, the amount of state aid otherwise provided to the public school district, or \$20,000. The amount is reduced proportionately if the child is not enrolled in the alternative or private school for the entire school year. The Ohio Department of Education sets maximum funding amounts for different types of disabilities.

STUDENT ELIGIBILITY

Children with disabilities must be between five and 21 years of age and have at least an initial Individualized Education Plan (IEP) from the public school district. Vouchers will not be awarded if the initial IEP is still being developed or is in litigation. Parents must apply for eligibility. Their application must certify that they have received the following information from the alternative or private school: methods of instruction to be used with the child and qualifications of the teachers and instructors who will provide services.

FRIEDMAN FEEDBACK

Ohio's special needs voucher program is most restrictive on eligibility—limiting vouchers to just 5 percent of students with special needs statewide—and school requirements. Participating private schools must employ teachers holding credentials approved by the state board and have its entire educational program approved by the state department of education. Voucher recipients also must take tests as prescribed by Ohio law, unless a student is excused under federal law or by an IEP—private schools must report the results to the Ohio Department of Education. Ohio should consider removing the arbitrary enrollment cap placed on this promising new program and ease the regulations placed on private schools.

LATEST STATS (2012-13)

Students participating: **1,342**
Service providers participating: **194**
Average voucher value: **n/a**

Maximum voucher value as a percentage of
Ohio's total per-student spending (\$11,224)

178%



From left to right: Grace, Jackson, Alex, and Elizabeth attend Cincinnati's St. Teresa of Avila School, which strives to "offer parents and their children a holistic and stable elementary program combining values and academic skills in a Catholic, Christian atmosphere." Through Ohio's Jon Peterson vouchers, these students are able to access an education that, according to St. Teresa of Avila's mission, will prepare them to be "productive members of adult society." Photo provided by School Choice Ohio.



OKLAHOMA

Lindsey Nicole Henry Scholarships for Students with Disabilities

Enacted 2010 • Launched 2010 • Voucher

Any Oklahoma student with special needs currently in public school is eligible to participate in the Lindsey Nicole Henry voucher program to attend a private school of his or her parents' choosing.

STUDENT FUNDING

The voucher is worth the state and local dollars spent on the child in his or her public school or private school tuition and fees, whichever is less. The child's resident school district can keep up to 5 percent of the funds for administrative purposes.

STUDENT ELIGIBILITY

All students with disabilities—those who have Individualized Education Plans—and who have spent the prior year attending a public school in the state are eligible. After receiving a voucher, the child will continue to qualify each year through high school graduation or until such time as the child would return to a public school.

FRIEDMAN FEEDBACK

Oklahoma's voucher program for children with special needs earns high marks for funding, as the per-student voucher support is worth the state and local resources devoted to that child's public education. The program also has fairly minimal regulations. Private schools must meet the state's accreditation requirements, demonstrate fiscal soundness, adhere to nondiscrimination law, follow health and safety codes, be academically accountable to parents, and be in operation for at least one year before accepting students. The only shortcoming of Oklahoma's voucher program is its obvious limitation in terms of student eligibility. Also, the 5 percent of funds that districts are able to retain instead should go to students' educations. Given its other strengths, Oklahoma should consider expanding the program's eligibility pool to include more students in need.

LATEST STATS (2012-13)

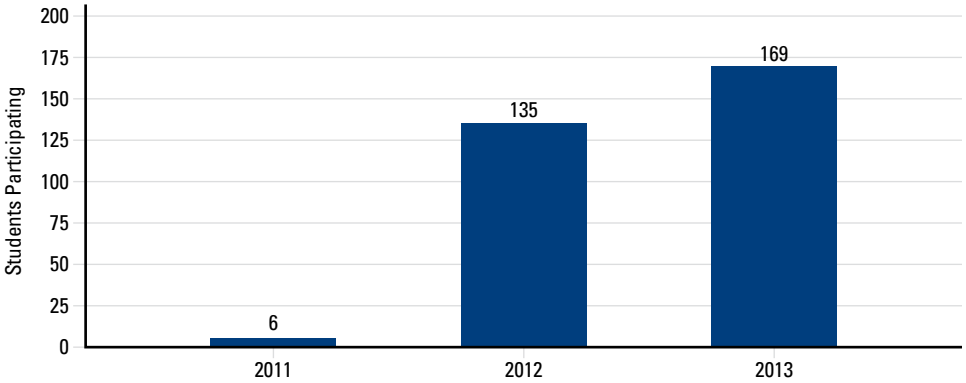
Students participating: **169**
Schools participating: **41**
Average voucher value: **\$7,298**

Average voucher value as a percentage of Oklahoma's total per-student spending (\$7,929)



OKLAHOMA

About 25% more Oklahoma children with special needs received vouchers compared to recipients from the previous year.



Rob received a Lindsey Nicole Henry voucher to enroll in a private school that is able to focus specifically on his special needs. His mom said that she does not have to worry about how Rob is treated at his private school, where he is noticeably more happy. To see Rob's school choice story, visit whynotoklahoma.com.



OKLAHOMA

Oklahoma Equal Opportunity Education Scholarships

Enacted 2011 • Launches 2013 • Tax-Credit Scholarship

Oklahoma provides tax credits for donations to Scholarship Granting Organizations (SGOs), nonprofits that must spend a portion of their expenditures on private school scholarships for low-income students in an amount equal to or greater than the percentage of low-income students in the state. The allowable tax credit is 50 percent of the amount of contributions made during a taxable year, up to \$1,000 for single individuals, \$2,000 for married couples, and \$100,000 for corporations. The program is capped at \$5 million, of which \$3.5 million is dedicated to private school scholarships with a separate \$1.5 million in tax credits available for donations made to organizations that distribute “educational improvement grants” to public schools. There are caps on the individual and corporate tax credits of \$1.75 million per year a piece. If donations exceed the statewide cap in a given year, the Oklahoma Tax Commission will allocate the tax credits to individuals (or corporations) on a pro-rata basis. If individual donations fail to meet the \$1,750,000 cap while corporate donations exceed the cap, the unused individual credits can be allocated to corporations (and to a separate tax credit for public school improvement grants), and vice versa.

STUDENT FUNDING

For most students, the scholarship value is worth up to \$5,000, or 80 percent of the average per-pupil expenditure in the public school district, whichever is greater. For students with special needs who attended a public school with an Individualized Education Program (IEP), the scholarship is worth up to \$25,000.

STUDENT ELIGIBILITY

Students are eligible if they live in families with incomes up to 300 percent of the free and reduced-price lunch program (\$127,928 for a family of four in 2013), or attend or live in the attendance zone of a public school designated as in need of improvement. Once a student has received a scholarship, that student and his or her siblings remain eligible until high school graduation or age 21.

