

# THE ABCs OF SCHOOL CHOICE

The comprehensive guide to every private  
school choice program in America

## 2019 EDITION



## ABOUT EDCHOICE

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

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We publish *The ABCs of School Choice* each year as a one-stop shop for private educational choice programs in the United States. Not only do we outline how each program works and whom it serves, but also we offer our feedback on how it could change to help even more families in a particular state.

Two years ago, we began organizing programs alphabetically by state and grouped by program type. We wanted to make it crystal clear that not all educational choice programs are created equal. Some programs allow more families to choose than others, and some offer more funding for children than others.

In the past, we thought that almost any choice was a good choice; now, we are far more focused on making sure that the public, parents and policymakers understand whether choice programs are providing as much educational opportunity to as many students as possible.

Accordingly, this year we consolidated information about individual tax credits and deductions—one of the four traditional types of private school choice—into a single page instead of listing each program separately. These programs often provide limited financial assistance or are not far-reaching. This does not diminish their importance to families that use them, and you can still find the full details of each program on our website, [edchoice.org](http://edchoice.org).

We also have added information to this year’s *ABCs* about state-based 529 savings accounts, which are privately funded by families for future educational expenses. The Tax Cuts and Jobs Act, passed in 2017 by the U.S. Congress, expanded the allowable uses of these accounts to include up to \$10,000 in annual private K–12 tuition expenses. Though we do not view these accounts as substantive school choice programs, they do provide limited options to those families who are able to contribute, which is why we have included them in the same fashion as individual tax credits and deductions.

It’s important to note that we include many definitions of other types of educational choice in this publication, but our mission remains full and unencumbered choice as a pathway to successful lives and a stronger society, and going forward we will highlight and promote programs that knock down barriers based on school type: We want to level the playing field for all families.

As you learn more about what each state offers—or doesn’t offer—we hope you’ll reach out to us as a resource to learn more about designing a program that helps families in your state access the educational options that work for them. We also offer a slimmed-down version of this publication—*EdChoice 101*—for those who are new to the topic and want to learn more. Please contact us to order your free copies of that publication.

Finally, I’d encourage you to visit the School Choice in America Dashboard on our website, at [www.edchoice.org/SchoolChoiceinAmerica](http://www.edchoice.org/SchoolChoiceinAmerica), where we house the most comprehensive state program information in real time throughout the year.

Thank you for your interest in and support of educational choice for all families.

Yours sincerely,



**Robert C. Enlow**  
President and CEO

# TYPES OF PRIVATE

# SCHOOL CHOICE

## EDUCATION SAVINGS ACCOUNTS (ESAs)

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

## TAX-CREDIT SCHOLARSHIPS

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

## SCHOOL VOUCHERS

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

## INDIVIDUAL TAX CREDITS AND DEDUCTIONS

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



# OTHER TYPES OF SCHOOL CHOICE

## CHARTER SCHOOLS

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

## MAGNET SCHOOLS

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

## INTER/INTRA-DISTRICT PUBLIC SCHOOL CHOICE

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

## HOMESCHOOLING

Homeschooling is an alternative form of education for children outside of public or private schools, typically within their own homes. Homeschooling is regulated differently from state to state.

## ONLINE LEARNING

Online learning allows students to work with their curriculum and teachers over the internet—in combination with, or in place of, traditional classroom learning. Online schools can be public or private. Families may also use some educational choice options, such as ESAs and vouchers, to pay for online and virtual schooling.

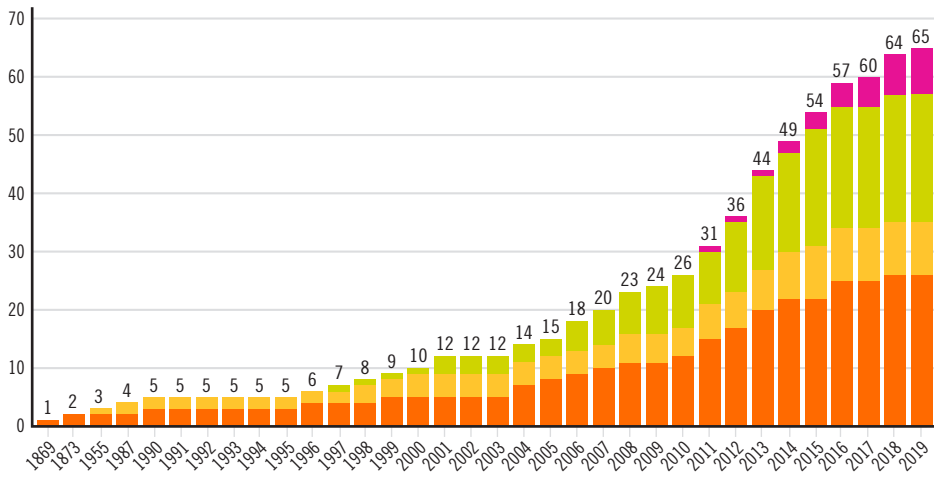
## CUSTOMIZED LEARNING

Customized learning is unique to every child. As an example, some students might use ESA or course choice programs to mix courses from public schools with privately tutored classes at home, online courses, special education therapies and a work-study internship. The possibilities are endless, especially as new innovations in learning continue to emerge.

## TOWN TUITIONING

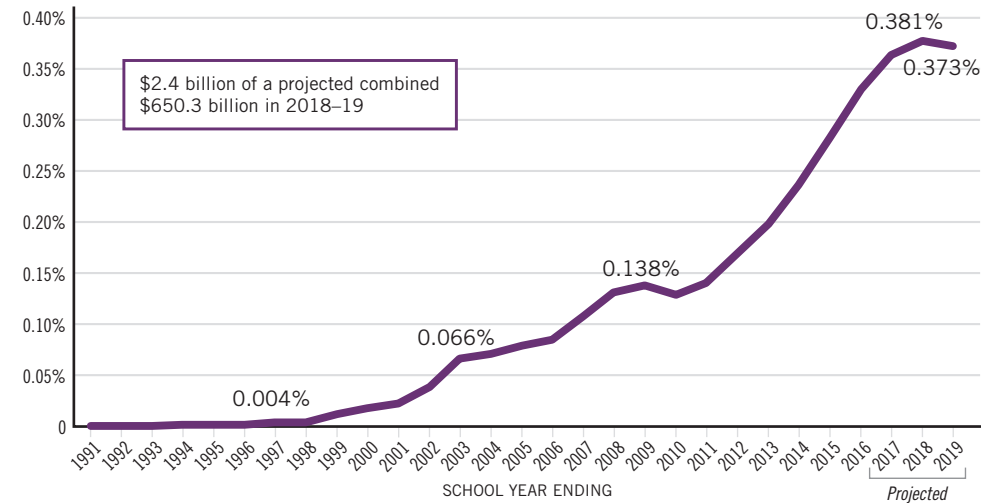
Generally speaking, town tuitioning allows students who live in towns that don't have district public schools to receive their per-pupil education tax dollars to pay tuition at a neighboring town's public school or a private school of their choice—sometimes even across state lines for families who live close to state borders. This type of school choice functions much like a school voucher, and only a handful of rural states in the northeast use it.

## NUMBER OF CURRENTLY ENACTED PRIVATE SCHOOL CHOICE PROGRAMS BY YEAR LAUNCHED



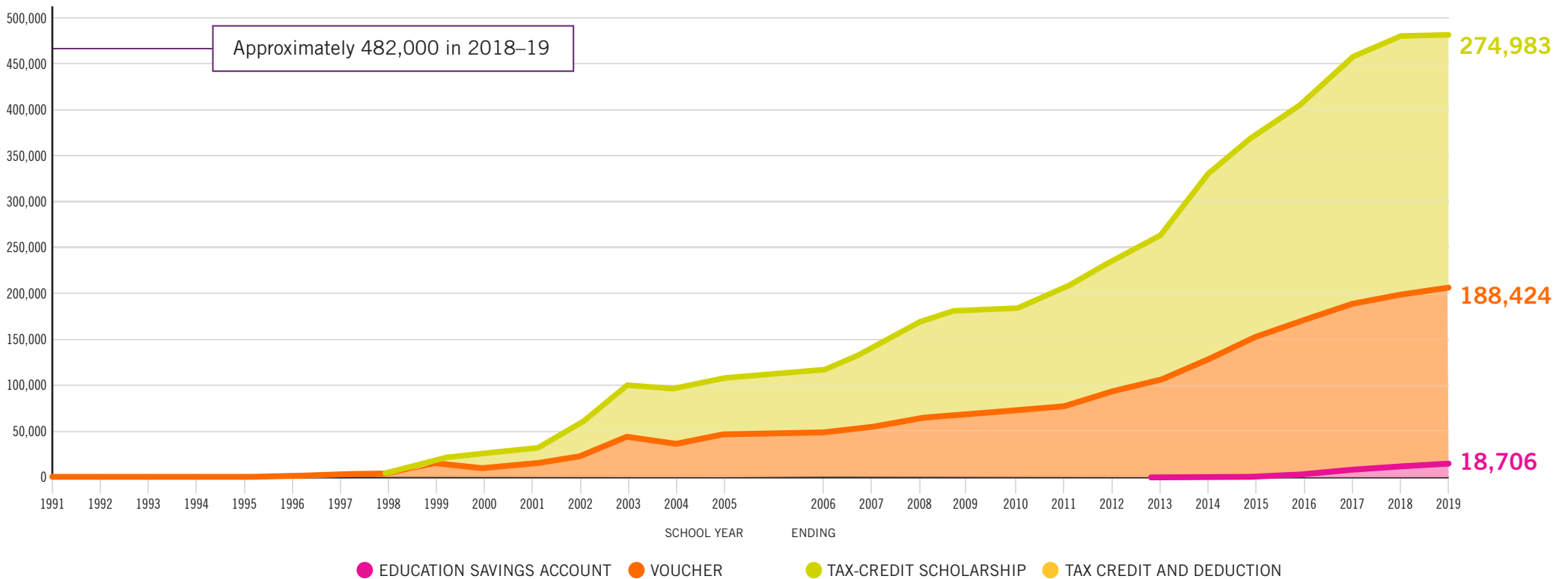
## SPENDING ON ESAs, VOUCHERS AND TAX-CREDIT SCHOLARSHIPS AS A PERCENT OF COMBINED PROGRAM AND PUBLIC K-12 CURRENT EXPENDITURES

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



Sources: EdChoice (2019), *The ABCs of School Choice*; National Center for Education Statistics, Table 163. Total expenditures for public elementary and secondary education, by function and subfunction: 1989-90 to 1994-95, last modified September 1997, retrieved from <https://nces.ed.gov/programs/digest/d97/d97t163.asp>; U.S. Census Bureau, Public Elementary-Secondary Finances: Fiscal Year 2017 (data file), retrieved from [https://www2.census.gov/programs-surveys/school-finances/tables/2016/secondary-education-finance-elsec16\\_sumtables.xls](https://www2.census.gov/programs-surveys/school-finances/tables/2016/secondary-education-finance-elsec16_sumtables.xls); National Center for Education Statistics (2018), *Projections of Education Statistics to 2026* (NCES 2018-019), retrieved from <https://nces.ed.gov/pubs2018/2018019.pdf#page=69>

## NUMBER OF ESAs, VOUCHERS AND TAX-CREDIT SCHOLARSHIPS



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● EDUCATION SAVINGS ACCOUNT ● VOUCHER

● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION

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● EDUCATION SAVINGS ACCOUNT ● VOUCHER

● TAX-CREDIT SCHOLARSHIP ● TAX CREDIT AND DEDUCTION





# EDUCATION SAVINGS ACCOUNTS (ESAs)

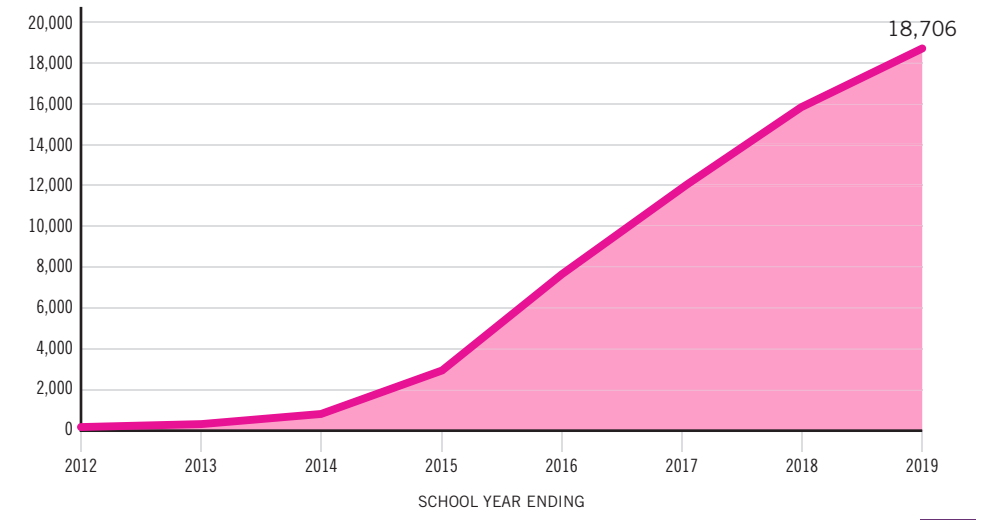
ESAs allow parents to withdraw their children from public district or charter schools and receive a deposit of public funds into government-authorized savings accounts with restricted, but multiple, uses. Those funds—often distributed to families via debit card—can cover private school tuition and fees,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

When two of Jenny Clark’s sons were diagnosed with severe dyslexia and dysgraphia, she knew her children needed more intervention than the local school district offered. First, the family enrolled Scout and Brooks in an online charter school, which allowed them to use some dyslexia-specific curriculum. But then Jenny learned about Arizona’s Empowerment Scholarship Account program, which Scout, Brooks and their younger brother Tayte are all using.

Now Jenny layers specialized curricula and therapies to custom-tailor her children’s educational journeys, and they are all thriving. Finding and coordinating services authorized by the ESA program can be complex, but Jenny says it has been completely worthwhile.

“You just have hope that you didn’t have before when people were telling you, ‘No, no,’ and ‘Sorry,’ and ‘We don’t have this. We don’t have that,’” she said. “And now it’s like all of our answers are, ‘Yes, we have this, and, ‘Yes, you can do this, and, ‘Yes, you can help your child.’ It puts a whole new spin on how you view your child and their educational abilities and their future.”

## NUMBER OF STUDENTS USING ESAs





## Empowerment Scholarship Accounts

Education Savings Account • Enacted 2011 • Launched 2011

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

### STUDENT FUNDING

Students in households that earn up to 250 percent of poverty (\$62,750 for a family of four in 2018–19) will receive ESAs funded at 100 percent of the base for whichever school type the student previously attended (charter or district). For all other students, ESAs are funded at 90 percent of the same per-student base funding. ESAs were worth about \$5,600 for students who do not have special needs in 2016–17. Students with special needs receive additional funding, and those amounts vary depending on the services the student's disability requires. Because nearly six in 10 ESA students have special needs, the average ESA in 2018–19 is projected to be \$14,518.

ESA funds are deposited on debit cards for parents quarterly to be used for qualified educational purchases. The program currently has a cap on enrollment growth of about 5,000 additional students per year. Beginning in 2019–20, there will be no total cap on the number of accounts approved.

### STUDENT ELIGIBILITY

Students must have previously attended public school for at least 100 days of the prior fiscal year and met one of the following characteristics: (1) received a scholarship from a school tuition organization (STO) under Lexie's Law, (2) attended a "D" or "F" letter-grade school or school district, (3) been adopted from the state's foster care system, (4) is already an ESA recipient or (5) live on a Native American reservation. Students eligible to attend kindergarten are also eligible provided they meet one of the above criteria. Additionally, children of active-duty military members stationed in Arizona, children whose parents were killed in the line of duty, children of parents who are legally blind, deaf or hard of hearing, and siblings of current or previous ESA recipients are also eligible. Children of active-duty members of the military or whose parents were killed in the line of duty are not required to attend a public school prior to applying for an ESA. Finally, preschool children with special needs are also eligible and are not required to have attended a public preschool program prior to applying.

### EDCHOICE EXPERT FEEDBACK

Arizona's ESA program is relatively strong on its funding power, as 90 percent of the charter or district school per-student base funding amount is deposited in each participant's ESA. Arizona's ESA program also excels in that it avoids unnecessary regulations and empowers families to hold education providers accountable. ESA-using parents must sign an agreement to provide an education that includes reading and grammar, math, social studies and science, and participating private schools or service providers must not discriminate.

### LATEST STATS (FALL 2018)

Students participating: **6,028**  
 Schools participating: **134** (2014–15)  
 Average annual award value: **\$13,431**  
 (2018–19 Projected)

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

**22%**

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

Finally, the program's implementation has often left much to be desired. Policymakers could improve the implementation of the program—making it easier for families to use and raising the level of financial accountability—by following Florida's lead and outsourcing the administration to third-parties that have greater expertise managing large numbers of flexible spending accounts. The relevant government agency would then provide oversight rather than attempt to administer the program directly.

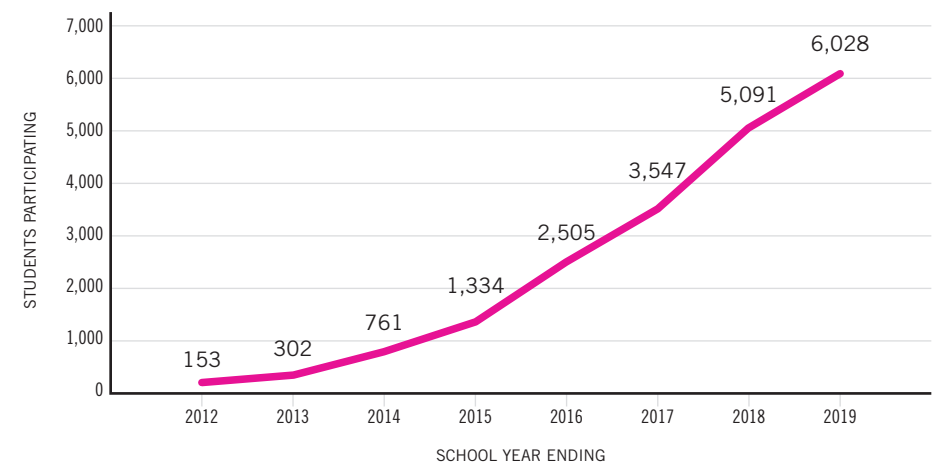
### GOVERNING STATUTES

Ariz. Rev. Stat. §§ 15-2401 through 2404

### PARENT REQUIREMENTS

- Parent must sign an agreement to:
  - ✓ Provide an education in the subjects of reading and grammar, mathematics, social studies and science
  - ✓ Not enroll the student in a school district or charter school
  - ✓ Release the school district from all obligations to educate the student
  - ✓ Not accept a scholarship under Arizona's general tax-credit scholarship programs
  - ✓ Use the money deposited in the ESA for purposes specified in the law and spend accumulated ESA dollars on basic education subjects

Enrollment in Arizona's education savings accounts program increased 18 percent in the past year.



Additional Arizona programs on pages [87](#), [89](#), [91](#), [93](#)

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



## Gardiner Scholarship Program

Education Savings Account • Enacted 2014 • Launched 2014

Florida's Gardiner Scholarship Program allows students with special needs an opportunity to receive an education savings account (ESA) funded by the state and administered by an approved scholarship-funding organization. Parents can use the funds to pay for a variety of educational services, including private school tuition, tutoring, online education, home education, curriculum, therapy, postsecondary educational institutions in Florida and other defined educational services.

### STUDENT FUNDING

The General Appropriations Act provides funding for Florida's Gardiner Scholarship Program and specifies the annual amount. The amount varies according to grade, county of residence and public school spending for students with disabilities. The Florida legislature appropriated \$128.3 million to the ESA program for 2018–19. ESAs are prorated based on the academic quarter in which the student is deemed eligible for the ESA by a scholarship-funding organization.

### STUDENT ELIGIBILITY

To be awarded an ESA, students must be at least 3 years old and no older than 22 or in 12th grade, whichever comes first. Students must have an Individualized Education Plan or have been diagnosed by a physician or psychologist with one of the following: autism spectrum disorder, cerebral palsy, Down syndrome, an intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, spina bifida, Williams syndrome, anaphylaxis, dual sensory impairment or rare diseases which affect patient populations of fewer than 200,000 Americans. Students are also eligible if A) they are identified as deaf or visually impaired, B) they have had a traumatic brain injury defined by the state board of education, C) they are hospitalized or homebound with a medically diagnosed physical or psychiatric condition for more than six months or D) they are students aged 3, 4 or 5 who are considered "high-risk" due to developmental delay.

### EDCHOICE EXPERT FEEDBACK

Although Florida's McKay voucher is the nation's largest such program for students with special needs, the state still took an important step to pass ESAs designed to give parents access to educational therapy, tutoring and online learning programs, which are inaccessible through a traditional voucher program. The Florida legislature increased funding from \$104.4 million to \$128.3 million, providing even more students with special needs access to the educational services they need. Lawmakers have also expanded the program to include additional disabilities, as well as 4- and 5-year-old students deemed at risk for developmental delays. Notably, Florida's ESA program is administered by approved nonprofit organizations

### LATEST STATS (FALL 2018)

Students participating: **11,917**  
 Schools participating: **3,396** (2017–18)  
 Average account value: **\$10,418**  
 (2018–2019 projected)

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

**11%**

that reimburse parents for approved expenses. One nonprofit has developed a payment process for parents who cannot make purchases out of pocket. It is encouraging to see Florida take an innovative approach to delivering services and educational choice programs to more families. Florida's nonprofit approach to ESA administration provides a good policy example to states considering ESA programs because such organizations have greater autonomy and flexibility than state bureaucracies and are primarily dedicated to ensuring that children have access to the educational options they need.

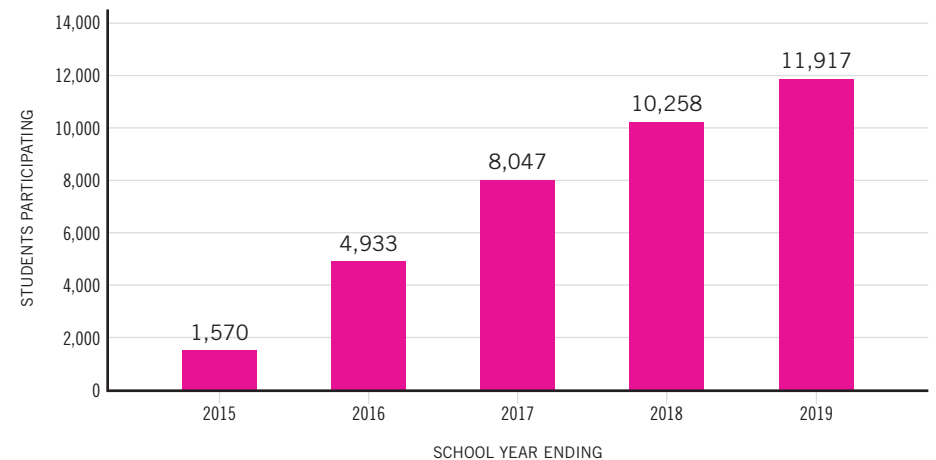
### GOVERNING STATUTES

Fla. Stat. §§ 393.063 and 1002.385

### PARENT REQUIREMENTS

- Must sign an agreement with the SFO annually to:
  - ✓ Affirm that the student is enrolled in a program that meets regular school attendance requirements
  - ✓ Affirm that program funds are used only for authorized purposes serving the student's educational needs
  - ✓ Ensure student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test that is administered by a school
  - ✓ Affirm that the parent will not transfer any college savings funds to another beneficiary
  - ✓ Affirm that the parent will not take possession of any funding provided by the state
  - ✓ Affirm that an insurance company, Medicaid or any other agency will not be billed for the same services that are paid for using Gardiner Scholarship funds

Enrollment in Florida's Gardiner Scholarship Program increased 48 percent since the program's third year.



Additional Florida programs on pages **33, 95, 97**

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



# MISSISSIPPI

## Equal Opportunity for Students with Special Needs Program

Education Savings Account • Enacted 2015 • Launched 2015



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

### STUDENT FUNDING

The annual award amount is \$6,494, subject to increase or decrease by the same proportion as the Mississippi Adequate Education Program base student cost, i.e., the funding amount provided by the state to public schools.

### STUDENT ELIGIBILITY

Students must have had an Individualized Education Plan (IEP) within the past five years. While participating in this program, students are not eligible for either a Dyslexia Therapy Scholarship or a Nate Rogers Scholarship. Participating students are automatically approved to participate the following year.

### EDCHOICE EXPERT FEEDBACK

Mississippi launched the Equal Opportunity for Students with Special Needs Program with limited eligibility for children with special needs. While this is a good step for some Mississippi students, it should not be the end goal for parental choice in education. Mississippi should continue to expand eligibility. The program is currently administered by the state department of education. The state department of revenue or a nonprofit designated to administer the funds would be a less politicized environment for overseeing the ESA program. The enrollment cap also severely limits the program. Lawmakers should lift the cap to allow all parents of eligible students access to an ESA. Mississippi also does not allow rollover funds to be saved into a college savings account if they remain unused. A rollover component, like in Arizona's ESA, should allow the use of college savings accounts to promote the family's consideration of opportunity costs and a long-term investment in postsecondary learning.

### GOVERNING STATUTES

Miss. Code Ann. §§ 37-181-1 through 21

### LATEST STATS (Fall 2018)

Students participating: **356**  
Schools participating: **51**  
Annual award value: **\$6,494**

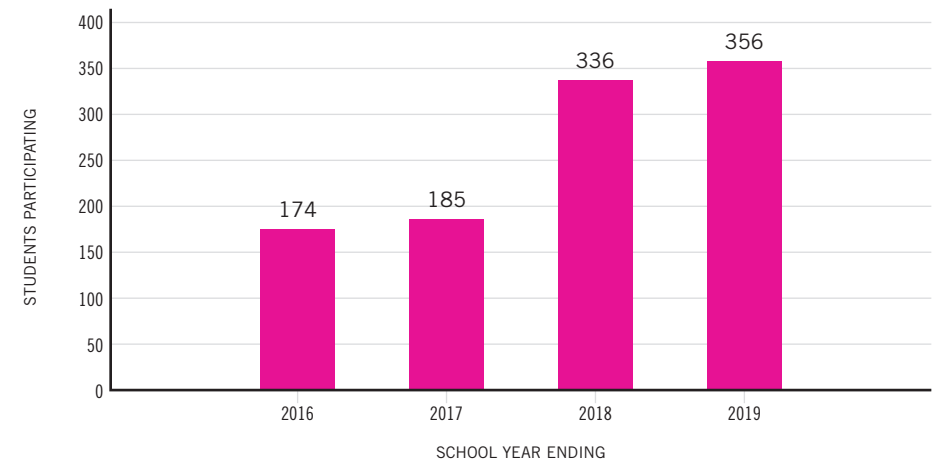
Percent of Mississippi K-12 students eligible for the Equal Opportunity for Students with Special Needs Program



### SCHOOL REQUIREMENTS

- Be accredited by, or hold a provisional letter of accreditation from, a state or regional accrediting agency (does not include a home instruction program)
- Comply with health and safety laws that apply to nonpublic schools
- Hold a valid occupancy permit if required by municipality
- Offer students the option of taking a nationally standardized norm-referenced achievement test
- Comply with nondiscrimination policies in 42 USC § 1981
- Provide parents of prospective students details of the school's programs, qualifications, experience and capacity to serve students with disabilities
- Have no record of fraud or abuse
- Exclude from employment anyone not permitted by state law to work in a nonpublic school or who might pose a threat to the safety of students
- Conduct criminal background checks on employees

Enrollment in Mississippi's ESA program has more than doubled in the four years since its launch.



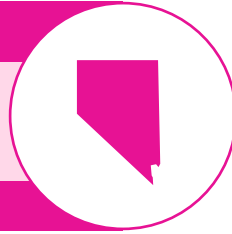
Additional Mississippi programs on pages 47, 49

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



## Education Savings Accounts

Education Savings Account • Enacted 2015 • Launched 2016



Nevada's Education Savings Accounts (ESA) program provides parents funds to pay for a variety of educational services for their children, including private school tuition, distance learning programs, tutoring, curriculum, therapy, post-secondary educational institutions in Nevada, and other defined educational services. Funds remaining in the account at the end of a school year may be rolled over to the next school year, although the state has not made funds available for this program.

## STUDENT FUNDING

For students with special needs or those that live in families with incomes up to 100 percent of the free and reduced-price lunch program (\$46,435 for a family of four in 2018–19), annual account payments may be worth 100 percent of the statewide average basic support per pupil (\$5,710 in 2015–16). For all other students, annual account payments may be worth 90 percent of the statewide average basic support per pupil (\$5,139 in 2015–16). No funds have been appropriated.

## STUDENT ELIGIBILITY

Students qualify if they attended a Nevada public school for at least 100 days immediately prior to establishing an ESA. Additionally, children of active-duty military members and those under 7 years of age qualify immediately.

## EDCHOICE EXPERT FEEDBACK

Aside from its recent inactivity due to a stop in state funding, this program is by far the closest yet to the type of school choice program Milton Friedman envisioned. It has a very high eligibility rate, 93 percent, and funding amounts for low-income children are set at 100 percent of the average state public school per-pupil funding amount. This program sets the bar that all other school choice programs should try to reach. There is still room for improvement, however. First and foremost, Nevada legislators must resume funding this popular and impactful program. Should this be accomplished, the legislature could add more pathways for eligibility, including a sibling preference, new entrants into the state and/or low-income students who currently attend private school. Ultimately, every single child in the state should be able to access an ESA. Also, all state expenditures should follow children with special needs, which would provide the most challenged students access to the services they need. Right now, they receive only the base support. Lastly, the legislature could raise funding amounts, in general, to what a public school receives per student. An amount closer to \$7,000 per child would help more families access more private schools, especially those who come from low-income households.

## GOVERNING STATUTES

N.R.S. §§ 353B.850-880; 388D.100-140; 392.070(3)

## LATEST STATS (2015–16)

Students participating: **N/A**  
 Schools participating: **N/A**  
 Average base account value: **\$5,139**

Percent of Nevada K–12 students  
 eligible for Nevada's Education  
 Savings Accounts

93%

## PARENT REQUIREMENTS

- Must sign an agreement to ensure the student will receive instruction in Nevada from a private school, post-secondary educational institution, a distance learning program, a tutor or tutoring agency or themselves (although homeschoolers are not eligible for the program)
- Use program funds only for authorized purposes, including:
  - ✓ Tuition or fees at a participating school, post-secondary educational institution or distance learning program
  - ✓ Textbooks required by a participating school, post-secondary educational institution or distance learning program
  - ✓ Tutoring services provided by a participating tutor or tutoring facility
  - ✓ Payment for purchase of curriculum, including any supplemental materials required by the curriculum
  - ✓ Fees for transportation required to travel to and from a participating provider or combination of providers, up to but not exceeding \$750 per school year
  - ✓ Fees for nationally standardized norm-referenced achievement tests, AP examinations or similar examinations or any examinations related to college or university admission
  - ✓ Fees for any special instruction or special services for students with special needs
  - ✓ Fees for the management of the ESA by private financial firms

The Nevada legislature failed to fund the ESA program in 2017. The next realistic chance for the legislature to fund the program will occur during the 2019 session.

Additional Nevada program on page [113](#)

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

# NORTH CAROLINA

## Personal Education Savings Accounts



Education Savings Account • Enacted 2017 • Launched 2018

North Carolina's Personal Education Savings Account program was enacted in 2017 and began providing funding to students in the 2018–19 school year. This educational choice program, the state's third, serves only some students with special needs and can be used in conjunction with the state's two voucher programs. The sixth education savings account (ESA) program in the nation, North Carolina's Personal Education Savings Account provides families funds to pay for a variety of educational services.

### STUDENT FUNDING

The North Carolina State Education Assistance Authority (NCSEAA) will award certain students with special needs debit cards tied to accounts that are loaded quarterly with funds for qualified educational and therapeutic uses. NCSEAA deposits funds in equal amounts once per quarter into the accounts. The maximum value for an ESA is \$9,000 per student per year. Funds may not be used for consumable education supplies, such as paper and pens, or tuition and fees at higher education institutions. The North Carolina Assembly appropriated \$3.4 million to the state's ESAs for the 2018–19 school year; \$450,000 of that appropriation is allocated for the administration of the program.

### STUDENT ELIGIBILITY

To qualify, students must have an Individualized Education Program (IEP) and be identified as having special needs under the IDEA definition of a "child with disabilities," including autism, an intellectual disability, a hearing or visual impairment, a speech or language impairment, a serious emotional disturbance, an orthopedic impairment, a traumatic brain injury, another health impairment and/or a specific learning disability.

### EDCHOICE EXPERT FEEDBACK

North Carolina's ESA program provides a flexible educational choice vehicle for students with special needs. Families receive regular funds on their ESA debit cards and are not pressed with overly regulated application or procurement processes. The program allows a wide range of services for students with a wide range of disabilities. The maximum account amount is low compared to other school choice programs for students with special needs, considering special education is often more costly than general education. Ideally, states would cover the full cost of educating children based on their specific conditions. Fortunately, North Carolina's ESA may also be combined with the state's existing voucher for students with specific special needs who are attempting to use the programs for the first time, including autism, developmental disabilities, hearing impairment, moderate or severe intellectual disabilities, permanent orthopedic impairments and visual impairments—a feature not found with all ESAs. That means students with the highest need will have access to additional funding. However, restricting the ESAs only to students

### LATEST STATS (2018–19)

Students participating: **268**  
Schools participating: **72**  
Average annual award value: **\$8,899**  
(2018–19 Projected)

Percent of North Carolina students eligible for Personal Education Savings Accounts



with special needs limits families' abilities to make the educational choices that are best for their children. This program should be expanded to make all North Carolina students eligible.

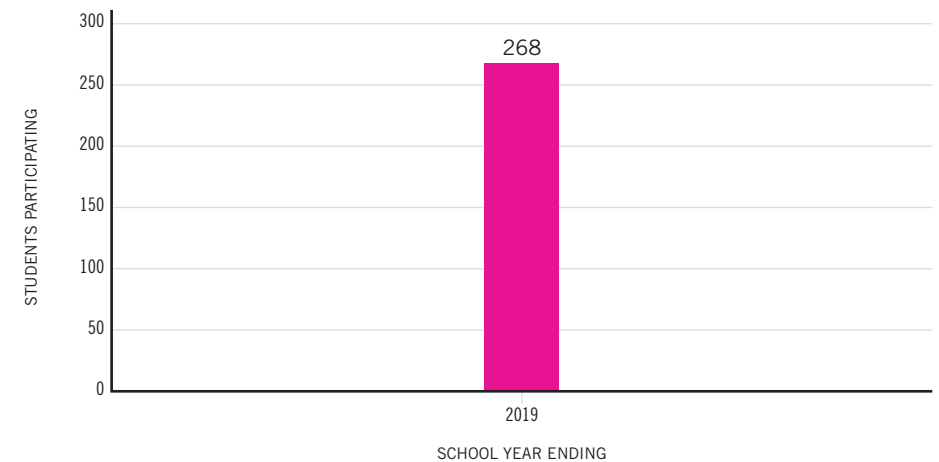
### GOVERNING STATUTES

G.S. 115C-567.5 through 13

### PARENT REQUIREMENTS

- Parent must sign an agreement to:
  - ✓ Provide an education in the subjects of English language arts, mathematics, social studies and science
  - ✓ Release the school district from all obligations to educate the student
  - ✓ Report ESA expenses quarterly
  - ✓ Use funds only for the qualified education expenses of the eligible student

Enrollment in North Carolina's Personal Education Savings Accounts Program



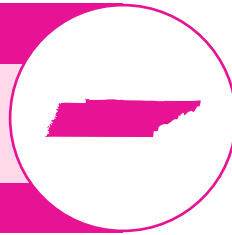
Additional North Carolina programs on pages **53, 55**

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

# TENNESSEE

## Individualized Education Account Program

Education Savings Account • Enacted 2015 • Launched 2017



Tennessee's Individualized Education Account (IEA) Program provides parents funds to pay for a variety of educational services for their children, including private school tuition, tutoring, online education, curriculum, therapy, post-secondary educational institutions in Tennessee and other defined educational services. The program launched during the 2016–17 school year.

