



50-State Comparison

Scholarship Tax Credits

Scholarship amount

March 2021

STATE	Program Name	Scholarship amount
Alabama	Educational Scholarship	K-5: \$6,000 6-8: \$8,000 9-12: \$10,000
Arizona	Credit for Contributions to School Tuition Organization	Not specified in state policy.
	Credit for Contributions to School Tuition Organization; displaced students; students with disabilities	90% of the state's per-pupil amount or the cost of tuition, whichever is less.
	Premium tax credit for contributions to school tuition organization; low-income scholarships	P-8: \$4,200 9-12: \$5,500 In each year after 2006, the limitation amount for a scholarship or a grant under this subsection shall be increased by \$100.
Florida	Florida Tax Credit Scholarship Program	95% of the state's per pupil amount. The amount is capped at \$750 if the student is attending a public school.

STATE	Program Name	Scholarship amount
	The Hope Scholarship Program	<p>95% of the state's per pupil amount.</p> <p>The amount is capped at \$750 if the student is attending a public school.</p>
Georgia	Georgia Tax Credit Program	The state and local per-pupil amount.
Illinois	Invest in Kids	<p>The state's per-pupil amount of the cost of tuition, whichever is less.</p> <p>Scholarships are based on family income using a sliding scale. Additionally, students identified as gifted and talented, ELLs, and students eligible to receive services under IDEA are eligible to receive additional funding.</p>
Indiana	School Scholarship Tax Credit	Not specified in state policy.
Iowa	School Tuition Organization Tax Credit	<p>School tuition organizations determine scholarship amounts and are capped at full tuition.</p> <p>STOs must allocate at least 90% of its annual revenue in tuition grants for children to allow them to attend a qualified school.</p>
Kansas	Tax Credit for Low Income Students Scholarship Program	<p>\$8,000 or the total cost of tuition, fees, expenses and transportation, whichever is less.</p> <p>Scholarship grant organizations shall disburse not less than 90% of contributions received pursuant to the program in the form of educational scholarships;</p>

STATE	Program Name	Scholarship amount
Kentucky	Education Opportunity Account Program	<p>The student's demonstrated need, or the actual amount of tuition and fees, whichever is less. A student must reside in a district with a population of over 90,000 people in order to utilize funds for nonpublic school tuition.</p> <p>If students are using funds for other permitted services, the amount may not exceed the expected cost of those services, or up to the state's per pupil amount reduced by 25% of the percentage by which the applicant's household income exceeds the free- and reduced-price lunch household income level.</p>
Louisiana	Tuition Donation Rebate Program	<p>K-8: Cost of tuition or 80% of the state's per-pupil amount, whichever is less.</p> <p>9-12: Cost of tuition or 90% of the state's per-pupil amount, whichever is less.</p>
Montana	Tax Credits for Contributions to Student Scholarship Organizations	<p>The scholarship may not exceed 50% of the state's per-pupil amount.</p> <p>The scholarship organization's average scholarship for an academic year may not exceed 30% of the state's per-pupil amount.</p>
Nevada	Nevada Educational Choice Scholarship Program	<p>The scholarship may exceed \$7,755 for Fiscal Year 2015-2016.</p> <p>The maximum amount of a grant provided by the scholarship organization must be adjusted using the percentage increase in the Consumer Price Index on July 1 of each year for the upcoming fiscal year.</p>
New Hampshire	Education Tax Credit Program	<p>The average value of a scholarship awarded by a scholarship organization may not exceed \$2,500. This average is adjusted annually based on the consumer price index.</p> <p>The minimum value of a scholarship granted to a student receiving special education programs or services shall be 175% of the maximum average scholarship size.</p>

STATE	Program Name	Scholarship amount
Oklahoma	Equal Opportunity Education Scholarship	<p>\$5,000 or 80% of the state's per-pupil amount, whichever is greater, to cover all or part of the tuition, fees and transportation costs of a qualified school for eligible students.</p> <p>\$25,000.00 to cover all or part of the tuition, fees and transportation costs of a qualified school for eligible special needs students.</p>
Pennsylvania	Opportunity Scholarship Tax Credit Program	<ul style="list-style-type: none"> - \$8,500 for students without a disability. - \$9,500 for students without a disability attending an economically-disadvantaged school. - \$15,000 maximum award for a student with a disability. - \$16,000 maximum award for a student with a disability in an economically-disadvantaged school.
	Educational Improvement Tax Credit Program	Determined by the scholarship organization. Participating schools may not charge participating students a higher tuition rate than those not participating in the scholarship program.
Rhode Island	Tax Credits for Contributions to Scholarship Organizations	Each scholarship granting organization determines the amount of the scholarship it distributes.
South Carolina	Educational Credit for Exceptional Needs Children's Fund	\$11,000 or the total cost of tuition and qualified expenses, whichever is less.
South Dakota	Partners in Education Tax Credit Program	The average value of all scholarships awarded may not exceed 82.5 percent of the state's per-pupil amount.
Virginia	Education Improvement Scholarships Tax Credits Program	<p>Total scholarship funding for students without an IEP may not exceed the education expenses of the student or 100% of the per pupil amount, whichever is less.</p> <p>Total scholarship funding for students with an IEP may not exceed the education expenses of the student or 300% of the per pupil funding amount if the student attends a school for students with disabilities, whichever is less.</p>