LATEST STATS

- Students participating: **n/a**
- Schools participating: **n/a**
- Scholarship organizations: **n/a**
- Average scholarship value: **n/a**

Maximum scholarship value as a percentage of Oklahoma’s total per-student spending (\$7,929)



FRIEDMAN FEEDBACK

Oklahoma’s tax-credit scholarship program is weak on eligibility because of the overall funding cap of \$3.5 million per year—meaning only 700 students could participate with a meaningful scholarship of \$5,000. For scholarship size, the program does better, as the only per-student cap is set at a level of 80 percent of the per-pupil funding received by the home public school district. Moreover, the program has a reasonable level of school regulations. Participating schools must provide progress reports to parents, be accredited, follow health and safety codes, and obey nondiscrimination laws. The program has tremendous opportunity to be one of the nation’s strongest, if the eligibility and overall funding cap are raised or, better yet, removed.



Chloe receives a Lindsey Nicole Henry voucher (detailed on page 65), which allowed her parents to enroll her in Good Shepherd Catholic School. Chloe’s parents find that Good Shepherd’s teachers are better able to meet her specific needs related to autism and has thus come a long way since enrolling in the school. Good Shepherd Catholic School “is a collaborative partnership created in response to the rising incidence rate of autism in Oklahoma. The Archdiocese of Oklahoma City, the University of Central Oklahoma, and Mercy Health Systems of Oklahoma each bring unique expertise and support” to Good Shepherd Catholic School. To see Chloe’s experience with school choice, visit whynotoklahoma.com.



PENNSYLVANIA

Educational Improvement Tax Credit

Enacted 2001 • Launched 2001 • Tax-Credit Scholarship

Pennsylvania provides tax credits for corporate contributions to Scholarship Organizations, nonprofits that provide private school scholarships, or Educational Improvement Organizations, nonprofits that support innovative programs in public schools. Tax credits are worth 75 percent of the contribution; however, a 90 percent credit can be claimed if the corporation commits to two consecutive annual contributions. In either case, the maximum tax credit is \$400,000 per company, while in 2013 and beyond, the maximum is \$750,000 per company. Credits are awarded to companies on a first-come, first-served basis until the cap is reached. The total amount of tax credits is limited to \$60 million.

STUDENT FUNDING

Scholarship Organizations are able to determine scholarship amounts.

STUDENT ELIGIBILITY

Children are eligible for scholarships if their household incomes are less than \$60,000 plus \$12,000 for each child in the family. In 2013, the figures rise to \$75,000 in base household income plus \$15,000 per child, which will increase in future years to account for inflation.

FRIEDMAN FEEDBACK

Pennsylvania’s first tax-credit scholarship program has considerable room to grow on student eligibility, as the cap on available tax credits is limited to \$60 million. As for scholarship funding, the program gives Scholarship Organizations the opportunity to determine the size of scholarships distributed; however, that is somewhat meaningless given the cap on overall funding, which tends to incent Scholarship Organizations to give smaller scholarships. The average scholarship value is only about \$990. The program fares well on school regulations; there are no testing requirements, admissions requirements, and all private schools can qualify as long as they satisfy the state’s mandatory attendance requirements and obey the Civil Rights Act of 1964. Pennsylvania’s program could grow by increasing the overall cap on available tax credits, which would allow scholarship sizes and student participation numbers to grow.

LATEST STATS (2011-12)

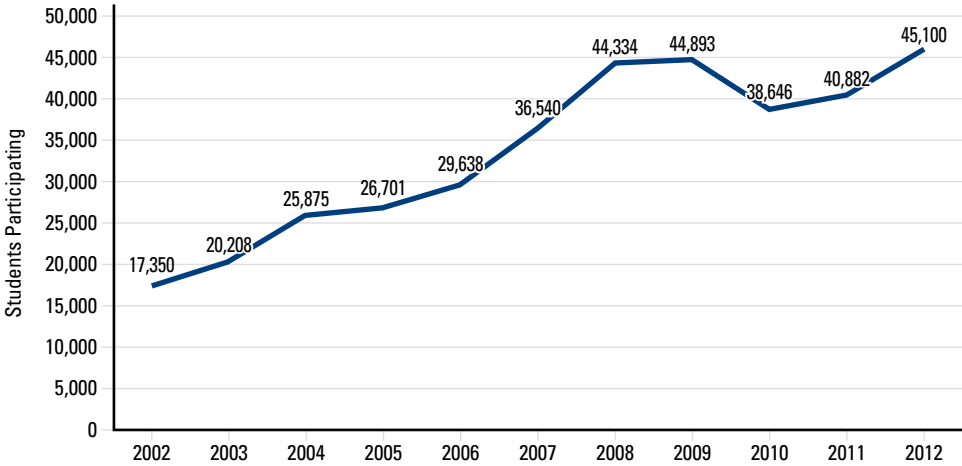
Students participating: **45,100**
Schools participating: **n/a**
Scholarship organizations: **257**
Average scholarship value: **\$990**

Average scholarship value as a percentage of Pennsylvania’s total per-student spending (\$12,729)



PENNSYLVANIA

The number of children using Pennsylvania's first tax-credit scholarship program grew by more than 17% since 2010.



Andres and Teresa, back right, live in the heart of York City, Pennsylvania, in a public school district that is facing many challenges. With the Educational Improvement Tax Credit program, Andres and Teresa are able to send their son, David, and their two daughters, Mackenzi, left, and Barbara, right, to Logos Academy, a private, "gospel-centered, intercultural, classical school." At Logos Academy, where the maximum class size is 18 students, "children learn respect, responsibility and reconciliation, and develop servant hearts to be successful future community leaders." Photo provided by Logos Academy.



PENNSYLVANIA

Educational Opportunity Scholarship Tax Credit

Enacted 2012 • Launched 2012 • Tax-Credit Scholarship

Pennsylvania provides tax credits for corporate contributions to Scholarship Organizations (SOs), nonprofits that provide private school scholarships. A company may claim a tax credit worth 75 percent of its contribution (90 percent if it commits to the same amount for two consecutive years). Tax credits are available on a first-come, first-served basis. In 2012-13, the total tax credit is limited to \$400,000 per business; that limit rises to \$750,000 in 2013-14 and is eliminated thereafter. The total program is capped at \$50 million. SOs also are required to give preference to students who received scholarships the previous year, those eligible for free and reduced-price lunch (FRL), and FRL students in certain school districts (a “first class” school district, a district with more than 7,500 students that receives an advance of its basic education subsidy, or a school district that has both received an advance of its subsidy and is either in financial distress or is involved in a school finance lawsuit against the state).

STUDENT FUNDING

Scholarship Organizations determine the amount of the scholarships, which are capped at \$8,500 for non-disabled students (\$15,000 for students with disabilities), or the amount of tuition and fees, whichever is less. Public school boards also are allowed to 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.

