



50-State Comparison

Scholarship Tax Credits

All data points for all states

March 2021

STATE	Does the state have a tax credit scholarship program?	Citation	Program Name	Student eligibility requirements: Primary requirements	Student eligibility requirement: Previous public school attendance	Enrollment limits	Scholarship amount	Tax Credit Limit	Other
Alabama	Yes.	Ala. Code §§ 16-6D-1-9	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.	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	No.	K-5: \$6,000 6-8: \$8,000 9-12: \$10,000	The tax credit is 100% of total contribution, which may not to exceed \$50,000 for individual taxpayers or 50% of tax liability for commercial tax payers.	Total cap for credits awarded: \$30 million.
Alaska	No.								

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Arizona	Yes.	Ariz. Rev. Stat. Ann. § 43-1089.03 Ariz. Rev. Stat. Ann. § 43-1183 Ariz. Rev. Stat. Ann. § 43-1504	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.	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.	No.	Not specified in state policy.	The tax credit may not exceed \$500 for taxpayers filing single, \$100 for taxpayers filing jointly. This amount is adjusted by the department based on CPI.	A taxpayer cannot claim this credit and the Credit for Contribution to School Tuition Organization for Displaced Students or Students with Disabilities. The tax credit cannot be claimed if the contribution is earmarked for a specific student.
	Yes.	Ariz. Rev. Stat. Ann. § 15-891 Ariz. Rev. Stat. Ann. § 43-1184 Ariz. Rev. Stat. Ann. § 43-1505	Credit for Contributions to School Tuition Organization; displaced students; students with disabilities	Students who meet one of the following criteria: - Have an Individual Education Program (IEP). - Have a 504 Plan. - Currently or formerly in the foster care system.	No.	No.	90% of the state's per-pupil amount or the cost of tuition, whichever is less.	Total cap for credits awarded: \$5 million.	

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	Yes.	Ariz. Rev. Stat. Ann. § 20-224.06 Ariz. Rev. Stat. Ann. § 43-1183 Ariz. Rev. Stat. Ann. § 43-1504	Premium tax credit for contributions to school tuition organization; low-income scholarships	Students who meet the following criteria: - 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.	- 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.	No.	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.	Total cap for credits awarded: \$10,000 adjusted over the years following 2007-08.	
Arkansas	No.								
California	No.								
Colorado	No.								
Connecticut	No.								
Delaware	No.								
District of Columbia	No.								

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Florida	Yes.	Fla. Stat. Ann. § 1002.395	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>	No.	No.	<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>	Total cap for credits awarded: \$229 million in the 2012-2013 state fiscal year, with certain annual increases.	
	Yes.	Fla. Stat. Ann. § 1002.40	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. 	Yes. Students must be enrolled in a public school in the prior year.	Funds are distributed on a first-come first-serve basis until funds are depleted.	<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>	\$105 per motor vehicle.	

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Georgia	Yes	Ga. Code Ann. § 20-2A-1 Ga. Code Ann. § 48-7-29.16	Georgia Tax Credit Program	Students who meet one of the following criteria: - 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.	No.	No.	The state and local per-pupil amount.	The tax credit may not exceed \$1000 for single tax filers and \$2500 for couples filing jointly. Corporate tax filers may not receive more than 75% of their tax liability. Total cap for credits awarded: \$100 million.	
Hawaii	No.								
Idaho	No.								

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Illinois	Yes.	35 Ill. Comp. Stat. Ann. 40	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>	No	No.	<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>	<p>Individual credits shall be equal to 75% of the total contribution, not to exceed a credit of \$1,000,000 per taxpayer.</p> <p>Total cap for credits awarded: \$75,000,000.</p>	

