



50-State Comparison

Education Savings Accounts

Student eligibility requirement: Previous public school attendance

March 2021

STATE	Program name	Student eligibility requirement: Previous public school attendance
Arizona	Arizona Empowerment Scholarship	Yes. This does not apply to students with disabilities, students entering kindergarten or first grade, or children of active-duty military.
Florida	The Gardiner Scholarship	N/A
Mississippi	Equal Opportunity for Students with Special Needs Program	No.
North Carolina	Personal Education Savings Account	No. However, students must be eligible to attend a public school in North Carolina.
Tennessee	Individualized Education Account (IEA) Program	Yes, but students who either are enrolling in a Tennessee school for the first time or received their individualized education account in the previous school year also meet requirements.
West Virginia	Hope Scholarship Program	Yes. This does not apply to students entering Kindergarten. If, by 2024, less than 5% of eligible students participated in the program in the previous school year, home school and private school students are eligible to participate effective July 1, 2026.