2016–2017
School Choice Yearbook
AMERICAN FEDERATION for CHILDREN

EDUCATION FREEDOM
# School Choice Yearbook 2016–2017

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Thank you for your interest in educational choice and AFC Growth Fund’s 2016–17 School Choice Yearbook. As education advocates, we have a great deal to celebrate in 2017 and have made a positive impact on more students than ever before.

Choice, customization, and accessibility are the way of the future. We see it when we are online shopping or calling a taxi with the tap of a phone screen. This simple idea should also apply to our children’s schools and classrooms. A ZIP code should not determine a child’s trajectory or life path, which is what the current education system ensures. School choice is the way to customize education to meet a child’s needs and make quality educational options accessible to every child.

Over the last six years, thanks to the work of AFC Growth Fund and our state allies, the number of children enrolled in private school choice programs has more than doubled to nearly 500,000. This is great progress, yet we have much more work to do if we are to help the millions of families and children who seek more and better educational options.

While as a movement school choice has continued to build momentum and make progress, we always reflect on the remarkable impact a quality education has on the lives of children who are fortunate to participate in these programs. Access to a quality education allows these children to build the strong foundation they need to succeed and reach their potential. Their inspiring stories continue to energize our work.

Improving and innovating our nation’s education system is crucial to allow for a customizable education experience that truly fits the needs of students. When they are learning in a way suited to their needs, there truly is no limit on their potential.

In 2018, we will continue to push for greater educational choice and innovation for K–12 students around the country. We continue to believe that access to a quality education for every child, regardless of their ZIP code, will lead to better educational outcomes and prepare our K–12 students for the brightest future.

Thank you for your support and commitment to giving every child in America opportunity.

William E. Oberndorf, Chairman
American Federation for Children Growth Fund
School choice empowers parents and students with the ability to access the educational environment that best suits their needs. AFC Growth Fund supports offering a wide array of options for students to choose from, including quality public schools, public charter schools, private schools and virtual learning. There are four major types of private school choice across the country—voucher programs, education savings accounts, scholarship tax credit programs and individual tuition tax credits. These programs work to give every student access to a world-class education.
School choice has continued to build momentum and make progress nationwide, and the 2016–17 school year was no exception. Legislatively, 18 bills were signed to enact, expand, or strengthen educational choice programs. In 2016–2017, there are 52 private school choice programs in 26 states and Washington, D.C. serving more than 442,000 students.

Among the highlights of 2016–17 across the country include Illinois creating their first private school choice program, securing a critical legal victory to save Florida’s tax credit scholarship program, creating a new special needs Education Savings Account program in North Carolina, protecting Louisiana’s scholarship program, and expanding Arizona’s Empowerment Scholarship Accounts program.

There are more opportunities for choice in K–12 education than ever before and private school choice is giving children access to quality educational options. See below for some fast facts about the state of private school choice today.

### 2016–17 Data at a Glance*

**With Private School Choice Programs**

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<th>States</th>
<th>Programs</th>
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</table>

**Scholarship Tax Credits**

$6,319 average scholarship amount in Voucher Programs

$2,937 average scholarship amount for Scholarship Tax Credit Programs

$9,650 average scholarship amount in Education Savings Account Programs

$7,895 average scholarship amount in Special Needs Scholarship Programs

**Special Needs Scholarship Programs**

$9,650 average scholarship amount in Education Savings Account Programs

$7,895 average scholarship amount in Special Needs Scholarship Programs

*Information in the overall sections is not intended to add up to the numbers in the summary boxes. For example, some states have voucher and tax credit programs. Additionally, funding and student data for special needs scholarships is also included in data for vouchers, scholarship tax credit programs and education savings account programs.
Publicly funded private school choice programs, in the majority of cases, serve students with particular needs or circumstances. Students who meet the eligibility requirements for a school choice program can apply to receive funds to attend the private school of their choice or completely customize their education to meet their needs.

**Means-tested programs**

Means-tested programs are designed to serve students from low-income families to allow them to attend the school of their parents’ choice. These programs provide access to quality educational options that low-income families would not otherwise have.