### STUDENT FUNDING

An IEA is funded at an amount equivalent to 100 percent of the state and local funds reflected in the state funding formula that would have gone to the student had he or she attended a zoned public school, plus special education funds to which the student would otherwise be entitled under the student's Individualized Education Plan (IEP). Families receive IEA funds monthly in an IEA debit card account during the 10 months of the school year. Funds can roll over each quarter, but at least half of the annual award amount must be spent by the end of the school year. Some funds require pre-approval.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Tennessee's education savings account—the fourth program of its type in the nation—is currently limited to children with specified disabilities. Although this is a good step for Tennessee students, the program has room to improve. Tennessee should continue to expand eligibility in the program to include a larger pool of eligible students. The program's regulations on education providers are reasonable and relatively unobtrusive. The program administration is currently under the department of education, but the legislature should shift it to a different governmental department, such as the department of revenue, or to a nonprofit designated to administer the funds.

### GOVERNING STATUTES

Tenn. Code Ann. §§ 49-10-1401 through 1406

### LATEST STATS (2018–19)

Students participating: **137**  
Schools participating: **14**  
Average annual award value: **\$6,957**  
(2018–19 projected)

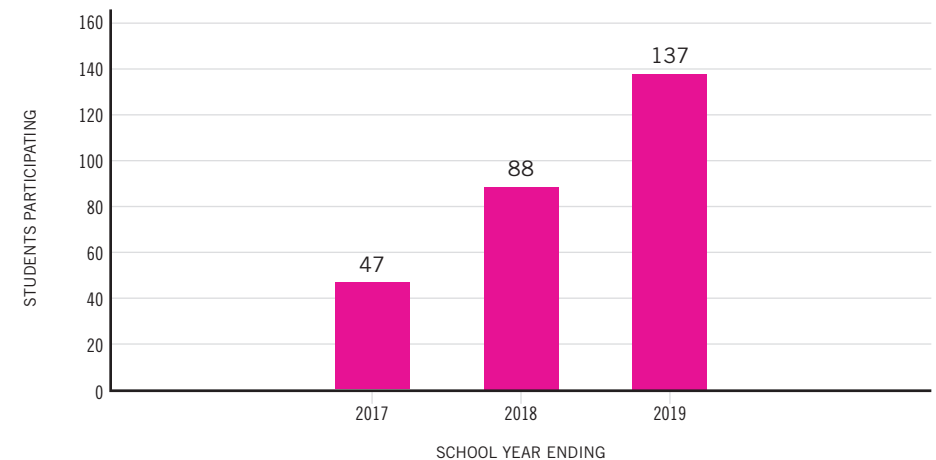
Percent of Tennessee K–12 students eligible for Individualized Education Accounts

**2%**

### PARENT REQUIREMENTS

- Must sign an agreement to:
  - ✓ Educate the student in at least the subjects of language arts, mathematics, social studies and science
  - ✓ Not enroll the student in a public school
  - ✓ Submit quarterly expense reports and receipts to the Tennessee Department of Education
  - ✓ Notify the Tennessee Department of Education when a student moves, withdraws from or enrolls in a school
  - ✓ Release the district in which the student resides and is zoned to attend from all obligations to educate the student
- Use program funds only for authorized purposes, including:
  - ✓ Tuition or fees at a participating school
  - ✓ Textbooks required by a participating school
  - ✓ Tutoring services provided by a tutor accredited by a state, regional or national accrediting organization
  - ✓ Payment for purchase of curriculum, including any supplemental materials required by the curriculum
  - ✓ Fees for transportation paid to a fee-for-service transportation provider
  - ✓ Tuition or fees for a nonpublic online learning program or course
  - ✓ Fees for nationally standardized norm-referenced achievement tests, AP examinations or any examinations related to college or university admission
  - ✓ Contributions to a Coverdell Education Savings Account for the benefit of the participating student
  - ✓ Educational therapies or services for participating students from a licensed or accredited practitioner or provider, including licensed or accredited paraprofessionals or educational aides
  - ✓ Services provided under a contract with a public school, including individual classes and extracurricular programs
  - ✓ Tuition or fees at an eligible postsecondary institution
  - ✓ Textbooks required for courses at an eligible postsecondary institution
  - ✓ Fees for the management of the IEA by private financial firms
- Ensure that students in grades 3–8 are annually administered either a nationally norm-referenced test identified by the Tennessee Department of Education or the Tennessee state tests (TCAP) or any future replacements of the TCAP tests

Enrollment in Tennessee's Individualized Education Accounts program increased 56 percent in its third year.



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



# SCHOOL VOUCHERS

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

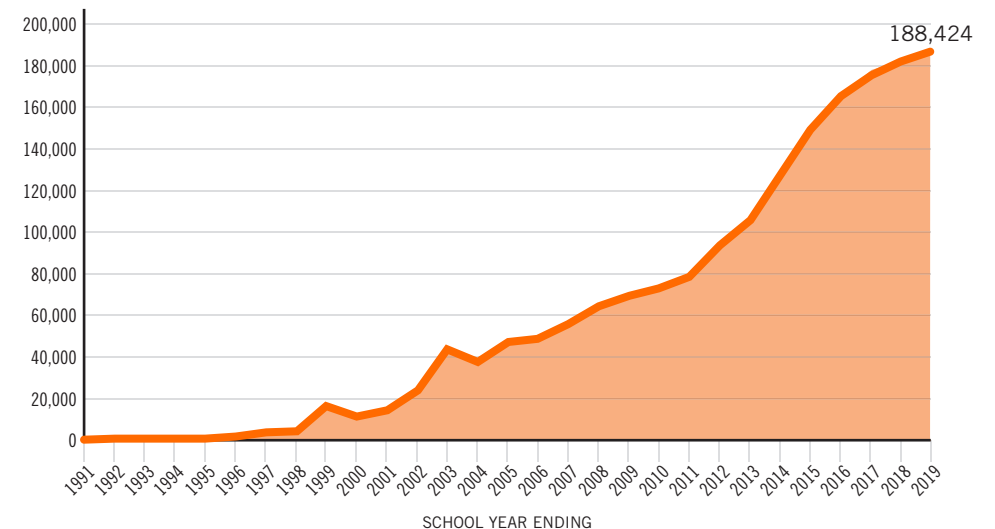
When AJ Fiesel attended his zoned public district school, he was unengaged and “wasn’t getting anything out of his schooling,” his mother Shelley said. Now when she picks him up from the private school he is able to attend because of Indiana’s Choice Scholarship program, he’s happy and excited to tell his mom what he did that day.

AJ is also able to participate in his school’s cross country program, where he’s a star runner who is already being recruited for a private high school’s running program next year.

Indiana’s voucher program was enacted and launched in 2011 and is now one of America’s largest school choice programs. It is considered a national example for program design because enrollment is not capped—making the program available to all qualified families.

“It’s the best change that we’ve made in my whole life,” Shelley said. Both of her sons are happy and thriving in their new school thanks to school choice.

## NUMBER OF STUDENTS USING VOUCHERS



# ARKANSAS

## Succeed Scholarship Program

Voucher • Enacted 2015 • Launched 2016



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

### STUDENT FUNDING

Each student's voucher is funded at the public school foundation funding amount for the current school year (\$6,781 in 2018-19), up to but not exceeding the amount of tuition and fees at the private school.

### STUDENT ELIGIBILITY

Students must be accepted to a private school that the state deems eligible to participate in the Succeed Scholarship. Program and A) be in foster care or B) have an Individualized Education Plan (IEP). Students that meet the aforementioned requirements must also either A) be dependents of active-duty military members, B) have been enrolled in an Arkansas public school for at least one year, or C) receive a waiver from their home district superintendent. Beginning in the 2017-18 school year students in foster care became eligible, and the legislature made up to 20 vouchers available for those students. Also beginning in 2017-18, the program allowed the superintendent of a student's resident school district to waive the requirement that the student previously attend public school for one year.

### EDCHOICE EXPERT FEEDBACK

Eligibility for this program is too restrictive for Arkansas students. It should reflect the message of Little Rock: All students should be eligible for a scholarship to attend any school of choice. Further, the funding of the program is maxed at 69 percent of public school per-student spending. This cap should be raised to give families greater purchasing power and access to more schooling options.

### GOVERNING STATUTES

Ark. Code Ann. §§ 6-41-801 through 807

### LATEST STATS (FALL 2018)

Students participating: **260**  
Schools participating: **34**  
Average voucher value: **\$6,781**

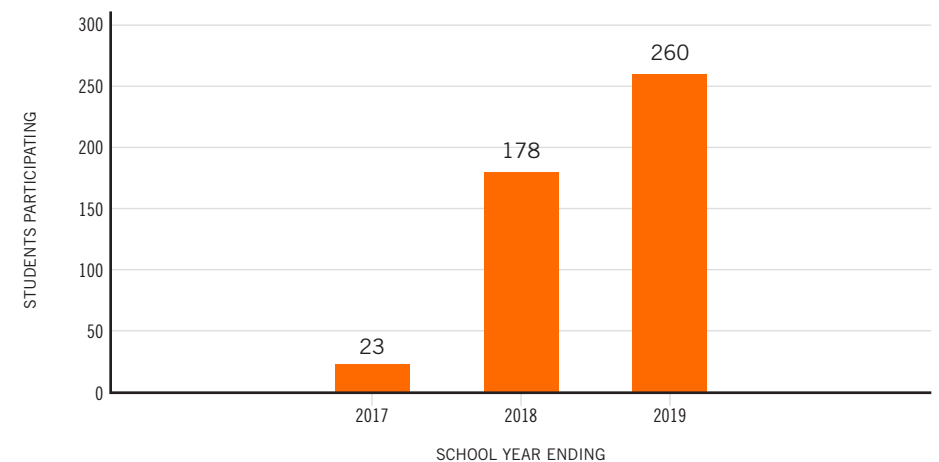
Percent of Arkansas K-12 students eligible for the Succeed Scholarship Program

**14%**

### SCHOOL REQUIREMENTS

- Be accredited by the Arkansas State Board of Education or an associate member of the Arkansas Nonpublic School Accrediting Association or another accrediting association that is recognized by the state board of education as providing services to individuals with severe disabilities or be in the process of becoming accredited
  - ✓ If not accredited within four years, schools are no longer eligible until they receive accreditation
- Be in business for at least one year, provide a CPA validated statement of fiscal solvency and insurance coverage, or provide a surety bond or letter of credit for the amount of scholarship funds for any quarter
- Notify Arkansas Department of Education of the specific grade levels and services available to students with disabilities when applying to participate in the program
- Comply with health and safety laws that apply to private schools
- Be accountable to parents for meeting the educational needs of the student
- Affirm under oath semi-annually that the student has been enrolled in and is attending and participating in the school
- Employ teachers with no less than a bachelor's degree
- Comply with federal antidiscrimination provisions
- Comply with existing laws governing private schools
- Adhere to the tenets of the private school's published disciplinary rules before expelling any student using a voucher

Enrollment in Arkansas's Succeed Scholarship program grew by 46 percent in its third year of operation.



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



## Opportunity Scholarship Program

Voucher • Enacted 2004 • Launched 2004



The District of Columbia's Opportunity Scholarship Program provides vouchers to low-income students and is overseen by the U.S. Department of Education. There are \$15 million in appropriations in 2018–19, plus carryover funds from previous appropriations.

### STUDENT FUNDING

Vouchers are worth up to \$8,857 for K–8 students and \$13,287 for students in grades 9–12 for 2018–19. Those amounts rise with the Consumer Price Index. Vouchers first pay for tuition, with any leftover amount available for certain qualified fees that schools may require. Congress currently allocates \$15 million for the voucher program, including administrative fees, although there are still some carryover funds left over from previous years of appropriations.

### STUDENT ELIGIBILITY

Families must be current D.C. residents. Additionally, families must either receive benefits under the Supplemental Nutrition Assistance Program (SNAP) or earn no more than 185 percent of the federal poverty level (FPL) when they enter the program (\$46,435 for a family of four in 2018–19). Students may continue to receive vouchers in later years if their household income does not rise above 300 percent of the FPL (\$75,300 for a family of four in 2018–19). Students are given priority if they previously attended public schools identified as one of the lowest-performing under the District of Columbia's accountability system or if they or their siblings already are participating in the program. They may use vouchers only to attend private schools located in D.C.

### EDCHOICE EXPERT FEEDBACK

The District of Columbia's Opportunity Scholarship Program, the first and only such program authorized by Congress, can award vouchers to fewer than 2,000 students per year because of a relatively small annual budget. Many families who otherwise qualify for the program are unnecessarily denied the ability to choose schools for their children, as evidenced by the annual lottery and resulting waitlist for the vouchers. On funding, the program's maximum vouchers are worth about 49 percent of the average revenue available to each D.C. district school student; all D.C. students should receive equal funds regardless of the educational option (district, charter or private) their parents choose. The Opportunity Scholarship Program also places a number of regulatory burdens on schools, including removal of private school autonomy over admissions and requiring participating students to take the D.C. Public Schools assessment in grades 3 through 8. If the school doesn't administer the test, the Secretary of Education (through the Institute of Education Studies) shall administer a District of Columbia Public Schools test at least one time during the school year for each scholarship student in grades 3–8, as well as once while in high school. For the program to improve, lawmakers should expand funding beyond the current \$15 million appropriation to allow more

### LATEST STATS (FALL 2018)

Students participating: **1,645**  
Schools participating: **46**  
Average voucher value: **\$9,545** (2017–18)

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



families to participate. The program could also be converted into a universal education savings account program to ensure that all D.C. students have access to the right education for them, whether private school or a customized course of education.

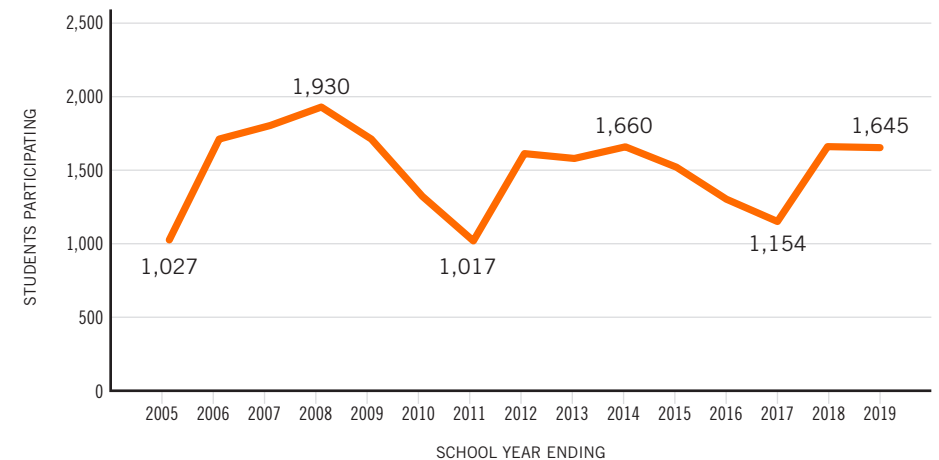
### GOVERNING STATUTES

House Resolution 2673, 2004 Consolidated Appropriations Act; House Resolution 1105, 2009 Omnibus Appropriations Act; House Resolution 471, 2011 Department of Defense and Full-Year Continuing Appropriations Act; Public Law 114-113, 2016 Consolidated Appropriations Act; House Resolution 244, 2017 Consolidated Appropriations Act, Public Law 115-31.

### SCHOOL REQUIREMENTS

- Must not discriminate
- Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Employ core subject teachers that have a bachelor's degree
- Be accredited and comply with other standards prescribed under the District of Columbia compulsory school attendance laws
- Allow site visits by the administering program entity
- Submit proof of financial sustainability for schools in operation for five years or fewer
- Have financial systems in place to ensure funds are used appropriately

The District of Columbia's voucher program participation has increased by 43 percent since 2016–17.



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

# FLORIDA



## John M. McKay Scholarships for Students with Disabilities Program

Voucher • Enacted as a Pilot Program in 1999 • Expanded 2000

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

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Students with disabilities—who have IEPs or a 504 plan—enrolled in public school for at least one year are eligible. Students entering kindergarten may also qualify if the state’s Office of Early Learning reported that they received specialized instructional services in prekindergarten.

### EDCHOICE EXPERT FEEDBACK

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

### GOVERNING STATUTES

Fla. Stat. §§ 1002.39; 1002.421

### LATEST STATS (FALL 2019)

Students participating: **29,462**  
Schools participating: **1,489**  
Average voucher value: **\$7,352**  
(Projected 2018–19)

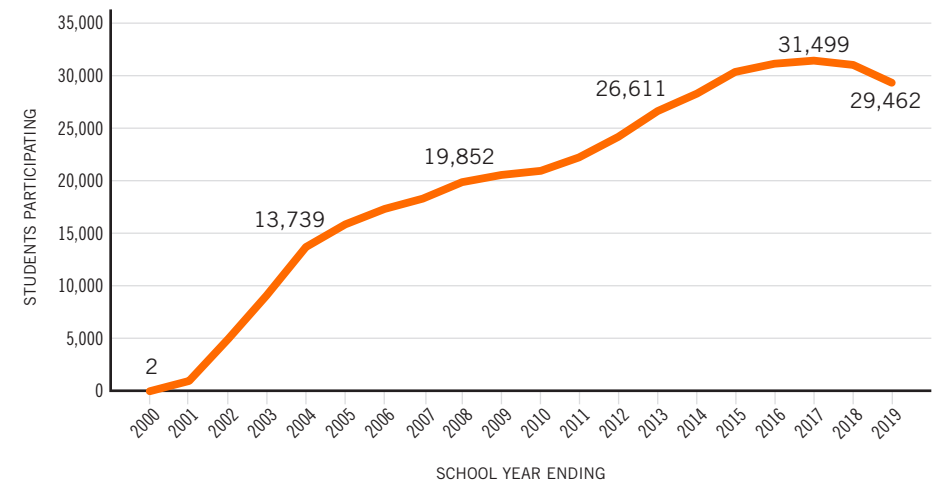
Percent of Florida K–12 students eligible for the John M. McKay Scholarships for Students with Disabilities Program

**12%**

### SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with federal nondiscrimination requirements of 42 U.S.C. § 2000(d)
- Teachers and other school personnel who work with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor’s degree, three years of teaching experience or special expertise
- Schools in operation for fewer than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Provide a program of instruction for a minimum of 170 actual school instruction days
- Notify the Florida Department of Education when a scholarship student withdraws from the school
- Report student’s progress to parents annually

An average of more than 30,000 students participated in Florida’s John M. McKay Scholarships for Students with Disabilities Program the past three years.



Additional Florida programs on pages [17](#), [95](#), [97](#)

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

# GEORGIA

## Georgia Special Needs Scholarship Program



Voucher • Enacted 2007 • Launched 2007

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. The voucher may not exceed the private school's tuition and fees.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Georgia's only voucher program receives strong marks for its funding levels and school requirements. Funding levels are up to the child's funding in his or her public school. The only school regulations are that participating private schools have a physical location in Georgia, demonstrate fiscal soundness and follow nondiscrimination, health and safety laws along with Georgia's other regulations that already apply to private schools. Schools also must report to parents on students' academic progress. The program could increase student eligibility, which is limited to students with special needs who attended public school the previous year. A child with special needs should be eligible for a scholarship in kindergarten or the first year of formal education. Requiring a child to attend their resident public schools when the child's special needs might be best satisfied in a different school is a disservice to the child. Also, other underserved Georgia students, no doubt, could benefit from a broader program.

### GOVERNING STATUTES

O.C.G.A. §§ 20-2-2110 through 2118

### LATEST STATS (2017–18)

Students participating: **4,664**  
Schools participating: **249**  
Average voucher value: **\$6,223**

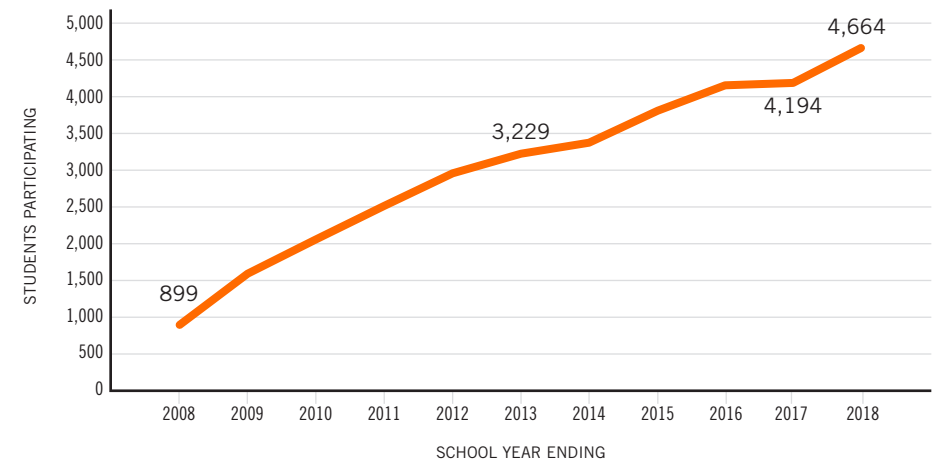
Percent of Georgia K–12 students eligible for the Georgia Special Needs Scholarship Program

**10%**

### SCHOOL REQUIREMENTS

- Notify state regarding intention to participate
- Demonstrate financial viability
- Comply with federal nondiscrimination requirements of 42 U.S.C. § 2000(d)
- Comply with state health and safety requirements
- Be accredited or in the process of becoming accredited
- Teachers must have a bachelor's degree or three years' experience in Education or Health
- Provide parents with teachers' credentials
- Report to parents and state regarding students' academic progress

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



Additional Georgia program on page 99

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



# INDIANA



## Choice Scholarship Program

Voucher • Enacted 2011 • Launched 2011

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

### STUDENT FUNDING

Students from families that qualified for the federal free and reduced-price lunch (FRL) 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 that earn 150 percent of that same threshold can receive a voucher worth up to 50 percent of the state funding allocation for the sending district. Families can supplement vouchers with additional funds. Students eligible to receive special education funds are now eligible to use those funds for special education services at a voucher-accepting school.

### STUDENT ELIGIBILITY

Children must be between ages 5 and 22 to receive a Choice Scholarship. In addition to this age requirement, there are eight additional eligibility pathways which, if any one is met, qualifies a student for a voucher. These are: (1) students who have received a Choice Scholarship the previous year and are from families that earn up to (but not exceeding) 200 percent of FRL (\$92,870 for a family of four in 2018–19), (2) students who are prior Choice Scholarship recipients from families that earn up to (but not exceeding) 150 percent of FRL (\$69,652 for a family of four in 2018–19) and (a) received the voucher two or more years prior to applying or (b) received the voucher in the immediately preceding school year but exited the program prior to the end of the school year, (3) students who previously received a School Scholarship Tax Credit award and are from families that earn up to 150 percent of FRL, (4) students with an Individualized Education Plan (IEP) and are from families that earn up to 200 percent of FRL, (5) students who attended or would attend a public school designated F and who are from families that earn up to (but not exceeding) 150 percent of FRL, (6) students who attended a public school (including a charter school) for the preceding two semesters and who are from families that earn up to 150 percent of FRL, (7) students or siblings of students who previously received a voucher or a tax-credit scholarship and who are from families that earn up to 150 percent of FRL, and (8) students who used an Early Education Grant to attend prekindergarten at an eligible Choice Scholarship school in which they intend to enroll for kindergarten and are from families that earn up to (but not exceeding) 69 percent of FRL (\$32,040 in 2018–19).

### EDCHOICE EXPERT FEEDBACK

Indiana's Choice Scholarship Program is the largest statewide voucher program in the country. Still, the program is lacking in some areas. The average voucher amount is below half of what district school students receive. Also, the income eligibility level is too low for many families to participate. Lastly, participating private schools are required to administer the state test and allow the state to review classroom instruction,

### LATEST STATS (2017–18)

Students participating: **35,458**  
Schools participating: **318**  
Average voucher value: **\$4,342**

Percent of K–12 students eligible for Indiana's Choice Scholarship Program

46%

instructional materials and curriculum. The program has ample room to grow by providing parents with increased funding and eligibility and eliminating unnecessary regulations on private schools.

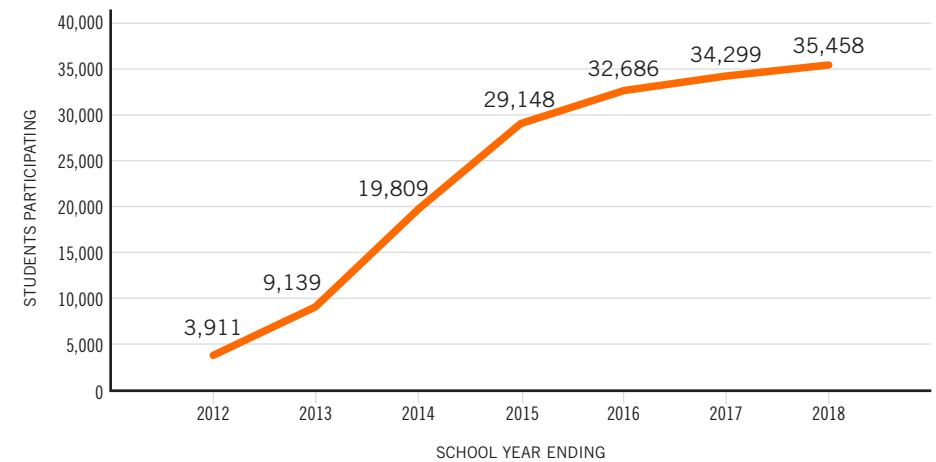
### GOVERNING STATUTES

Ind. Code §§ 20-51-1 through 4

### SCHOOL REQUIREMENTS

- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Comply with health and safety codes
- Must not discriminate on basis of race, color or national origin
- Conduct criminal background checks on employees
- Administer the Indiana state test and report to the state data for A–F ratings, including ISTEP scores and graduation rates
  - ✓ To remain eligible to accept new scholarship students, a school must not be rated as D or F for two or more consecutive years
    - Schools which fall under this category may appeal to the state board of education to demonstrate academic improvement during the preceding school year
- Must grant the state full access to its premises for observing classroom instruction and reviewing any instructional materials and curriculum
- Provide civic and character education and display related historical documents

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



Additional Indiana programs on pages [103](#), [131](#)

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

# LOUISIANA



## Louisiana Scholarship Program

Voucher • Enacted 2008 • Launched 2008

Louisiana's statewide voucher program is available to low-income students in low-performing public schools.

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Students are eligible if their family income is no more than 250 percent of the federal poverty line (\$62,750 for a family of four in 2018–19) and they either (1) attended a public school designated as C, D, F or T in the previous year, (2) are entering kindergarten or (3) were enrolled at a public school in the Recovery School District. If more students apply than the program's capacity and funding allow, participation is determined by random lottery. If a particular private school is oversubscribed under the program, the state department of education must conduct a randomized lottery to award seats in that school. In that lottery, students from public schools rated D or F receive priority over students from public schools rated C. Schools in operation for fewer than two years may not have more than 20 percent of their enrollment consist of scholarship students.

### EDCHOICE EXPERT FEEDBACK

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

### GOVERNING STATUTES

La. Rev. Stat. §§ 17:4011 through 4025

### LATEST STATS (2017–18)

Students participating: **6,909**  
Schools participating: **122**  
Average voucher value: **\$6,192**

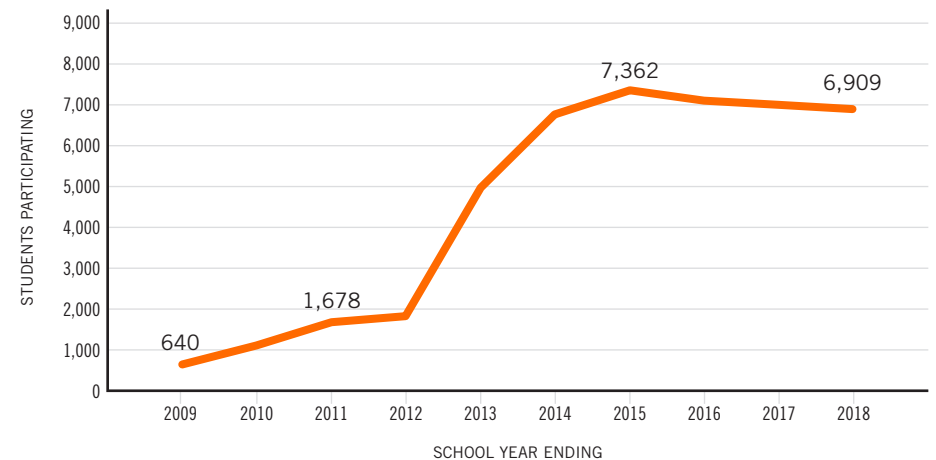
Percent of K–12 students eligible for the Louisiana Scholarship Program

31%

### SCHOOL REQUIREMENTS

- Be approved by the state to participate
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Use an open admissions process when enrolling scholarship recipients
- Administer all Louisiana state examinations required under the school and district accountability system
- Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students
- Submit to the state an annual independent financial audit conducted by a certified public accountant
- Conduct criminal background checks on all school employees
- Maintain a curriculum of quality at least equal to that prescribed for public schools
- Not have scholarship students exceed 20 percent of enrollment if in operation for fewer than two years

Enrollment in Louisiana's statewide voucher program has dropped by 6 percent since a 2015 high.



Additional Louisiana programs on pages [41](#), [109](#), [131](#)

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

# LOUISIANA



## School Choice Program for Certain Students with Exceptionalities

Voucher • Enacted 2010 • Launched 2011

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

### STUDENT FUNDING

The educational certificate (voucher) is worth a maximum of 50 percent of the state per-student expenditure (about \$2,500 in 2018–19) or the cost of private school tuition, whichever is less. Families are responsible for any additional tuition charged by the school.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Louisiana's voucher program for students with special needs is one of the more restrictive voucher programs nationwide, limiting eligibility on both type of learning exceptionality and parish residence. The program is restricted further by the fact vouchers are capped at 50 percent of the funds that otherwise would have gone to the child's public school. Private schools must be approved by the state and have a program serving the special needs of participants established for two years prior to accepting voucher payments. The program could improve by increasing funding and loosening restrictions along the lines of Florida's, Georgia's or Oklahoma's statewide voucher programs for students with special needs.

### GOVERNING STATUTES

La. Rev. Stat. § 17:4031

### LATEST STATS (2017–18)

Students participating: **391**  
Schools participating: **19**  
Average voucher value: **\$2,500**

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

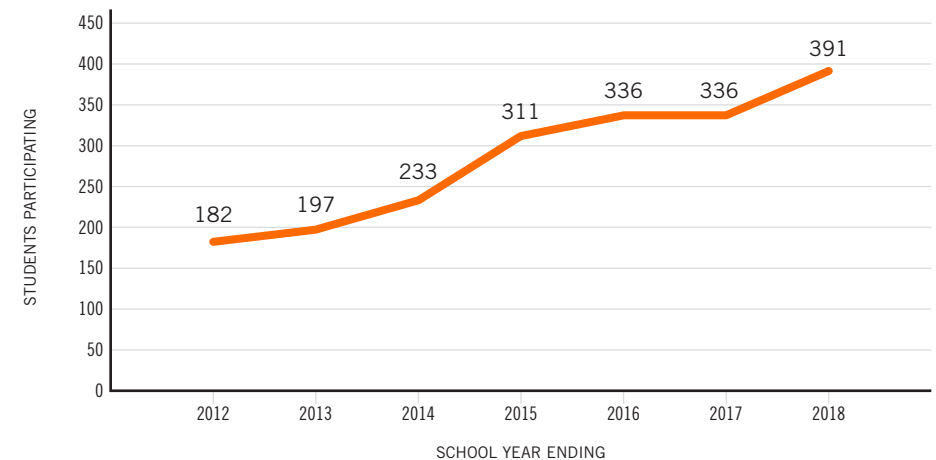
**10%**

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

### SCHOOL REQUIREMENTS

- Be approved by the state to participate
- Comply with state nondiscrimination and health and safety requirements
- Have existed and provided educational services to students with special needs for two years prior to participating in the program
- Teachers must be certified to teach special education

Enrollment in Louisiana's special needs voucher program grew by 16 percent from 2016–17 to 2017–18.



Additional Louisiana programs on pages **39**, **109**, **131**

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



## Town Tuitioning Program

Voucher • Launched 1873

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

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Maine's town tuitioning is very restrictive on eligibility; students qualify only if their home districts do not have public schools. On funding power, Maine's program does well, as per-pupil funding can equal the average cost statewide and even can go as high as 115 percent of the child's current funding. Although the program does not place overly burdensome regulations on private schools, it does prohibit participating families from choosing religious schools. Maine's town tuitioning would benefit more families by removing that restriction and not limiting student eligibility to their home districts' schooling arrangements.

### GOVERNING STATUTES

Maine Rev. Stat. 20-A §§ 2951-55

### LATEST STATS (2018-19)

Students participating: **5,091** (2017-18)  
 Schools participating: **47** (2017-18)  
 Maximum voucher value: **\$9,272** (K-8),  
**\$11,093** (9-12)

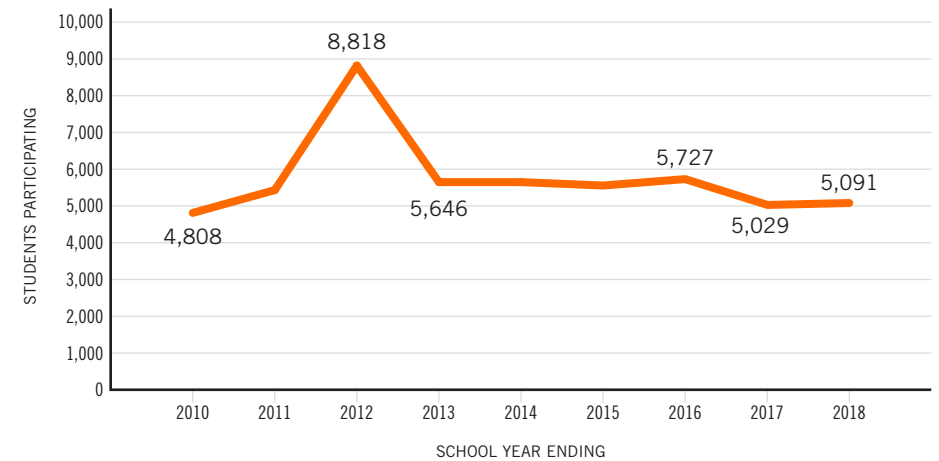
Percent of Maine students able to participate in the state's Town Tuitioning Program

**3%**

### SCHOOL REQUIREMENTS

- Meet the requirements for basic school approval
- Be nonsectarian
- Comply with reporting and auditing requirements
- Participate in the statewide assessment program if enrolling 60 percent or more students under the Town Tuitioning Program
- Release copies of all student records for students transferring from the private school to the school unit, upon the request of a school unit
- Report annually to the commissioner any information they may require

Participation in Maine's Town Tuitioning Program has averaged more than 5,000 students the past two years.