STUDENT ELIGIBILITY

Students must live in a “low-achieving” school zone, with low-achieving defined as the state’s bottom 15 percent of public schools based on standardized test scores. Also, children are eligible only if their household incomes are under \$60,000 plus \$12,000 for each child in the family. After June 30, 2013, those figures increase to \$75,000 and \$15,000, respectively. Income limitations multiply for students with certain disabilities. Starting July 1, 2014, those levels increase to account for inflation.

LATEST STATS (2012-13)

Students participating: **n/a**
Schools participating: **n/a**
Scholarship organizations: **111**
Average scholarship value: **n/a**

Maximum scholarship value as a percentage of Pennsylvania’s total per-student spending (\$12,729)



FRIEDMAN FEEDBACK

Because of the myriad requirements needed to qualify for a scholarship—coupled with the overall funding cap—the chief weakness of Pennsylvania’s new tax-credit scholarship program is its student eligibility, which is unfortunate because other elements of the program are strong. For example, the per-student scholarship funding is capped at about 61 percent of the state and local funding for public school students. On school regulations, there are no testing requirements or admissions restrictions; schools simply must obey nondiscrimination laws. For this program to grow successfully, Pennsylvania should consider cutting some of the complexity and red tape placed on student eligibility.



Daniel and Andrea, center, send their three children to Logos Academy in York, Pennsylvania. At Logos Academy, students “develop strong character and faith along with academic readiness and leadership skills setting them on a pathway toward graduation, higher education, and productive lives in the community.” Daniel and Andrea’s children—from left to right, AnDaezia, Danny, and DaNaujzia—are receiving a great private school education in an intercultural environment that would not be possible without tuition assistance from Pennsylvania’s Educational Improvement Tax Credit program (detailed on page 69). Photo provided by Logos Academy.



Tax Credits for Contributions to Scholarship Organizations

Enacted 2006 • Launched 2007 • Tax-Credit Scholarship

Rhode Island provides a credit on corporate income taxes for donations to Scholarship Organizations, nonprofits that provide private school scholarships. Tax credits are worth 75 percent of a taxpayer’s contribution, or 90 percent if donated for two consecutive years and the second year’s donation is worth at least 80 percent of the first year’s donation. The total amount of tax credits is capped at \$1 million. Each corporate donor can receive only \$100,000 in tax credits each year, and cannot use surplus donations in one year to generate tax credits in future years.

STUDENT FUNDING

Each Scholarship Organization is able to determine the amount of the scholarships it distributes to participating families.

STUDENT ELIGIBILITY

Students must have family incomes at or below 250 percent of the poverty level (\$57,625 for a family of four in 2013).

FRIEDMAN FEEDBACK

Rhode Island’s tax-credit scholarship program is hurt by its eligibility requirements. Not only are participants limited by income, but the total cap of \$1 million further restricts its availability to families. Both restrictions are unfortunate because scholarship funding does have the potential to be generous, as Scholarship Organizations can determine the per-student amount. Moreover, the regulations on private schools are fairly minimal. Schools must comply with health, safety, and nondiscrimination laws, employ teachers with bachelor’s degrees, and conduct teacher background checks. The program could serve far more students if the state raised the overall cap on tax credits far above the paltry \$1 million. Also, Rhode Island should increase the income eligibility so more families can participate.

LATEST STATS (2011-12)

Students participating: **342**

Schools participating: **55**

Scholarship organizations: **5**

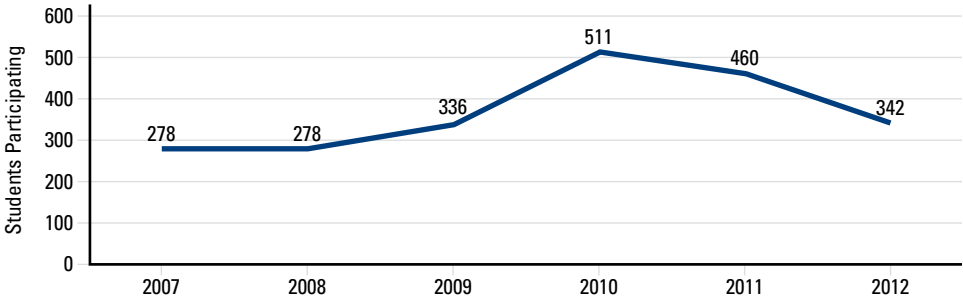
Average scholarship value: **\$2,727**

Average scholarship value as a percentage of Rhode Island’s total per-student spending (\$14,723)



RHODE ISLAND

There has been a 33% decline, since 2010, in the number of students receiving Rhode Island's tax-credit scholarships.



Hannah, left, attends Saint Raphael Academy in Pawtucket, Rhode Island, while her younger brothers, Jack, center, and David, right, are enrolled in Saint Teresa's School. The three siblings' father, Bob, said those opportunities would not be possible without Rhode Island's tax-credit scholarships. "I always wanted to send my daughter to Saint Raphael Academy but was not sure how I would pay for it," Bob said. "Hannah truly has blossomed into an amazing young woman and contributes greatly to her school." Jack and David were bullied at their elementary school and had difficulty making friends, but not at Saint Teresa's, according to their father. "Due to the generosity of all those who contributed to the tax-credit scholarship program, my children are no longer bullied," Bob said. "They are a part of a community and have many friends now. I am so grateful this program is here for me and my family." Photo provided by Catholic Schools of Rhode Island.



Carson Smith Special Needs Scholarship Program

Enacted 2005 • Launched 2005 • Voucher

Most Utah students who have disabilities are eligible to receive vouchers to attend private school. However, participation is limited by the amount of money appropriated to the \$3.75 million program fund.

STUDENT FUNDING

Vouchers are based on the state’s weighted pupil unit, an element of its school financing formula. Students who receive more than three 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 2011-12, those values worked out to \$7,040 and \$4,224. The voucher may not exceed the private school’s actual tuition and fees.

STUDENT ELIGIBILITY

Public school students between ages five 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, with applications subject to random lottery.

FRIEDMAN FEEDBACK

Eligibility in Utah’s voucher program obviously is limited to students with special needs; however, that pool of eligible students is restricted further by an overall funding cap of \$3.75 million. As for individual voucher funding, the program does fare well because of its reliance on the state’s weighted student funding formula. The program also has fairly minimal school regulations. Participating schools must provide the results of an annual assessment to parents along with the educational services being offered a child along with those services’ costs, be approved by the state, and comply with health, safety, and nondiscrimination laws. For vouchers to be available to more students, Utah first should consider removing the overall funding cap placed on the program.