**Voucher programs**

- Indiana’s Choice Scholarship Program
- Louisiana’s Student Scholarships for Educational Excellence Program*
- Maryland’s Broadening Options and Opportunities for Students Today
- North Carolina’s Opportunity Scholarship Program
- Ohio’s Cleveland Scholarship and Tutoring Program
- Ohio’s Educational Choice Scholarship Program*
- Oklahoma’s Income-Based Scholarship Program
- Washington, D.C.’s D.C. Opportunity Scholarship Program
- Wisconsin’s Milwaukee Parental Choice Program
- Wisconsin’s Racine Parental Choice Program
- Wisconsin’s Parental Choice Program

**Scholarship tax credit programs**

- Alabama’s Tax Credits for Contributions to Scholarship Granting Organizations*
- Arizona’s Corporate School Tuition Organization Tax Credit
- Florida’s Tax Credit Scholarship
- Illinois’ Invest in Kids Program
- Indiana’s Corporate and Individual Scholarship Tax Credit Program
- Iowa’s Individual and Corporate Scholarship Tax Credit
- Kansas’ Tax Credit for Low Income Student’s Scholarship Program
- Louisiana’s Tax Credit Program*
- Nevada’s Educational Choice Scholarship Program
- New Hampshire’s Education Tax Credit
- Oklahoma’s Equal Opportunity Education Scholarships*
- Pennsylvania’s Educational Improvement Tax Credit
- Rhode Island’s Corporate Scholarship Tax Credits
- South Dakota’s The Partners in Education Tax Credit Program
- Virginia’s Education Improvement Scholarships Tax Credits

**Universal eligibility programs**

Universal eligibility programs allow every child, with no restrictions, the opportunity to receive a scholarship to attend the school of his or her parent’s choice.

**Failing schools programs**

Failing schools programs help students stuck in persistently failing public schools. These programs allow students to attend the private or public school of their parents’ choice, providing immediate educational options to students. Eight of the nation’s 52 private school choice programs are failing schools programs.

**SPECIAL NEEDS SCHOLARSHIP PROGRAMS**

Special needs scholarship programs are private school choice programs designed specifically for students with special needs. These programs allow students to attend a public or private school that can address their specific learning needs. Nineteen of the nation’s 52 private school choice programs are specifically designed to serve students with special needs.

**Voucher programs**

- Arkansas’ Succeed Scholarship Program for Students with Disabilities
- Florida’s John M. McKay Scholarship for Students with Disabilities Program
- Georgia’s Special Needs Scholarship Program
- Louisiana’s School Choice Program for Certain Students with Exceptionalities
- Mississippi’s Dyslexia Therapy Scholarship for Students with Dyslexia Program
- Mississippi’s Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program
- North Carolina’s Children With Disabilities Scholarship Grant
- Ohio’s Autism Scholarship Program
- Ohio’s Jon Peterson Special Needs Scholarship Program
- Oklahoma’s Lindsey Nicole Henry Scholarship for Students with Disabilities Program
- Utah’s Carson Smith Special Needs Scholarship Program
- Wisconsin’s Special Needs Scholarship Program

**Scholarship tax credit programs**

- Arizona’s Educational Credit for Exceptional Needs Children
- Arkansas’ Leslie’s Law
- South Carolina’s Educational Credit for Exceptional Needs Children
- Education Savings Account Programs

**VOCATIONAL SCHOLARSHIP PROGRAMS**

Vocational scholarship programs help students prepare for vocations. These programs allow students to receive funds to attend the private or public vocational school of their parents’ choice, providing immediate vocational training to students. Eight of the nation’s 52 private school choice programs are vocational programs.

**Means-preferred programs**

Means-preferred programs give preference to students from low-income families. The following programs help students from low-income families and students from middle-income families.

- Twenty-four of the nation’s 52 private school choice programs are means-tested or means-preferred.
- Some programs are designed to be for students in failing schools and are also means-tested or means-preferred programs. Additionally, some programs are designed for students with special needs who are also assigned to failing schools.
EDUCATIONAL CHOICE GROWTH

NEW PROGRAMS IN 2016 AND 2017

ILLINOIS

INVEST IN KIDS PROGRAM
• The state created its first private school choice program—a $100 million tax credit scholarship program—as a part of the state school aid package with significant bipartisan support. The tax credit scholarship program provides donors a 75% tax credit for contributions to scholarship granting organizations that award scholarships to low-income students.