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

# MARYLAND

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



Voucher • Enacted 2016 • Launched 2016

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

### STUDENT FUNDING

Funded by appropriation, each student's voucher is funded at the statewide average of the per-pupil expenditures by all local education agencies for the current school year, up to but not exceeding the amount of tuition at the private school. In 2017–18, voucher amounts ranged from \$1,000 to \$4,400 each, and the highest award amount went to students with special needs as well as those who attended a public school last year. The Maryland legislature established the program as a budget item. It appropriated \$8.85 million from the general fund to fund vouchers for students as well as awarded rollover funds for the 2018–19 school year.

### STUDENT ELIGIBILITY

Students are eligible if they live in families with incomes up to, but not exceeding, 100 percent of the federal free and reduced-price lunch program (\$46,435 for a family of four in 2018–19). For students who are receiving a BOOST voucher for the first time, priority shall be given to students who attended public schools in the prior year. Renewing students who remain income-eligible are entitled to vouchers, provided funding is available.

### EDCHOICE EXPERT FEEDBACK

The Broadening Options and Opportunities for Students Today (BOOST) Program provides vouchers for low-income students to attend eligible private schools of choice. Though this is a first step toward educational opportunity for Maryland students, the program has several important shortcomings. As a line-item appropriation, the program is subject to reenactment by the current legislature—meaning students are not guaranteed a voucher from year to year. The program's very low funding cap limits student participation. Also, private schools of choice must administer the state test, which may limit private school participation and provide a strong incentive for participating schools to narrow their curricula and "teach to the test."

The program also requires the Maryland Department of Education to "compile and certify" a list of applicants and rank them by eligibility before sending to the BOOST advisory board. Though this was likely intended to provide the most aid to the most disadvantaged students, this policy creates unnecessary invasions of privacy and forces a ranking system for students already eligible for the program. This

### LATEST STATS (FALL 2018)

Students participating: **3,410**  
Schools participating: **176**  
Average voucher value: **\$2,294**  
(2017–18)

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



program includes Maryland's Title VI of the Civil Rights Act of 1964 as amended, Title 20 Subtitle 6 of the State Governor Article, which requires private schools eligible for vouchers to not discriminate in student admissions based on race, color, national origin or sexual orientation. Though the program includes a protection for religious liberty, "Nothing herein shall require any school or institution to adopt any rule, regulation, or policy that conflicts with its religious or moral teachings," the effect of this expanded layer of regulatory control is yet to be determined.

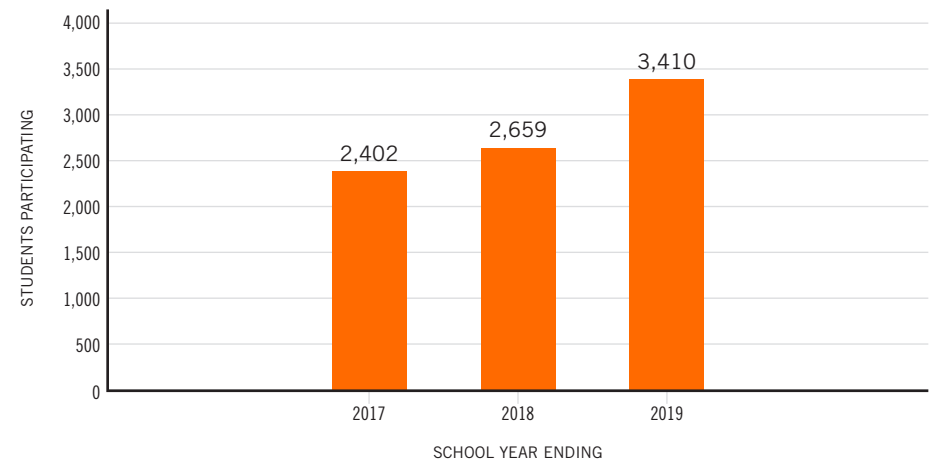
### GOVERNING STATUTES

Fiscal 2018 Budget Act § R00A03.05

### SCHOOL REQUIREMENTS

- Participate in Program R00A03.04 Aid to Non-Public Schools Program for Textbooks and Computer Hardware and Software
- Have at least one grade above kindergarten
- Administer all assessments in accordance with federal and state law
- Comply with Title VI of the Civil Rights Act of 1964 as amended, Title 20 Subtitle 6 of the State Governor Article
- Agree not to discriminate in student admissions on the basis of race, color, national origin or sexual orientation.

Enrollment in Maryland's BOOST program increased by 28 percent between its second and third years.



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

# MISSISSIPPI



## Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

Voucher • Enacted 2012 • Launched 2012

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

### STUDENT FUNDING

The maximum voucher amount is equal to the Mississippi Adequate Education Program base student cost, i.e., the per-student funding amount provided by the state to public schools. That amount is \$5,523 in 2018–19.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

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

### GOVERNING STATUTES

Miss. Code Ann. §§ 37-173-1 through 31

### LATEST STATS (FALL 2018)

Students participating: **252**  
Schools participating: **6**  
Average voucher value: **\$4,985**

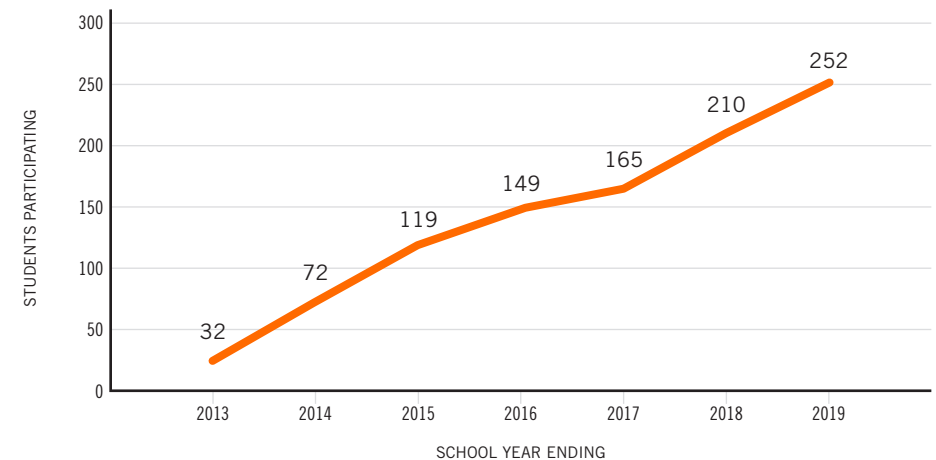
Percent of Mississippi K–12 students eligible for the Mississippi Dyslexia Therapy Scholarship for Students with Dyslexia Program

**3%**

### SCHOOL REQUIREMENTS

- Be an accredited private school
- Provide comprehensive dyslexia therapy instruction delivered by state
- Districts must use a state-approved dyslexia screener
- Have Mississippi Department of Education-licensed dyslexia therapists for children diagnosed with dyslexia as a primary learning disability
- Provide the state all documentation required for a student’s participation
- Provide parents with a written explanation of the student’s progress
- Conduct background checks on teachers and other school personnel
- Submit to annual audits of financial records by the state auditor

Enrollment in Mississippi's voucher program for students with dyslexia has increased each year since launching.



Additional Mississippi programs on pages 19, 49

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



# MISSISSIPPI



## Nate Rogers Scholarship for Students with Disabilities Program

Voucher • Enacted 2013 • Launched 2013

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

### STUDENT FUNDING

The maximum voucher amount is equal to the Mississippi Adequate Education Program base student cost, i.e., the funding amount provided by the state to public schools. That amount is \$5,523 in 2018–19.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Mississippi’s Nate Rogers Scholarship for Students with Disabilities Program is so restrictive on student eligibility, funding and school regulations, only one child is currently participating. According to the American Speech-Language-Hearing Association, nearly 9 percent of young children could be diagnosed with speech-language impairment. That eligibility pool is restricted further in Mississippi in that the voucher is available only to children in grades K–6. Moreover, the Mississippi Department of Education has ruled that if a student with special needs has a speech impairment, but speech impairment is not his or her primary disability, that student is ineligible to receive a Nate Rogers voucher. As for funding, the maximum voucher is equivalent to the average amount of state spending per student, not the average amount of state spending per student with special needs. Finally, the program’s regulations could become burdensome for private schools. For example, the state board of education is given authority to extend the length of the school day or year for private schools and even develop curriculum and determine textbooks. In addition, participating schools must be a state-accredited nonpublic special-purpose school that has as its primary purpose the providing of comprehensive speech-language therapy instruction delivered by speech-language pathologists. If a child is already attending the few schools in Mississippi that meet that description, the child is ineligible for a scholarship. Accordingly, very few schools can participate in this program. One way this program could expand to great success would be to mirror Florida’s, Georgia’s and Oklahoma’s voucher programs for students with special needs.

### LATEST STATS (FALL 2018)

Students participating: 1  
Schools participating: 1  
Average voucher value: \$4,985

Percent of Mississippi K–12 students eligible for the Nate Rogers Scholarship for Students with Disabilities Program

3%

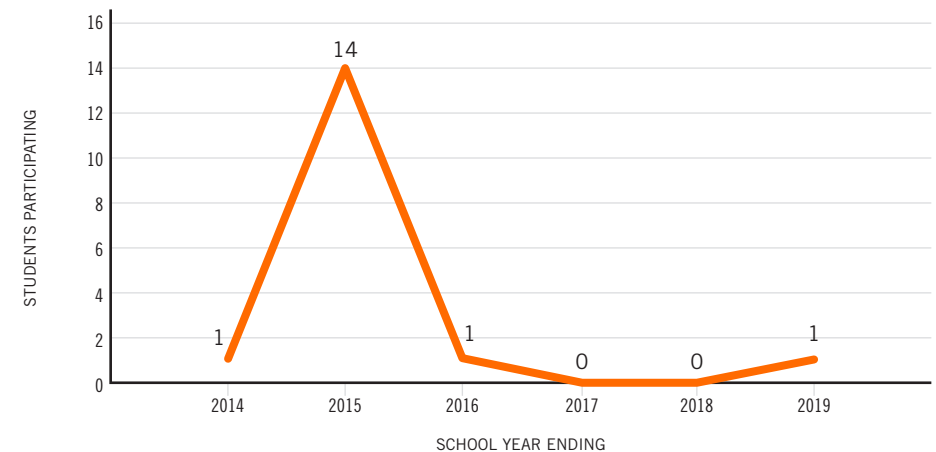
### GOVERNING STATUTES

Miss. Code Ann. §§ 37-175-1 through 29

### SCHOOL REQUIREMENTS

- Be approved as a state-accredited nonpublic special-purpose school that is organized to provide, and emphasizes instruction in, speech-language therapy and intervention as the primary purpose of the school
- Provide comprehensive speech-language therapy instruction delivered by speech-language pathologists licensed by the state department of education and the American Speech-Language-Hearing Association
- Annually provide the parents of voucher students a written explanation of the student’s progress
- Conduct criminal background checks on employees
- Allow for an annual audit of its financial records by the state auditor and file a copy of the audit report and accompanying management letter with the state board of education

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



Additional Mississippi programs on pages 19, 47

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

# NEW HAMPSHIRE

## Town Tuitioning Program

Voucher • Enacted 2017 • Launched 2017



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

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Students must live in New Hampshire and reside in an identified tuition town. A "tuition town" lacks a district school that offers the grade levels students need.

### EDCHOICE EXPERT FEEDBACK

New Hampshire's town tuitioning program is very restrictive on eligibility for both students and schools. Like the nation's oldest school choice program in Vermont, students qualify only if their home district does not have a public school for that student's grade level. The provision barring religious schools from participating in the program limits the amount of choices town tuitioning students actually have. Moreover, the program does not provide transportation funding for tuitioning students. For receiving schools, required administration of a nationally norm-referenced assessment of their choice appropriately balances accountability and autonomy.

### GOVERNING STATUTES

N.H. RSA 193:3, VI-II

### LATEST STATS (2018–19)

Students participating: **9**  
Schools participating: **1**  
Average voucher value: **N/A**

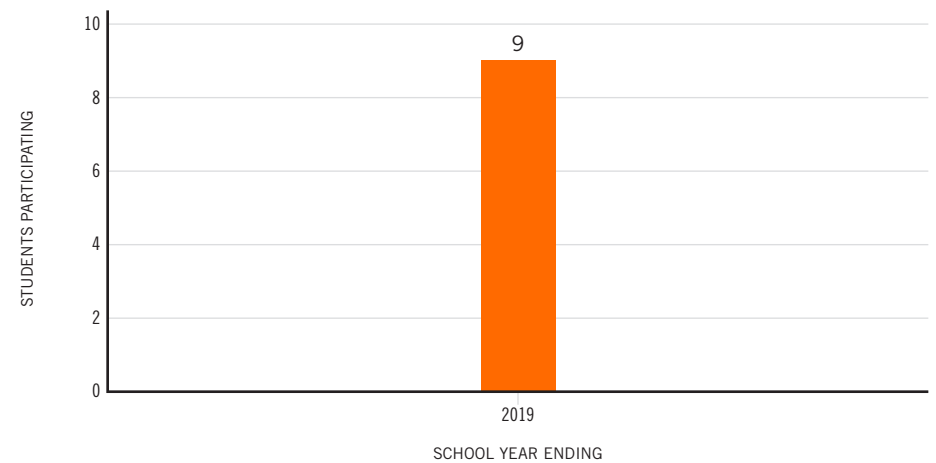
Percent of New Hampshire students able to participate in the state's Town Tuition Program

**<1%**

### SCHOOL REQUIREMENTS

- Must be non-sectarian
- Receiving schools must report student performance progress to the state
- Administer a nationally recognized standardized assessment
  - ✓ Schools with 10 or more tuitioning students that score in the 40th percentile or below for three consecutive years may lose receiving status
- Districts must report the tuition and fees paid for town tuitioning

Enrollment in New Hampshire's Town Tuitioning Program



Additional New Hampshire program on page 115

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



## NORTH CAROLINA

# Special Education Scholarship Grants for Children with Disabilities



Voucher • Enacted 2013 • Launched 2014

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

### STUDENT FUNDING

Vouchers are worth up to \$4,000 per semester (\$8,000 per school year) and may be used for private school tuition and special education services, including services provided to homeschooled students. A total of \$13.1 million is available for vouchers in 2018–19, and any leftover funds will carry over to the next fiscal year.

### STUDENT ELIGIBILITY

To qualify, students must require an Individualized Education Plan (IEP) and receive special education services on a daily basis. Additionally, students must have either (1) been enrolled in a North Carolina public school during the previous spring, (2) received special education services as a preschooler during the previous semester, (3) received a voucher under this program during the previous semester, (4) be eligible for enrollment in kindergarten or first grade or (5) be a dependent of an active-duty member of the military

### EDCHOICE EXPERT FEEDBACK

Although North Carolina already improved school choice for students with special needs by shifting from a nonrefundable, individual tax credit for educational expenses to this voucher program, the current policy still has room for improvement. The program is strong on eligibility, and is clearly intended to eventually serve all families of children with special needs who think their children would be better served in different schools. In recent years, the funding maximum per student was increased from \$6,000 to \$8,000 per student per year, and the total funding appropriated was increased by \$3 million, which are laudable steps in the right direction. The next step should be to take into account additional funds that many students with disabilities need for required specialized services.

### LATEST STATS (2018–19)

Participating students: **1,245**  
Participating schools: **185**  
Average voucher value: **\$7,129**  
(2018–19 projected)

Percent of North Carolina K–12 students eligible for Special Education Scholarship Grants for Children with Disabilities

**11%**

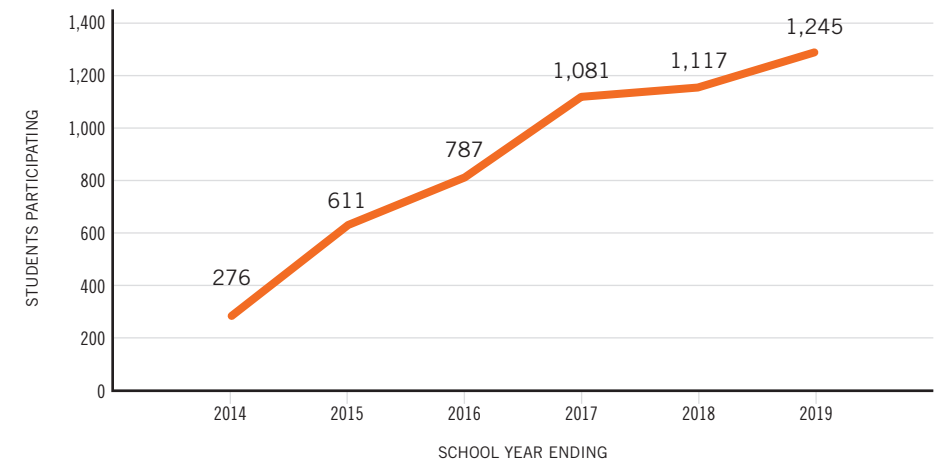
### GOVERNING STATUTES

N.C. Rev. Stat. §§ 115C-112.5 through 9

### SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Comply with health and safety requirements

Enrollment in North Carolina's voucher program for students with disabilities more than tripled since its first full school year of operation and has increased every year since.



Additional North Carolina programs on pages **23**, **55**

For the latest program information and data updated in real time, visit [edchoice.org/NC\\_voucher1](http://edchoice.org/NC_voucher1)

# NORTH CAROLINA

## Opportunity Scholarships



Voucher • Enacted 2013 • Launched 2014

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

### STUDENT FUNDING

The maximum voucher amount allowed is \$4,200, not to exceed the private school's actual tuition and fees. The vouchers may be used for tuition, transportation, equipment or any other items required by qualifying private schools. Total funding increased to \$54.8 million for 2018–19.

### STUDENT ELIGIBILITY

Students are eligible to receive vouchers if their household income does not exceed 133 percent of the guidelines needed to qualify for the federal free and reduced-price lunch (FRL) program (\$61,913 for a family of four in 2018–19). Students must also have attended a public school during the previous semester. Kindergartners, first graders, foster children, dependents of full-time active military members and children that have been adopted in the past year qualify for vouchers without having to attend a public school.

### EDCHOICE EXPERT FEEDBACK

Like many other voucher programs around the nation, North Carolina's income-based program could improve per-student funding and eligibility. The scholarship cap of \$4,200 per student per year is significant, yet could be improved to more closely align with funding levels the child would have received to attend a public school. Private schools that decide to accept Opportunity Scholarship students face regulations as well, including a requirement to report nationally standardized test performance to the government if they enroll 25 or more scholarship students. It is good that North Carolina allows private schools to choose among nationally norm-referenced tests; however, the state should remove the government reporting requirement and instead require results be reported to parents to maximize administrative flexibility for private schools.

### GOVERNING STATUTES

N.C. Rev. Stat. §§ 115C-562.1 through 7

### LATEST STATS (FALL 2018)

Participating students: **8,553**  
Participating schools: **405**  
Average voucher value: **\$4,062**  
(2018–19 projected)

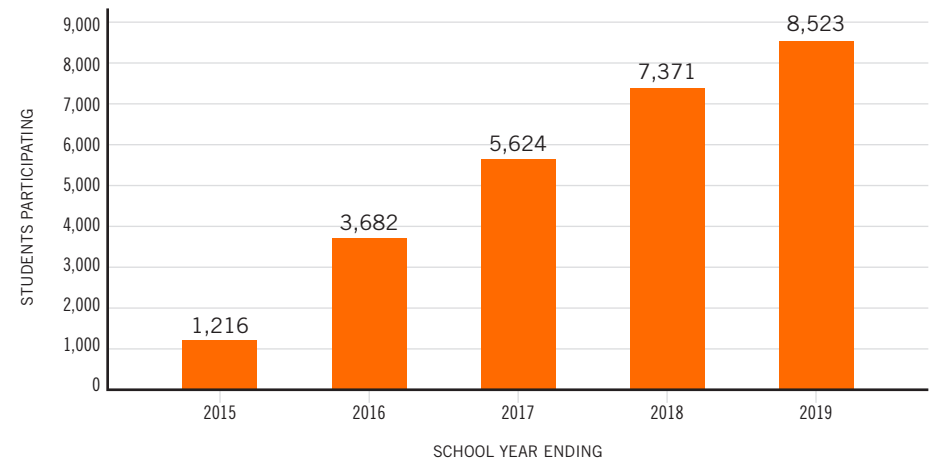
Percent of North Carolina families with children who meet the income requirement for Opportunity Scholarships



### SCHOOL REQUIREMENTS

- Not discriminate with respect to the categories listed in 42 U.S.C. § 2000(d), as that statute read on January 1, 2014
- Comply with health and safety requirements
- Be accredited by the state board of education, a national or regional accrediting agency or an active member of the North Carolina Association of Independent Schools, or receive no funding from state government
- Provide the state with documentation for tuition and fees charged
- Conduct criminal background check on staff member with highest decision-making authority
- Provide parents with an annual written explanation of the student's progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to voucher students and provide the test results to the state
- Provide graduation rates of voucher students to the state
- Contract with a certified public accountant to perform a financial review for schools that accept students who receive more than \$300,000 in voucher grants

Enrollment in North Carolina's Opportunity Scholarship Program has grown by 16 percent since last year.



Additional North Carolina programs on pages 23, 53

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

## Cleveland Scholarship Program

Voucher • Enacted 1995 • Launched 1996



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

## STUDENT FUNDING

The maximum voucher value is \$4,650 for grades K–8 and \$6,000 for high school. K–8 recipients with a household income no greater than twice the federal poverty level are allowed to use the voucher amount as full tuition payment. Parents whose household income is more than the 200 percent threshold may pay the remaining tuition or provide in-kind services of the remaining tuition. Ohio's state budget includes \$17.6 million in deductions from the Cleveland Metropolitan School District for the program in 2018–19.

## STUDENT ELIGIBILITY

Children in grades K–12 who reside in the Cleveland Metropolitan School District are eligible. Priority is given to families with incomes less than 200 percent of the federal poverty level (\$50,200 for a family of four in 2018–19). Children from families with incomes above 200 percent of poverty are eligible to receive vouchers if approved by the Ohio Superintendent of Public Instruction. Participating private schools must accept voucher students on a random basis, giving preference to low-income students if they have more applicants than open seats.

## EDCHOICE EXPERT FEEDBACK

Cleveland's voucher program, one of the oldest in the country, could use some updating. Funding for the program is severely restricted, often times below what a private school typically charges in tuition. Voucher amounts should be closer to what the public school system spends per student (\$13,908) and at least should be closer to what the public school district receives in state-only aid (\$7,866). Such funding increases would greatly benefit the poorest families and schools who would have struggled to make up the difference in cost. Private school regulations are burdensome, which can lower the number of private schools willing to participate. Mandatory minimum class size requirements, and at the K–3 level, enrollment based on random lottery, income level and previous enrollment are examples of the heavier-handed regulations with which many private schools take issue. Additionally, the school must administer the state test each year and report those data to the state department of education. Such mandates could discourage private schools from participating and create a strong incentive for participating schools to narrow their curriculum and “teach to the test.” Allowing schools to choose from a menu of nationally norm-referenced tests would more appropriately balance accountability and autonomy. A bright spot for the program is that parents above the income threshold are able to participate, albeit at a reduced funding level.

## LATEST STATS (2017–18)

Students participating: **7,582**  
 Schools participating: **42**  
 Average voucher value: **\$4,863**

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

100%

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

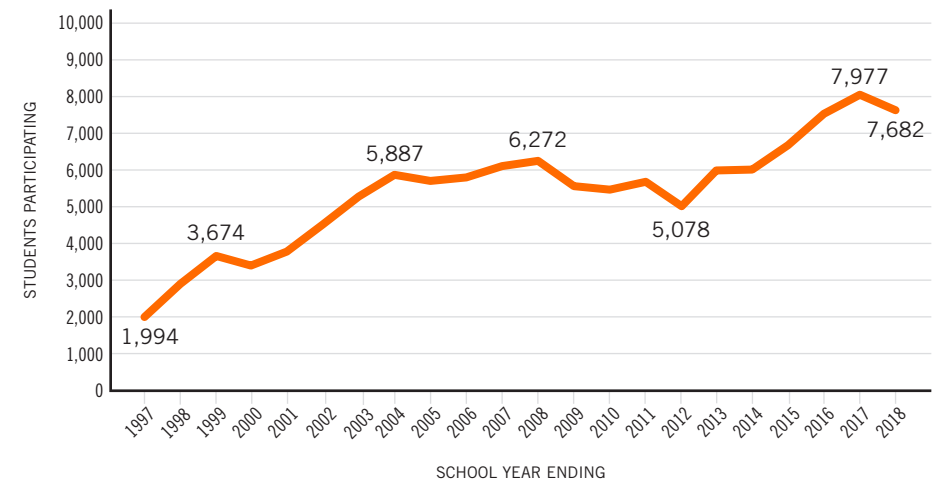
## GOVERNING STATUTES

Ohio Rev. Code §§ 3313.974 through 979

## SCHOOL REQUIREMENTS

- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Schools with scholarship students comprising 65 percent or more of enrollment must administer the state test

The number of Cleveland students using vouchers has averaged more than 7,700 in the past three years.



Additional Ohio programs on pages [59](#), [61](#), [63](#), [65](#)

For the latest program information and data updated in real time, visit [edchoice.org/OH\\_Cleveland](http://edchoice.org/OH_Cleveland)



## Autism Scholarship Program

Voucher • Enacted 2003 • Launched 2004

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

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Students must be ages 3 to 21, diagnosed with an autism spectrum disorder, registered in a public school special education system and have a current IEP. Students may use the voucher whether or not they were enrolled previously in public schools, though students not previously enrolled in public schools must formally transfer into the public system (they do not need to actually leave their private schools).

### EDCHOICE EXPERT FEEDBACK

Ohio's Autism Scholarship Program is very similar to Mississippi's Dyslexia Therapy Scholarship in that it is limited to a small percentage of students with special needs. Although, it is encouraging to see the legislature increased the maximum funding per student per year from \$20,000 to up to \$27,000. The program could improve the regulations it places on participating schools: Schools must have employees with appropriate state credentials, provide quarterly reports to the school district showing academic progress, be in operation for at least one year and provide academic reports to parents and the child's resident public school. For those reasons, Ohio's Autism Scholarship potentially could serve more if it placed fewer regulations on schools and service providers.

### GOVERNING STATUTES

Ohio Rev. Code §§ 3310.41 through 43

### LATEST STATS (2017–18)

Students participating: **3,668**  
 Service providers participating: **290**  
 Average voucher value: **\$22,996**

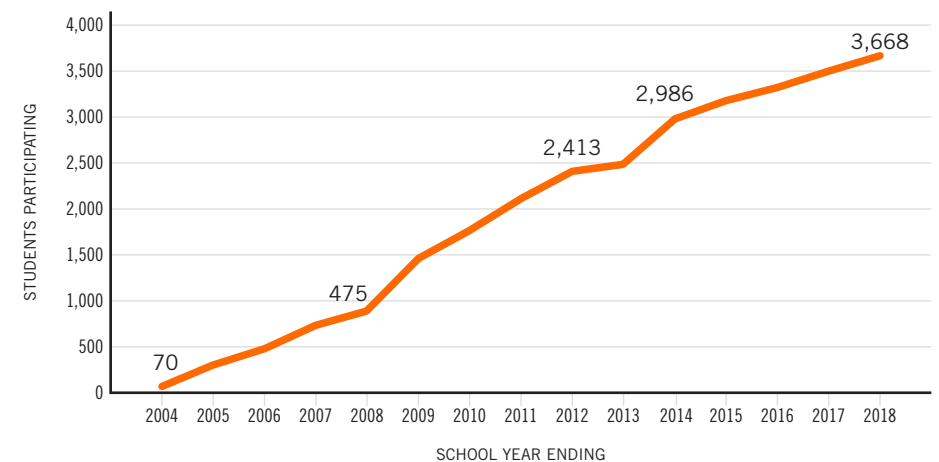
Percent of Ohio K–12 students eligible for the Autism Scholarship Program

**1%**

### SCHOOL REQUIREMENTS

- Register with the state
- Comply with state nondiscrimination codes
- Demonstrate fiscal soundness
- Have properly credentialed staff
- Teachers and other staff working with children must undergo background checks
- Be in operation at least one full year
- Have adequate liability, property and casualty insurance certified by a certified public accountant
- Provide regular student progress reports to parents and resident public school

Participation in Ohio's Autism Scholarship Program has increased every year since it started.



Additional Ohio programs on pages [57](#), [61](#), [63](#), [65](#)

For the latest program information and data updated in real time, visit [edchoice.org/OH\\_Autism](http://edchoice.org/OH_Autism)



## Educational Choice Scholarship Program

Voucher • Enacted 2005 • Launched 2013

Ohio students who attend chronically low-performing public schools are eligible for Educational Choice vouchers to attend private schools. The cap on available vouchers is 60,000.

### STUDENT FUNDING

Vouchers are worth up to \$4,650 in grades K–8 and \$6,000 in grades 9–12, not to exceed the private school's actual tuition and fees. Participating schools may charge remaining tuition or require in-kind services for the portion of tuition not covered by the voucher for students whose household incomes exceed 200 percent of the federal poverty level, but must accept the voucher as payment in full for students at or below the 200 percent level.

### STUDENT ELIGIBILITY

Students are eligible for the program if the student's resident district is not a school district in which the pilot project scholarship program is operating and the student satisfies one of the following conditions: The student attends a local public school that has received a grade D or F by the state's performance index score; the student is assigned to a charter school but would otherwise be assigned to a "low-performing" public school; the student attends a local public school that was ranked in the lowest 10 percent of public schools in two of the three most recent rankings and the public school was not declared to be excellent or effective in the most recent rating system; or the student is enrolling in grades K–12 for the first time and would be assigned to a qualifying school as long as they are at least 5 years old by Jan. 1 of the school year.

### EDCHOICE EXPERT FEEDBACK

Although a large number of children are eligible under the Educational Choice program, it is extremely difficult to inform parents about their options. The fluid nature of public school rankings makes it hard for parents to be informed of their eligibility year over year. A simpler system, one that is universal or tied to income only, would be easier to administer. Scholarship funding is another sore spot, as private schools must accept the amount as payment in full for the poorest children. This may limit a parent's choice of schools. Additionally, participating schools must administer the state tests and report those scores back to the state department of education, increasing regulatory and compliance costs for those schools. Such mandates could discourage private schools from participating and create a strong incentive for participating schools to narrow their curriculum and "teach to the test." Allowing schools to choose from a menu of nationally norm-referenced tests would more appropriately balance accountability and autonomy. Ohio would be wise to simplify this voucher program, tie eligibility to something less prone to fluctuations, allow parents to determine which tests their children take in private schools and remove the unnecessary reporting requirements.

### LATEST STATS (2017–18)

Students participating: **22,608**  
 Schools participating: **482**  
 Average voucher value: **\$4,762**

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

29%

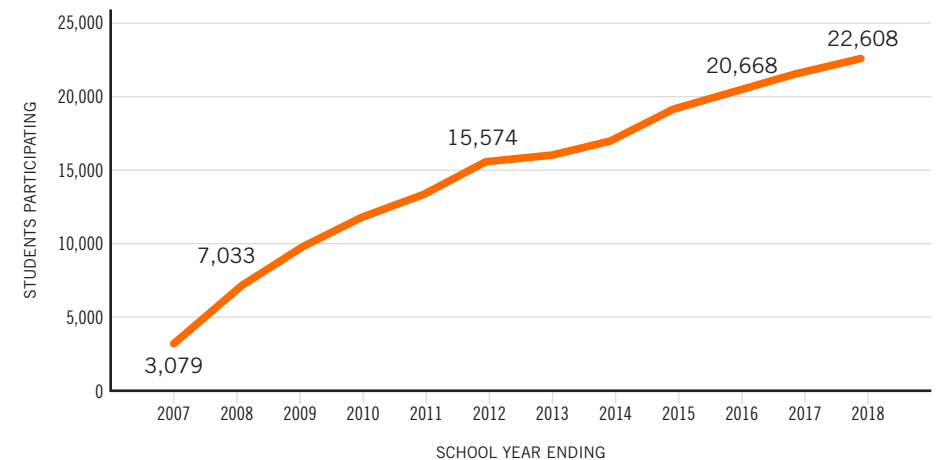
### GOVERNING STATUTES

Ohio Rev. Code §§ 3310.01 through 17

### SCHOOL REQUIREMENTS

- Be chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Teachers and staff working with children must undergo background checks
- Administer state tests; (test results are publicized on the Ohio Department of Education website.)
- ✓ If a school has more than 65 percent of students participating in a voucher program, the school must administer the state test to every child in the school. Parents of children who do not receive a voucher may opt out of the state test requirement.

Ohio's Educational Choice voucher program has grown by 9 percent since 2015–16.



Additional Ohio programs on pages [57](#), [59](#), [63](#), [65](#)

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

# OHIO

## Jon Peterson Special Needs Scholarship Program



Voucher • Enacted 2011 • Launched 2012

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

### STUDENT FUNDING

Vouchers are worth the lesser of fees and tuition charged by the alternative public or private school, the amount of state aid otherwise provided to the public school district, or \$27,000. The amount is reduced proportionately if the child is not enrolled in the alternative or private school for the entire school year. The state sets maximum funding amounts for different types of special needs. Parents of students with a category 1 disability (speech and language only) may use the voucher only to pay for services included in their child's IEP and cannot use the voucher to pay for tuition at a private school. Vouchers can be used at public providers (i.e., school districts) if the district chooses to accept voucher students.

### STUDENT ELIGIBILITY

Children with special needs must be between ages 5 and 21 and have at least an initial Individualized Education Plan (IEP) from their public school district. The state will not award vouchers if the IEP is still being developed or is in litigation. Parents' applications must certify that they have received the following information from the alternative or private school: methods of instruction to be used with the child and qualifications of the teachers and instructors who will provide services. The number of vouchers available is capped at 5 percent of the students with special needs statewide. Eligible students may apply year-round depending on whether funding is available.

### EDCHOICE EXPERT FEEDBACK

The Jon Peterson Special Needs Scholarship Program offers generous funding levels to parents, up to \$27,000 per child annually. However, the eligibility is capped at only 5 percent of eligible students statewide, a number that is arbitrarily too low and likely to be met sometime soon. Likewise, private school regulations are burdensome as participating schools must employ credentialed teachers approved by the state board as well as its entire education program approved by the state department of education. Additionally, the students must take the state test and report to the Ohio Department of Education, unless that student is excused by federal law or by an IEP. By removing some of the onerous regulations on schools, those institutions would be more willing to help serve more students with special needs.