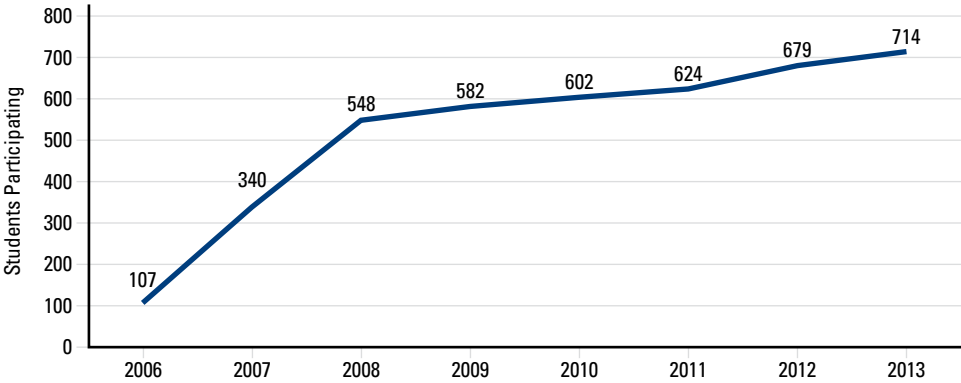
LATEST STATS (2012-13)

Students participating: **714**
Schools participating: **40**
Average voucher value: **\$4,733**

Average voucher value as a percentage of Utah’s total per-student spending (\$6,452)



Utah's Carson Smith Special Needs Scholarship Program has exhibited steady growth since its launch.



Jarrett attends the Autism Behavior Treatment Center (ABTC) in Draper, Utah, with the help of the Carson Smith Special Needs Scholarship Program. When Jarrett was in preschool, his parents decided to enroll him in a private school, which seemed to help for a time. However, they then decided to place Jarrett in public school—ultimately three different ones—which, according to his parents, tried their best but were just not able to provide the one-on-one help and support Jarrett needs. At ABTC, however, Jarrett has progressed without regression, which seemed to always reoccur at his previous schools. He now is able to feed and dress himself, and his “behaviors” (especially aggressions) are down, while his academics are up. “We want the best for our son, and he deserves every chance to become his very best,” Jarrett’s parents said. “Thanks to the Carson Smith scholarship and the Autism Behavior Treatment Center, we all have hope that he can become even more amazing.” Photo provided by Parents for Choice in Education.



VERMONT

Town Tuitioning Program

Launched 1869 • Voucher

Many small towns in Vermont 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 those outside the state. The “sending” towns pay tuition directly to the “receiving” schools. For 2012-13, tuition amounts were \$11,119 for grades K-6 and \$12,461 for grades 7-12. The Vermont Department of Education’s calculations show an average of \$13,958 being spent on per-pupil tuition. Although most towns allow parents to choose which schools will receive their students, some towns send all their students to one school.

STUDENT FUNDING

When students are tuitioned at public schools, the sending town pays the receiving school district an amount equal to the receiving district’s average per-pupil costs, as calculated by the Vermont Department of Education. When students are tuitioned at private schools, the voucher is worth up to the average announced tuition for Vermont public schools, calculated each year by the state, or the private school’s tuition (whichever is less). That figure is calculated separately for grades K-6, 7-8, and 9-12.

STUDENT ELIGIBILITY

Students must live in Vermont and reside in an identified tuition town.

FRIEDMAN FEEDBACK

Vermont’s town tuitioning program is very restrictive on eligibility, based on the fact that students only qualify if their home district does not have a public school; participation (and hence eligibility) is limited to only about 6 percent of the state’s student population. For funding, the program does far better, as its funding cap is more than 75 percent of the average state and local revenue per pupil. Also, the program does not place overly burdensome regulations on participating schools. Vermont’s program, like Maine’s, could increase its effectiveness by not limiting student eligibility to their home districts’ schooling arrangements.

LATEST STATS (2011-12)

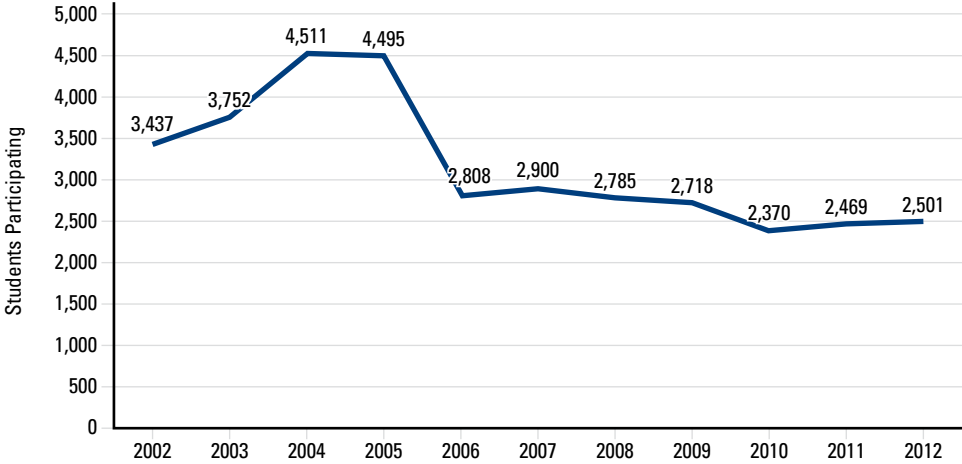
Students participating: **2,501**
Schools participating: **95**
Average voucher value: **\$13,958**

Average voucher value as a percentage of Vermont’s total per-student spending (\$16,006)



VERMONT

Since its most recent peak year in 2004, participation has declined nearly 46% in Vermont's town tuitioning program.



Note: Program participation data prior to 2001-02 is not publicly available.



The Mountain School at Winhall (MSW) is a private school with a public mission established on the principles of equity and excellence for every child. In 1998, Winhall residents voted to close their public school and open an independent community school in its stead. In 1997, Winhall had the highest per-pupil spending in Vermont, along with one of the lowest performing schools. An independent model presented an opportunity to provide a high level of academic excellence at a significantly lower cost to taxpayers (per-student costs dropped by several thousand dollars that very next year). Students living in the towns of Stratton and Winhall are guaranteed admission to MSW, held accountable by an independent board, with tuition paid by their respective towns. Students outside of Stratton and Winhall can attend MSW through private-pay tuition (which constitutes almost 30 percent of the population), sometimes assisted through financial aid and/or service-in-kind. More than 84 students from nine towns and two countries call the Mountain School "home." Photo provided by the Mountain School at Winhall.



Educational Opportunity Scholarship Tax Credits

Enacted 2012 • Launches 2013 • Tax-Credit Scholarship

Individual and business taxpayers in Virginia can receive tax credits worth 65 percent of their donations to scholarship granting organizations, nonprofits that provide private school scholarships. The number of available tax credits for individual and business donations is capped at \$25 million a year.

STUDENT FUNDING

The total scholarship for any student cannot exceed the actual education expenses of the student or 100 percent of the per-pupil amount distributed to the local public school by the state, whichever is less.

STUDENT ELIGIBILITY

Students must come from households in which their family income is less than 300 percent of the federal poverty guidelines (\$69,150 for a family of four in 2013); students with special needs also are eligible to participate. Students must either be enrollees in grades K-1, a public school student the previous school year, a previous scholarship recipient, or a new resident of Virginia.

