



50-State Comparison

Scholarship Tax Credits

Student eligibility requirements: Primary requirements

March 2021

Below are eligibility requirements for scholarship tax credit programs and the number of states that have them.

- **Students with a disability: Two** states. Generally, these programs require eligible students to have an identified disability and an Individualized Education Program (IEP).
- **Income eligible households: 15** programs in **14** states plus the District of Columbia. States typically require eligible students to have a household income within a certain percentage of the federal poverty guidelines.
- **Combination: Three** states. In these programs, states require eligible students to meet one or more of the following eligibility requirements: IEP, income-eligible household or low-performing resident school.

Note: Some states require students to attend a public school prior to participating in a private school choice program. Please refer to the “Student eligibility requirement: Previous public school attendance” data point to see which states and programs have such requirements for the given private school choice program.

STATE	Program Name	Student eligibility requirements: Primary requirements
Alabama	Educational Scholarship	Students who meet all of the following criteria: - Household income does not exceed 185% of the federal poverty level. Existing students remain eligible until and unless household income exceeds 275% of the federal poverty level. - Resident of Alabama. - Priority is given to students in failing schools.
Arizona	Credit for Contributions to School Tuition Organization	All students are eligible. However, at least ninety percent of those contributions to provide educational scholarships or tuition grants must be used only to children whose family income does not exceed one hundred eighty-five percent of the income limit required to qualify a child for the free- or reduced-price lunch program.

STATE	Program Name	Student eligibility requirements: Primary requirements
	Credit for Contributions to School Tuition Organization; displaced students; students with disabilities	<p>Students who meet one of the following criteria:</p> <ul style="list-style-type: none"> - Have an Individual Education Program (IEP). - Have a 504 Plan. - Currently or formerly in the foster care system.
	Premium tax credit for contributions to school tuition organization; low-income scholarships	<p>Students who meet the following criteria:</p> <ul style="list-style-type: none"> - Household income does not exceed 185% of the income limit required to qualify a child for the free- or reduced- price lunch program. - Meet public school enrollment requirements, is a dependent of someone in the armed forces, is enrolled in a school that serves children with disabilities.
Florida	Florida Tax Credit Scholarship Program	<p>Students who meet one of the following criteria:</p> <ul style="list-style-type: none"> - The student is on the direct certification list or the student's household income level does not exceed 260% of the federal poverty level. - The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care. <p>Priority must be given to a student whose household income level does not exceed 185% of the federal poverty level or who is in foster care or out-of-home care and to students who previously received the scholarship. Students remain eligible until they graduate from high school or turn 21. Siblings of recipients are also eligible.</p>
	The Hope Scholarship Program	<p>Students who have reported an incident including:</p> <ul style="list-style-type: none"> - Battery - Harassment - Hazing - Bullying - Kidnapping - Physical attack - Robbery - Sexual offenses - Harassment - Assault - Threat or intimidation - Fighting at school.

STATE	Program Name	Student eligibility requirements: Primary requirements
Georgia	Georgia Tax Credit Program	<p>Students who meet one of the following criteria:</p> <ul style="list-style-type: none"> - Enrolled in public school for 6 weeks prior to receiving scholarship. - Enrolled in a pre-kindergarten, kindergarten, or first grade program; OR - Lives in a low performing school district.
Illinois	Invest in Kids	<p>Students with a household income of less than 300% of the federal poverty level.</p> <p>Once a student has received a scholarship, families may earn up to 400 percent of the FPL and must reside in Illinois while receiving a scholarship.</p>
Indiana	School Scholarship Tax Credit	Students from households earning up to 200% of the guidelines needed to qualify for the free- and reduced-price lunch program.
Iowa	School Tuition Organization Tax Credit	Students with a household income less than 400% of the federal poverty level.
Kansas	Tax Credit for Low Income Students Scholarship Program	Students from households earning up to 100 percent of the guidelines needed to qualify for the free and reduced-price lunch program; students must have been enrolled in one of the lowest 100 performing elementary schools as identified by the state board in the previous year in which an educational scholarship is first sought for the child.
Kentucky	Education Opportunity Account Program	<p>Students with a household income of less than 175% of the income qualification level for free- and reduced-price lunch. The student maintains eligibility until their household income exceeds 250% of the income qualification level for free- and reduced-price lunch.</p> <p>Siblings of EOA students are eligible for a scholarship.</p>
Louisiana	Tuition Donation Rebate Program	<p>Students with a household income of less than 250% of the federal poverty level who meet one of the following criteria:</p> <ul style="list-style-type: none"> - Entering kindergarten; - Previously attended a public school; or - Previously received a scholarship from a school tuition organization.

STATE	Program Name	Student eligibility requirements: Primary requirements
Montana	Tax Credits for Contributions to Student Scholarship Organizations	Students between the ages of 5 and 18.
Nevada	Nevada Educational Choice Scholarship Program	Students with a household income less than 300% of the federal poverty level.
New Hampshire	Education Tax Credit Program	<p>Students with a household income of less than 300% of the federal poverty level who meet one of the following criteria:</p> <ul style="list-style-type: none"> - Entering kindergarten or first grade; - Attended a state public school the previous year; or - Received a scholarship from the program in the previous year.
Oklahoma	Equal Opportunity Education Scholarship	Students with a household income up to 300% of the income standard used to determine eligibility for free or reduced-price lunches, or students who attended a public school in the state identified for school improvement in the previous year.
Pennsylvania	Opportunity Scholarship Tax Credit Program	<p>Students with a household income below \$90,000 plus an income allowance of \$15,000 that are assigned to a school ranked in the lowest 15% of schools according to the state accountability system. The income allowance is adjusted annually based on changes in the consumer price index.</p> <p>The maximum household income for students with disabilities is increased by a factor of 1.5 for support level 1 and 2.933 for support level 2.</p>
	Educational Improvement Tax Credit Program	<p>Students with a household income below \$90,000 plus an income allowance of \$15,000. The income allowance is adjusted annually based on changes in the consumer price index.</p> <p>The maximum household income for students with disabilities is increased by a factor of 1.5 for support level 1 and 2.933 for support level 2.</p>
Rhode Island	Tax Credits for Contributions to Scholarship Organizations	Students with household incomes at or below 250% of the federal poverty level.

STATE	Program Name	Student eligibility requirements: Primary requirements
South Carolina	Educational Credit for Exceptional Needs Children's Fund	<p>Students who meet one of the following criteria:</p> <ul style="list-style-type: none"> - Students with an IEP - Students who have been diagnosed within three years as having 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 support.
South Dakota	Partners in Education Tax Credit Program	<p>Students with household incomes at or below 150% of the income standard used to qualify for the free- or reduced-price lunch program.</p>
Virginia	Education Improvement Scholarships Tax Credits Program	<p>Students who meet one of the following criteria:</p> <ul style="list-style-type: none"> - Students from families with household incomes at or below 300 percent (400 percent for students with an IEP). - Students with a disability and an IEP. - Pre-kindergarteners deemed "at-risk" and unable to obtain services through Head Start or Virginia Preschool Initiative programs.