### LATEST STATS (2017–18)

Students participating: **5,621**  
Service providers participating: **377**  
Average voucher value: **\$9,913**

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



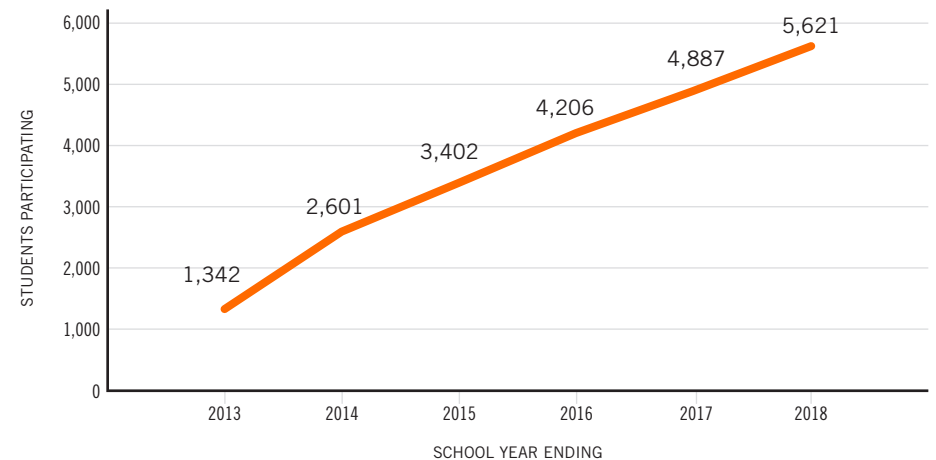
### GOVERNING STATUTES

Ohio Rev. Code §§ 3310.51 through 64

### SCHOOL REQUIREMENTS

- Registered by the state
- Comply with state nondiscrimination laws
- Meet health and safety standards
- Submit in writing to the parents of the qualified child with special needs a profile of the provider's special education program, including: methods of instruction that will be utilized to provide services to the child and the qualifications of teachers, instructors and other persons who will provide services to the child
- Administer and report the results of the state's tests, unless the student is excused from taking that assessment under federal law or the student's IEP
- Have properly credentialed staff
- Educational program approved by the state
- Provide record of the implementation of the IEP of each qualified special education student enrolled in the school, including evaluation of the child's progress to the school district
- Submit to the state information on the type and cost of special education services given to scholarship recipients

Participation in Ohio's Jon Peterson Special Needs Scholarship Program increased 15 percent from 2016–17 to 2017–18.



Additional Ohio programs on pages **57, 59, 61, 65**

For the latest program information and data updated in real time, visit [edchoice.org/OH\\_JonPeterson](http://edchoice.org/OH_JonPeterson)

## Income-Based Scholarship Program

Voucher • Enacted 2013 • Launched 2013



Income-qualified Ohio students in kindergarten, first grade, second grade, third grade, fourth grade and fifth grade are eligible for vouchers to attend private schools, provided they are not otherwise eligible for a voucher in Ohio. Sixth graders will be eligible starting in the 2019–20 school year.

## STUDENT FUNDING

Vouchers are worth up to \$4,650, not to exceed the private school's actual tuition and fees. Families may receive 75 percent (\$3,487.50) and 50 percent (\$2,325) vouchers if they are renewing their child's Income-Based Scholarship and earn up to 300 percent and 400 percent, respectively, of the federal poverty level.

## STUDENT ELIGIBILITY

For the 2018–19 school year, students are eligible if they are incoming, first-time students in grades K–5 from families with income no more than 200 percent of the federal poverty level (\$50,200 for a family of four in 2018–19). Those at or below this income level are eligible for maximum vouchers (\$4,650) when they first apply and renew their vouchers. Sixth graders will be eligible starting in the 2019–20 school year. Only students from low-income families who do not qualify for the Educational Choice Scholarship Program are eligible.

Those who renew their Income-Based Scholarship may earn between 200 percent and 300 percent of the federal poverty level (\$75,800 for a family of four in 2018–19) to receive a voucher worth \$3,487. Those who renew their scholarship may earn between 300 percent and 400 percent of the federal poverty level (\$100,400 for a family of four in 2018–19) to receive a voucher worth \$2,325.

If there are more applications than available vouchers, priority will be given first to students who received vouchers in the previous year, second to students from families with incomes at or below 100 percent of the federal poverty level (\$25,100 for a family of four in 2018–19) and third to students from families with incomes between 100 and 200 percent of the federal poverty level. Once they receive a voucher, a student is eligible in future years, unless their family income exceeds 400 percent of the federal poverty level.

## EDCHOICE EXPERT FEEDBACK

The enrollment cap in Ohio's Income-Based Scholarship Program is one area in which this program has improved. It was arbitrarily limited to 2,000 full vouchers to kindergartners for the first year, but now, the number of scholarships is limited only by the total appropriation for the program. The income thresholds for families in the program allow for job growth and additional income, a model other states could follow. The program also mandates the state test, which could discourage private schools from participating

## LATEST STATS (2017–18)

Students participating: **9,532**  
Schools participating: **482**  
Average voucher value: **\$4,097**

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

34%

and create a strong incentive for participating schools to narrow their curriculum and “teach to the test.” Allowing schools to choose from a menu of nationally norm-referenced tests would more appropriately balance accountability and autonomy. Because Ohio has five school choice programs, it could seek to streamline each of those under the original “EdChoice” voucher program by raising and restructuring the eligibility caps and sun-setting the other programs. This would lower administrative costs for the state, could expand eligibility and would help increase parent understanding of educational choice, which would likely boost participation.

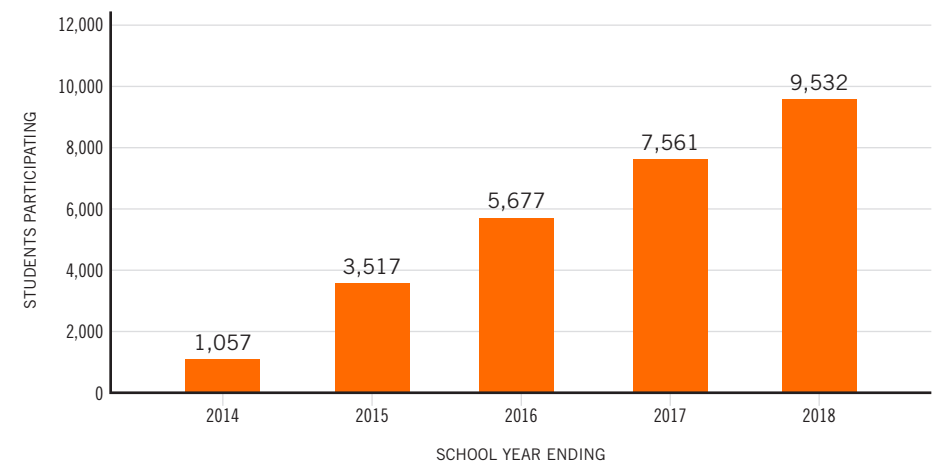
## GOVERNING STATUTES

Ohio Rev. Code § 3310.032

## SCHOOL REQUIREMENTS

- Be chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Administer background checks to teachers and staff who work directly with children
- Administer state tests. Test results must be published on the Ohio Department of Education website
- ✓ If a school has more than 65 percent of its students participating in a voucher program, the school must administer the state test to every child in the school. Parents of children who do not receive a voucher may opt out of the state test requirement.

Participation in Ohio's Income-Based Scholarship Program has grown by more than two-thirds since 2015–16.



Additional Ohio programs on pages [57](#), [59](#), [61](#), [63](#)

For the latest program information and data updated in real time, visit [edchoice.org/OH\\_Income](http://edchoice.org/OH_Income)



# OKLAHOMA

## Lindsey Nicole Henry Scholarships for Students with Disabilities



Voucher • Enacted 2010 • Launched 2010

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

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Any student with an Individualized Education Plan (IEP) or Individualized Service Plan (ISP) in effect and who either spent the prior year attending an Oklahoma public school or is the child of an active-duty member of the armed forces who has been stationed in Oklahoma is eligible. Students in out-of-home placement or who were adopted out of state custody, both of which are eligible for the program, are also exempt from the prior public schooling requirement. After receiving a voucher, the child will continue to qualify each year through high school graduation or until such time as the child would return to a public school. Students who were previously provided services under an Individual Family Service Plan through the SoonerStart program and, during transition, were evaluated and determined to be eligible for school district services no longer need to have spent the prior school year in attendance at a public school to be eligible.

### EDCHOICE EXPERT FEEDBACK

Oklahoma's voucher program for children with special needs earns high marks for funding. The program also avoids unnecessary regulations: Private schools must meet the state's accreditation requirements, demonstrate fiscal soundness, adhere to nondiscrimination laws, follow health and safety codes, be academically accountable to parents and be in operation for at least one year before accepting students. The only shortcoming of Oklahoma's voucher program is its obvious limitation in terms of student eligibility. Given its other strengths, Oklahoma should consider expanding the program's eligibility pool to include all students.

### GOVERNING STATUTES

Okla. Stat. §§ 70-13-101.1 and 2

### LATEST STATS (FALL 2018)

Students participating: **827**  
Schools participating: **61**  
Average voucher value: **\$6,624** (2017–18)

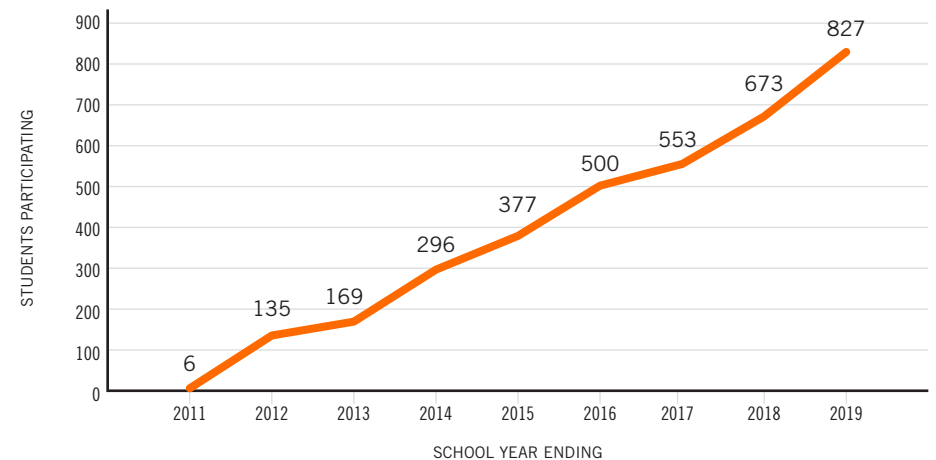
Percent of Oklahoma K–12 students eligible for the Lindsey Nicole Henry Scholarships for Students with Disabilities



### SCHOOL REQUIREMENTS

- Be accredited by the state board of education or approved accrediting association
- Comply with state nondiscrimination and health and safety requirements
- Have been in operation for one school year prior to participation in the program
- Provide a statement by a certified public accountant that confirms the private school is insured and the owners have sufficient capital or credit to operate or provide record of a surety bond or credit for the amount equal to the scholarship funds for any quarter
- Teachers must have a bachelor's degree or at least three years of teaching experience in public or private schools or have special skills, knowledge or expertise that qualifies them to provide instruction in the subjects taught

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



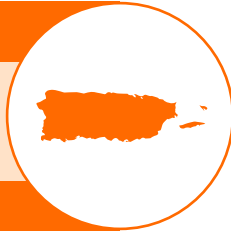
Additional Oklahoma program on page [117](#)

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



# PUERTO RICO

## Free School Selection Program



Voucher • Enacted 2018 • Launching 2019

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

### STUDENT FUNDING

The maximum amount for private school vouchers is set at 80 percent of the island’s baseline per-pupil funding amount, which was around \$6,400 in 2017–18 but is in the process of changing with the island’s new funding formula. The Puerto Rico Department of Education has the ability to set specific funding amounts depending on a student’s status. No more than 2 percent of the program’s funding may be used for administrative purposes.

### STUDENT ELIGIBILITY

Students in grades 2–12 who have been enrolled in a public district or charter school for at least two years are eligible for vouchers. The department of education will prioritize vouchers for low-income families, students with severe disabilities, gifted students, students who have been adopted or are in shelters or foster homes, and victims of bullying or sexual harassment, and gifted students.

The program’s total enrollment is capped at 3 percent of Puerto Rico’s total student population in 2019–20, which is estimated at 8,790 students. The secretary of education has the discretion to lower the rate, and the first-year enrollment cap has yet to be determined.

### EDCHOICE EXPERT FEEDBACK

Puerto Rico’s first school choice program, in tandem with the island’s landmark education reform law that also allows for charter schools and greater local control, among other measures, is a great leap forward for families. Because of Puerto Rico’s high poverty rate, the program’s priority criteria may actually include more than half of all Puerto Rican students. As an experimental program, the island’s Department of Education has a lot of discretion in implementing and regulating the voucher system. Lawmakers should consider eliminating the requirement that students first attend a district or charter school to be eligible, or at least reduce the two-year minimum to one year. Students should not have to spend longer than necessary in an environment that is not working before gaining access to a voucher to attend a school that is a better fit.

### GOVERNING STATUTES

18 L.P.R.A. §§ 911–913

### LATEST STATS (2019–2020)

Students participating: **N/A**  
Schools participating: **N/A**  
Average voucher value: **N/A**

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

62%

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

### SCHOOL REQUIREMENTS

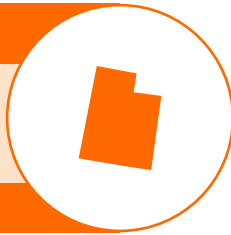
- Voucher students must demonstrate satisfactory academic progress
- Schools and others committing fraud with vouchers are subject to fines and sentencing

Since the program has yet to launch, no participation data are available.

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

# UTAH

## Carson Smith Special Needs Scholarship Program



Voucher • Enacted 2005 • Launched 2005

Most Utah students who have disabilities are eligible to receive vouchers to attend private school. However, participation is limited by the amount of money appropriated to the nearly \$6 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 three or more hours of special education services per day get vouchers worth 2.5 times the weighted pupil unit, whereas students receiving fewer than three hours per day get vouchers worth 1.5 times the weighted pupil unit. In 2018–19, those values amount to \$8,488 and \$5,093, respectively. The voucher may not exceed the private school’s actual tuition and fees.

### STUDENT ELIGIBILITY

Public school students between ages 3 and 21 identified as disabled under federal disability rights law are eligible to receive vouchers, as well as students with special needs in private schools that served students with disabilities prior to participating in the program. Participation is limited by the amount of money appropriated each year to the \$5.9 million program fund, with applications subject to random lottery.

### EDCHOICE EXPERT FEEDBACK

Although overall funding is low for Utah’s voucher program for students with special needs, the cap on appropriations can increase if the number of students in the program equals or exceeds 7 percent of the students with special needs in preschool through high school. Additionally, the program avoids unnecessary regulations on private schools. Participating schools must provide the results of an annual assessment to parents along with the educational services and associated costs being offered to a child, be approved by the state and comply with health, safety and nondiscrimination laws.

### GOVERNING STATUTES

Utah Code §§ 53F-4-301 through 307

### LATEST STATS (2018–19)

Students participating: **978** (2017–18)  
Schools participating: **55**  
Average voucher value: **\$5,816** (2017–18)

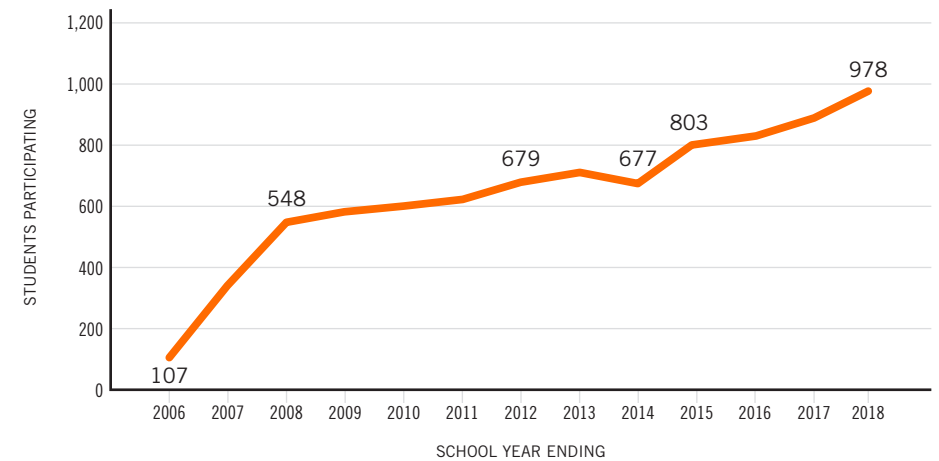
Percent of Utah K–12 students eligible for the Carson Smith Special Needs Scholarship Program

**12%**

### SCHOOL REQUIREMENTS

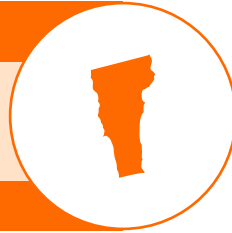
- Be approved by the state
- Comply with federal nondiscrimination requirements of 42 U.S.C. 2000(d)
- Comply with state health and safety codes
- Submit to the state an audit and financial report completed by a certified public accountant
- Possess adequate working capital to maintain operations for the first year
- Disclose to parents the special education services to be provided and the cost of those services
- Administer annual assessment of a student’s academic progress and report results to the student’s parents
- Employ and assign educators that have bachelor’s degrees, three years of teaching experience or special skills
- Provide parents with their voucher student’s teacher’s credentials

Enrollment in Utah's Carson Smith Special Needs Scholarship Program has increased by 44 percent since a dip in 2013–14.



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

# VERMONT



## Town Tuitioning Program

Voucher • Launched 1869

Many towns in Vermont, particularly in rural areas, do not operate public high schools and/or elementary schools. Students in those towns may use public dollars to attend any public or approved independent (private), non-religious school in or outside of Vermont. The “tuitioning” towns pay tuition directly to the “receiving” schools.

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

For 2018–19, tuition amounts equal \$13,910 for grades K–6 and \$15,618 for grades 7–12. Although most tuitioning towns allow parents to choose which schools will receive their students, some towns send all their students to one school. Students must live in Vermont and reside in an identified tuitioning town. Although most tuitioning towns allow parents to choose which schools will receive their students, some towns send all of their students to one school.

### EDCHOICE EXPERT FEEDBACK

Eligibility for Vermont’s town tuitioning is very restrictive. Students qualify only if their home district does not have a public school; only about 4 percent of the state’s student population live in such towns. The program does far better on funding, as each student can receive more than three quarters of the average state and local revenue per pupil. Also, the program does not place overly burdensome regulations on participating schools, although it does forbid participating parents from choosing a school with a religious affiliation. However, Act 46, which creates a mechanism for school districts to consolidate, is having a negative effect on town tuitioning. When a tuitioning town consolidates with other towns, the right to continue tuitioning students to private schools is forfeited. Act 46 is subject to an active and ongoing debate in the state. Vermont students would be best served by preserving and expanding town tuitioning, a method of funding education that has been successful for more than 100 years.

### LATEST STATS (2014–15)

Students participating: **3,350** (FTE)  
Schools participating: **435**  
Average voucher value: **\$13,152**

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

**4%**

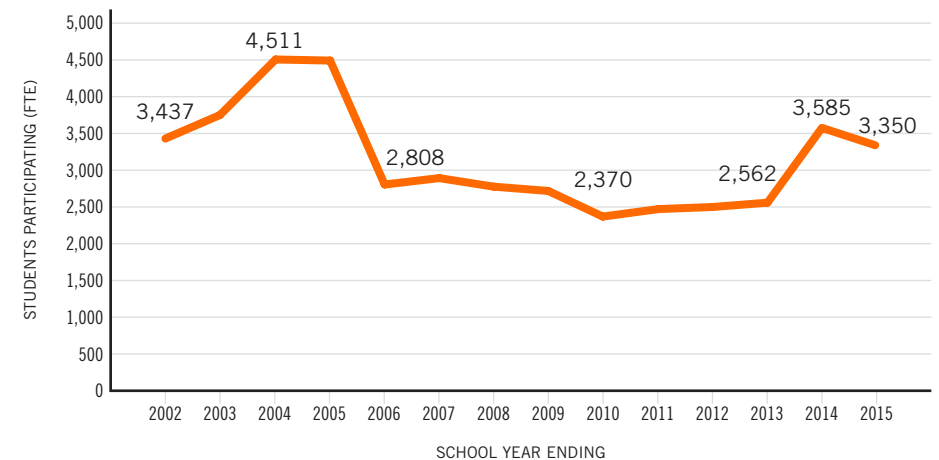
### GOVERNING STATUTES

16 V.S.A. §§ 821-36

### SCHOOL REQUIREMENTS

- Must be non-sectarian

Participation in Vermont's Town Tuitioning Program decreased in the most recent year, following a big increase from 2012–13 to 2013–14.



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

# Milwaukee Parental Choice Program

Voucher • Enacted 1990 • Launched 1990



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

### STUDENT FUNDING

In 2018–19, the maximum voucher amounts are \$7,754 for grades K–8 and \$8,400 for grades 9–12. Each school year, maximum voucher payments increase by a dollar amount equal to the dollar-amount increase in general school aid to Wisconsin public schools. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$55,220 for a family of four in 2018–19) may be charged additional tuition exceeding the voucher amount.

### STUDENT ELIGIBILITY

Students who live in Milwaukee and whose family income does not exceed 300 percent of the federal poverty level are eligible (\$75,300 for a family of four in 2018–19). Moreover, a family’s income limit increases by \$7,000 if the student’s parents/legal guardians are married. Students who are continuing the program from previous years and those who were on a school’s waiting list in the prior year because the school did not have space available do not need to demonstrate income eligibility. Once a student receives a voucher, that student is able to keep it, regardless of his or her family’s future income.

### EDCHOICE EXPERT FEEDBACK

The Milwaukee Parental Choice Program’s income limits cover approximately three-fourths of Milwaukee families with children, earning strong marks on eligibility. However, the maximum voucher of \$7,754 (K–8) and \$8,400 (9–12) per pupil is only slightly more than half of what Milwaukee public school students get. Additionally, the program’s regulations are quite burdensome. Religious schools cannot require religious classes for participating students. To participate, private schools must submit to mandatory academic standards, administer the state test, adhere to specific hours of yearly instruction, admit students on a random basis and cannot charge tuition above the amount of the voucher or use their own admission standards. The Milwaukee Parental Choice Program could improve in several areas by expanding eligibility, raising voucher amounts closer to public school students’ levels and eliminating unnecessary and burdensome regulations on participating schools. That could include allowing parents—not the state—to determine which tests their children take in private school and removing the reporting requirements.

### GOVERNING STATUTES

Wis. Stat. §§ 119.23 and 235

### LATEST STATS (FALL 2018)

Aid membership (FTE): **28,066.8**  
 Schools participating: **129**  
 Average voucher value: **\$7,708** (2017–18)

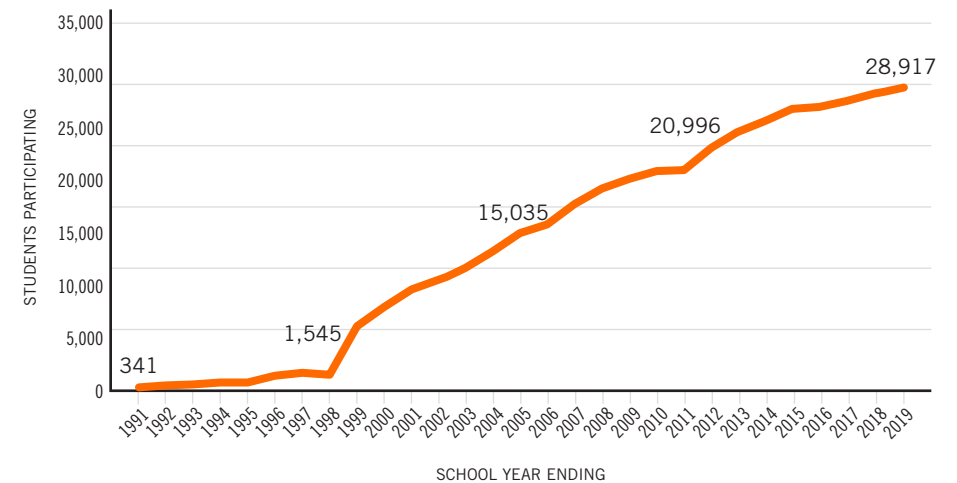
Percent of Milwaukee families with children who meet the Milwaukee Parental Choice Program’s income requirement

75%

### SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Meet state health and safety codes
- Allow students to opt out of religious programs
- Administer state testing to voucher recipients in third, fourth, eighth, ninth, 10th and 11th grade
- Receive accreditation within three years of participating in the Milwaukee Parental Choice Program
- Submit an annual financial audit conducted by a certified public accountant to the state
- Admit eligible students on a random basis
- Provide evidence of sound fiscal practices and financial viability to the state
- School administrators must undergo financial training and have at least a bachelor’s degree from an accredited institution of higher education
- Administer background checks for all employees
- Teachers must have a bachelor’s degree from an accredited institution of higher education and teacher aides must have received a high school diploma or been granted a GED or HSED
- Must provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Must provide the state with information about the academic program at the participating school and student test score data

Enrollment in Wisconsin’s Milwaukee Parental Choice Program has increased every year since 1997–98.



Additional Wisconsin programs on pages **77, 79, 81, 131**

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

# WISCONSIN

## Parental Private School Choice Program (Racine)



Voucher • Enacted 2011 • Launched 2011

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

### STUDENT FUNDING

In 2018–19, the maximum voucher amount is \$7,754 for grades K–8 and \$8,400 for grades 9–12. Each school year, maximum voucher payments increase by the dollar amount equal to the dollar amount increase in general school aid to Wisconsin public schools. Parents of students in grades 9–12 that have an income greater than 220 percent of the federal poverty level (\$55,220 for a family of four in 2018–19) may be charged additional tuition exceeding the voucher amount.

### STUDENT ELIGIBILITY

Students from families with household incomes up to 300 percent of the federal poverty level (\$75,300 for a family of four in 2018–19) are eligible for vouchers. Moreover, a family's income limit eligibility increases by \$7,000 if the student's parents or legal guardians are married. Students who are continuing the program from previous years and those who were on a school's waiting list in the prior year because the school did not have space available do not need to demonstrate income eligibility. Students must have been either (1) enrolled in a public school or home school in the previous year, (2) not enrolled in school in the previous year, (3) enrolled in a private school under the voucher program in the previous year or (4) be entering kindergarten, first grade or ninth grade. If an applying student has a sibling already in the private school the applicant wishes to attend, he or she will receive preference in the voucher lottery.

### EDCHOICE EXPERT FEEDBACK

Eligibility in Racine's school voucher program is relatively restrictive. The program also has room for improvement in terms of its burdensome regulatory environment. Schools must follow the state's academic standards (which cannot include mandatory religion classes), must administer the state test, must provide specific yearly hours of instruction, can hire only teachers with college degrees, must admit voucher students randomly and must meet accountability requirements. With the program's enrollment cap now removed, Wisconsin also should consider removing the arbitrary income limits placed on families and the unnecessary and burdensome regulations imposed on schools.

### GOVERNING STATUTES

Wis. Stat. § 118.60

### LATEST STATS (FALL 2018)

Aid membership (FTE): **3,241.6**  
Schools participating: **26**  
Average voucher value: **\$7,669** (2017–18)

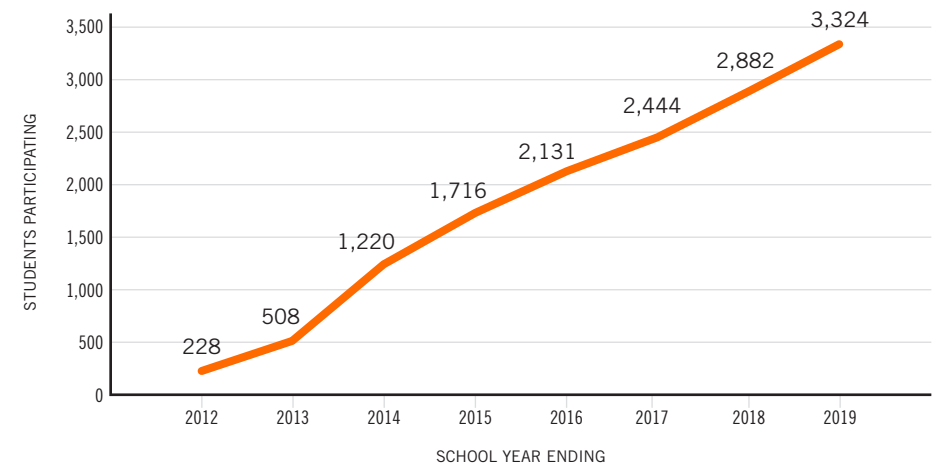
Percent of Racine families with children who meet the income requirement under the Parental Private School Choice Program (Racine)



### SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Meet health and safety codes
- Allow students to opt out of religious programs
- Administer state testing to scholarship recipients in third, fourth, eighth, ninth, 10th and 11th grade
- Receive accreditation within three years of participating in the program
- Submit an annual financial audit conducted by a certified public accountant to the state
- Provide evidence of sound fiscal practices and financial viability to the state
- School administrators must undergo financial training and have at least a bachelor's degree from an accredited institution of higher education
- Administer background checks for all employees
- Teachers must have a bachelor's degree from an accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Must provide the state with information about the academic program at the participating schools and student test score data

Enrollment in Racine's Parental Private School Choice Program increased by 15 percent from 2017–18 to 2018–19.



Additional Wisconsin programs on pages [75](#), [79](#), [81](#), [131](#)

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

## Parental Choice Program (Statewide)

Voucher • Enacted 2013 • Launched 2013



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

### STUDENT FUNDING

In 2018–19, the maximum voucher amount is \$7,754 for grades K–8 and \$8,400 for grades 9–12. Each school year, maximum voucher payments increase by the dollar amount increase equal to the dollar amount increase in general school aid to Wisconsin public schools.

### STUDENT ELIGIBILITY

Wisconsin families with income no more than 220 percent of the federal poverty level (\$55,220 for a family of four in 2018–19) and who reside outside of both the Milwaukee Public Schools or the Racine Unified School District are eligible. Moreover, a family's income limit increases by \$7,000 if the student's parents or legal guardians are married. Each district currently has an enrollment cap of 3 percent of its public school district enrollment able to participate in the program. This cap will increase by 1 percentage point each year until the enrollment limit reaches 10 percent, then there will no longer be a cap. Students previously on a wait list because of this cap will be eligible after it is expanded.

### EDCHOICE EXPERT FEEDBACK

Wisconsin took an encouraging step toward universal school choice by allowing all low-income Wisconsin students to be eligible to receive vouchers, excluding those in two school districts that each have their own school choice programs. In the second year of the program (2014–15), enrollment was limited to 1,000 of the state's more than 870,000 students. However, the enrollment cap was removed in the 2015 state budget, which is a positive step for Wisconsin students. Although there is no student enrollment cap, this program does contain a district percentage enrollment cap and new grade-level entry point restrictions. The grade-level age entry points were waived for the 2015–16 school year, but recommenced in the 2016–17 school year. The program also imposes burdensome regulations on private schools, such as requiring a single state test and prohibiting religious schools from requiring religious classes for participating students. Like the Milwaukee and Racine programs, lawmakers could improve this program by increasing voucher amounts, removing income tests for eligibility, removing any grade-level entry point restrictions and eliminating unnecessary regulations on private schools.

### GOVERNING STATUTES

Wis. Stat. § 118.60

### LATEST STATS (FALL 2018)

Aid membership (FTE): **6,878.2**  
 Schools participating: **213**  
 Average voucher value: **\$7,712** (2017–18)

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

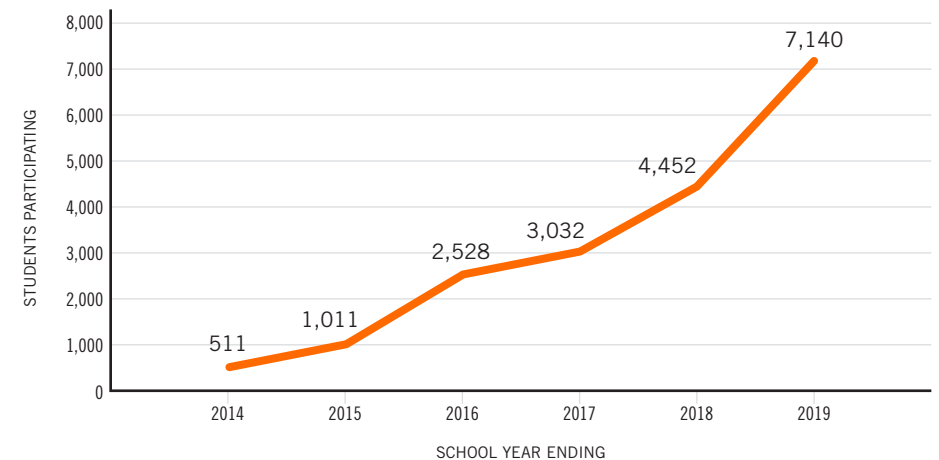
**33%**

\*Does not include families living in Milwaukee or Racine

### SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- Allow students to opt out of religious programs
- Administer state testing to scholarship recipients in third, fourth, eighth, ninth, 10th and 11th grade
- Receive accreditation within three years of participating in the program
- Annually submit to the state a financial audit conducted by a certified public accountant
- Provide the state evidence of sound fiscal practices and financial viability
- School administrators must undergo financial training and have at least a bachelor's degree from an accredited institution of higher education
- Administer background checks for all employees
- Teachers must have a bachelor's degree from an accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the department of public instruction with information about the academic program at the participating school and student test score data
- Meet all health and safety codes

Enrollment in Wisconsin's statewide voucher program increased 60 percent since last school year.



Additional Wisconsin programs on pages **75, 77, 81, 131**

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



## Special Needs Scholarship Program

Voucher • Enacted 2015 • Launched 2016



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

### STUDENT FUNDING

For 2018–19, the maximum voucher amount is \$12,431. Annually, voucher payments increase by the dollar amount equal to the dollar amount increase in general school aid to Wisconsin public schools.

### STUDENT ELIGIBILITY

Participating students must have an active Individualized Education Plan (IEP). Students may continue participating in the program as long as they have an IEP and attend an eligible school until they turn 21 or graduate high school, whichever comes first.

### EDCHOICE EXPERT FEEDBACK

Vouchers designed specifically for children with special needs have proven to be very beneficial for the children they serve. Wisconsin's program has a generous funding level, although consideration should be given to increasing funding for those whose needs demand greater expenditures. The legislature's decision in 2017 to remove the requirement that a child must first be rejected by one or more public schools before being allowed to access a voucher to attend the school of the parent and child's choice removes the most restrictive component of this program.