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Indiana	Yes.	Ind. Code Ann. §§ 6-3.1-30.5 - 6-3.1-30.5-15 Ind. Code Ann. § 20-51-1-5	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.	No.	No.	Not specified in state policy.	Individuals and corporations may receive tax credits for 50% of their contributions. Total cap for credits awarded: \$16,500,000 for each fiscal year after June 30, 2020.	Credits do not apply to scholarships to children participating in the early education grant pilot program.
Iowa	Yes.	Iowa Code Ann. §422.115	School Tuition Organization Tax Credit	Students with a household income less than 400% of the federal poverty level.	No.	No.	School tuition organizations determine scholarship amounts and are capped at full tuition. STOs must allocate at least 90% of its annual revenue in tuition grants for children to allow them to attend a qualified school.	Individual credits shall be equal to 65% of the total contribution. Total cap for credits awarded: \$15,000,000 for calendar years beginning on or after January 1, 2020. During any calendar year beginning on or after January 1, 2022, if the	

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Kansas	Yes.	Kan. Stat. Ann. §§ 72-4351-4357	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.	Yes.	N/A	\$8,000 or the total cost of tuition, fees, expenses and transportation, whichever is less. Scholarship grant organizations shall disburse not less than 90% of contributions received pursuant to the program in the form of educational scholarships;	Individual credits shall be equal to 70% total contributions, up to \$500,000. Total cap for credits awarded: \$10,000,000.	

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Kentucky	Yes	House Bill 563 (2021)	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>	No.	No.	<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>	<p>Individual credits shall be equal to 95% total contributions, up to \$1,000,000.</p> <p>If a tax-payer makes a four year donation pledge, credits may be equal to 97% of total contributions.</p> <p>Total cap for credits awarded: \$25,000,000</p>	

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Louisiana	Yes.	La. Stat. Ann. § 47:6301	Tuition Donation Rebate Program	Students with a household income of less than 250% of the federal poverty level who meet one of the following criteria: <ul style="list-style-type: none"> - Entering kindergarten; - Previously attended a public school; or - Previously received a scholarship from a school tuition organization. 	Yes. Students who are entering kindergarten or received a scholarship from a school tuition organization in the previous year are exempt from this requirement.	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: <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. 	K-8: Cost of tuition or 80% of the state's per-pupil amount, whichever is less. 9-12: Cost of tuition or 90% of the state's per-pupil amount, whichever is less.	The tax credit shall be equal to the actual amount of the donation.	
Maine	No.								
Maryland	No.								

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Massachusetts	No.								
Michigan	No.								
Minnesota	No.								
Mississippi	No.								
Missouri	No.								
Montana	Yes.	Mont. Code Ann. §§ 15-30-3101-3114	Tax Credits for Contributions to Student Scholarship Organizations	Students between the ages of 5 and 18.	No.	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.	The scholarship may not exceed 50% of the state's per-pupil amount. The scholarship organization's average scholarship for an academic year may not exceed 30% of the state's per-pupil amount.	The amount of the credit allowed is equal to the amount of the donation, not to exceed \$150.	
Nebraska	No.								

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Nevada	Yes.	Nev. Rev. Stat. Ann. §§ 388D.250-280 Nev. Rev. Stat. Ann. § 363A.139 Nev. Rev. Stat. Ann. § 363B.119	Nevada Educational Choice Scholarship Program	Students with a household income less than 300% of the federal poverty level.	No.	No.	The scholarship may exceed \$7,755 for Fiscal Year 2015-2016. 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.	Total cap for credits awarded: \$6,655,000.	

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New Hampshire	Yes.	N.H. Rev. Stat. Ann. §§ 77-G:1-10	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. 	Yes. Students entering kindergarten or first grade, or that participated in the program the previous year are exempt from this requirement.	<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>	<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>	85% of the contribution, which may not exceed \$1 million in a given year. No business, enterprise, or individual may receive more than 10% of the aggregate amount of credits.	

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New Jersey	No.								
New Mexico	No.								
New York	No.								
North Carolina	No.								
North Dakota	No.								
Ohio	No.								
Oklahoma	Yes.	Okla. Stat. Ann. tit. 68, § 2357.206	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.	Yes. Students must have attended or been eligible to attend a North Carolina public school in the preceding school year.	No.	\$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. \$25,000.00 to cover all or part of the tuition, fees and transportation costs of a qualified school for eligible special needs students.	The credit shall be equal to 50% of the total amount of contributions, not to exceed \$1,000 for single individuals, \$2,000 for married individuals filing jointly, or \$100,000 for any taxpayer which is a legal business entity. Total cap for credits awarded: \$3,500,000 annually.	
Oregon	No.								