FRIEDMAN FEEDBACK

Virginia’s new tax-credit scholarship program shares a shortcoming with some others: On eligibility, the overall funding cap of \$25 million limits scholarships to the already limited pool of qualifying students (those whose parents have incomes less than 300 percent of the poverty line). The program is limited further by the per-pupil funding, which is only 42 percent of the funding available from state and local sources to public school students. As for school regulations, the program is less restrictive as it requires participating students to take a nationally norm-referenced test. For this new program to grow and effectively serve students, Virginia should consider increasing the cap on available tax credits, expand the pool of eligible students, and raise the scholarship size.

LATEST STATS

Students participating: **n/a**

Schools participating: **n/a**

Scholarship organizations: **n/a**

Average scholarship value: **n/a**

Maximum scholarship value as a percentage of Virginia’s total per-student spending (\$10,594)

52%



Students welcomed Gov. Bob McDonnell to Elijah House Academy in Richmond, Virginia, where the governor signed the Educational Opportunity Scholarship Tax Credits program into law. Elijah House Academy's mission is to "assist parents in providing a quality Christian education in a protected environment for children in the city of Richmond." The school plans to accept students using Virginia's new tax-credit scholarships. Photo provided by Michael White, Governor's Press Office.



Milwaukee Parental Choice Program

Enacted 1990 • Launched 1990 • Voucher

Milwaukee families earning up to 300 percent of the federal poverty guidelines qualify to receive vouchers. Once a student receives a voucher, that student is able to keep it, regardless of his or her family’s future income. Voucher students are allowed to attend any participating private school in the state.

STUDENT FUNDING

Maximum voucher payments increase by a percentage equal to the percentage increase in general school aid to Wisconsin public schools. The voucher may not exceed the private school’s per-student costs, including operating expenses and debt service. Parents earning between 200 percent and 300 percent of the federal poverty guidelines can add their own funds on top of the voucher.

STUDENT ELIGIBILITY

Students who live in Milwaukee and whose family income does not exceed 300 percent of the federal poverty level are eligible (\$69,150 for a family of four in 2013).

FRIEDMAN FEEDBACK

The Milwaukee Parental Choice Program, which makes more than 70 percent of all Milwaukee families eligible to participate, earns high marks on eligibility. On voucher funding the program could do better: The maximum voucher of \$6,442 per pupil is a little more than half of what Milwaukee public school pupils get. The program’s regulations are somewhat extensive: Students must be allowed to opt out of religious programs. Also, Milwaukee’s voucher program includes a mandate of academic standards, specific hours of yearly instruction, and a requirement that schools admit on a random basis and deny entry to no one if there is still capacity. Accountability provisions also require that state tests be used. The Milwaukee Parental Choice Program could improve in each area: Increase eligibility, raise voucher sizes closer to public school students’ funding levels, and lower regulations on participating schools.

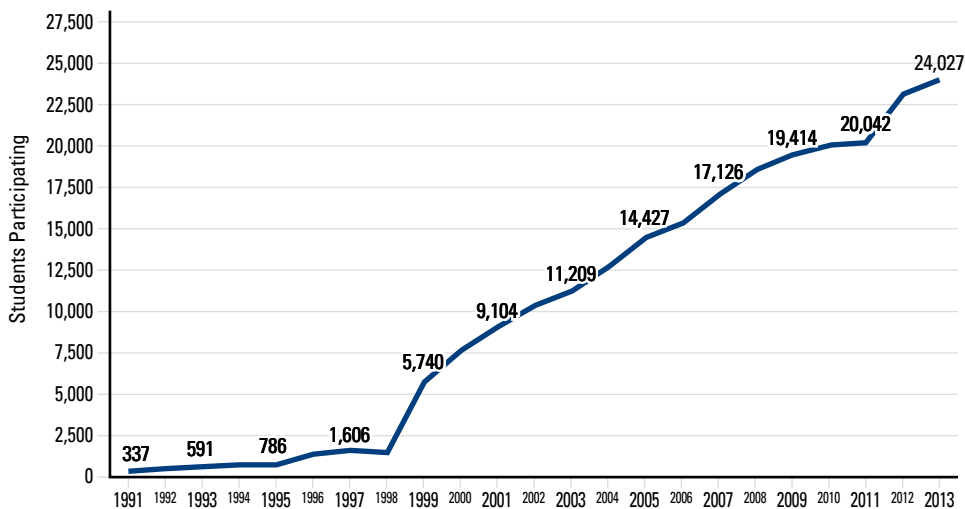
LATEST STATS (2012-13)

Students participating: **24,027**
Schools participating: **112**
Average voucher value: **\$6,442**

Average voucher value as a percentage of Wisconsin’s total per-student spending (\$11,453)



Enrollment in Milwaukee’s voucher program is up 4% since 2012.



Nate, far left, has been blessed with some incredible gifts, which he largely was not using at his previous school. At HOPE Christian High School, however, Nate raised his GPA from a 2.0 his sophomore year to a 3.2 after the first quarter of his junior year. Kamau, far right, chose HOPE because it aligned so closely with his beliefs and provided a safe, structured environment. Kamau’s self-worth has improved exponentially, and his GPA has steadily climbed from a 2.2 his freshman year to a 2.6 one year later. Photo provided by School Choice Wisconsin.



Parental Private School Choice Program (Racine)

Enacted 2011 • Launched 2011 • Voucher

Wisconsin’s Parental Private School Choice Program (Racine) is open to any income-qualified child who attended Racine Unified Public Schools in the prior year or any current or entering private school student in kindergarten or first grade and kindergarten schools that specifically serve only four- and five-year-old students. Entering private school ninth graders also are eligible.

STUDENT FUNDING

Vouchers are worth the lesser of the following for participating students: \$6,442 or the school’s operating and debt service cost per pupil. In subsequent years, the voucher will be the lesser of the school’s operating and debt service cost per pupil, or the amount paid per pupil in the previous school year plus the percentage change in the state’s overall funding to public schools.

STUDENT ELIGIBILITY

Students are eligible for vouchers if they live in families with incomes up to 300 percent of the federal poverty level (\$69,150 for a family of four in 2013). Students who are continuing the program from previous years do not need to demonstrate income eligibility on a continuing basis. Students must have been either (1) enrolled in a public school in the previous year, (2) not enrolled in school in the previous year, (3) enrolled in a private school under the voucher program itself in the previous year, or (4) be entering kindergarten, first grade, or ninth grade. In the program’s second year, participation is limited to 500 students, and priority is given to students who received vouchers in the first year. In the third year and following, the cap is removed.

FRIEDMAN FEEDBACK

Racine’s voucher program can grow in several areas. The per-student funding cap—just more than half of what Racine public school students get from state and local sources—could be higher. The program also could cut some red tape. Schools have to adopt academic standards (which cannot include mandatory religion classes), provide specific yearly hours of instruction, and must admit all students randomly. With the program’s enrollment cap removed in the 2013 school year, Wisconsin also should consider removing the arbitrary means-testing placed on the pool of qualifying families.