### GOVERNING STATUTES

Wis. Stat. §115.7915

### SCHOOL REQUIREMENTS

- Meet state and federal nondiscrimination policies
- Provide each applicant under the program with a profile of the school's special education program (That must include the methods of instruction the school will use to provide special education and related services to the student and the qualifications of the teachers and other persons who will be providing special education and related services to the student.)
- Implement the student's most recent IEP or services plan, as modified by agreement between the school and the student's parent, and related services agreed to by the school and the student's parent that are not included in the IEP or services plan

### LATEST STATS (FALL 2018)

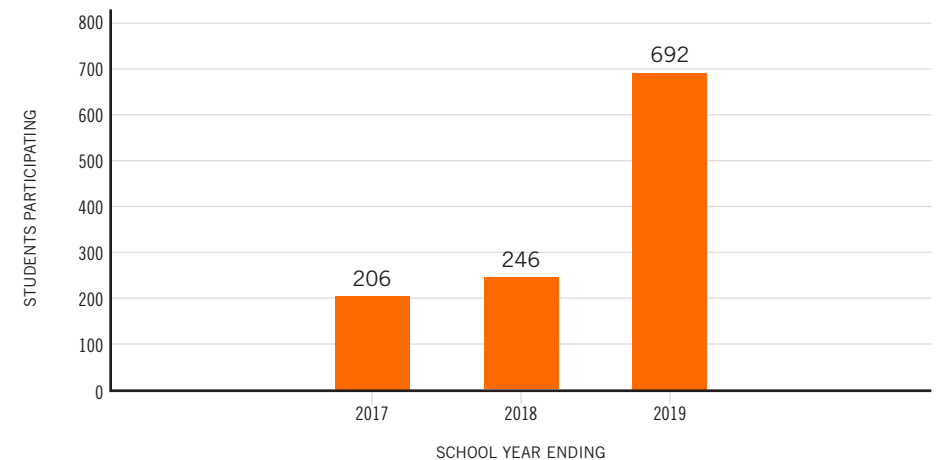
Aid membership (FTE): **675.9**  
 Schools participating: **59**  
 Maximum voucher amount: **\$12,431**

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

**13%**

- Obtain verification that an applying student with a disability has an IEP or services plan in effect before intending to accept the application of the student
- Administer background checks for all employees
- Provide a record upon request of the implementation of the student's IEP or services plan, including an evaluation of the student's progress, to the school board of the school district in which the student resides
- Regularly report to the student's parent on the student's progress
- Annually submit to the state a financial audit conducted by a certified public accountant
- Provide the state evidence of sound fiscal practices and financial viability
- School administrators must undergo financial training and have at least a teaching license or a bachelor's degree from a nationally or regionally accredited institution of higher education
- Teachers must have a teaching license or a bachelor's degree from a nationally or regionally accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the department of public instruction with information about the academic program at the participating school and student test score data
- Meet all health and safety codes

Enrollment in Wisconsin's voucher program for students with special needs more than doubled in its third year.



Additional Wisconsin programs on pages [75](#), [77](#), [79](#), [131](#)

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



# TAX-CREDIT SCHOLARSHIPS

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

TCS

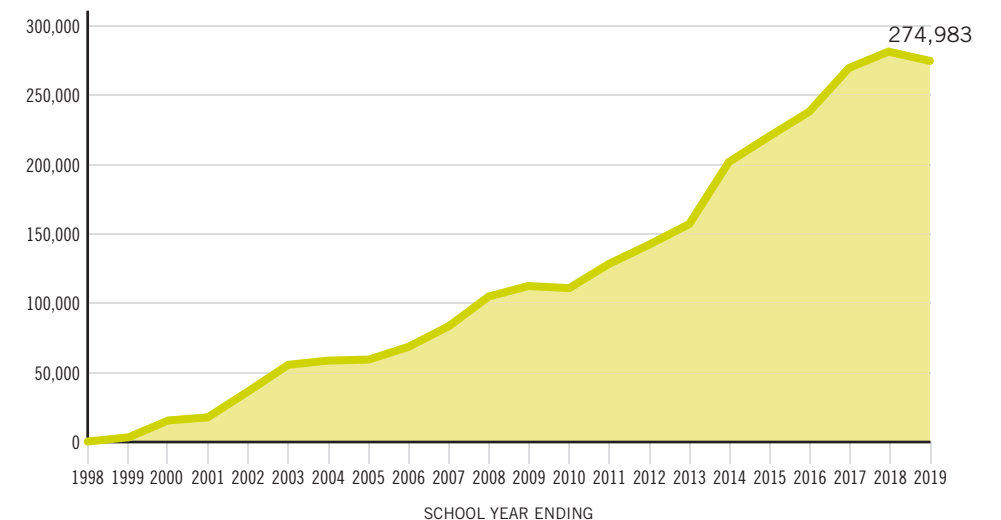
As a veteran public school educator and the mother of seven children in a blended family, Olasumbo “Ola” Alayande knew that her children were not getting the rigorous academics they needed at their school. Her school-aged children—Osaremen, Emmanuel, Blossom, Shalom and Sharon—all straight-A students and high performers, were enrolled in the best public schools in their district. But they weren’t getting the challenging education they needed.

Ola decided to find a private school that would offer her children more discipline and structure and a more rigorous curriculum. When she spoke with a Catholic school near her home, she learned about Florida’s tax-credit scholarship program. The family qualified for the scholarships, allowing Ola to send her five school-aged children to private school.

The switch gave all of her children access to a stronger curriculum and even allowed for a differentiated curriculum for her oldest son, who tested an entire grade level ahead in math. With these new opportunities, all of the Alayande children are thriving.

“[When] I was growing up, my parents used to tell me that education is the most important thing in life,” Ola said. “Once you have an education, you can achieve whatever you want to reach. Nothing can stop you.”

## NUMBER OF TAX-CREDIT SCHOLARSHIPS AWARDED



# ALABAMA



## Education Scholarship Program

Tax-Credit Scholarship • Passed 2013 • Launched 2013

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

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their families qualify for the federal free and reduced-price lunch (FRL) program (\$46,435 for a family of four in 2018–19). Also, qualifying students must be younger than 19 years of age. Once a student receives a scholarship, the family’s income may not exceed 275 percent of the federal poverty level (\$69,025 for a family of four in 2018–19). Public and private school students assigned to failing schools receive first priority for scholarships. No more than a quarter of first-time recipients may have already been enrolled in a private school the previous year. Alabama defines a public school as failing if it meets one or more of the following requirements: 1) The school is designated as a failing school by the state Superintendent of Education, or 2) the school does not exclusively serve a special population of students and is listed in the lowest 6 percent of public K–12 schools on the state standardized assessment in reading and math. If an SGO has scholarship funds unaccounted for on July 31 of each year, scholarships may be made available to eligible students in public school, regardless of whether or not their assigned public school is considered failing.

### EDCHOICE EXPERT FEEDBACK

Alabama’s tax-credit scholarship program was amended in 2015 to prohibit SGOs from accepting donations intended for a specific school—for example, a school of a particular faith or particular learning style. The exclusion of mission-based scholarship organizations is an error that Alabama should reverse. The program has a low cap (\$30 million) relative to similar tax-credit scholarship programs in other states. Allowing automatic increases in the cap each year would be an improvement. Also, although it is positive that the program opens opportunities for students in “non-failing” public schools after July 31 of each year, the bifurcated process for distributing scholarships is difficult to navigate for schools, SGOs and parents. The state should consider dropping the “failing” school provision altogether to bring clarity to the application process. Currently only 76 out of more than 1,600 public K–12 schools are designated as failing by the state. The state should also heed advice from its private school leaders and ease newly imposed regulatory burdens, while allowing private schools the freedom they need to serve children at the highest level.

### LATEST STATS (FALL 2018)

Scholarships awarded: **3,648**  
Schools participating: **161**  
Scholarship organizations: **5**  
Average scholarship value: **\$5,541**  
(2018–19 Projected)

Percent of Alabama families with children who meet the Education Scholarship’s income requirement

37%

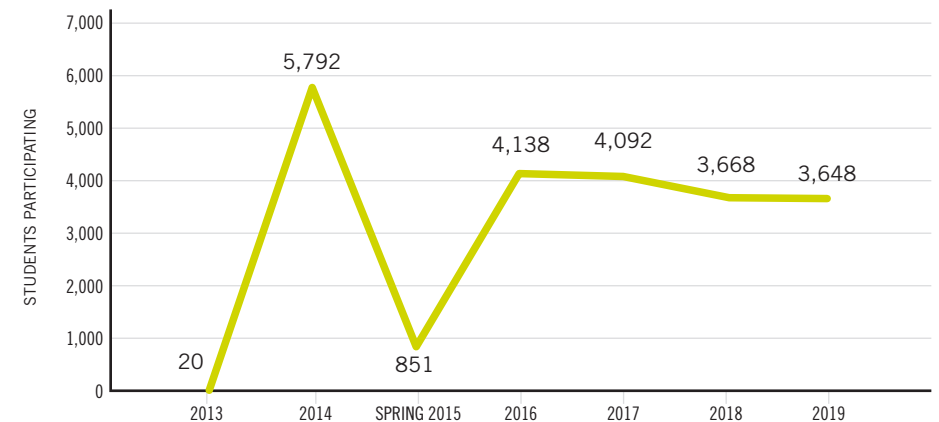
### GOVERNING STATUTES

Ala. Code §§ 40-2A-7(a)(5) and 16-6D

### SGO REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Conduct criminal background checks on all employees and board members
- Make scholarships portable to any qualifying school
- Spend a portion of expenditures on scholarships for low-income students (family income does not exceed 200 percent of the federal poverty level, \$50,200 for a family of four in 2018–19) equal to the percentage of low-income students in the county where the SGO expends the majority of its scholarships
- Ensure at least 75 percent of first-time scholarship recipients were not enrolled in a private school during the previous year
- Submit annually to the state:
  - ✓ Data on accepted contributions
  - ✓ Data on scholarships awarded and funded, including the amount awarded to students who qualify for the federal free and reduced-price lunch program and the percentage of first-time scholarship recipients who were enrolled in a public school the previous year
  - ✓ Financial audit performed by a certified public accountant

Enrollment for Alabama’s Education Scholarship Program has decreased by 12 percent since 2016.



Additional Alabama program on page 131

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

# ARIZONA



## Original Individual Income Tax Credit Scholarship Program

Tax-Credit Scholarship • Enacted 1997 • Launched 1997

The Arizona legislature passed this program in 1997, and it launched in the same year. This tax-credit scholarship program allows taxpayers to receive tax credits for their donations to nonprofit organizations that provide school scholarships to K–12 students.

### STUDENT FUNDING

School tuition organizations (STOs) determine scholarship amounts.

In tax year 2018, individual taxpayers that contribute to STOs may claim a dollar-for-dollar credit of up to \$552, and married couples filing jointly may claim up to \$1,103. The amount an individual can claim for a credit increases each year by the amount the Consumer Price Index changes.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Arizona’s individual tax-credit scholarship program is one of the most universal programs in the nation. It does not restrict eligibility based on arbitrary family income levels, prior public school enrollment status or any other factor. The program also excels by not restricting the amount a scholarship can be worth. Every school choice program should provide those opportunities. Another plus of Arizona’s individual tax-credit scholarship program is the lack of red tape placed on participating schools, which must comply with the state’s private school regulations, including health, safety and nondiscrimination requirements. The program could improve by increasing the amount that individual and joint taxpayers can claim as a credit. This improvement would allow for more donations to STOs, which would in turn allow those STOs to increase the number and funding value of scholarships. (Note: This issue is somewhat alleviated by the existence of the “switcher” individual tax-credit scholarship program.)

### GOVERNING STATUTES

Ariz. Rev. Stat. §§ 43-1089; 43-1601 through 1605

### LATEST STATS (2015–16)

Scholarships awarded: **31,578**  
Schools participating: **330**  
Scholarship organizations: **50**  
Average scholarship value: **\$1,724**

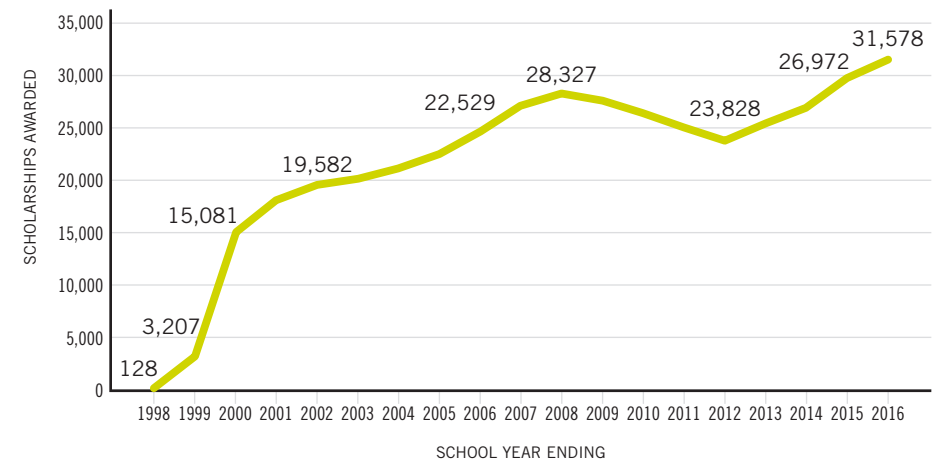
All Arizona K–12 students are eligible for the Original Individual Income Tax Credit Scholarship Program

**100%**

### STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state:
  - ✓ Data on accepted contributions, grants awarded, the dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, the dollar amount of scholarships granted to those students whose household income falls between 185 percent and 342 percent of the federal poverty level (\$46,435 and \$85,842 for a family of four in 2018–19), the amount of money being held for identified student scholarships in future years, a list of participating schools with the number and dollar amount of scholarship awards received, the salaries of the STO’s top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

The number of scholarships awarded through Arizona's Original Individual Income Tax Credit Scholarship Program increased 33 percent since 2011–12.



Additional Arizona programs on pages **15, 89, 91, 93**

For the latest program information and data updated in real time, visit [edchoice.org/AZ\\_scholarship1](http://edchoice.org/AZ_scholarship1)



# ARIZONA



## Low-Income Corporate Income Tax Credit Scholarship Program

Tax-Credit Scholarship • Enacted 2006 • Launched 2006

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

### STUDENT FUNDING

Each school tuition organization (STO) determines the amount of scholarships it distributes. Scholarships are capped at \$5,400 in grades K-8 and \$6,700 in grades 9-12 for 2018-19. Those amounts increase annually by \$100.

Corporate taxpayers that contribute to STOs may claim a tax credit equal to the full amount of their contribution. The program is limited to a total of \$89.2 million in available tax credits in 2018-19, a figure that will rise 20 percent annually.

### STUDENT ELIGIBILITY

All students who receive scholarships under this program must come from families whose household incomes are equal to or below 185 percent of the federal free and reduced-price lunch program guidelines (\$85,905 for a family of four in 2018-19). Additionally, students must either be (1) enrolled in private school kindergarten, (2) enrolled in a private preschool program for students with disabilities, (3) a public school enrollee for at least 90 days in the previous year or one full semester of the current school year, (4) a dependent of an active-duty member of the military stationed in Arizona or (5) a prior scholarship recipient under this program or the individual tax-credit scholarship program.

### EDCHOICE EXPERT FEEDBACK

Arizona's corporate tax-credit scholarship program has room to grow, particularly with student eligibility limited to those with family incomes lower than 185 percent of the free and reduced-price lunch threshold. On funding power, the \$89.2 million total credit cap limits both the number of scholarships that STOs can award and the amount of each scholarship (\$2,165 per scholarship, on average, in 2015-16), which is far less than what students receive on average in their public schools. The program reasonably requires that schools comply with the state's private school regulations, including health, safety and nondiscrimination requirements as well as fingerprinting teachers, but avoids unnecessary or harmful regulations. To make this program more expansive, lawmakers should lift the low-income eligibility requirement and remove or dramatically increase the cap on available tax credits.

### GOVERNING STATUTES

Ariz. Rev. Stat. §§ 43-1183; 43-1501 through 1507; and 20-224.06

### LATEST STATS (2015-16)

Scholarships awarded: **20,076**  
Schools participating: **242**  
Scholarship organizations: **32**  
Average scholarship value: **\$2,165**

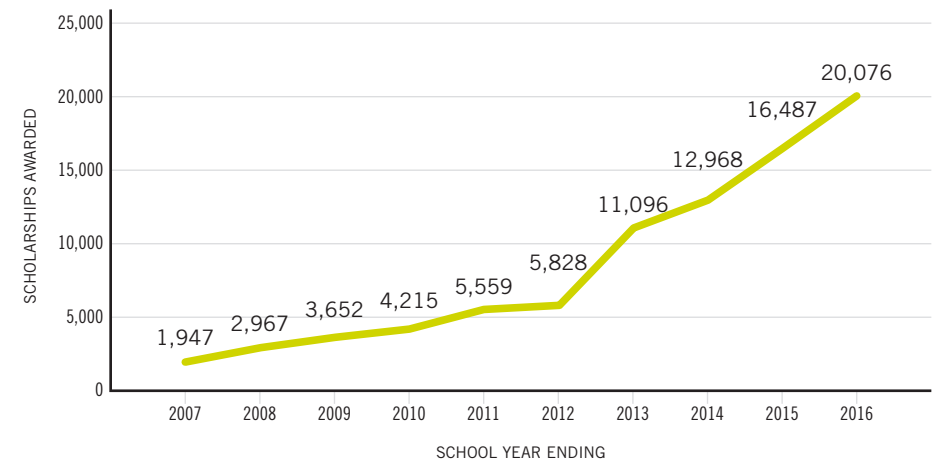
Percent of Arizona families with children who meet the Low-Income Corporate Income Tax Credit Scholarship Program's income requirement

58%

### STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Must allow the state to verify that scholarships are awarded to students who attend a qualified school
- Report annually to the state data on accepted contributions, grants awarded, the amount of money being held for identified student scholarships in future years, a list of participating schools with the number and dollar amount of scholarship awards received, the salaries of the STO's top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

The number of scholarships awarded through Arizona's Low-Income Corporate Income Tax Credit Scholarship Program increased about 22 percent from 2014-15 to 2015-16.



Additional Arizona programs on pages 15, 87, 91, 93

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

# ARIZONA

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



Tax-Credit Scholarship • Enacted 2009 • Launched 2009

Arizona allows corporations, including stockholders of S-Corporations, to receive tax credits for donating to school tuition organizations (STOs), nonprofits that provide private school scholarships to children with special needs and students who are currently, or have ever been, part of the Arizona foster care system.

### STUDENT FUNDING

STOs may award scholarships up to the lesser of the private school tuition or 90 percent of the state funding that otherwise would go to that pupil had he or she remained in public school. That amount varies depending on the services the student's disability requires.

The total credits claimed cannot exceed \$5 million in a given year.

### STUDENT ELIGIBILITY

Students are eligible if they (1) have a Multidisciplinary Evaluation Team (MET) or Individualized Education Plan (IEP) from an Arizona public school, (2) have a 504 plan from an Arizona public school or (3) are now or have ever been in the Arizona foster care system.

### EDCHOICE EXPERT FEEDBACK

For Lexie's Law to improve, lawmakers should increase the \$5 million cap on tax credits available to donors. As for funding power, the possibility of receiving 90 percent of state funding is generous. However, the actual average scholarship amount is far less than per-pupil funding in Arizona public schools for all students, not even taking into account the larger amounts usually spent to serve students with special needs. The program avoids unnecessary regulations on participating private schools such as admissions or testing requirements.

### GOVERNING STATUTES

Ariz. Rev. Stat. §§ 15-891; 43-1184; 43-1501 through 1507; and 20-224.07

### LATEST STATS (2015–16)

Scholarships awarded: **936**  
Schools participating: **148**  
Scholarship organizations: **14**  
Average scholarship value: **\$4,696**

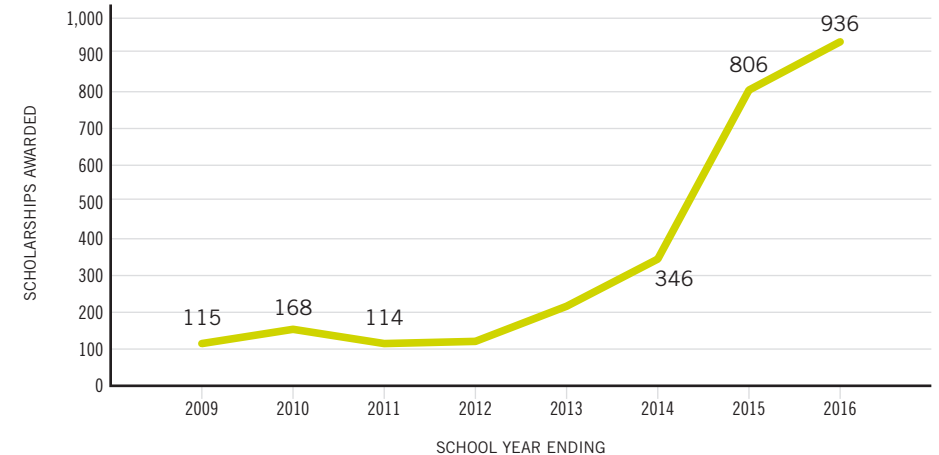
Percent of Arizona K–12 students eligible for Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program

**12%**

### STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Allow the state to verify that scholarships have been awarded to students attending a qualified school
- Annually report to the state:
  - ✓ Data on accepted contributions, grants awarded, the amount of money being held for identified student scholarships in future years, a list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO's top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

The number of scholarships awarded through Arizona's Law for Disabled and Displaced Students Tax Credit Scholarship Program increased about 16 percent from 2014–15 to 2015–16.



Additional Arizona programs on pages [15](#), [87](#), [89](#), [93](#)

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



## ARIZONA

# “Switcher” Individual Income Tax Credit Scholarship Program



Tax-Credit Scholarship • Enacted 2012 • Launched 2012

Arizona’s “switcher” tax-credit scholarship program supplements its Original Individual Income Tax Credit Scholarship Program. The switcher program provides a credit on individual income taxes for donations to school tuition organizations (STOs), nonprofits that provide private school scholarships. In tax year 2018, individual taxpayers that contributed to STOs under this switcher may claim a dollar-for-dollar credit of up to \$552, and married couples filing jointly may claim up to \$1,103. However, taxpayers must first donate the maximum credit amount for the Original Individual Income Tax Credit (\$555 individual, \$1,110 joint in tax year 2018) before they may claim the switcher credit.

### STUDENT FUNDING

STOs determine scholarship amounts.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Arizona’s switcher tax-credit scholarship program, in conjunction with its Original Individual Income Tax Credit Scholarship Program, is one of the most expansive programs in the nation. It does not restrict eligibility based on arbitrary family income levels. However, the program does require that an eligible student have previously attended a public school for at least a full semester or 90 days or be a preschool enrollee identified by the school district as having a disability. The program excels by not restricting the amount a scholarship can be worth. Another plus of Arizona’s switcher program is the lack of red tape placed on participating schools, which must comply with the state’s private school regulations, including health, safety and nondiscrimination requirements. Lawmakers could improve the program by raising the cap on the amount individual and joint taxpayers can claim as a credit. This improvement would allow for more donations to STOs, which would, in turn, allow those STOs to increase the number of scholarships and the amount of each scholarship they award.

### LATEST STATS (2015–16)

Scholarships awarded: **20,976**  
Schools participating: **321**  
Scholarship organizations: **50**  
Average scholarship value: **\$1,360**

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

94%

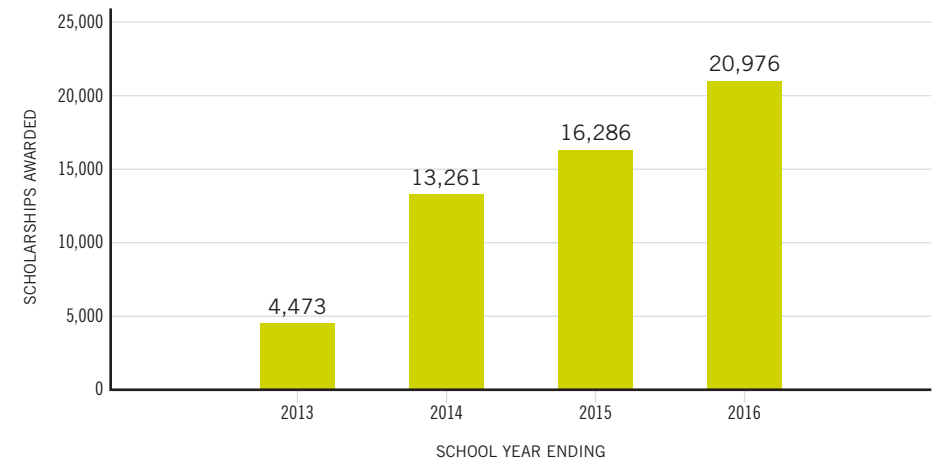
### GOVERNING STATUTES

Ariz. Rev. Stat. § 43-1089.03

### STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state data on accepted contributions, grants awarded, the dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, the dollar amount of scholarships granted to those students whose household income falls between 185 percent and 342 percent of the federal poverty level (\$46,435 and \$85,842, respectively, for a family of four in 2018–19), the amount of money being held for identified student scholarships in future years, a list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO’s top three officials for the fiscal year and proof of independent review of financial statements by a certified public accountant

The number of scholarships awarded through Arizona’s “Switcher” Individual Income Tax Credit Scholarship Program increased 29 percent since 2014–15.



Additional Arizona programs on pages [15](#), [87](#), [89](#), [91](#)

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



## Florida Tax Credit Scholarship Program

Tax-Credit Scholarship • Passed 2001 • Launched 2001

Florida provides a tax credit on corporate income taxes and insurance premium taxes for donations to scholarship-funding organizations (SFOs), nonprofits that provide scholarships to low- and middle-income students and children in foster care and offer funds for transportation to public schools outside a child's district. Businesses get a dollar-for-dollar tax credit for SFO contributions, with total credits capped at \$873.6 million. Unused credits can be carried forward to the next fiscal year.

### STUDENT FUNDING

Scholarships can be worth up to 96 percent of the state's unweighted Fulltime Equivalency (FTE) funding, though they may not exceed private school tuition and fees. Transportation grants for public schools are worth up to \$500.

### STUDENT ELIGIBILITY

Students in households earning up to 260 percent of the federal poverty level (\$65,260 for a family of four in 2018–19) are eligible for scholarships. Students who qualify under 200 percent of poverty (\$50,200 for a family of four) are eligible for full scholarships worth \$6,519 to \$7,111, depending on grade level. Partial scholarships are available with scholarship values reduced by 12 percent to 50 percent if the student comes from a household with an income between 200 percent and 260 percent of the federal poverty level. First priority is given to renewal students and to new students eligible for the federal free and reduced-price lunch program (\$46,435 for a family of four in 2018–19). Eligibility recently opened to siblings of current scholarship recipients—as long as they live in the same household—and the income limit for previous scholarship recipients was removed. Additionally, students placed in foster care or out-of-home care, as well as dependents of active-duty military, are now able to apply for a scholarship at any time.

### EDCHOICE EXPERT FEEDBACK

Already the country's largest private school choice program in terms of participating students, the Florida legislature expanded student eligibility for its tax-credit scholarship program in 2014. Beginning in the 2016–17 academic year, the legislature loosened the household income requirements to include more middle-income families, and students are no longer required to spend their prior year in public school before participating in the program. The program's available funding is capped, but fortunately, that cap will increase by 25 percent if 90 percent of the cap is reached. Likewise, the per-student funding cap on scholarships is allowed to grow over time. On school requirements, the program requires schools to have state approval and administer a nationally norm referenced test to scholarship students, but avoids unnecessary regulations.

### LATEST STATS (FALL 2018)

Students participating: **99,453**  
 Schools participating: **1,799**  
 Scholarship organizations: **2**  
 Average scholarship value: **\$6,323**  
 (2018–19 projected)

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



\*Each foster care student counted as a separate family

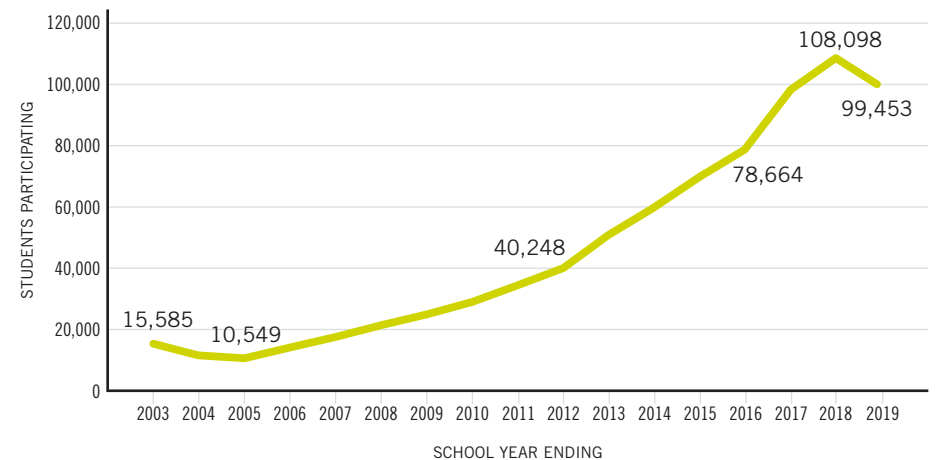
### GOVERNING STATUTES

Fla. Stat. §§ 1002.395; 1002.421

### SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with federal nondiscrimination requirements of 42 U.S.C. § 2000(d)
- Teachers and other school personnel working with scholarship students must undergo federal background checks
- Teachers must have a bachelor's degree, three years of teaching experience, or special expertise
- Schools in operation fewer than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Meet state and local health, safety and welfare laws; codes and rules
- Any school receiving more than \$250,000 in scholarship money must provide independent financial reporting to the state
- Scholarship students must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3–10 in two or more consecutive years will have standardized test score gains analyzed by state researchers.
- Beginning in 2019–20, all new scholarship schools must receive a satisfactory inspection from the Florida Department of Education

Enrollment in Florida's Tax Credit Scholarship Program saw enrollment decrease by 8 percent since its peak.



Additional Florida programs on pages **17, 33, 97**

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

# FLORIDA



## Hope Scholarship Program

Tax-Credit Scholarship • Enacted 2018 • Launching 2018

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

### STUDENT FUNDING

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

Scholarship-funding organizations must fund scholarships using a rate of Florida’s unweighted fulltime equivalent amount. Students in grades K–5 receive 85 percent of this amount (\$6,519). Those in grades 6–8 receive 92 percent (\$6,815). High school students in grades 9–12 receive 96 percent (\$7,111).

Students who use the program to transfer to an out-of-district public school are eligible for transportation reimbursement up to \$750. SFOs will award scholarships on a first-come, first-served basis, with priority granted to renewing students. SFOs may use up to 3 percent of contributions for administrative purposes.

### STUDENT ELIGIBILITY

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

Qualifying incidents may occur within a school building, on school property, at any school-related or school-sponsored program or activity, while riding the bus or while waiting at a bus stop. Students attending public charter schools are not eligible.

Students must be Florida residents. Students who receive other scholarships from a Florida SFO are not eligible for Hope Scholarships.

### LATEST STATS (FALL 2018)

Students participating: **66**  
Schools participating: **N/A**  
Scholarship organizations: **1**  
Maximum scholarship value: **\$6,519** (K–5),  
**\$6,815** (6–8), **\$7,111** (9–12)

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



### EDCHOICE EXPERT FEEDBACK

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

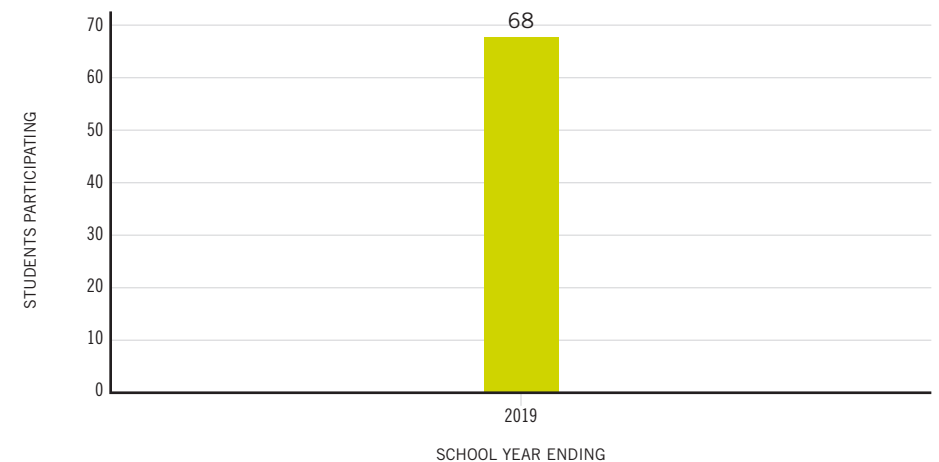
### GOVERNING STATUTES

Fla. Stat. § 1002.40

### SCHOOL REQUIREMENTS

- Use at least 97 percent of contributions for scholarships
- Notify parents of receipt of scholarship on first-come, first-served basis
- Establish a date by which the parent of a participating student must confirm continuation in the program
- Not charge families an application fee
- Give priority to renewing students
- Prepare and submit quarterly reports to Florida’s Department of Education
- Provide payments at least quarterly to parents or qualified private schools

Enrollment in Florida's Hope Scholarship Program



Additional Florida programs on pages **17**, **33**, **95**

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

# GEORGIA



## Qualified Education Expense Tax Credit

Tax-Credit Scholarship • Passed 2008 • Launched 2008

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 (couples filing separately may claim up to \$1,250 each). An individual who is a member of an LLC, a shareholder of an S-Corporation or a partner in a partnership may claim up to \$10,000 of their tax actually paid as a member, shareholder or partner. Corporate taxpayers may claim up to 75 percent of their total tax liability. The program is capped at \$100 million in tax credits per year.

### STUDENT FUNDING

Scholarship amounts are determined by SSOs, capped only by the average state and local expenditures per child for public elementary and secondary education in the entire state. For 2018, scholarships were capped at \$9,817.

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Georgia's tax-credit scholarship program has the opportunity to be one of the most expansive, successful programs in the country, as there are no arbitrary eligibility requirements. Unfortunately, although the state legislature recently raised the cap on available tax credits, the cap still limits the number of scholarships to less than 2 percent of students statewide (assuming the same average scholarship value). Raising the cap substantially and adding a strong automatic escalator of the cap as contributions rise to meet demand would be an appropriate improvement, given the strong demand for scholarships and the impressive generosity of individual donors in Georgia. The program does benefit from a generous allowance on the size of individual scholarships, which can equal the average funding amount per student in Georgia public schools. Moreover, the program requires that schools be physically located in the state, obey nondiscrimination laws and satisfy the normal requirements to be a licensed private school in Georgia, but otherwise avoids unnecessary regulations.

