



50-State Comparison

Scholarship Tax Credits

Enrollment limits

March 2021

| STATE | Program Name | Enrollment limits |
|----------|---|---|
| Alabama | Educational Scholarship | No. |
| Arizona | Credit for Contributions to School Tuition Organization | No. |
| | 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 | No. |
| Florida | Florida Tax Credit Scholarship Program | No. |
| | The Hope Scholarship Program | Funds are distributed on a first-come first-serve basis until funds are depleted. |
| Georgia | Georgia Tax Credit Program | No. |
| Illinois | Invest in Kids | No. |

| STATE | Program Name | Enrollment limits |
|---------------|--|--|
| Indiana | School Scholarship Tax Credit | No. |
| Iowa | School Tuition Organization Tax Credit | No. |
| Kansas | Tax Credit for Low Income Students Scholarship Program | N/A |
| Kentucky | Education Opportunity Account Program | No. |
| Louisiana | Tuition Donation Rebate Program | <p>No. However, if more first-time qualified students who are otherwise eligible apply than there are seats available, qualified schools must conduct a random selection process that preferences:</p> <ul style="list-style-type: none"> - Siblings of students already enrolled in the qualified school. - Qualifying students who had previously enrolled at a different qualified school and who are otherwise eligible. - Qualified students from public schools that received a letter grade "F" or "D" or any variation thereof shall be given the first priority. |
| Montana | Tax Credits for Contributions to Student Scholarship Organizations | No. However, tax credit scholarship awards cannot exceed \$3 million beginning in 2017. The department may increase the limit by 10% each year at their discretion. |
| Nevada | Nevada Educational Choice Scholarship Program | No. |
| New Hampshire | Education Tax Credit Program | <p>No. However, aggregate tax credits shall not exceed \$5,100,000 for a program year.</p> <p>During the first two years of the program, 70% of scholarships must be awarded to students who attended a public school in the previous academic year, or were awarded a scholarship through the program in the previous year. In years three through fifteen of the program, this requirement will decrease by 5%. After year fifteen, the requirement will no longer be in place.</p> <p>40% of scholarships must be awarded to students who qualify for free- or reduced- price lunch.</p> |

| STATE | Program Name | Enrollment limits |
|----------------|--|---|
| Oklahoma | Equal Opportunity Education Scholarship | No. |
| Pennsylvania | Opportunity Scholarship Tax Credit Program | No. However, the aggregate amount of opportunity scholarships shall not exceed the aggregate amount of contributions made by business firms to the opportunity scholarship organization up to \$55 million total. |
| | Educational Improvement Tax Credit Program | No. However, the aggregate amount of scholarships shall not exceed the aggregate amount of contributions. |
| Rhode Island | Tax Credits for Contributions to Scholarship Organizations | No. |
| South Carolina | Educational Credit for Exceptional Needs Children's Fund | No. |
| South Dakota | Partners in Education Tax Credit Program | No. |
| Virginia | Education Improvement Scholarships Tax Credits Program | No. |