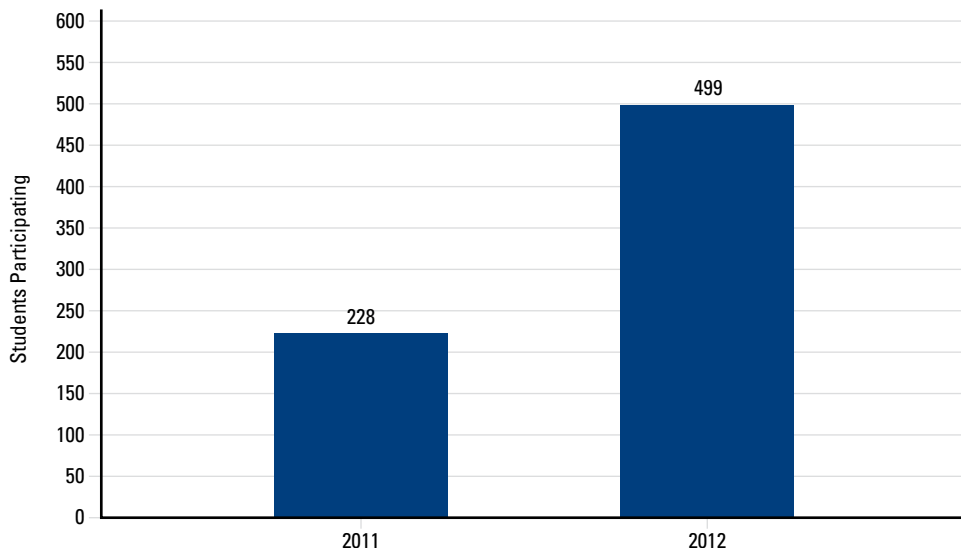
LATEST STATS (2012-13)

Students participating: **499**
Schools participating: **11**
Average voucher value: **\$6,442**

Average voucher value as a percentage of Wisconsin’s total per-student spending (\$11,453)



Enrollment has more than doubled in the second year of Racine's school voucher program.



Dominic, 10, and his eight-year-old sister, Serenity, have truly blossomed since enrolling in Mount Pleasant Renaissance School last year, after they experienced many problems at their previous school. When asked what the biggest difference has been since joining Racine's voucher program, Dominic and Serenity enthusiastically said "we love all the new friends we have made here and our teachers really care." Their mother, Christina, "could not agree more." Mount Pleasant Renaissance School offers "small class sizes, individualized student attention, and a sincere devotion toward listening to the needs" of its families. Photo provided by School Choice Wisconsin.

RULES & REGULATIONS

STATE	VOUCHERS	INCOME LIMIT
CO	Choice Scholarship Pilot Program	None
D.C.	Opportunity Scholarship Program	100% x FRL
FL	John M. McKay Scholarships for Students with Disabilities Program*	None
GA	Georgia Special Needs Scholarship Program*	None
IN	Choice Scholarship Program	150% x FRL
LA	Student Scholarships for Educational Excellence Program**	250% x poverty
LA	School Choice Pilot Program for Certain Students with Exceptionalities*	None
ME	Town Tuitioning Program	None
MS	Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program	None
OH	Cleveland Scholarship and Tutoring Program	None***
OH	Autism Scholarship Program	None
OH	Educational Choice Scholarship Program**	None
OH	Jon Peterson Special Needs Scholarship Program*	None
OK	Lindsey Nicole Henry Scholarships for Students with Disabilities*	None
UT	Carson Smith Special Needs Scholarship Program*	None
VT	Town Tuitioning Program	None
WI	Milwaukee Parental Choice Program	300% x poverty
WI	Parental Private School Choice Program (Racine)	300% x poverty

* Limited to students with special needs

** Limited to students in low-performing schools

*** Priority given to families up to 200% x poverty

FRL = Federal Free and Reduced-Price Lunch Program

STATE	EDUCATION SAVINGS ACCOUNTS	INCOME LIMIT
AZ	Empowerment Scholarship Accounts*	None

* Limited to students with special needs

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	VOUCHER CAP	TESTING MANDATES
Yes	500	\$4,575	Yes - National
None	None	\$8,000 (K-8) / \$12,000 (9-12)	Yes - National
Yes	None	Conditional	None
Yes	None	Conditional	None
Yes	15,000 (2013)	Conditional	Yes - State
None	None	Conditional	Yes - State
None	None	Conditional	None
None	None	\$7,361 (K-8) / \$9,238 (9-12)	Conditional - State
Yes	None	Conditional	None
None	None	\$4,250 (K-8) / \$5,000 (9-12)	Yes - State
Yes	None	\$20,000	None
Yes	60,000	\$4,250 (K-8) / \$5,000 (9-12)	Yes - State
Yes	None	\$20,000	None
Yes	None	Conditional	None
None	None	Conditional	Yes
None	None	Conditional	None
None	None	\$6,442	Yes - National
Yes	500 (2013)	\$6,442	Yes - National

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	ACCOUNT CAP	TESTING MANDATES
Yes	None	90% state funding	None

RULES & REGULATIONS

STATE	TAX-CREDIT SCHOLARSHIPS	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP
AZ	Personal Tax Credits for STOs	None	Yes	None
AZ	Corporate Tax Credits for STOs	185% x FRL	Yes	None
AZ	Lexie's Law Corporate Tax Credits*	None	Yes	None
FL	Florida Tax Credit Scholarship Program	100% x FRL	Conditional	None
GA	Private School Tax Credit for Donations to SSOs	None	Conditional	None
IN	School Scholarship Tax Credit	200% x FRL	Yes	None
IA	School Tuition Organization Tax Credit	300% x poverty	None	None
LA	Tax Credit for Donations to STOs	250% x poverty	Yes	None
NH	School Choice Scholarship Program	300% x poverty	None	None
OK	Oklahoma Equal Opportunity Education Scholarships	300% x FRL	None	None
PA	Educational Improvement Tax Credit	\$84,000 (e.g., family of 4)	None	None
PA	Educational Opportunity Scholarship Tax Credit**	\$84,000 (e.g., family of 4)	None	None
RI	Tax Credits for Contributions to SOs	250% x poverty	None	None
VA	Educational Opportunity Scholarship Tax Credits	300% x poverty	Conditional	None

* Limited to students with special needs and children in foster care

** Limited to students in low-performing schools

FRL = Federal Free and Reduced-Price Lunch Program

STATE	INDIVIDUAL TAX CREDITS / DEDUCTIONS	INCOME LIMIT
IL	Tax Credits for Educational Expenses	None
IN	Tuition Tax Deduction	None
IA	Education Expense Credit	None
LA	Elementary and Secondary School Tuition Deduction	None
MN	K-12 Education Subtraction and K-12 Education Credit	D = None / C = \$37,500
NC	Tax Credits for Children with Disabilities*	None

