



50-State Comparison

Scholarship Tax Credits

Program name

March 2021

STATE	Program Name
Alabama	Educational Scholarship
Arizona	Credit for Contributions to School Tuition Organization
	Credit for Contributions to School Tuition Organization; displaced students; students with disabilities
	Premium tax credit for contributions to school tuition organization; low-income scholarships
Florida	Florida Tax Credit Scholarship Program
	The Hope Scholarship Program
Georgia	Georgia Tax Credit Program
Illinois	Invest in Kids
Indiana	School Scholarship Tax Credit
Iowa	School Tuition Organization Tax Credit

STATE	Program Name
Kansas	Tax Credit for Low Income Students Scholarship Program
Kentucky	Education Opportunity Account Program
Louisiana	Tuition Donation Rebate Program
Montana	Tax Credits for Contributions to Student Scholarship Organizations
Nevada	Nevada Educational Choice Scholarship Program
New Hampshire	Education Tax Credit Program
Oklahoma	Equal Opportunity Education Scholarship
Pennsylvania	Opportunity Scholarship Tax Credit Program
	Educational Improvement Tax Credit Program
Rhode Island	Tax Credits for Contributions to Scholarship Organizations
South Carolina	Educational Credit for Exceptional Needs Children's Fund
South Dakota	Partners in Education Tax Credit Program
Virginia	Education Improvement Scholarships Tax Credits Program