### GOVERNING STATUTES

O.C.G.A. §§ 20-2A-1 through 7 and 48-7-29.16

### LATEST STATS (2017)

Scholarships awarded: **13,247**  
Schools participating: **N.A.**  
Scholarship organizations: **24**  
Average scholarship value: **\$3,454**

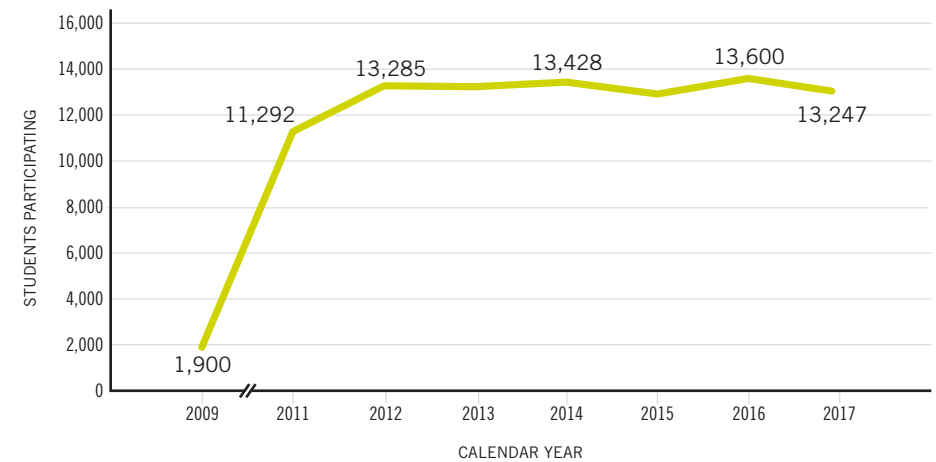
Nearly nine out of 10 Georgia K–12 students are eligible for scholarships under the Qualified Education Expense Tax Credit

89%

### SSO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Have an independent board of directors
- Ensure donors cannot designate their donation to any particular individual student
- Submit annually to the state:
  - ✓ Data on accepted contributions and tax credits approved
  - ✓ Independent review of financial statements by a certified public accountant
  - ✓ Total number of students and total dollar value of scholarships awarded each year
  - ✓ Average scholarship amount by Federal Poverty Level brackets
- Publicly disclose annually:
  - ✓ Total number of scholarships approved
  - ✓ Total number and amount of donations received
  - ✓ Average household income of scholarship recipients

Participation in Georgia's tax-credit scholarship program decreased 10 percent from 2016 to 2017.



Additional Georgia program on page 35

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



## Invest in Kids Program

Tax-Credit Scholarship • Enacted 2017 • Launching 2018

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

### STUDENT FUNDING

Each SGO determines the amount of the scholarships it distributes, but the baseline scholarship amount cannot exceed the lesser of the state's average operational expense per pupil (OEPP; \$12,973 in 2018–19) and the necessary costs and fees for attendance at the qualified school. Exceptions include:

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

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

- Students whose household income is less than 185 percent of the poverty level (\$46,435 for a family of four in 2018–19) may receive a scholarship worth up to 100 percent of the state's average OEPP.
- Students whose household income is between 185 percent and 250 percent of the poverty level (\$62,750 for a family of four in 2018–19) may receive, on average, a scholarship worth up to 75 percent of the state's average OEPP.
- Students whose household income is 250 percent or more of the federal poverty level may receive, on average, a scholarship worth up to 50 percent of the state's average OEPP.

SGOs are required to grant priority to the following students who applied by April 1 of the preceding school year: (1) eligible students who previously received a tax-credit scholarship, (2) students from households whose prior year's income does not exceed 185 percent of the federal poverty level (FPL; \$46,435 for a family of four in 2018–19), (3) students who reside in districts that have a school with at least one subgroup whose average student performance is at or below the state average for the lowest 10 percent of student performance in that subgroup or with a school with an average graduation rate of less than 60 percent, then (4) siblings of current scholarship recipients. All other eligible students shall be eligible to receive scholarships without regard to those priority groups beginning April 1 of the same year.

### STUDENT ELIGIBILITY

Students are eligible to receive scholarships if their family income does not exceed 300 percent of the federal poverty level (\$75,300 for a family of four in 2018–19). Once a student has received a scholarship, families may earn up to 400 percent of the FPL (\$100,400 for a family of four in 2018–19) for the duration of the scholarship or scholarship renewal while retaining eligibility.

### LATEST STATS (2018–19)

Students participating: **N/A**  
 Schools participating: **N/A**  
 Scholarship organizations: **N/A**  
 Maximum Scholarship Value: **\$12,973**

Percent of Illinois families with children who meet the Invest in Kids Program's Income Requirement

44%

Students must also (1) be eligible to attend an Illinois public elementary or high school the semester prior to receiving a scholarship or be starting school in Illinois for the first time and (2) reside in the state.

### EDCHOICE EXPERT FEEDBACK

Illinois's tax-credit scholarship program is a positive step for families wanting educational choice in the state. The program allows students to be eligible without first requiring them to attend a public school, which grants access to more families than states that have such a requirement. Moreover, the scholarships offer high funding amounts for low-income families, gifted students, English language learners and students with special needs. However, there is room for improvement. The \$75 million credit cap, while seemingly large, is a small fraction of what Illinois spends on K–12 education. The state testing mandate may deter private schools from participating in the program and provide participating schools with a strong incentive to narrow the curriculum and “teach to the test.” A nationally norm-referenced test would allow scholarship students' parents to compare their performance with students nationally without imposing the unintended consequences that stem from imposing a single state test. It is also unclear whether the 75 percent credit value will provide enough of an incentive for individuals and businesses to donate the maximum amount to scholarship-granting organizations so as many students as possible have access to scholarships. Additionally, disbursing credits in a manner that is “geographically proportionate to enrollment in recognized non-public schools in Illinois” does not incentivize the opening of private schools in small town and rural areas that do not already have a significant number of private school students. Finally, the program's sunset provision should be eliminated so students will have access to educational choice beyond the 2022–23 school year.

### GOVERNING STATUTES

P.A. 100-0465 (35 ILCS 40 et seq.)

### SGO REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Carry forward no more than 25 percent of the qualified contributions to the next calendar year of receipt, through 2021–22; no qualifying contributions may be carried forward beginning in 2022–23
- Award scholarships by priority group until April 1 of the year preceding the scholarship year
- Must continue to fund a student's scholarship if the student transfers to a different school during the academic year, with the scholarship amount prorated
- Must provide a copy of a financial audit by an independent certified public accountant within 180 days after the end of the fiscal year to the Department of Revenue
- Must assess and document each student's eligibility for the academic year prior to granting a scholarship
- Must grant scholarships only to eligible students
- Must allow an eligible student to attend any qualified school of the student's choosing, subject to the availability of funds
- Must provide a report to the Department of Revenue listing the total certificates of receipt issues, total amount of qualified contributions, number of students utilizing scholarships and the name and address of each qualified school for which qualified students utilized scholarships
- Make reasonable efforts to advertise the availability of scholarships to eligible students

We expect data to become available in Spring 2019. Since the program just launched in Fall 2018, no official participation data are available thus far.

Additional Illinois program on page **131**

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



# INDIANA



## School Scholarship Tax Credit

Tax-Credit Scholarship • Passed 2009 • Launched 2010

Indiana's School Scholarship Tax Credit program allows individuals and corporations to claim a 50 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. There is no limit on the dollar amount of the tax credit donors can claim, although the total amount of tax credits awarded statewide is limited to \$14 million in 2018-19.

### STUDENT FUNDING

Charitable donations made to scholarship-granting organizations fund the scholarships. Individuals and corporations may receive 50 percent tax credits for their donations to SGOs, and Indiana allocated \$14 million for tax credits meant for SGO donations in 2018-19. SGOs determine scholarship amounts.

### STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 200 percent of the guidelines needed to qualify for the free and reduced-price lunch program (\$92,870 for a family of four in 2018-19). Children must be between ages 5 and 22 to participate. Current private school students can qualify.

### EDCHOICE EXPERT FEEDBACK

The eligibility restrictions on Indiana's tax-credit scholarship program exclude many families. Just like public schools, the scholarships should be available to all children, regardless of their parents' income. Additionally, the total cap on credits restricts the overall amount of money that follows students. Inclusion of current private school families who are eligible for the scholarship, regardless of whether they previously attended a public school, helps families who have sacrificed to give their children a better education. With the inclusion of these families, however, Indiana will need to raise the cap on available tax credits additionally to compensate for the increased demand. The program also deserves credit for avoiding unnecessary regulations.

### GOVERNING STATUTES

Ind. Code §§ 6-3.1-30.5 and 20-51-1 through 3

### LATEST STATS (2018-19)

Scholarships awarded: **9,743** (2017-18)  
Schools participating: **341**  
Scholarship organizations: **6**  
Average scholarship value: **\$2,108** (2017-18)

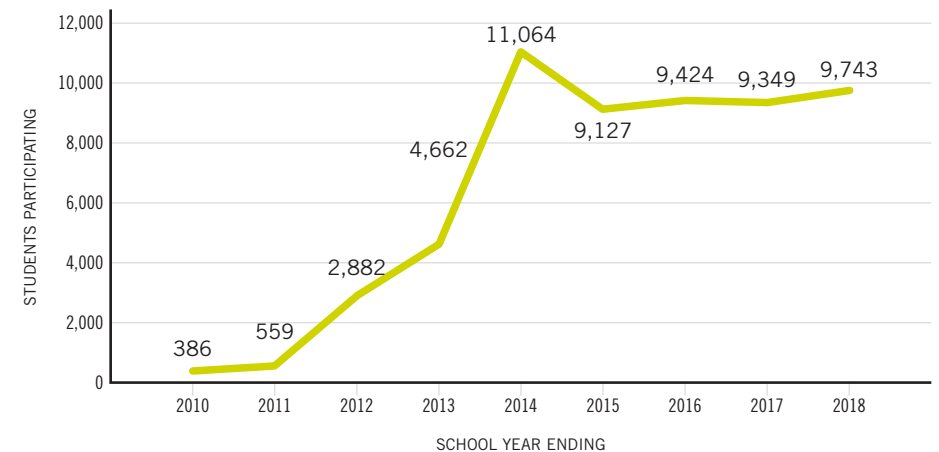
Percent of Indiana families with children who meet the School Scholarship Tax Credit's income requirement

60%

### SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Be certified by the state
- Make scholarships available for more than one school
- Conduct criminal background checks on all SGO employees and board members
- Have an outside financial audit conducted and provide an annual report to the state

After a decrease from 2013-14 to 2014-15, possibly due to scholarship students switching into the state's voucher program, enrollment in Indiana's tax-credit scholarship program is holding steady at more than 9,000 students.



Additional Indiana programs on pages **37, 131**

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





## School Tuition Organization Tax Credit

Tax-Credit Scholarship • Passed 2006 • Launched 2006

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 \$13 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 can constitute up to 25 percent of the \$13 million cap.

### STUDENT FUNDING

STOs determine scholarship amounts.

### STUDENT ELIGIBILITY

Starting in 2018–19, children are eligible to receive scholarships if their family income does not exceed 400 percent of federal poverty guidelines (\$100,400 for a family of four in 2018–19).

### EDCHOICE EXPERT FEEDBACK

The \$13 million cap on funding for scholarships is too low to provide the necessary funding for all eligible families. The program, however, does have reasonable regulations on private schools that participate. A school must be accredited, but schools are able to choose independent accrediting agencies outside of the state department of education. Additionally, each STO is able to independently set its own scholarship granting criteria, which allows it to set its own private mission and seek donors who align with that mission. Because the funding cap is too low, an automatic escalator for the tax credit cap, similar to Florida's Tax Credit Scholarship Program, would allow the program to grow with the demand for scholarships. This will allow true educational freedom for all families who seek a different choice, not create an arbitrary cap that stops those who would wish to attend a different school.

### GOVERNING STATUTES

Iowa Stat. §§ 422.8(2)(b) and 422.11S

### LATEST STATS (2017–18)

Students participating: **10,752**  
 Schools participating: **145**  
 Scholarship organizations: **12**  
 Average scholarship value: **\$1,654**

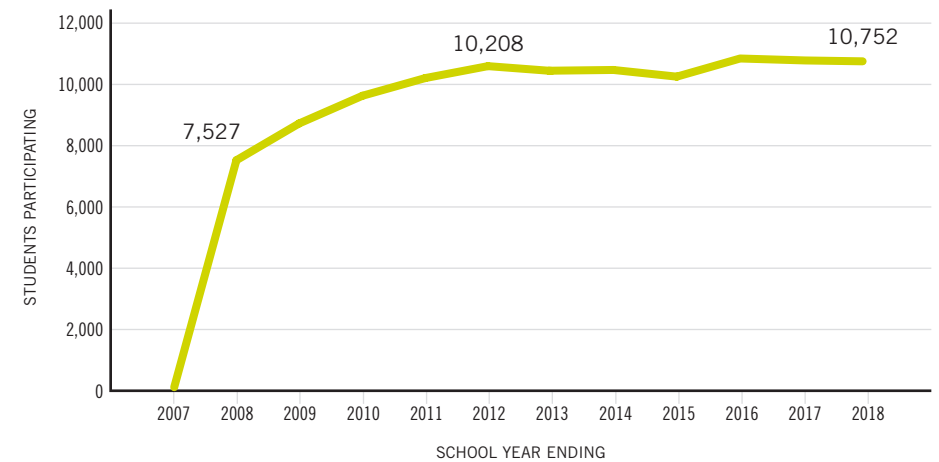
Percent of Iowa families with children who meet the School Tuition Organization Tax Credit's income requirement

**58%**

### STO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Conduct an annual review of financial statements by a public accounting firm
- Submit data to the state on accepted contributions, grants awarded and participating schools

Participation in Iowa's tax-credit scholarship program has remained relatively stable since spiking from its inception to 2011–12.



Additional Iowa program on page **131**

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

# KANSAS

## Tax Credit for Low Income Students Scholarship Program

Tax-Credit Scholarship • Enacted 2014 • Launched 2015



Kansas’s Tax Credit for Low Income Students Scholarship Program allows individuals and corporations to claim a 70 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. The limit on the dollar amount of the contributions a taxpayer is eligible to claim tax credits against is \$500,000 per year, and the total amount of tax credits awarded annually statewide is limited to \$10 million.

### STUDENT FUNDING

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

### STUDENT ELIGIBILITY

Children are eligible to receive scholarships if their family income does not exceed 100 percent of the guidelines needed to qualify for the free lunch program (\$32,630 for a family of four in 2018–19). They also must be assigned to one of the Kansas’s 100 lowest-performing schools as defined by the state’s board of education. Children must be between ages 5 and 21 to participate. In addition, children must have been enrolled in any public school the previous school year, unless the child is younger than 6 years of age.

### EDCHOICE EXPERT FEEDBACK

Kansas’s tax-credit scholarship program’s \$8,000 maximum scholarship amount is high enough to provide even the poorest families with access to almost all private schools in Kansas, yet it provides enough flexibility for each SGO to determine the needs of their individual students. The program also avoids unnecessary regulations on private schools. However, the legislature should expand eligibility requirements to serve more students. By removing the “lowest-performing schools” requirement, this program would be simpler for parents to ascertain eligibility and for private schools to effectively reach students. Second, any increase in the income requirement would exponentially expand the program to even more families. A simple extension of families up to 185 percent of the federal poverty limit or even higher would make scholarships available to an even greater number of low-income families.

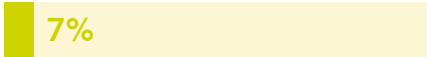
### GOVERNING STATUTES

K.S.A. §§ 72-99a01(Supp) through 72-99a07 (Supp); 79-32,138 (Supp)

### LATEST STATS (FALL 2018)

Students participating: **369**  
Schools participating: **114**  
Scholarship organizations: **9**  
Average scholarship value: **\$4,058**

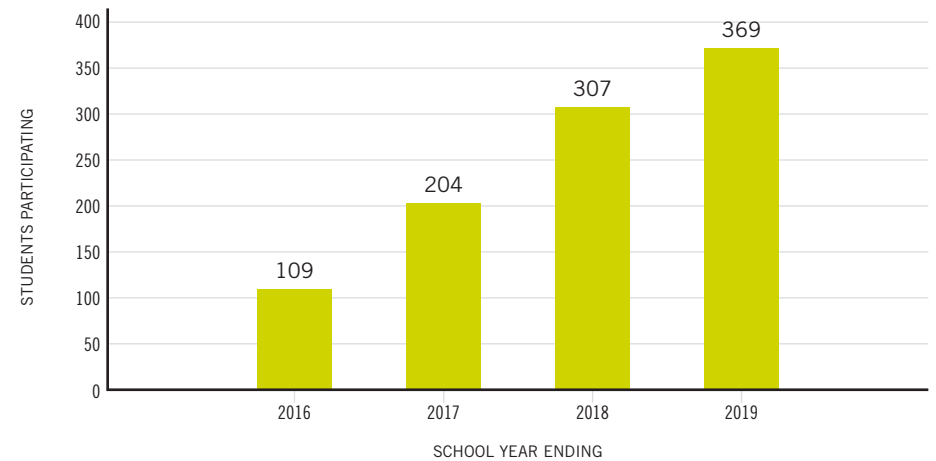
Percent of Kansas K–12 students eligible for the Tax Credit for Low Income Students Scholarship Program



### SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships within 36 months of receiving the contributions
- Issue a receipt prescribed by the Secretary of Revenue to any contributing taxpayer
- Receive written verification from the state board of education that a student is eligible prior to awarding an educational scholarship to students previously enrolled in a public school
- Report to the state board of education all students that receive a scholarship
- Provide the state board of education a surety bond or financial information demonstrating the SGO’s ability to pay the amount expected to be received during the school year if the SGO exceeds \$50,000 in donations
- Ensure that qualified schools that receive scholarships are in compliance with the requirements of the program
- Have its accounts examined and audited by a certified public accountant at the end of the calendar year for verification that the education scholarships that were awarded were distributed to eligible students and file a copy of the audit with the state board of education
- Submit annually to the state (via a report approved by a certified public accountant):
  - ✓ Names and addresses of eligible students receiving an educational scholarship by the SGO
  - ✓ Total number and dollar amount of contributions received during the preceding 12-month period
  - ✓ Total number and dollar amount of educational scholarships awarded the preceding 12-month period to eligible students

Enrollment in Kansas's tax-credit scholarship program grew 20 percent in its fourth year.



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

# LOUISIANA



## Tuition Donation Credit Program

Tax-Credit Scholarship • Enacted 2012 • Launched 2012

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

### STUDENT FUNDING

For students in grades K–8, scholarships can be worth up to 80 percent of the state average Minimum Foundation Program (MFP) funding per pupil for the previous year (\$4,147 in 2018–19). For grades 9–12, scholarships can be worth up to 90 percent of that same figure (\$4,666 in 2018–19).

### STUDENT ELIGIBILITY

Students must come from families whose household income is less than 250 percent of the federal poverty line (\$62,750 for a family of four in 2018–19). Additionally, they either must be entering kindergarten, have attended a public school in both semesters during the previous school year or have previously received a scholarship. Students who received a voucher under the Louisiana Scholarship Program in the previous school year are also eligible.

### EDCHOICE EXPERT FEEDBACK

Louisiana’s tax-credit scholarship program is very strong on funding, as there is no cap on the amount of credits donors can claim; moreover, individual scholarships can be worth up to 80 percent of the average state funding per pupil in grades K–8 and 90 percent in grades 9–12. However, the program limits eligibility based on income and enrollment status. As a result, only about half of families statewide qualify to receive scholarships. The program also places a number of unnecessarily burdensome regulations on participating schools. Schools must use lotteries to admit students and administer the state math and language arts tests to scholarship students, both of which could dissuade private schools from participating and the latter of which creates a strong incentive for participating schools to narrow their curriculum and “teach to the test.” For this promising program to grow successfully, the legislature should give participating private schools more autonomy and expand eligibility to include all students.

### GOVERNING STATUTES

La. Rev. Stat. § 47:6301

### LATEST STATS (2018–19)

Students participating: **1,703** (2017–18)  
Schools participating: **162** (2017–18)  
Scholarship organizations: **4**  
Average scholarship value: **\$4,148** (2016–17)

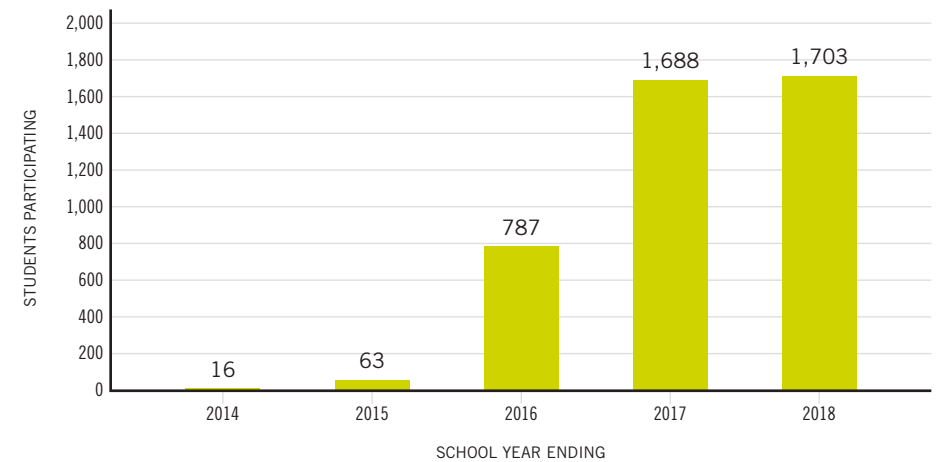
Percent of Louisiana families with children who meet the Tuition Donation Rebate Program’s income requirement

**47%**

### STO REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Conduct background checks on its employees and board members
- Pay out at least 75 percent of all funds from donations annually
- Report annually to the state:
  - ✓ Total number and dollar amount of contributions received
  - ✓ Total number and dollar amount of scholarships awarded
  - ✓ Total amount expended on administrative costs
  - ✓ Tuition and fee amounts published by participating schools
  - ✓ Information on contributions made by each contributor
  - ✓ Financial information report by a certified public accountant

Enrollment in Louisiana's tuition credit program barely increased over the last year.



Additional Louisiana programs on pages **39, 41, 131**

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

# MONTANA

## Tax Credits for Contributions to Student Scholarship Organizations



Tax-Credit Scholarship • Enacted 2015 • Launched 2015

Montana allows individuals and corporations to claim a 100 percent tax credit for contributions to approved student scholarship organizations (SSOs), nonprofits that provide scholarships for private school and tutoring. The total amount of tax credits awarded statewide is limited to \$3 million, a limit that increases 10 percent each year if the cap is reached. No taxpayer may receive a credit larger than \$150.

### STUDENT FUNDING

Scholarship amounts are determined by SSOs. The maximum scholarship is 50 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$5,514 for 2017–18). Each SSO's average scholarship may not exceed 30 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$3,308 for 2017–18).

### STUDENT ELIGIBILITY

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

### EDCHOICE EXPERT FEEDBACK

Montana's tax-credit scholarship program is a step in the right direction in a state with no charter school or private school choice, but it is a small step. Unfortunately, a recent Montana Supreme Court decision has rendered the program inoperable as of the publication of this edition of *The ABCs of School Choice*. Before the ruling, Montana prohibited SSOs from defining their own mission by requiring them to work with every private school. Additionally, the excessively restrictive cap of \$150 per donor makes it exceedingly difficult for SSOs to raise funds. It will require dozens of donors just to fund a single scholarship. The rules regarding the amount of funding allowed per scholarship are overly complex as well. State government should allow SSOs to set whatever funding criteria they determine prudent and decide how to best manage their own funds. There are some positive notes, however. The program is universal for all children, which is the hallmark of any good educational choice program. Lastly, the escalator clause allows for the program to grow with the donations received, a feature that is absent from some of the other better known programs. Proponents of the program face an uphill battle in order to stay the legal decision and attempt to take the case to the U.S. Supreme Court. Likewise, Montana has a long way to go in order to make this a robust program.

### GOVERNING STATUTES

Mont. Code Ann. §§ 15-30-3101 through 3114

### LATEST STATS (2017–18)

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

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

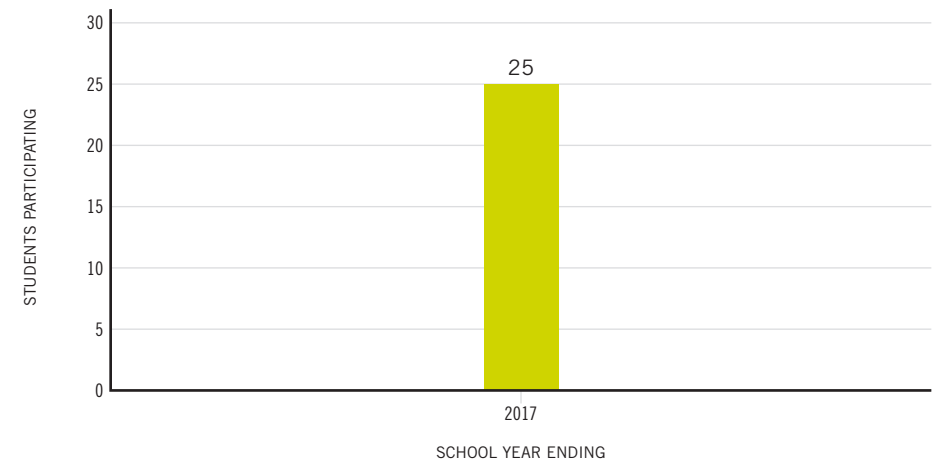
100%

\*Currently, no students may use the program, pending litigation.

### SSO REQUIREMENTS

- Be a certified 501(c)3
- Refrain from spending more than 10 percent of its donations on the administration of the fund
- Must keep separate accounts for scholarship and administrative money
- Report donations and expenditures to the state department of revenue
- Pay out all donations in three years
- Not limit gifts to a single school or type of school
- Complete an annual review
- Prevent any donation from being earmarked for a particular family, child or school
- Not limit gifts to specific pupils
- Keep records pursuant to the educational environment of the student
- Refrain from providing scholarships that exceed 50 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$5,514 for 2017–18)
- Ensure the average scholarship does not exceed 30 percent of the average per-pupil expenditure for the second most recently completed fiscal year (\$3,308 for 2017–18)

Enrollment in Montana's Tax Credits for Contributions to Student Scholarship Organizations Program has ceased pending a court decision.



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

# NEVADA

## Educational Choice Scholarship Program



Tax-Credit Scholarship • Enacted 2015 • Launched 2015

Nevada allows corporations to claim a 100 percent tax credit for contributions to approved scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships, counted against the State's Modified Business Tax. Taxpayers may carry forward a tax credit under this program for five years. The total amount of tax credits awarded statewide is limited to \$6.7 million in 2018–19.

### STUDENT FUNDING

Scholarship amounts are determined by SGOs. The maximum scholarship is worth \$8,132 in 2018–19, a limit that increases by the Consumer Price Index increase each year.

### STUDENT ELIGIBILITY

All students that receive scholarships under this program must come from families whose household incomes are at or below 300 percent of the federal poverty line (\$75,300 for a family of four in 2018–19).

### EDCHOICE EXPERT FEEDBACK

This scholarship program learned from the successes of others before it and has implemented many positive attributes for a school choice program. By including a budget escalator for the tax credit cap year to year, the program will eventually grow to meet demand, and a tax credit of 100 percent per donor will help raise necessary funds for students. Although this program is still young, it could be broadened to allow for universal access. The program does allow for current private school families to access the fund, a very welcomed addition as there are many families who have sacrificed to put their children in private school already. Additionally, the regulations on the program are sensible and unobtrusive. Schools are allowed to choose the type of nationally norm-referenced test that best aligns with their curriculum and teaching style.

### GOVERNING STATUTES

N.R.S. 388D.250 through 280

### LATEST STATS (FALL 2018)

Students participating: **2,306**  
Schools participating: **60**  
Scholarship organizations: **4**  
Average scholarship value: **\$5,453**  
(Projected 2018–19)

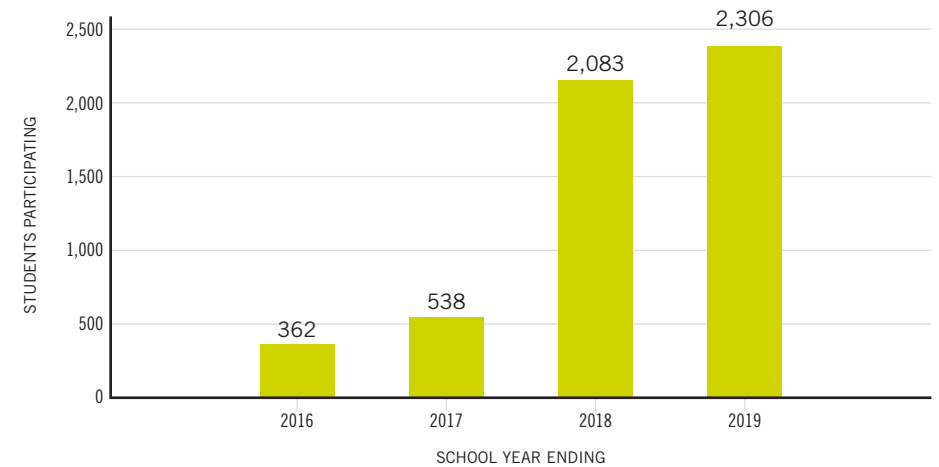
Percent of Nevada families with children who meet the Educational Choice Scholarship Program's income requirement



### SGO REQUIREMENTS

- Income Limit: 300 percent of the federal poverty level
- Prior Year Public School Requirement: None
- Geographic Limit: Statewide
- Enrollment Cap: None
- Scholarship Cap: \$8,132
- Testing Mandates: National
- Credit Value: 100%
- Total Credit Cap: None
- Budget Cap: \$6.7 million (escalator)

Enrollment in Nevada's tax-credit scholarship program increased 11 percent in its fourth year.



Additional Nevada program on page 21

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

# NEW HAMPSHIRE



## Education Tax Credit Program

Tax-Credit Scholarship • Enacted 2012 • Launched 2013

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

### STUDENT FUNDING

Individuals subject to New Hampshire's interest and dividends tax and businesses may receive 85 percent tax credits for donations to scholarship organizations (SOs). The average value of all non-homeschooling scholarships an SO awards cannot exceed \$2,762 in 2018–19, except for students with special needs, whose scholarships cannot be less than \$4,834. That amount is adjusted each year to reflect the changes in the Consumer Price Index. Homeschooling students may receive reimbursements for educational expenses.

### STUDENT ELIGIBILITY

Students must be between ages 5 and 20 and come from households where family income is less than 300 percent of the federal poverty level (\$75,300 for a family of four in 2018–19). In the first two years of the program, scholarship organizations were required to award 70 percent of scholarship funds to students who previously attended a public school ("switchers") or to switchers who already received a scholarship. However, beginning in the third year, the percentage of required switchers reduced by 5 percent each year. In 2019–20, the program will require at least 40 percent of scholarship recipients to be switchers. Additionally, 40 percent of the total scholarships SOs award must be given to students who qualify for the federal free and reduced-price lunch program.

### EDCHOICE EXPERT FEEDBACK

New Hampshire's tax-credit scholarship program is the most expansive in the nation in terms of how parents may use their funds to customize their child's education. It more closely resembles education savings accounts than other tax-credit scholarship programs. The program also avoids unnecessarily burdensome school regulations. To participate, private schools simply must be approved under state law. On funding and eligibility, however, the program has considerable room to grow. Although the average value of scholarships given to all other students is adjusted at the end of each year to reflect changes in the Consumer Price Index, the current general cap of \$2,762 would be more beneficial to families if raised closer to the level of funds otherwise appropriated for a child's education in a public school. As for eligibility, the program is limited by income and by the statewide cap on tax credits, making scholarships available to fewer than 1 percent of students statewide. Lawmakers should be applauded for allowing individuals to take tax credits against the interest and dividends tax, as this will allow the scholarship organizations to serve more students. Unfortunately, however, lawmakers eliminated the provision that automatically increased the credit cap each year.

### LATEST STATS (FALL 2018)

Students participating: **413**  
Schools participating: **51** (2017)  
Scholarship organizations: **2**  
Average scholarship value: **\$2,247**

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

34%

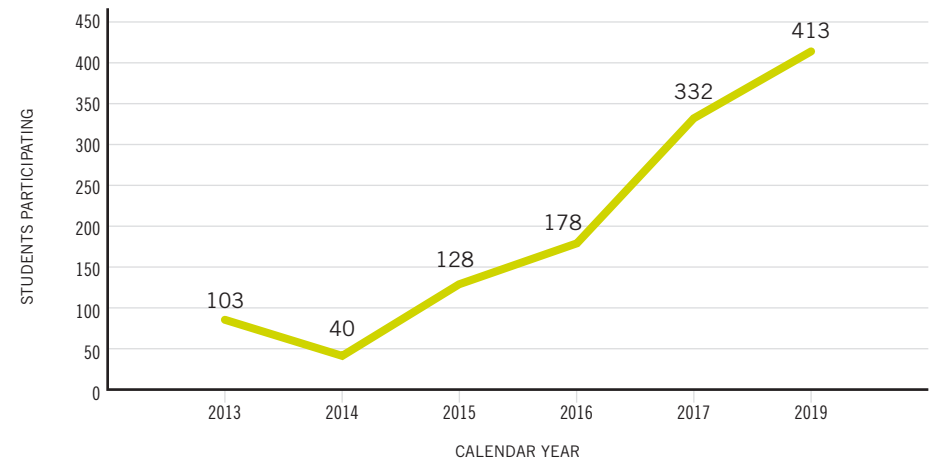
### GOVERNING STATUTES

N.H. Rev. Stat. §§ 77-G:1 through 10

### SO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Comply with state and federal antidiscrimination and privacy laws
- Be registered with the state director of charitable trusts
- Be approved by the state
- In awarding scholarships to students who attended public school or who received a scholarship the previous year, award at least 40 percent of scholarships to students who qualified for free and reduced-price lunch in the final year they were in public school
- Refrain from restricting scholarships for use at a single school and reserving scholarships for specific students
- Submit to the state:
  - ✓ Total number and dollar amount of scholarships awarded and the percentage of students eligible for free and reduced-price lunch for each of the student eligibility categories
  - ✓ Total dollar amount of donations spent on administrative expenses
  - ✓ Total carryover dollar amount
  - ✓ Total dollar amount of contributions used and not used for scholarships
  - ✓ Number of scholarships distributed per school and the dollar range of those scholarships
  - ✓ Analysis, by ZIP Code, of the place of residence for each student that receives a scholarship
  - ✓ Aggregated results of a parental satisfaction survey, designed by the state
  - ✓ Number of students who graduated and the number who dropped out of school

Enrollment in New Hampshire's tax-credit scholarship program has nearly quadrupled since launching in 2013.



Additional New Hampshire program on page 51

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



# OKLAHOMA

## Oklahoma Equal Opportunity Education Scholarships



Tax-Credit Scholarship • Enacted 2011 • Launched 2013

Oklahoma provides tax credits for donations to scholarship-granting organizations (SGOs), nonprofits that coordinate private school scholarships. The allowable tax credit is 50 percent of the amount of contributions made during a taxable year, up to \$1,000 for single individuals, \$2,000 for married couples and \$100,000 for corporations, now including S-Corporations. The program is capped at \$5 million, of which \$3.5 million is dedicated to private school scholarships with a separate \$1.5 million in tax credits available for donations made to organizations that distribute “educational improvement grants” to public schools. If donations exceed the statewide cap in a given year, the Oklahoma Tax Commission will allocate the tax credits to individuals (or corporations) on a pro-rata basis. Any taxpayer who makes a written commitment to contribute the same amount to an SGO for two consecutive years shall have their credit worth 75 percent of their total contribution, as opposed to 50 percent for a single year.