* Limited to students with special needs

SCHOLARSHIP CAP	TESTING MANDATES	CREDIT VALUE	TOTAL CREDIT CAP	BUDGET CAP
Full Tuition	None	100%	Yes	None
\$4,800 (K-8) / \$6,100 (9-12)	Yes - National	100%	None	\$10 million (escalator)
Full Tuition	None	100%	None	\$5 million
\$4,106	Yes - National	100%	None	\$229 million (escalator)
Full Tuition	None	100%	Yes	\$50 million (escalator)
Full Tuition	Yes - National	50%	None	\$5 million
Full Tuition	None	65%	None	\$8.75 million
Conditional	Yes - State	100%	None	None
\$2,500 / \$4,375 (special needs)	None	85%	None	\$3.4 million (escalator)
Conditional	None	50%	Yes	\$3.5 million
Full Tuition	None	75% / 90%	Yes	\$44.5 million
\$8,500 / \$15,000 (special needs)	None	75% / 90%	Yes	\$50 million
None	None	75% / 90%	Yes	\$1 million
Conditional	Yes - National	65%	Yes (individual) / None (corporate)	\$25 million

PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	INDIVIDUAL CREDIT / DEDUCTION CAP
None	None	C = \$500
None	None	D = \$1,000
None	None	C = \$250
None	None	D = \$5,000
None	None	D = \$1,625 / \$2,500; C = \$1,000
Yes	None	C = \$6,000

LEGAL DEVELOPMENTS

The U.S. Supreme Court has declared vouchers and tax-credit scholarships constitutional (Zelman 2002, Winn 2011). Those rulings have not deterred legal challenges to parents and programs in state courts.

Arizona | Personal Tax Credits for School Tuition Organizations

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

Arizona | Corporate Tax Credits for School Tuition Organizations

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

Arizona | Empowerment Scholarship Accounts

September 26, 2011, the Arizona School Boards Association, Arizona Education Association, and Arizona Association of School Business Officials sued in state court to block this law. In *Niehaus v. Huppenthal* (CV2011-017911), the Superior Court of Arizona, Maricopa County, found this program to be constitutional because it allows the parents of qualified students to choose how and when all, or a portion of, the account monies are spent. The plaintiffs appealed to Arizona's intermediate appellate court and the case is being briefed.

Colorado | Choice Scholarship Pilot Program

On March 15, 2011, the Douglas County School Board unanimously approved the Choice Scholarship Pilot Program. This voucher program has been challenged in state court and is currently enjoined. An appeal of the injunction is pending. *LaRue v. Colorado Board of Education*, Colorado Court of Appeals, Case No. 11CA1856.

Illinois | Tax Credits for Educational Expenses

In 1999, the Illinois Federation of Teachers, Illinois Education Association, and the People for the American Way brought two lawsuits in state court arguing the program violated the First Amendment of the U.S. Constitution and religion clauses of the Illinois constitution. Illinois appellate courts upheld the programs and the Illinois Supreme Court refused to grant appeals. *Toney v. Bower*, 744 N.E.2d 351 (Ill. App. 4th Dist. 2001), appeal denied, 195 N.E.2d 573 (Ill. 2001); *Griffith v. Bower*, 747 N.E.2d 423 (Ill. App. 5th Dist. 2001), appeal denied, 755 N.E.2d 477 (Ill. 2001)

Indiana | Choice Scholarship Program

July 1, 2011, teachers' union officials and others challenged Indiana's voucher program in state court, alleging the Indiana Constitution prohibits funding of religious schools. A Marion County Superior Court judge denied a motion for preliminary injunction, *Meredith v. Daniels*, No. 49D07-1107 -PL-025402 (Super. Ct. Ind. Aug. 15, 2011). The trial court issued a summary judgment on January 13, 2012, in favor of the program. After an appeal was issued, the Indiana Supreme Court heard oral arguments on the program November 21, 2012.

Louisiana | Student Scholarships for Educational Excellence Program

Teachers' unions and others filed suit to stop Louisiana's school voucher program from expanding statewide. In July, District Judge Tim Kelley ruled that he did not have jurisdiction to stop the program, as

requested by its opponents; that was upheld by the 1st Circuit Court of Appeal in Baton Rouge. In August 2012, the Louisiana Supreme Court denied without opinion the efforts to halt the program. On November 30, 2012, the 19th Judicial District Court in Baton Rouge ruled the program violated the state's funding formula. Voucher supporters appealed the program to the state's Supreme Court, during which students can remain in the program. In a separate suit filed by voucher opponents, U.S. District Judge Ivan Lemelle issued an injunction on November 26, 2012, prohibiting the voucher program from being implemented in Tangipahoa Parish. The state's Superintendent of Education, John White, said that ruling will be appealed. Louisiana Federation of Teachers, et al v. State of Louisiana, et al

Maine | Town Tuitioning Program

In 1981, the Maine legislature banned religious schools from participating in the Town Tuitioning Program that was first established in 1873. In 1999, the Maine Supreme Judicial Court upheld the exclusion of religious schools. The U.S. Supreme Court declined to review. After the 2002 U.S. Supreme Court decision upholding the constitutionality of vouchers in Cleveland, the Institute for Justice and Maine families again asked a Maine court to overturn the 1981 law, but the exclusion of religious options was upheld. Anderson v. Town of Durham, 895 A.2d 944 (Me. 2006)

Minnesota | K-12 Education Subtraction and K-12 Education Credit

In 1983, the U.S. Supreme Court ruled in favor of the individual tax deduction program in *Mueller v. Allen*, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96.

Ohio | Cleveland Scholarship and Tutoring Program

On June 27, 2002, the U.S. Supreme Court ruled that the Cleveland school voucher program does not violate the First Amendment of the U.S. Constitution; that vouchers are constitutional when parents have independent, private choice of schools without favoring or disfavoring religion. By design, the voucher program is "school neutral." *Zelman v. Simmons-Harris*, 536 U.S. 639 (2002)

Oklahoma | Lindsey Nicole Henry Scholarships for Students with Disabilities

Parents who accessed vouchers for their children with special needs in the Jenks and Union school districts were sued directly by those public school corporations. On November 19, 2012, the Oklahoma Supreme Court ruled that the school districts did not "meet the threshold standing requirement for constitutional challenges" and dismissed the lawsuit. *Jenks Public Schools v. Spry*, District Court of Tulsa County, CV 2011-00890

Vermont | Town Tuitioning Program

In 1961, Vermont's Supreme Court ruled that including religious schools in the Town Tuitioning Program first established in 1869 violated the First Amendment. In 1994, the Vermont Supreme Court overturned this decision, but the Vermont Department of Education refused to allow parents to choose religious schools. In 1999, the Vermont Supreme Court again barred religious schools from participating, this time under the state constitution. *Chittenden Town School Dist. v. Dept. of Education*, (97-275); 169 Vt. 310; 738 A.2d 539

Wisconsin | Milwaukee Parental Choice Program

In June 2011, the ACLU filed a complaint with the U.S. Department of Justice's Civil Rights Division, alleging that the Milwaukee voucher program violates federal laws prohibiting discrimination against students with disabilities. In 1998, the Wisconsin Supreme Court held that the Milwaukee voucher program does not violate either the state's Compelled Support Clause or Blaine Amendment. The court also affirmed the conclusions of *Davis* (1992), an earlier uniformity challenge to the school choice program. *Jackson v. Benson*, 218 Wis. 2d 835, 578 N.W.2d 602 (1998), cert. denied, 525 U.S. 967 (1998)

Additional information on school choice legal developments is available at the Institute for Justice, ij.org/SchoolChoice.