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Pennsylvania	Yes.	24 Pa. Stat. Ann. §§ 20-2002-B-2013-B	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>	No.	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.	<p>- \$8,500 for students without a disability.</p> <p>- \$9,500 for students without a disability attending an economically-disadvantaged school.</p> <p>- \$15,000 maximum award for a student with a disability.</p> <p>- \$16,000 maximum award for a student with a disability in an economically-disadvantaged school.</p>	<p>The tax credit may not exceed 75% of the total contribution up to \$750,000 per business. Business may receive 90% of the total contribution if they provide a written commitment to provide the scholarship organization, educational improvement organization or opportunity scholarship organization with the same amount of contribution for two consecutive tax years.</p> <p>Total cap for credits awarded: \$55 million</p>	<p>An economically-disadvantaged school is a school at which at least 75% of the students attending the school in the immediately preceding school year received an opportunity scholarship.</p> <p>At least \$5 million of the \$55 million of funding for opportunity scholarships must be awarded to students attending economically-disadvantaged schools.</p>

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	Yes.	24 Pa. Stat. Ann. §§ 20-2002-B-2013-B	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>	No.	No. However, the aggregate amount of scholarships shall not exceed the aggregate amount of contributions.	Determined by the scholarship organization. Participating schools may not charge participating students a higher tuition rate than those not participating in the scholarship program.	<p>The tax credit may not exceed 75% of the total contribution up to \$750,000 per business. Business may received 90% of the total contribution if they provide a written commitment to provide the scholarship organization, educational improvement organization or opportunity scholarship organization with the same amount of contribution for two consecutive tax years.</p> <p>Total cap on credits awarded: \$185 million</p>	

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Rhode Island	Yes.	44 R.I. Gen. Laws §§ 62-1 - 62-7	Tax Credits for Contributions to Scholarship Organizations	Students with household incomes at or below 250% of the federal poverty level.	No.	No.	Each scholarship granting organization determines the amount of the scholarship it distributes.	Donating businesses are offered a 75% tax credit or 90% tax credit if the business has donated for two consecutive years and the second year's donation value is at least 80% of the first year's donation value. Contributing businesses may not be awarded a tax credit greater than \$100,000 in any tax year. Total cap for credits awarded: \$1.5 million.	

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South Carolina	Yes.	S.C. Code Ann. § 12-6-3790	Educational Credit for Exceptional Needs Children's Fund	Students who meet one of the following criteria: - 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.	No.	No.	\$11,000 or the total cost of tuition and qualified expenses, whichever is less.	Total cap for credits awarded: \$12 million.	
South Dakota	Yes.	S.D. Codified Laws §§ 13-65-1 - 13-65-12	Partners in Education Tax Credit Program	Students with household incomes at or below 150% of the income standard used to qualify for the free- or reduced-price lunch 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.	No.	The average value of all scholarships awarded may not exceed 82.5 percent of the state's per-pupil amount.	Total cap for credits awarded: \$2 million.	
Tennessee	No.								
Texas	No.								
Utah	No.								
Vermont	No.								

STATE	Does the state have a tax credit scholarship program?	Citation	Program Name	Student eligibility requirements: Primary requirements	Student eligibility requirement: Previous public school attendance	Enrollment limits	Scholarship amount	Tax Credit Limit	Other
Virginia	Yes.	Va Code. §§ 58.1-439.25 - 439.28	Education Improvement Scholarships Tax Credits Program	Students who meet one of the following criteria: - 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.	Yes. However, this does not apply to students enrolling in kindergarten or first grade.	No.	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. 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.	A person making a donation will receive a tax credit at 65% of the value of the donation. Total cap for credits awarded: \$25 million.	For individual donors, the minimum donation that qualifies for a tax credit is \$500. Tax credits will only be issued for the first \$125,000 of donations made by individual donors.
Washington	No.								
West Virginia	No.								
Wisconsin	No.								
Wyoming	No.								