### STUDENT FUNDING

For students without an Individualized Education Plan (IEP), scholarships may be worth up to \$5,000, or 80 percent of the average per-pupil expenditure in the assigned public school district, whichever is greater. For students with special needs who attended a public school with an IEP, the scholarship is worth up to \$25,000.

### STUDENT ELIGIBILITY

Students are eligible if they either live in households with incomes up to 300 percent of the free and reduced-price lunch program (\$139,305 for a family of four in 2018–19) or attend or live in the attendance zone of a public school designated by the state as “in need of improvement.” Once a student has received a scholarship, that student and his or her siblings remain eligible until high school graduation or age 21.

### EDCHOICE EXPERT FEEDBACK

Oklahoma’s tax-credit scholarship program could be one of the most expansive in the nation because of the high income limit for eligibility; however, the \$5 million cap on credits (of which \$1.5 million is reserved for public school improvement grants) severely restricts the number and amount of scholarships that can be awarded. Additionally, the pro-rata distribution of tax credits to donors makes administration difficult for SGOs, as they cannot notify donors of the credit they will receive until the state tax commission receives all credits claimed for the year. Donors are also allowed only a 50 percent tax credit for donations (unless they commit to two years of giving, which raises their credit to 75 percent). The program has a reasonable level of school regulations. Participating schools must provide progress reports to parents, be accredited, follow health and safety codes and obey nondiscrimination laws. The program has a tremendous opportunity to be one of the nation’s strongest if the legislature expands eligibility and raises or removes the overall funding cap and removes the pro-rata method for distributing tax credits.

### LATEST STATS (2018–19)

Students participating: **3,033** (2017–18)  
Schools participating: **94** (2017–18)  
Scholarship organizations: **6**  
Average scholarship value: **\$1,980** (2017–18)

Percent of Oklahoma families with children who meet the Oklahoma Equal Opportunity Education Scholarships’ income requirement

**82%**

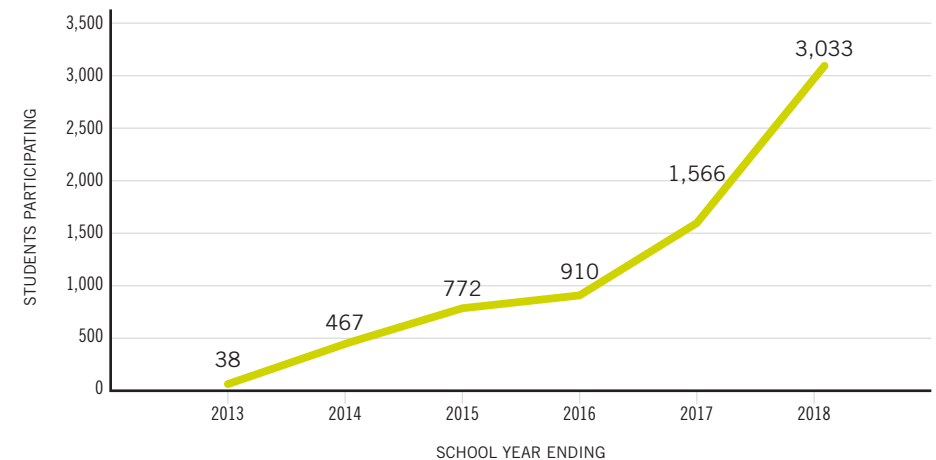
### GOVERNING STATUTES

Okla. Rev. Stat. § 68-2357.206

### SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Register as an SGO with the state
- Spend a portion of expenditures on scholarships for students who qualify for the free or reduced-price lunch program (\$46,435 for family of four in 2018–19) in an amount equal or greater to the percentage of eligible low-income students in the state
- Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student
- Conduct background checks on employees and board members
- Maintain full and accurate records on contributions, expenditures and other documentation required by the state

Participation in Oklahoma’s tax-credit scholarship program increased 93 percent from 2016–17 to 2017–18.



Additional Oklahoma program on page 67

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

# PENNSYLVANIA

## Educational Improvement Tax Credit Program



Tax-Credit Scholarship • Enacted 2001 • Launched 2001

Pennsylvania provides tax credits for corporate contributions to the following nonprofit organizations: scholarship organizations (SOs), nonprofits that provide private school scholarships; educational improvement organizations (EIOs), nonprofits that provide private school scholarships; and/or prekindergarten scholarship organizations (PKSOs). In 2014, the Pennsylvania legislature passed a bill allowing businesses to apply for an alternative tax credit if the preferred credit is unavailable; i.e., a corporate donor may elect to donate to the Educational Improvement Tax Credit Program (EITC) and simultaneously apply for an alternate tax credit through the Opportunity Scholarship Tax Credit Program (OSTC), a separate tax-credit scholarship program for low-income students in “low-achieving” school zones.

### STUDENT FUNDING

Each approved organization determines scholarship amounts. Tax credits are worth 75 percent of the contribution; however, a 90 percent credit can be claimed if the corporation commits to two consecutive annual contributions. In either case, the maximum tax credit is \$750,000 per company; however, this cap will be lifted from October 1 through November 30 if credits go unclaimed. Credits are awarded to companies on a first-come, first-served basis until the \$160 million cap is reached.

### STUDENT ELIGIBILITY

Children are eligible for scholarships if their household incomes are less than \$85,000 plus \$15,608 for each child in the family. For example, a family with one child must have an income below \$100,608, whereas a family with three children must have an income below \$131,824. The figures will increase in future years to account for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to \$150,912) or less, and those with the most severe special needs are eligible if they come from families who earn 299 percent of the baseline income level (\$301,120 for a one-child family) or less.

### EDCHOICE EXPERT FEEDBACK

Pennsylvania’s tax-credit scholarship program has considerable room to grow on overall funding. Although lawmakers increased the total credits available by \$25 million, it falls short of providing scholarships for all applicants. In 2017, more than half of applicants were rejected due to insufficient funds. However, the income requirements in the program are among the most generous of the means-tested school choice programs and are appropriately higher for students with special needs based on their particular types of special needs. As for scholarship funding, the program gives SOs the opportunity to determine scholarship amounts. Unfortunately, that is mitigated by the cap on overall funding, which tends to incentivize SOs to

### LATEST STATS (2016–17)

Scholarships awarded: **34,421**  
Schools participating: **N.A.**  
Scholarship organizations: **258**  
Average scholarship value: **\$1,659**

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

66%

\*Assumes one child per family

give smaller scholarships. The program fares well on school regulations. There are no unnecessary testing or admissions requirements, and all private schools can qualify as long as they satisfy the state’s mandatory attendance requirements and obey the Civil Rights Act of 1964. Pennsylvania’s program should increase the overall cap on tax credits, which would allow scholarship sizes and student participation numbers to grow.

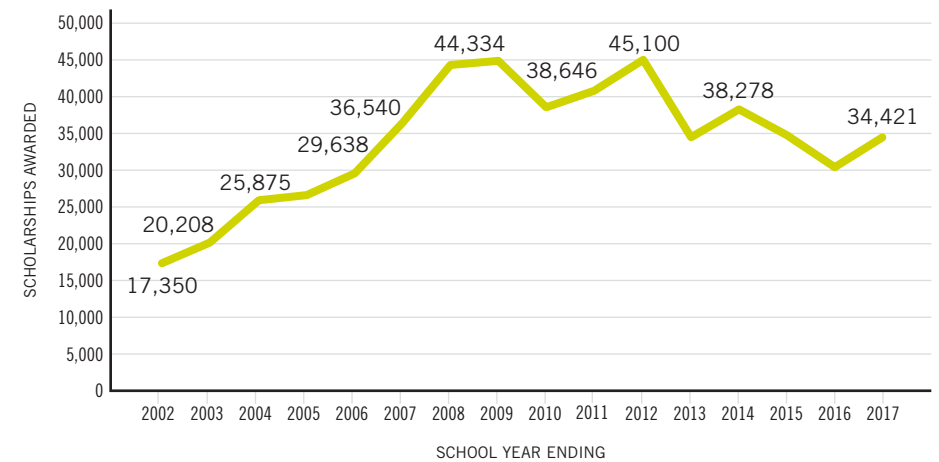
### GOVERNING STATUTES

72 P.S. §§ 8701-F through 8708-F and 9902-E

### SO REQUIREMENTS

- Use at least 80 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit an annual report detailing donations received and scholarships awarded and proof of a financial review by a certified public accountant
- Verify applicants’ income information

Pennsylvania’s first tax-credit scholarship program has been volatile the past 10 years, but participation increased 13 percent since 2015–16.



Additional Pennsylvania program on page 121

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

# PENNSYLVANIA

## Opportunity Scholarship Tax Credit Program



Tax-Credit Scholarship • Enacted 2012 • Launched 2012

Pennsylvania provides tax credits for corporate contributions to opportunity scholarship organizations (OSOs), nonprofits that provide private school scholarships. 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 2014, the Pennsylvania legislature passed a bill allowing businesses to apply for an alternative tax credit if the preferred credit is unavailable. (i.e., a corporate donor may elect to donate to the Opportunity Scholarship Tax Credit Program and simultaneously apply for an alternate tax credit through the Educational Improvement Tax Credit Program, Pennsylvania's original tax-credit scholarship program.) The total funding amount of tax credits is capped at \$50 million. OSOs also are required to give preference to students who received scholarships the previous year, those eligible for free and reduced-price lunch (FRL) and FRL students in certain school districts (a "first class" school district, a district with more than 7,500 students that receives an advance of its basic education subsidy or a school district that has both received an advance of its subsidy and is either in financial distress or is involved in a school finance lawsuit against the state).

### STUDENT FUNDING

Scholarship Organizations determine scholarship amounts, which are capped at \$8,500 (\$15,000 for students with disabilities), or the amount of a school's tuition and fees, whichever is less. Public school boards may set up tuition grant programs that allow students to attend a public or private school. For private schools under such programs, the tuition grant is limited to the state's per-pupil subsidy amount.

### STUDENT ELIGIBILITY

Students must live in a "low-achieving" school zone, with low-achieving defined as the state's bottom 15 percent of public schools based on standardized test scores. Also, families are eligible only if their household incomes are less than \$85,000 plus \$15,608 for each child in the family, adjusted annually for inflation. Students with special needs are eligible for scholarships if they come from families who earn 150 percent of the baseline income level (for example, a family with one child may earn up to \$150,912) or less, and those with the most severe special needs are eligible if they come from families who earn 299 percent of the baseline income level (\$301,120 for a one-child family) or less.

### EDCHOICE EXPERT FEEDBACK

The newer of Pennsylvania's two tax-credit scholarship programs has a relatively high cap on scholarship values and generally avoids unnecessary regulations on private schools. However, because of the myriad requirements needed to qualify for a scholarship—coupled with the overall funding cap—the chief weakness of Pennsylvania's newer tax-credit scholarship program is its student eligibility. Although the program deserves credit for having significantly higher income thresholds for students with special needs

### LATEST STATS (2016–17)

Scholarships awarded: **14,556**  
Schools participating: **N/A**  
Scholarship organizations: **178**  
Average scholarship value: **\$2,420**

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

**8%**

based on their particular types of special needs, limiting eligibility to students who are assigned to "low-performing" schools excludes a large number of students whose assigned schools are not the right fit. For this program to grow successfully, Pennsylvania should consider cutting some of the complexity and red tape placed on student eligibility.

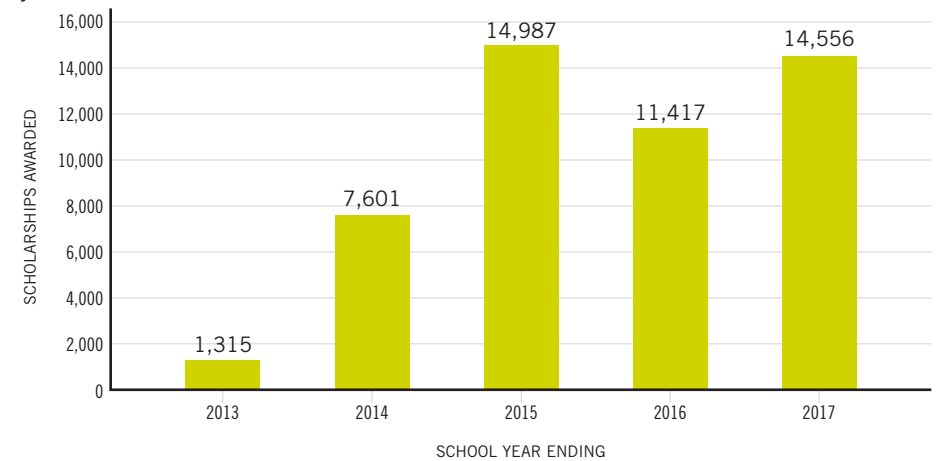
### GOVERNING STATUTES

72 P.S. §§ 8701-G.1 through 8712-G.1

### SO REQUIREMENTS

- Use at least 80 percent of contributions for scholarships
- Make scholarships available to more than one school
- Submit annual report detailing donations received and scholarships awarded to the state, including number of scholarships awarded and total and average amounts of scholarships awarded to students from households with a family income that does not exceed 185 percent of the federal poverty guideline (\$46,435 for a family of four in 2018–19)
- Submit a copy of a financial audit conducted by a certified accounting firm

The number of scholarships awarded in Pennsylvania's second tax-credit scholarship program increased by 27 percent in 2016–17 after falling by almost a quarter the year before.



Additional Pennsylvania program on page 119

For the latest program information and data updated in real time, visit [edchoice.org/PA\\_scholarship2](http://edchoice.org/PA_scholarship2)

## RHODE ISLAND

### Tax Credits for Contributions to Scholarship Organizations

Tax-Credit Scholarship • Enacted 2006 • Launched 2007



Rhode Island provides a credit on corporate income taxes for donations to scholarship-granting organizations (SGOs), nonprofits that provide private school scholarships. Tax credits are worth 75 percent of the contribution or 90 percent if donated for two consecutive years and the second year's donation is worth at least 80 percent of the first year's donation. The total amount of tax credits is capped at \$1.5 million. Each corporate donor can receive only \$100,000 in tax credits each year and cannot use surplus donations in one year to generate tax credits in future years.

#### STUDENT FUNDING

Scholarships are funded by donations to scholarship-granting organizations. Businesses may receive tax credits for donations to SGOs. Those committing to donate for two consecutive years with the second year's donation equal to or exceeding 80 percent of the first year's donation may receive 90 percent credits. Otherwise, tax credits are worth 75 percent of donations to SGOs. Rhode Island allocates \$1.5 million for tax credits meant for SGO donations. SGOs determine scholarship amounts.

#### STUDENT ELIGIBILITY

Students must have family incomes at or below 250 percent of the poverty level (\$62,750 for a family of four in 2018–19).

#### EDCHOICE EXPERT FEEDBACK

Rhode Island's tax-credit scholarship is severely limited by its extremely low \$1.5 million cap for available funding, which can provide only a tiny fraction of the scholarships demanded. Only about one-third of potential donors have been able to participate in any given year. The program does have several positive features as well. The 75 percent credit (if donating for one year or 90 percent if donating for two years) offers an attractive opportunity for corporations to continue supporting the program. SGOs have the flexibility to determine their own student funding amounts. Regulations on private schools are reasonable and unobtrusive. Schools must comply with health, safety and nondiscrimination laws, employ teachers with bachelor's degrees and conduct teacher background checks. The program could serve more children if policymakers would increase the overall cap or add an escalator clause, similar to Florida's or New Hampshire's, to allow the program to grow to meet demand.

#### GOVERNING STATUTES

R.I.G.L. §§ 44-62-1 through 7

#### LATEST STATS (2018)

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

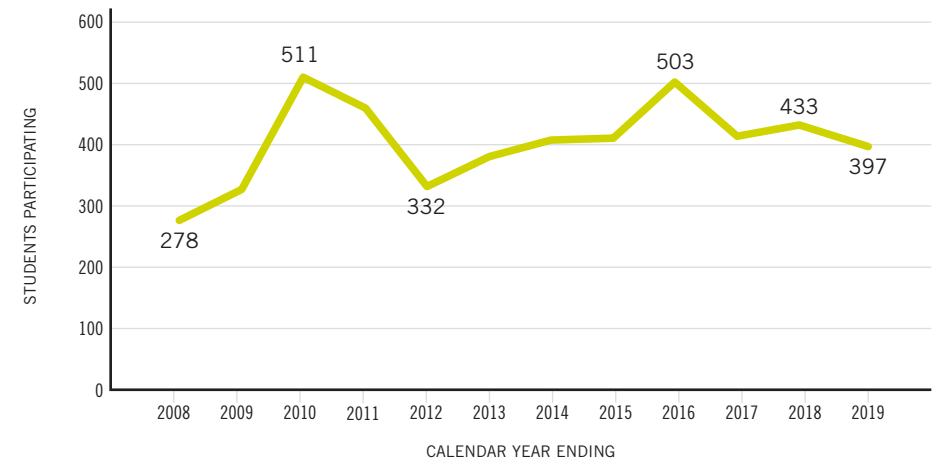
Percent of Rhode Island families with children who meet the Tax Credits for Contributions to Scholarship Organizations' income requirement

**38%**

#### SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Provide annual report to the state detailing number and value of scholarships awarded, ZIP Codes of recipients and criteria used to award scholarships

Participation in Rhode Island's tax-credit scholarship program has decreased 21 percent since an eight-year high in 2015.



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

## SOUTH CAROLINA

### Educational Credit for Exceptional Needs Children



Tax-Credit Scholarship • Enacted 2013 • Launched 2014

South Carolina allows individuals, partnerships, corporations and similar entities to claim a 100 percent tax credit for contributions to a dedicated fund for scholarships. Individuals, partnerships, corporations and similar entities can claim tax credits up to 60 percent of their tax liability. The total amount of tax credits awarded statewide is limited to \$12 million.

#### STUDENT FUNDING

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

#### STUDENT ELIGIBILITY

Students are eligible to receive scholarships if they have been designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability” (34 CFR 300.8). Additionally, a student’s parents must believe the assigned public school district does not sufficiently meet the student’s needs. If a licensed speech-language pathologist, psychiatrist or medical, mental health, psycho-educational or other comparable licensed healthcare provider has diagnosed a student with one of the following impairments within the last three years—a neurodevelopmental disorder, a substantial sensory or physical impairment (such as deafness, blindness or orthopedic disability) or some other disability or acute or chronic condition that significantly impedes the student’s ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child’s unique needs—then that student is eligible for this program. Returning scholarship recipients are prioritized for awards.

#### EDCHOICE EXPERT FEEDBACK

South Carolina’s first school choice program could improve in a few key areas. For example, the program’s scholarship funding fails to take into account the actual cost of serving a particular student’s exceptional educational needs. Additionally, the \$12 million cap on credits will likely limit the number of scholarships awarded to students, although there may be some flexibility based on participation in the state’s refundable tax credit program. The total cumulative cap for both programs is \$14 million—enough to provide funding for a very limited number of students. To improve upon this new opportunity, South Carolina needs to increase eligibility beyond students with exceptional needs and raise the limit on tax credits available to donors, similar to what its neighbor to the southwest, Georgia, has done with its tax-credit scholarship program.

#### LATEST STATS (2016–17)

Students participating: **1,951**  
Schools participating: **112**  
Average scholarship value: **\$4,973**

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

**13%**

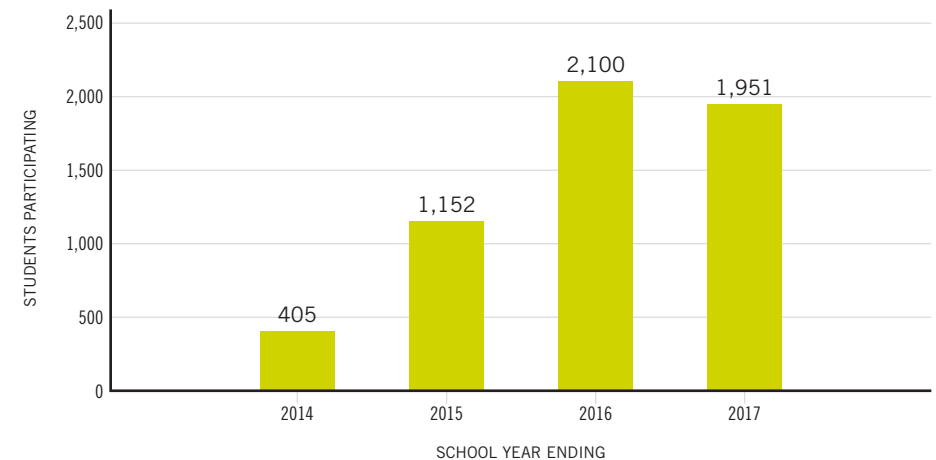
#### GOVERNING STATUTES

S.C. R 247

#### SFO REQUIREMENTS

- Use at least 98 percent of contributions for scholarships
- Allocate all scholarships to exceptional needs students
- Serve more than one school
- Conduct financial audits performed by a certified public accountant
- May not receive an appropriation of public funds
- Operate as a public charity administered by volunteer directors appointed by House leadership and the governor

Enrollment in South Carolina’s tax-credit scholarship program decreased 7 percent from 2015–16 to 2016–17.



Additional South Carolina program on page **131**

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

# SOUTH DAKOTA

## Partners in Education Tax Credit Program



Tax-Credit Scholarship • Enacted 2016 • Launched 2016

South Dakota's Partners in Education Tax Credit Program offers tax credits to companies that donate to scholarship-granting organizations (SGOs), nonprofits that provide students private school scholarships. The allowable tax credit is 80 percent of the amount of contributions made during the previous taxable year. Only companies that are liable to pay the insurance premium and annuity tax may claim the credit, although no credit may be claimed for the portion of the tax that is collected and set aside for workers' compensation coverage or for the tax that is levied on fire insurance premiums. The program is capped at \$2 million.

### STUDENT FUNDING

The average value of all scholarships awarded by an SGO may be worth up to 82.5 percent of the state's share of the per-pupil allocation (\$4,670 in 2018-19). Scholarships may be used for tuition and fees at qualifying schools.

### STUDENT ELIGIBILITY

Students are eligible if they live in families with incomes up to, but not exceeding, 150 percent of the federal free and reduced-price lunch (FRL) program (\$69,652 for a family of four in 2018-19) and either (1) attended a public school the preceding semester, (2) is starting at a K-12 school in South Dakota for the first time or (3) is entering kindergarten, first grade or ninth grade. Once a student has received a scholarship, that student remains eligible for three years or, if the student is entering high school, until high school graduation, regardless of income. After the initial period of income eligibility, scholarship students remain eligible if their family income in the prior year does not exceed 200 percent of the FRL program (\$92,870 for a family of four in 2018-19).

### EDCHOICE EXPERT FEEDBACK

South Dakota's tax-credit scholarship program is a great step forward in educational opportunity for students across the state, but it has room to grow. A little more than 40,000 South Dakota families are eligible for the scholarship program out of about 94,000 statewide. That's less than half of the total student population. Policymakers should expand this program's eligibility criteria to allow more students across the state to access a school that best meets their learning needs and add a "once in, always in" clause. Currently the program allows an 80 percent tax credit for contributions and has a cap of \$2 million, which is small compared to other programs. To incentivize more giving, the state should offer a 100 percent credit for contributions and remove the cap or insert an automatic annual escalator. South Dakota's testing requirements are good, because they empower parents to choose the standardized exam their children take. But the state should remove the rule requiring South Dakota students to attend public school for one semester prior to application, particularly because the funds following a child to private school are made up of charitable contributions and not public dollars.

### GOVERNING STATUTES

S.D. Codified Laws §§ 13-65-1 through 12

### LATEST STATS (2018-19)

Students participating: **481** (2017-18)  
Schools participating: **44**  
Scholarship organizations: **1** (2018)  
Average scholarship value: **\$603** (2017-18)

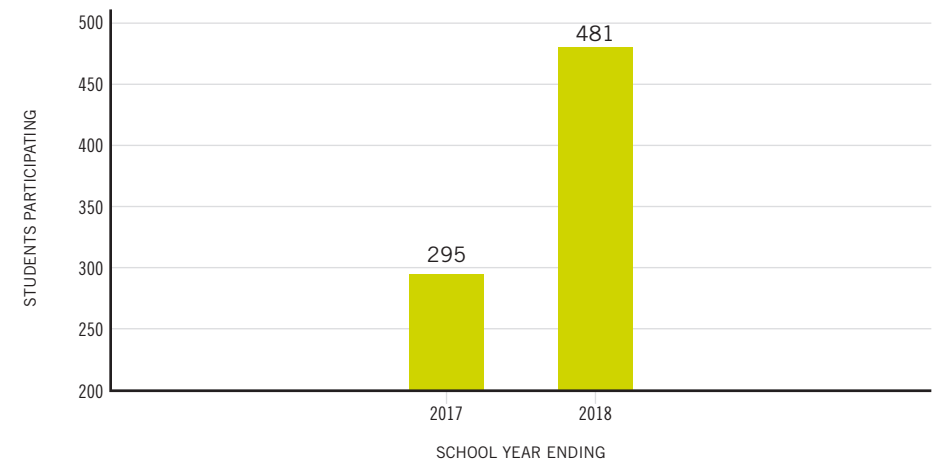
Percent of South Dakota families with children who meet the Partners in Education Tax Credit Program's income requirement



### SGO REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Use all revenue from interest or investments for scholarships
- Carry forward no more than 25 percent of its revenue from contributions from one fiscal year to another
- Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student
- Verify annually that schools that accept scholarship students are accredited by the state department of education
- Provide a state approved receipt to companies for contributions made
- Notify the state of its intent to provide scholarships
- Provide to the state proof of 501(c)(3) status
- Conduct background checks on employees and board members
- Submit annually to the state:
  - ✓ Data on contributing companies
  - ✓ Data on accepted contributions
  - ✓ Data on scholarships awarded and funded, including the amount awarded to students who qualify for the FRL program and the percentage of first-time scholarship recipients who were enrolled in a public school the previous year
  - ✓ Financial audit performed by a certified public accountant

Enrollment in South Dakota's tax-credit scholarship program grew by 63 percent in the program's second year.



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



# VIRGINIA

## Education Improvement Scholarships Tax Credits Program



Tax-Credit Scholarship • Enacted 2012 • Launched 2013

Individual and business taxpayers in Virginia can receive tax credits worth 65 percent of their donations to scholarship foundations, nonprofits that provide private school scholarships. An individual must donate at least \$500 and may not donate more than \$125,000 per year. There is no limit or minimum on the size of business donations. The number of available tax credits is capped at \$25 million a year. Donors can take the credit against the same year's tax obligation.

### STUDENT FUNDING

The total scholarship 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 where family income is less than 300 percent of the federal poverty line (\$75,300 for a family of four in 2018–19). Students with special needs also are eligible and have a higher income limitation (400 percent of the federal poverty line or \$100,400 for a family of four in 2018–19). 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.

### EDCHOICE EXPERT FEEDBACK

Both the restrictive eligibility requirements and the low overall funding cap of \$25 million limit the ability of Virginia's tax-credit scholarships to serve students. Moreover, the credit value is only 65 percent of the contribution amount, which makes it difficult to attract sufficient donations. The program is limited further by its per-pupil funding, which is only 28 percent of state per-student spending on public school students. On a positive note, the program requires participating students to take a nationally norm-referenced test chosen by the school, rather than the standardized test mandated by the state. Virginia should consider increasing the funding and credit caps for this program, expand student eligibility and increase the scholarship size.

### GOVERNING STATUTES

Code of Va. 58.1 §§ 439.25 through 28

### LATEST STATS (2017–18)

Students participating: **4,435**  
Schools participating: **175**  
Scholarship organizations: **36**  
Average scholarship value: **\$3,134** (2016–17)

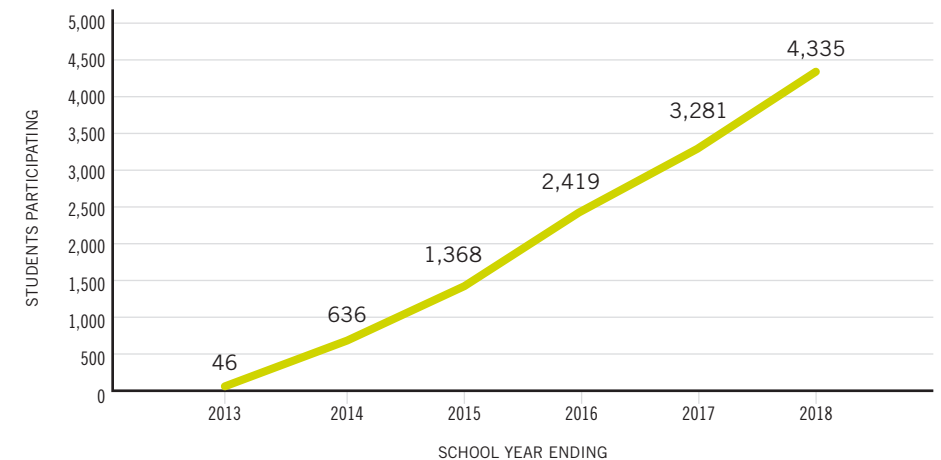
Percent of Virginia families with children who meet the Education Improvement Scholarships Tax Credits Program's income requirement

**39%**

### SCHOLARSHIP FOUNDATION REQUIREMENTS

- Be approved by the state
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Comply with Title VI of the Civil Rights Act of 1964
- Conduct an annual audit, review or compilation on tax credit-derived funds
- Submit to the state:
  - ✓ Total number and dollar amount of contributions received
  - ✓ Dates when such contributions were received
  - ✓ Total number and dollar amount of scholarships awarded

Enrollment in Virginia's Education Improvement Scholarships Tax Credits Program has grown by a third since 2017.



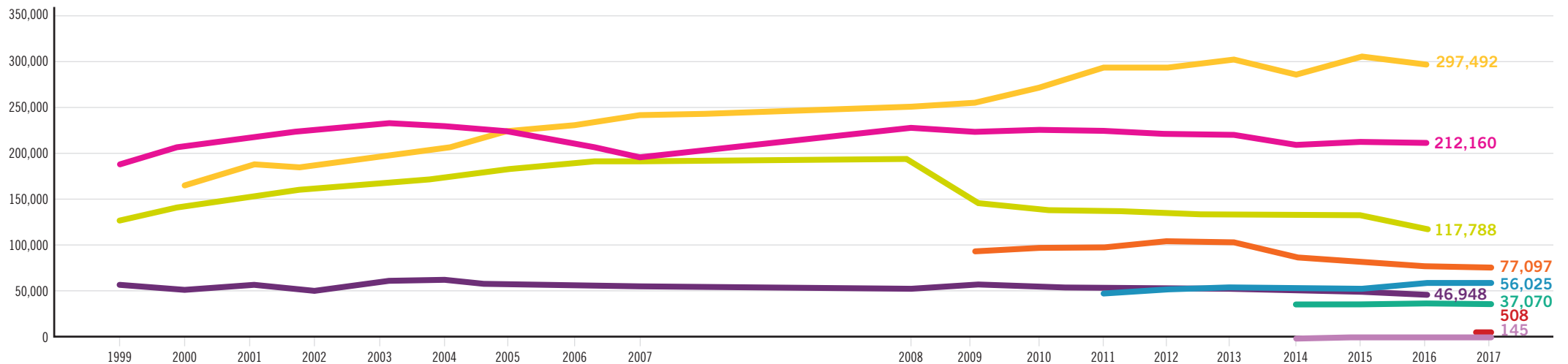
For the latest program information and data updated in real time, visit [edchoice.org/VA\\_scholarship](http://edchoice.org/VA_scholarship)

# INDIVIDUAL TAX CREDITS AND DEDUCTIONS

Individual tax credits and deductions allow families to receive state income tax relief for approved educational expenses, which can include private school tuition, books, supplies, computers, tutors and transportation. Tax credits lower the total taxes a person owes; a deduction reduces a person's total taxable income.

This year, we have consolidated information about individual tax credits and deductions—one of the four traditional types of private school choice—here instead of listing each program separately. These programs often provide limited financial assistance or are small in scope. This does not diminish their importance to families that use them, and you can still find the full details of each program on our website, edchoice.org.

More than 845,000 tax returns claimed an individual credit or deduction in the most recent year.



## INDIVIDUAL TAX CREDIT AND DEDUCTION RULES & REGULATIONS

STATE	INDIVIDUAL TAX CREDITS AND DEDUCTIONS	REFUNDABLE	INCOME LIMIT	PRIOR YEAR PUBLIC SCHOOL REQUIREMENT	ENROLLMENT CAP	INDIVIDUAL CREDIT / DEDUCTION CAP	TESTING MANDATES
AL	Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits†	Yes	None	Yes	None	80% per-pupil findings	State or National
IL	Tax Credits for Educational Expenses	No	\$250,000 (single) / \$500,000 (married)	None	None	\$750	None
IN	Private School/Homeschool Deduction	No	None	None	None	\$1,000	None
IA	Tuition and Textbook Tax Credit	No	None	None	None	\$250	None
LA	Elementary and Secondary School Tuition Deduction	No	None	None	None	\$5,000 per student	None
MN	Education Deduction	No	None	None	None	\$1,625 (K-6) / \$2,500 (7-12)	None
MN	K-12 Education Credit	No	Conditional	None	None	\$1,000 per student	None
SC	Refundable Educational Credit for Exceptional Needs Children*	Yes	None	None	None	\$11,000 per student	State or National
WI	K-12 Private School Tuition Deduction	No	None	None	None	\$4,000 (K-8) / \$10,000 (9-12)	None

\* Limited to students with special needs  
 † Limited to students in low-performing schools  
 # Limited to students previously in foster care  
 FRL = Federal free and reduced-price lunch program

# 529 SAVINGS ACCOUNTS

A 529 savings plan is a specialized savings account designed to help families save money to pay for future educational expenses. 529 plans are sponsored by states, state agencies or educational institutions and are authorized by Section 529 of the Internal Revenue Code.

Anyone can open a 529 account with anyone you can be own beneficiary as a beneficiary. Most commonly, parents or other relatives start a 529 plan with a child as the beneficiary. This means the money is to be used for the child's education, but the parent or other account custodian actually controls the funds.

Historically, 529 plans operated as college savings accounts, only allowing funds to be used for postsecondary educational expenses. The Tax Cuts and Jobs Act, passed in 2017, expanded the allowable uses of these accounts to include up to \$10,000 in annual private K-12 tuition expenses. That's why we are including them in this year's *ABCs of School Choice*.

