



# 50-State Comparison

## Scholarship Tax Credits

### Student eligibility requirement: Previous public school attendance

March 2021

STATE	Program Name	Student eligibility requirement: Previous public school attendance
Alabama	Educational Scholarship	No. However, a student must be eligible to attend a public school in the preceding semester or is starting school in Alabama for the first time
Arizona	Credit for Contributions to School Tuition Organization	No. However, at least 90% of those contributions to provide educational scholarships or tuition grants must be used for students who attended a public school for 90 days in the previous fiscal year or one full semester or meets other criteria.
	Credit for Contributions to School Tuition Organization; displaced students; students with disabilities	No.
	Premium tax credit for contributions to school tuition organization; low-income scholarships	- Attended a governmental primary or secondary school as a full-time student OR - Attended a preschool program that offers services to students with disabilities at a governmental school for at least ninety days of the prior fiscal year or one full semester and transferred from a governmental school to a qualified school.
Florida	Florida Tax Credit Scholarship Program	No.
	The Hope Scholarship Program	Yes. Students must be enrolled in a public school in the prior year.

STATE	Program Name	Student eligibility requirement: Previous public school attendance
Georgia	Georgia Tax Credit Program	No.
Illinois	Invest in Kids	No
Indiana	School Scholarship Tax Credit	No.
Iowa	School Tuition Organization Tax Credit	No.
Kansas	Tax Credit for Low Income Students Scholarship Program	Yes.
Kentucky	Education Opportunity Account Program	No.
Louisiana	Tuition Donation Rebate Program	Yes. Students who are entering kindergarten or received a scholarship from a school tuition organization in the previous year are exempt from this requirement.
Montana	Tax Credits for Contributions to Student Scholarship Organizations	No.
Nevada	Nevada Educational Choice Scholarship Program	No.
New Hampshire	Education Tax Credit Program	Yes. Students entering kindergarten or first grade, or that participated in the program the previous year are exempt from this requirement.
Oklahoma	Equal Opportunity Education Scholarship	Yes. Students must have attended or been eligible to attend a North Carolina public school in the preceding school year.
Pennsylvania	Opportunity Scholarship Tax Credit Program	No.
	Educational Improvement Tax Credit Program	No.
Rhode Island	Tax Credits for Contributions to Scholarship Organizations	No.

STATE	Program Name	Student eligibility requirement: Previous public school attendance
South Carolina	Educational Credit for Exceptional Needs Children's Fund	No.
South Dakota	Partners in Education Tax Credit Program	Yes, unless the student is starting a K-12 school in South Dakota for the first time or is entering kindergarten, first, or ninth grade.
Virginia	Education Improvement Scholarships Tax Credits Program	Yes. However, this does not apply to students enrolling in kindergarten or first grade.