DATA SOURCES FOR PROGRAM PROFILES

For the per-student spending data included in the program profiles' bar charts, see Frank Johnson, Lei Zhou, and Nanae Nakamoto, Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2009-10 (Fiscal Year 2010) (NCES 2013-305), U.S. Department of Education, Washington, D.C.: National Center for Education Statistics (December 2012).

Voucher, tax-credit scholarship, and individual tax credit/deduction values are based on the most recent data provided by the responsible state agency.

AZ: Arizona Department of Revenue; Aiden Fleming, Arizona Department of Education

D.C.: DC Children and Youth Investment Trust Corporation

FL: Florida Department of Education

GA: Carmen Hernandez-Freemire, Georgia Department of Education; Monique Williams, Georgia Department of Revenue

IL: FOIA response from Sheila Washburn, Illinois Department of Revenue

IN: Ted Feeney, Indiana Department of Education; no response from Indiana Department of Revenue

IA: Jim McNulty, Iowa Department of Revenue

LA: Nicholas Bolt, Erin Bendily, and Sarah Mulhearn, Louisiana Department of Education; Michelle Galland, Louisiana Department of Revenue

ME: Maine Department of Education

MN: Mike Reinartz and Mary Buechner, Minnesota Department of Revenue

MS: FOIA response from Office of Reporting, Mississippi Department of Education

NC: Beth Stevenson, North Carolina Department of Revenue

OH: Susan Cosmo, Ohio Department of Education

OK: FOIA response from Yolanda Downing, Oklahoma Department of Education

PA: FOIA response from Pennsylvania Department of Community and Economic Development

RI: Rhode Island Department of Revenue

UT: Barbara Bickmore, Utah Department of Education

VT: FOIA response from Brad James, Vermont Department of Education

WI: Wisconsin Department of Public Instruction

STATE RESOURCES & CONTACTS

The Friedman Foundation's State Programs and Government Relations team (edchoice.org/StateDirectors) works with the following groups to advance school choice.

ALABAMA

Alabama Policy Institute
alabamapolicy.org

ALASKA

Alaskans for Choice in Education
akchoice.org

ARIZONA

Goldwater Institute
goldwaterinstitute.org

ARKANSAS

Arkansas Policy Foundation
arkansaspolicyfoundation.org

CALIFORNIA

Pacific Research Institute
pacificresearch.org

COLORADO

Independence Institute
i2i.org

CONNECTICUT

Yankee Institute
yankeeinstitute.org

DELAWARE

Caesar Rodney Institute
caesarrodney.org

WASHINGTON, D.C.

DC Children and Youth Investment
Trust Corporation
cyitc.org

FLORIDA

Step Up For Students
stepupforstudents.org

GEORGIA

Center for an Educated Georgia
educatedgeorgia.org

HAWAII

Hawaii Families for Educational Choice
hawaiiedchoice.org

IDAHO

Idaho Freedom Foundation
idahofreedom.net

ILLINOIS

Freedom to Learn Illinois
freedom-to-learn.org

INDIANA

School Choice Indiana
schoolchoiceindiana.org

IOWA

Iowa Alliance for Choice in Education
iowaace.org

KANSAS

Kansas Policy Institute
kansaspolicy.org

KENTUCKY

Bluegrass Institute
bipps.org

LOUISIANA

Louisiana BAE0
louisiana.baeo.org

MAINE

Maine Heritage Policy Center
mainepolicy.org

MARYLAND

BOAST
boastmaryland.org

MASSACHUSETTS

Pioneer Institute
pioneerinstitute.org

MICHIGAN

Mackinac Center for Public Policy
mackinac.org

MINNESOTA

Minnesota Independent School Forum
misf.org

MISSISSIPPI

Mississippi Center for Public Policy
mspolicy.org

MISSOURI

Show-Me Institute
showmeinstitute.org

MONTANA

Montana Family Foundation
montanafamily.org

NEBRASKA

Platte Institute for Economic Research
platteinstitute.org

NEVADA

Nevada Policy Research Institute
npri.org

NEW HAMPSHIRE

Josiah Bartlett Center
jbartlett.org

NEW JERSEY

Excellent Education for Everyone
nje3.org

NEW MEXICO

Rio Grande Foundation
riograndefoundation.org

NEW YORK

Children's Scholarship Fund
scholarshipfund.org

NORTH CAROLINA

Parents for Educational Freedom
in North Carolina
pefnc.org

NORTH DAKOTA

North Dakota Policy Council
policynd.org

OHIO

School Choice Ohio
schoio.org

OKLAHOMA

Oklahoma Council of Public Affairs
ocpathink.org

OREGON

Cascade Policy Institute
cascadepolicy.org

PENNSYLVANIA

REACH Foundation
paschoolchoice.org

RHODE ISLAND

Rhode Island Scholarship Alliance
rischolarshipalliance.org

SOUTH CAROLINA

South Carolinians for Responsible
Government
scrgfoundation.org

SOUTH DAKOTA

Great Plains Public Policy Institute
greatplainsppi.org

TENNESSEE

Beacon Center of Tennessee
beacontn.org

TEXAS

Texas Public Policy Foundation
texaspolicy.com

UTAH

Parents for Choice in Education
choiceineducation.org

VERMONT

Ethan Allen Institute
ethanallen.org

VIRGINIA

Thomas Jefferson Institute
thomasjeffersoninst.org

WASHINGTON

Freedom Foundation
myfreedomfoundation.com

WEST VIRGINIA

n/a

WISCONSIN

School Choice Wisconsin
schoolchoicewi.org

WYOMING

Wyoming Liberty Group
wyliberty.org

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And to the countless others who commit their time, efforts, and resources to ensuring families have access to the schools that work best for them, thank you.

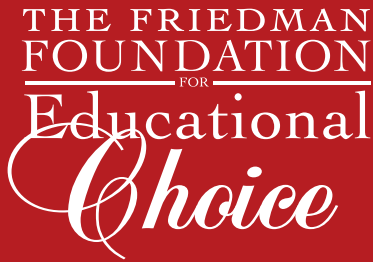
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The Friedman Foundation for Educational Choice welcomes any and all questions related to methods and findings.



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