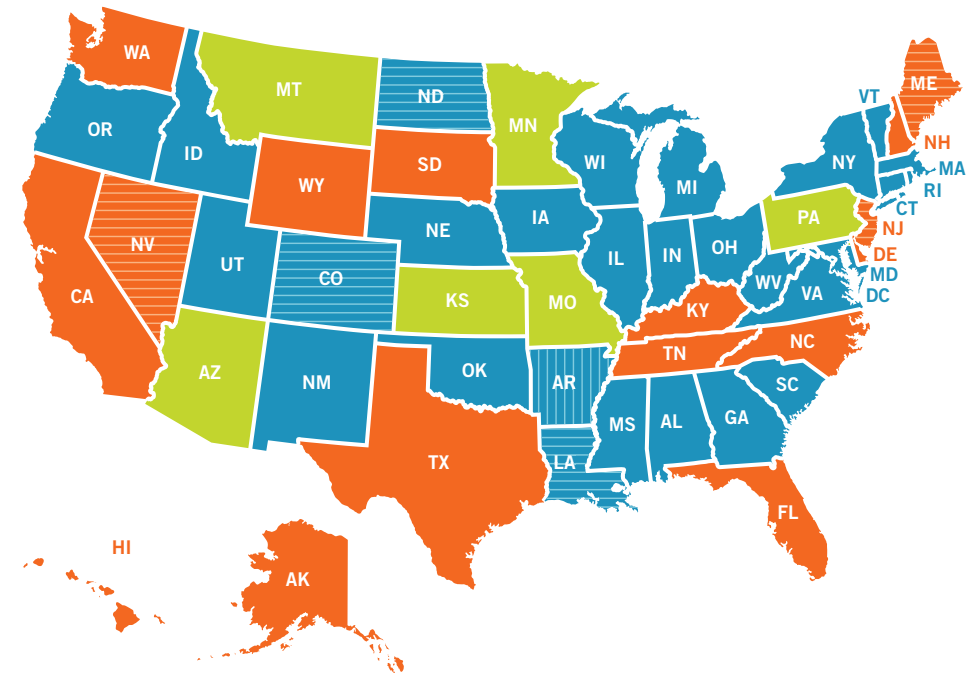
One of the benefits of 529 plans is the tax-free earnings that grow over a period of time. The longer your money is invested, the more time it has to grow and the greater your tax benefits. You will lose some of these potential benefits if you withdraw money from a 529 plan account within a short period of time after it is contributed.

The special tax benefits offered under a 529 plan vary depending on the state and the 529 plan. In addition, state and federal laws that affect 529 plans could change. You should make sure you understand the tax implications of investing in a 529 plan and consider whether to consult a tax adviser before doing so.

The expansion of 529 accounts to include K-12 educational expenses could be helpful for some parents who want to send their children to private elementary or secondary schools, but it's important to note that these plans are only available to those with money to invest—they are not a substantive school choice program where public funds set aside for a child follow that child to the educational setting that works best for him or her.

That being said, these savings accounts do provide options to those families who are able to contribute, which is why we have included them in the same fashion as individual tax credits and deductions.

## 529 STATE TAX BENEFITS MAP



- No benefit for any state's 529 plan
- Benefit for the in-state 529 plan only
- Benefit for any state's 529 plan
- Matching program also available
- Matching program is not available to new applicants

Source: College America, 529 State Tax Interactive Map [web page], accessed January 9, 2019, retrieved from <https://www.americanfunds.com/advisor/products/college-america-529/interactive-tax-map.htm>

For more information about 529 plans, please visit [edchoice.org/529](https://edchoice.org/529)

# EDUCATION SAVINGS ACCOUNT RULES & REGULATIONS

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

\* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

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

FRL = Federal free and reduced-price lunch program

# Limited to students previously in foster care

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

# SCHOOL VOUCHER RULES & REGULATIONS

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

\* Limited to students with special needs

† Limited to students in low-performing schools

‡ Priority given to families up to 200% x Poverty

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

FRL = Federal free and reduced-price lunch program

# Limited to students previously in foster care

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities and students living on Native American reservations

# TAX-CREDIT SCHOLARSHIP RULES & REGULATIONS

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

\* Limited to students with special needs

$\ddagger$  Limited to students in low-performing schools

$\ddagger$  Priority given to families up to 200% x Poverty

$\S$  Limited to children of active military members stationed in the state

# Limited to students previously in foster care

$\Phi$  Limited to victims of bullying attending public schools

\*\* Or limited to children of military members killed in the line of duty, siblings of current or previous ESA recipients, students eligible to enroll in a program for preschool children with disabilities, and students living on Native American reservations

FRL = Federal free and reduced-price lunch program



## LEGAL HISTORY

The U.S. Supreme Court has declared vouchers, tax-credit scholarships and individual tax deductions for educational expenses constitutional: *Zelman v. Simmons-Harris* 2002 (Ohio); *Arizona Christian Sch. Tuition Org. v. Winn* 2011 (Arizona) and *Mueller v. Allen* 1983 (Minnesota). Those rulings, however, have not deterred legal challenges to school choice in state courts.

### ALABAMA: Alabama Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits and Education Scholarship Program

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

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

### ARIZONA: Original Individual Income Tax Credit Scholarship Program

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

The program was attacked again after the *Kotterman* ruling, also to no avail. On 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: Low-Income Corporate Income Tax Credit Scholarship Program

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

### ARIZONA: Empowerment Scholarship Accounts

On March 21, 2014, the Arizona Supreme Court declined to review a Court of Appeals' ruling upholding the state's education savings accounts (ESA) program. The Arizona Court of Appeals ruled that ESAs are neutral toward religion. Also, although a prior 2009 decision by the Arizona Supreme Court in *Cain v. Horne* 202 P.3d 1178 (Ariz. 2009) (en banc) found vouchers to be unconstitutional in Arizona, the appellate court distinguished ESAs, said they did not violate the state constitution because funding can be used for a variety of educational resources in addition to private school tuition. *Niehaus v. Huppenthal*, 310 P.3d 983 (Ariz. App. 2013).

### FLORIDA: John M. McKay Scholarships for Students with Disabilities Program and Florida Tax Credit Scholarship Program

On January 4, 2019, the Florida Supreme Court rejected a claim that the state did not adequately fund education. The high court also preserved Florida's school choice programs due to plaintiffs' failure to adequately preserve their arguments throughout the litigation. The high court affirmed two lower court rulings holding that plaintiffs had no standing to sue regarding the tax-credit scholarship program and that the McKay voucher program was beneficial and constitutional. *Citizens for Strong Schools v Florida State Board of Education*, case No. SC18-67 (FL. Jan 4, 2019).

This ruling concluded a ten year litigation effort. In July 2014, Citizens for Strong Schools, Inc. and Fund Education Now amended a 5-year-old lawsuit alleging the state had failed to adequately fund public education, to include new claims concerning the Florida Tax Credit Scholarship Program and the McKay voucher program for students with special needs. The plaintiffs' amended complaint contended the school choice programs, among other programs, unconstitutionally "divert" money from Florida's public schools. The Circuit Court of the Second Judicial Circuit In and For Leon County State of Florida ruled against plaintiffs, upholding the constitutionality of Florida's school choice programs, on May 24, 2016. In June of that year, plaintiffs appealed the ruling to the District Court of Appeal State of Florida First District. *Citizens for Strong Schools, Inc. v. Florida State Board of Education*, No. CA-4534 (Fla. 2d. Jud. Cir. May 24, 2016).

On December 13, 2017, Florida's First District Court of Appeal rejected claims that the state's constitutional provision for uniform, efficient, safe, secure, high-quality public schools was violated as a direct result of inadequate funding and Florida's school choice programs. The appellate court agreed with the trial court's May 2016 opinion. Notwithstanding the Florida Supreme Court's prior ruling against vouchers in *Bush v. Holmes*, 886 So. 2d 340 (Fla. 1st DCA 2004), aff'd on other grounds, 919 So. 2d 392 (Fla. 2006), the court stated that a modest (voucher) program that aids parents of children with special needs in finding suitable education could not violate the "text or spirit" of Florida's constitutional requirement for "a uniform system of free public schools." The court also reminded plaintiffs that the Florida Supreme Court previously ruled they had no standing to sue against the tax-credit scholarship program and that the school choice program did not divert state funding or have any detrimental effect on Florida's system of public schools. *Citizens for Strong Schools v Florida State Board of Education*, No. 1D16-2862 (Fla. Dist. Ct. App. Dec. 13, 2017).

### FLORIDA: Florida Tax Credit Scholarship Program

In August 2014, the Florida Education Association (FEA) and several other plaintiffs filed a lawsuit to challenge the Florida Tax Credit Scholarship Program as vouchers, which had previously been ruled unconstitutional under the Florida state constitution (*Bush v. Holmes*, 2006). In May 2015, the Circuit Court of the Second Judicial Circuit in Leon County, Florida, dismissed the original FEA lawsuit after finding that plaintiffs did not have legal standing to sue. Plaintiffs appealed this ruling. Prior to the appeal, the Florida Association of School Administrators and the Florida School Boards Association withdrew from the case. In August, 2016, the First District Court of Appeals affirmed the ruling of the Circuit Court, holding that the plaintiffs suffered no special injury from the tax-credit scholarship program, and that the state legislature did not exceed its authority under the constitution. *McCall v. Scott*, 199 So.3d 359 (Fla. Dist. Ct. App. 2016). In September, the plaintiffs filed notice to invoke discretionary jurisdiction of the Florida Supreme Court, asking the high court to accept their appeal. The Florida Supreme Court declined to accept the case and refused to allow rehearing on the case, effectively ending this litigation. *McCall v. Scott*, cert. denied 2017 WL 192043, Case No. SC16-1668 (Fla. Jan. 18, 2017).

## LEGAL HISTORY (continued)

### FLORIDA: Gardiner Scholarship Program

In July 2014, Tom Faase, a high school social studies teacher in the Lee County Public School System, filed a lawsuit challenging Florida's Gardiner Scholarship Program. Plaintiff claimed the program was enacted in violation of the state constitution's "single subject matter" rule. On December 30, 2014, the Circuit Court, Second Judicial Circuit, Leon County, Florida, dismissed the case, with prejudice. There was no appeal. The court closed the file on this case in February 2015. *Tom Faasse, et al. v. Rick Scott, as Governor and Head of the Department of Revenue*, et al.

### GEORGIA: Qualified Education Expense Tax Credit

On June 26, 2017, the Georgia Supreme Court rejected a complaint originally filed in April 2014 by four Georgia residents backed by the Southern Education Foundation, alleging that the tax-credit scholarship program violates the state constitution's ban on providing public support to religious institutions and several other constitutional provisions.

At the trial court level, the court affirmed the constitutionality of the program, observing that the tax credit would not "increase their taxes or drain the state treasury" and that "the Program may actually save the state money." *Gaddy v. Georgia Department of Revenue*, No. 2014 CV 2445538 (Fulton County Super. Ct. Feb. 5, 2016). On appeal, the Georgia Supreme Court ruled that plaintiffs had no standing to sue. *Gaddy v. Georgia Department of Revenue*, 802 S.E.2d 225 (2017).

### 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

On March 26, 2013, the Indiana Supreme Court ruled in a 5-0 decision that the Choice Scholarship Program does not violate any provision of the state constitution. The case began on July 1, 2011, when teachers' union officials and others challenged Indiana's voucher program in state court, alleging the Indiana Constitution prohibits funding of religious schools. A Marion County Superior Court judge denied a motion for preliminary injunction. The trial court granted summary judgment on January 13, 2012 in favor of the program. *Meredith v Daniels*, 49D07-1107-PL-025402 (2012).

After an expedited appeal was granted, the Indiana Supreme Court heard oral arguments on the program November 21, 2012. In deciding the case, the Court ruled, "First, the voucher program expenditures do not directly benefit religious schools but rather directly benefit lower-income families with school children by providing an opportunity for such children to attend non-public schools if desired. Second, the prohibition against government expenditures to benefit religious or theological institutions does not apply to institutions and programs providing primary and secondary education". *Meredith v Pence*, 984 N.E.2d 1213 (Ind. 2013).

### IOWA: Tuition and Textbook Tax Credit

On March 17, 1992, the U.S. District court for the Southern District of Iowa held that Iowa's newly enacted Tuition and Textbook Tax Credit program was constitutional. Citing a previous ruling, *Mueller v. Allen*, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96, upholding Minnesota's Education Tax Deduction, the court ruled that Iowa's tax credit for private school educational expenses does not violate the Establishment Clause of the First Amendment to the United States Constitution. *Luthens v. Bair*, 788 F. Supp. 1032 (S.D. Iowa 1992).

### LOUISIANA: Louisiana Scholarship Program

In a 2-1 decision on November 11, 2015, the Fifth Circuit Court of Appeals overturned a district court ruling that granted the U.S. Department of Justice (DOJ) pre-clearance review of the Louisiana Scholarship Program (LSP), arguing that the lower court exceeded its scope of authority. In September 2014, the DOJ used a 1975 federal desegregation order, *Brumfield v. Dodd*, 405 F. Supp. 338 (E.D. La. 1975), to prohibit children in affected schools from participating in the voucher program on the purported grounds that they left the schools less integrated. The department was unable to produce evidence to support their claim, and the Fifth Circuit Court of Appeals observed, "DOJ's attempt to shoehorn its regulation of the voucher program into an entirely unrelated forty-year-old case represents more than ineffective lawyering." The Court said DOJ attempted "to regulate the program without any legal judgment against the state." The November 2015 ruling by the Fifth Circuit reversed this infringement on the LSP's freedom. *Brumfield v. La. State Bd. of Educ.*, 806 F.3d 289 (5th Cir. 2015).

On May 7, 2013, the Louisiana Supreme Court ruled that the state constitution's Minimum Foundation Program cannot be used to pay tuition costs at nonpublic schools. The court declined to rule whether a voucher program funded through other means would be constitutional.

This case began when teachers' unions and others filed suit to stop Louisiana's school voucher program from expanding statewide. In November 2012, Judge Timothy Kelley of the 19th Judicial Circuit, ruled the program's funding method, through the constitutionally created Minimum Foundation Program, was unconstitutional. *Louisiana Federation of Teachers v. State*, No. 612.733 S. 22, 19th Jud. Dist. Ct, Parish of East Baton Rouge (November 30, 2012). Voucher supporters appealed the ruling to the Louisiana Supreme Court, during which time students remained in the program. After the Louisiana Supreme Court struck down the voucher's funding mechanism, in June 2013, Gov. Bobby Jindal and the state legislature passed a budget that would fund, through general appropriations, the nearly 8,000 students approved for vouchers in the 2013-14 school year, and the voucher program continues to be funded. *Louisiana Federation of Teachers v. State*, 118 So. 3d 1033 (La. 2013).

### MAINE: Town Tuitioning Program

In 1993, the Maine Supreme Court upheld the home rule authority of towns over school budgets (which impact town tuitioning), holding that municipalities maintain some authority over education policy. *School Committee of York v. York*, 626 A.2d 935 (Me. 1993).

Although town tuitioning is constitutional, there have been many challenges regarding the exclusion of religious schools. In 1981, the Maine legislature banned religious schools from participating in the Town Tuitioning Program that was first established in 1873. In 1999, the Maine Supreme Judicial Court upheld the exclusion of religious schools. The U.S. Supreme Court declined to review. *Bagley v. Raymond School Department*, 728 A.2d 127 (Me.), cert. denied, 528 U.S. 947 (1999). The religious exclusion was also upheld

## LEGAL HISTORY (continued)

in *Strout v. Commissioner, Maine Department of Education*, 178 F.3d 57 (1st Cir. 1999), and in *Eulitt v. Maine Department of Education*, 386 F.3d 344 (1st Cir. 2004).

After the 2002 U.S. Supreme Court decision upholding the constitutionality of vouchers in Cleveland, the Institute for Justice, a public-interest law firm, 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), *cert. denied*, 127 S.Ct. 661, 166 L.Ed.2d 512. Religious exclusion was later upheld in *Joyce v. State*, 951 A.2d 69 (Me. 2008).

In light of the landmark U.S. Supreme Court ruling in *Trinity Lutheran v. Comer*, 582 U.S. \_\_\_\_ (2017), on August 21, 2018, the Institute for Justice and First Liberty Institute filed litigation on behalf of parents in Maine who continue to seek religious liberty in their choice of education. Plaintiffs claim that town tuitioning is a generally available public benefit program and that by excluding religious sectarian options in its tuitioning program, there is a violation of the Free Exercise, Establishment, Free Speech, Equal Protection and Due Process Clauses of the First and Fourteenth Amendments to the U.S. Constitution. This case is pending. *Carson v. Hasson, Jr.*, Case 1:18-cv-00327-DBH.

### MINNESOTA: Education Deduction

In 1983, the U.S. Supreme Court ruled in favor of the tax deduction program. “Where, as here, aid to parochial schools is available only as a result of decisions of individual parents, no “imprimatur of state approval,” can be deemed to have been conferred on any particular religion, or on religion generally.” *Mueller v. Allen*, 463 U.S. 388, 103 S. Ct. 3062, 77 L. Ed. 2d 721, 1983 U.S. 96.

### MONTANA: Tax Credits for Contributions to Student Scholarship Organizations

On December 12, 2018, the Montana Supreme Court ruled that Montana’s tax-credit scholarship program is unconstitutional under Art. X, Sec. 6 which prohibits state aid to sectarian schools. The court reasoned that Montana’s constitutional provision restricting state aid to sectarian schools is broader than that of the federal constitution, and therefore, did not consider the U.S. Supreme Court decision upholding the constitutionality of tax-credit scholarship programs in *ACSTOA v. Winn* (see Arizona). For the first time since tax-credit scholarships began in 1997, a court held that state tax credits for contributions to tax-credit scholarship programs are indirect payments of tuition to private schools by the state. *Espinoza v. Montana Dept of Revenue*, 2018 MT 306.

A motion to stay the judgment pending review by the U.S. Supreme Court was filed at the Montana Supreme Court on December 24, 2018. Plaintiffs are expected to file a writ of certiorari, asking the U.S. Supreme Court to accept the case, in 2019, and review it in light of the *Trinity Lutheran v. Comer*, 582 U.S. (2017) decision (religious entities cannot be excluded from a generally available public benefit program simply because they are religious).

This case began on December 16, 2015, when, as a consequence of rules promulgated by the Montana Department of Revenue prohibiting scholarship-granting organizations from granting scholarships to children to attend religious schools (contrary to statute), the Institute for Justice (IJ) filed a lawsuit in state court advocating on behalf of parents who seek to use these scholarships to send their children to religiously affiliated schools as the new state statute allows. IJ contends that the rules are contrary to the statute and that by excluding these religious schools, the department is violating the religious liberty and equal protection rights of Montanans.

On March 31, 2016, Judge David Ortley from the Montana Eleventh Judicial District Court issued a temporary injunction prohibiting the Montana Department of Revenue from implementing a rule prohibiting religious schools from participating in the program. The judge ruled that both the U.S. and Montana Constitutions prohibit the establishment or free exercise of religion and that the proposed rule would hinder parents’ ability to choose a religious education for their children. The judge concluded that the plaintiffs were likely to succeed on the merits of the case. On May 23, 2016, Montana’s Eleventh Judicial District Court granted plaintiff’s motion for summary judgment and permanently enjoined the department’s rule prohibiting religious schools from participating in Montana’s tax-credit scholarship program. *Espinoza v. Department of Revenue*, MT 11th Dist. Ct., No. DV 15-1152A (May 2017).

The case was then appealed directly to the Montana Supreme Court. The case was argued April 10, 2018 and decision handed down December 12, 2018. Appeal to the U.S. Supreme Court is pending.

On December 28, 2015, also as a consequence of rules promulgated by the Montana Department of Revenue prohibiting scholarship-granting organizations from granting scholarships to children to attend religious schools, the Pacific Legal Foundation (PLF) filed a lawsuit in federal court advocating on behalf of parents who seek to use these scholarships to send their children to religiously affiliated schools and on behalf of the Association of Christian Schools International (ACSI), which has 10 member schools that are religiously affiliated in Montana. PLF contends that enforcement of the administrative rule violates the U.S. Constitution’s Establishment, Free Exercise, and Equal Protection clauses, as well as Montana law. The court dismissed the case on a motion to abstain in light of the state court’s issuance of a temporary injunction against the Department of Revenue’s implementation rule. Plaintiffs appealed to the Ninth Circuit Court of Appeals, arguing that abstention is not proper in this case. In August 2018, at the court’s request, the parties submitted briefs concerning whether the Tax Injunction Act barred plaintiff’s claim. Pending. *Armstrong v. Kadas*, United States District Court for the District of Montana, Case No. 6:15-cv-00114-SHE.

### NEVADA: Education Savings Accounts

On September 29, 2016, the Nevada Supreme Court ruled that Nevada’s Educational Savings Account (ESA) is constitutional, but also ruled that the legislature did not adopt an “independent basis” to fund ESAs in addition to funding for public schools. This ruling consolidated two cases, which began when the American Civil Liberties Union (ACLU) of Nevada filed a lawsuit on August 27, 2015 on behalf of five citizen plaintiffs alleging the ESA program violates Nevada’s constitution by a) allowing funding to potentially be used for a “sectarian purpose,” b) creating a “competing system of private schools whose curricular, instruction, and educational standards diverge dramatically from those of public schools,” and c) allowing participating private schools to potentially discriminate based on “religion, sexual orientation, and gender identity.” Americans United for Separation of Church and State joined the ACLU. The District Court ruled against the plaintiffs, and they appealed to the Nevada Supreme Court. *Duncan v. State of Nevada*, Clark County Eighth Judicial District Court, Case No. A-15-723703-C.

Additionally, on September 9, 2015, Educate Nevada Now, along with the Education Law Center of New Jersey, filed a lawsuit on behalf of public school children and parents with overlapping but different allegations than the *Duncan* case. The plaintiffs believe the program a) will divert funds set aside for public schools to private, often religious, schools, b) will reduce the funds deemed sufficient to operate Nevada public schools, and c) will create a system of schools that is not legislatively established and that are not free and open to all students. In January 2016, the District Court granted plaintiffs’ motion for a preliminary injunction against the ESA, halting the program pending a ruling by the Nevada Supreme Court. *Lopez v. Schwartz*, Carson City First Judicial District Court, Case No. 150C002071B.



## LEGAL HISTORY (continued)

On July 29, 2016, the Nevada Supreme Court heard oral argument for each case, separately, but on the same day. The high court consolidated its rulings on these cases, issuing one decision on September 29, 2016. Lacking an independent basis for funding, the court ruled that the ESA program “is without an appropriation to support its operation.” The court affirmed in part and reversed in part the rulings of the lower courts and directed the lower courts to enter a final declaratory judgment and permanent injunction against Section 16 only of the bill creating ESAs, Senate Bill 302. Section 16 contained enabling language for funding, but the court ruled there was no corresponding language in the bill appropriating funds for education, Senate Bill 515. *Lopez v. Schwartz*, 132 Nev. Adv. Opn. No. 73. EN BANC Nos. 69611/70648.

In a third case, filed in support of the program on December 22, 2015, the parties submitted a joint stipulation to stay litigation in the case, effectively suspending the case indefinitely. *Norman v. State*, District Court, Clark County, Case No. A-15-729344-C.

### NEW HAMPSHIRE: Education Tax Credit Program

The New Hampshire Supreme Court issued a decision upholding the state’s tax-credit scholarship program on August 28, 2014. This case positioned individuals represented by the American Civil Liberties Union and Americans United for Separation of Church and State against the state’s tax-credit scholarship program. In the decision, the court dismissed the lawsuit due to lack of standing by the defendants. The Court reasoned they were unable to show harm caused by the program. The justices overturned a previous lower court ruling, which disallowed scholarships to schools that were religiously affiliated. The program will be allowed to continue unabated. *Duncan v. State*, 102 A.3d 913 (N.H. 2014).

### NORTH CAROLINA: Opportunity Scholarships and Special Education Scholarship Grants for Children with Disabilities

On July 23, 2015, the North Carolina Supreme Court upheld all aspects of the state’s voucher for children of low-income households, the Opportunity Scholarship Program, as constitutional. The court overturned the lower court decision in *Hart v. State*, No. 13 CVS 16771 (August 28, 2014). *Hart v. State*, 774 S.E.2d 281 (N.C. 2015); *Richardson v. State*, 774 S.E.2d 304 (2015).

### OHIO: Cleveland Scholarship Program

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

The Ohio Supreme Court had previously struck down the Cleveland voucher program, ruling it was unconstitutional because the legislation adopting the voucher program violated the single subject rule. However, the court also held that the voucher program did not violate the state constitution’s compelled support or education clauses and did not violate the Federal constitution’s Establishment Clause. *Simmons-Harris v. Goff*, 711 N.E.2d 203 (Ohio 1999).

### OKLAHOMA: Lindsey Nicole Henry Scholarships for Students with Disabilities

On November 20, 2012, the Supreme Court of Oklahoma dismissed on procedural grounds the Jenks Public Schools system’s lawsuit against parents using Lindsey Nicole Henry Scholarships, stating the school districts do not have standing as Oklahoma taxpayers to sue under the state’s constitution and that parents were the wrong parties to sue. *Ind. Sch. Dist. No. 5 of Tulsa Co. v. Spry*, 2012 OK 98, 292 P.3d 19 (2012).

On February 16, 2016, the Oklahoma Supreme Court ruled that the state’s voucher program is constitutional in a 9-0 decision with one concurring opinion. This case began in October 2013, when 12 plaintiffs renewed the legal challenge by suing the state as individual taxpayers. In a written opinion released September 10, 2014, the Oklahoma County District Court ruled the Lindsey Nicole Henry Scholarship for Students with Disabilities program violates Article 2, Section 5—the Oklahoma Constitution’s Blaine amendment—only insofar as the program allows public funds to be used to pay tuition at private, sectarian, religious schools; paying tuition at private, non-sectarian religious schools is permissible in this narrow ruling. *Oliver v. Barresi*, No. CV-2013-2072 (September 10, 2014).

The Oklahoma Supreme Court considered several factors that were key to the court’s decision including 1) participation in the voucher program is voluntary; 2) a parent’s choice of school is strictly independent; 3) education funding flows from the state to the parent; 4) the program itself is neutral regarding religion; 5) any benefit to a private school is derived from the parent’s choice, not the state; 6) there is no adverse impact on the ability of religious schools to act independently of state control; 7) there is a substantial benefit to the state when a child uses a voucher; it is not a gift. Citing the landmark *Zelman v. Simmons-Harris* case (see Ohio | Cleveland Scholarship Program), the court said, “When the parents and not the government are the ones determining which private school offers the best learning environment for their child, the circuit between government and religion is broken.” *Oliver v. Hofmeister*, 368 P.3d 1270 (Okla. 2016)

### PUERTO RICO: Free School Selection Program

On August 9, 2019, the Supreme Court of Puerto Rico ruled that vouchers are constitutional, overturning a lower court decision that relied on a prior ruling from 1994, (*Asoc. De Maestros v. Sec. de Educación*, 137 D.P.R. 528 (1994)).

The Court’s decision overturned the adverse ruling of the lower court. It was a 5-3 decision, with one judge recused. The ruling of the court was brief, simply reversing the lower court ruling and dismissing the complaint that was brought by the American Federation of Teachers (AFT) teachers’ union—the national and local Puerto Rico chapter—against Puerto Rico’s Department of Education. The Justices explained their positions in four concurring opinions and two dissenting opinions. On August 22, the AFT filed a Motion to Reconsider, asking the Puerto Rico Supreme Court to reconsider its ruling. That motion was denied. *Asociación de Maestros v. Departamento de Educación*, 2018 TSPR 150 (2018), Case Number: CT-2018-6.

### 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. *Swart v. South Burlington Town School District*, 167 A.2d 514 (Vt. 1961). In 1994, the Vermont Supreme Court overturned this decision, but the Vermont Department of Education refused to allow parents to choose religious schools. *Campbell v. Manchester Board of School Directors*, 641 A.2d 352 (Vt. 1994). 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*, 738 A.2d 539 (Vt.), cert. denied, 528 U.S. 1066 (1999).

## LEGAL HISTORY (continued)

### 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. On December 23, 2015, the U.S. Department of Justice, Civil Rights Division of the Educational Opportunities Section, issued a letter to Wisconsin's state superintendent of public instruction, informing the superintendent that after a rigorous evaluation, the Department of Justice has determined that no further action is warranted and that their investigation is now closed. There were no findings of wrongdoing.

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 v. Grover*, an earlier uniformity challenge to the school choice program. *Davis v. Grover*, 480 N.W.2d 460 (Wis. 1992). *Jackson v. Benson*, 218 Wis. 2d 835, 578 N.W.2d 602 (1998), cert. denied, 525 U.S. 967 (1998).

## FOOTNOTE

### COLORADO: Douglas County Choice Scholarship Program 2011–2017

Years of intense political acrimony, and grueling litigation that prevented families from being able to access vouchers for their children for more than the first few months of the program in 2011, finally led to the collapse of the Douglas County Choice Scholarship Program. After multiple successive and bitter local school board elections, foes of educational freedom finally seated a majority on the Douglas County school board, and they rescinded the scholarship program at their first opportunity. The following is an update on the legal status of litigation involving the program. The litigation is pending, notwithstanding the actions of the school board, and efforts to adopt vouchers by other school districts in Colorado, or a future Douglas County school board with different members, could be affected by the ultimate outcome of this case.

In a 3-1-3 decision, the Colorado Supreme Court ruled the Douglas County Choice Scholarship Program unconstitutional on June 29, 2015. The Douglas County School District, Colorado State Board of Education and parent intervenors each filed Petitions for Writ of Certiorari, asking the U.S. Supreme Court to hear the case. On June 27, 2017, petitions were granted, and the U.S. Supreme Court vacated the decision of the Colorado Supreme Court. The Court further instructed the Colorado Supreme Court to reconsider its decision in light of the U.S. Supreme Court's ruling in *Trinity Lutheran v. Comer*, 137 S. Ct. 2012 (June 26, 2017), where the Court ruled that a religious institution may participate in a widely available public benefit program. The case is pending before the Colorado Supreme Court, along with a joint motion filed by the Douglas County school district and board, private citizen plaintiffs, the Colorado Board of Education and Department of Education, asking the Colorado Supreme Court to dismiss the case as moot because the Douglas County school board rescinded the voucher program on December 4, 2017. In the joint motion, the court is also asked to vacate prior rulings of the lower courts, including the Colorado appellate court's ruling in favor of vouchers, ruling is now in effect (after the Supreme Court's ruling was vacated). Outcome pending. *Taxpayers for Pub. Educ. v. Douglas Cnty. Sch. Dist.*, 2013 COA 20, 356 P.3d 833 (Colo. App. 2013). *Taxpayers for Pub. Educ. v. Douglas Cnty. Sch. Dist.*, 351 P.3d 461 (Colo. 2015). *Doyle v. Taxpayers for Public Education*, U.S. 582 \_\_ (2017), 15-556 (15-557, 15-558).

Additional information on educational choice legal developments is available at the Institute for Justice, [www.ij.org/schoolchoice](http://www.ij.org/schoolchoice) and the EdChoice Legal Defense and Education Center, [www.edchoice.org](http://www.edchoice.org).

## DATA SOURCES FOR PROGRAM PROFILES

**AL:** Alabama Department of Revenue; **AZ:** Arizona Department of Revenue; Office of the Arizona State Treasurer; Arizona Department of Education **AR:** Arkansas Board of Education; **D.C.:** Serving Our Children DC; **FL:** Florida Department of Education; Patrick Gibbons, Step Up For Students; **GA:** Georgia Department of Education; Georgia Department of Revenue; **IL:** FOIA response from Illinois Department of Revenue; **IN:** Public Records Request response from Office of Legal Affairs, Indiana Department of Education; Indiana Department of Revenue; **IA:** Iowa Department of Revenue **KS:** Kansas Department of Education; **LA:** Louisiana Department of Education; **ME:** Maine Department of Education; **MD:** Maryland State Department of Education; **MN:** Minnesota Department of Revenue; **MS:** Public Records Request response from Office of Reporting, Mississippi Department of Education; **MT:** Big Sky Scholarships; **NV:** Nevada Department of Education; **NH:** New Hampshire Department of Revenue Administration; **NC:** North Carolina State Education Assistance Authority; **OH:** Ohio Department of Education; **OK:** Nancy Koons, Catholic Schools Opportunity Scholarship Fund; Mark Ross, GO for Catholic Schools; Rob Sellers, Opportunity Scholarship Fund; Nadia Rafiuddin, Oklahoma Islamic School Foundation; Open Records Act Request response from Oklahoma State Department of Education; **PA:** Nathan Benefield, Commonwealth Foundation; Pennsylvania Department of Community and Economic Development; **RI:** Rhode Island Department of Revenue; **SC:** South Carolina Education Oversight Committee; **SD:** South Dakota Partners in Education; **TN:** Tennessee Department of Education; **UT:** Utah State Office of Education; **VA:** Virginia Department of Education; **VT:** Vermont Agency of Education; **WI:** Wisconsin Department of Public Instruction; Michael Wagner, Wisconsin Department of Revenue

Requirements for the programs were initially taken from Matt Frendewey, Krista Carney, Whitney Marcavage, Paul Dauphin, Kim Martinez, Kimberly Sawatka, *School Choice Yearbook 2015–16* (Washington, DC: Alliance for School Choice, 2016), <http://allianceforschoolchoice.org/yearbook>.

## METHODOLOGY & DATA SOURCES FOR ELIGIBILITY

Because many programs have income limits and it is extremely difficult, if not impossible in most states/districts, to find data on student populations broken down by family income bracket—we decided it best to measure eligibility for the applicable programs using families instead of students. Eligibility percentages are based on the eligible population(s) in a program’s stated jurisdiction.

Eligibility based on family income was generally calculated as follows: Determined **average family size** for the pertinent state/district using 2017 American Community Survey (ACS), table DP02 via American FactFinder. Determined **income limit** based on **average family size** and program income limits using the USDA’s income eligibility guidelines for poverty and the free and reduced-price lunch program posted online via *Federal Register* 83, no. 89 (May 2017), p. 20789. Determined **total families with children eligible** by summing the number of families with children in each qualifying income bracket to determine **income limit** using 2017 ACS 5-year estimates, table B19131 via American FactFinder. For those income limits that fell within a given income bracket, normal distribution within income brackets was assumed to approximate the percent of families within these brackets who are income-eligible. Divided **total families with children eligible** by **total families with children**, also found on 2017 ACS, table B19131, to find a rough estimate.

Eligibility based on students was generally calculated as follows: Found the number of applicable students in public schools in a state/district using Common Core of Data (CCD), “State Nonfiscal Public Elementary/Secondary Education Survey Directory Data,” 2014–15 v.1a and “State Nonfiscal Public Elementary/Secondary Education Survey Membership Data,” 2014–15 v.1a via ELSi *tableGenerator*. Found the number of applicable students in private schools in a state/district using PSS Private School Universe Survey data for the 2015–16 school year. Found number of students with Individualized Service Plans in a given state using same CCD data set. Used 2018 A2Z Homeschooling state estimates to serve as a proxy for the number of homeschool students for who would otherwise be unaccounted in federal data. Summed all three sectors (public, private and homeschool) to **get total students**. Added number of public school students to number of students participating in the program to get **total students eligible**. (Note: This step differed the most among programs, depending on whether or not the program was limited to students with special needs, low-performing schools, in foster care, and/or children of active-duty military members.) When applicable for programs with specific special needs pathways, used U.S. Department of Education, Office of Special Education Programs state child count data. Divided **total students eligible** by **total students** to find a rough estimate.

Whenever possible, the abovementioned sources were used. Other sources include:

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

## COMMITMENT TO METHODS & TRANSPARENCY

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

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

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

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

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



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