MARYLAND

BROADENING OPTIONS AND OPPORTUNITIES FOR STUDENTS TODAY
• The state’s budget appropriated $5 million to go toward a voucher program that will give scholarships to low-income students to attend the private school of their choice. Scholarships can be as much as 25% of the per-pupil state average.

NORTH CAROLINA

NORTH CAROLINA PERSONAL EDUCATION SAVINGS ACCOUNT PROGRAM
• An education savings account program that serves students with special needs in North Carolina. The program was created after a successful legislative vote to override the Governor’s veto of the bill to create the program.

SOUTH DAKOTA

THE PARTNERS IN EDUCATION TAX CREDIT PROGRAM
• A scholarship tax credit program that will provide students from low-income families scholarships to attend a private school. Existing public school students and all students entering kindergarten, first grade or ninth grade who meet the income guidelines are eligible for the program.

EXPANDED AND IMPROVED PROGRAMS IN 2016 AND 2017

ARIZONA

EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM
• Expanded eligibility to include all children over the next four years.

FLORIDA

FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM
• Increased scholarship amounts from 82% of per-pupil state funding to 88% for K-5, 92% for grades 6-8 and 96% for grades 9-12.

THE GARDNER SCHOLARSHIP PROGRAM
• Allocated an additional $30 million for the special needs ESA program.

ILLINOIS

CORPORATE AND INDIVIDUAL SCHOLARSHIP TAX CREDIT PROGRAM
• Increased tax credit cap from $9.5 million to $14 million over the next two years.

CHOICE SCHOLARSHIP PROGRAM
• Enacted an expedited accreditation process for new private schools interested in serving students through the voucher program.

LOUISIANA

LOUISIANA TAX CREDIT PROGRAM
• Converted existing Tuition Donation Rebate Program into a true scholarship tax credit program.

NEVADA

NEVADA EDUCATIONAL CHOICE SCHOLARSHIP PROGRAM
• Enacted a one year $20 million increase in the tax credit cap.

NORTH CAROLINA

NORTH CAROLINA OPPORTUNITY SCHOLARSHIP PROGRAM
• Increased funding by an additional $10 million a year, each year, through 2028-29.

OHIO

CLEVELAND SCHOLARSHIP PROGRAM
• Increased funding by nearly 10% per child for all students participating in the program.

AUTISM SCHOLARSHIP PROGRAM
• Allows legal, permanent or temporary custodians to apply for a scholarship on behalf of an eligible child.

JON PETERSON SPECIAL NEEDS SCHOLARSHIP PROGRAM
• Created a year-round application period.

WASHINGTON, D.C.

D.C. OPPORTUNITY SCHOLARSHIP PROGRAM
• Reauthorized program and secured funding.

WISCONSIN

WISCONSIN PARENTAL CHOICE PROGRAM
• Increased income eligibility to include students from families whose income is 220% of the federal poverty limit or $54,000 for a family of four

WISCONSIN SPEICL NEEDS SCHOLARSHIP PROGRAM
• Eliminated burdensome eligibility requirements for students.
**SCHOLARSHIP TAX CREDIT PROGRAMS IN THE UNITED STATES**

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<th>PROGRAM</th>
<th>YEAR ENACTED</th>
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<th>FUNDS EXPENDED IN 2016–17</th>
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<tr>
<td>ALABAMA</td>
<td>Tax Credits for Contributions to Scholarship Granting Organizations</td>
<td>2013</td>
<td>3,955</td>
<td>$10,822,620</td>
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<tr>
<td>ARIZONA</td>
<td>Individual School Tuition Organization Tax Credit</td>
<td>1997</td>
<td>52,554</td>
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<td>ARIZONA</td>
<td>Corporate School Tuition Organization Tax Credit</td>
<td>2006</td>
<td>20,076</td>
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<tr>
<td>ARIZONA</td>
<td>Lexie’s Law</td>
<td>2009</td>
<td>936</td>
<td>$5,000,000</td>
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<tr>
<td>FLORIDA</td>
<td>Florida Tax Credit Scholarship</td>
<td>2001</td>
<td>98,889</td>
<td>$35,082,031</td>
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<tr>
<td>GEORGIA</td>
<td>Georgia Scholarship Tax Credit Program</td>
<td>2008</td>
<td>13,600</td>
<td>$58,000,000</td>
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<td>IOWA</td>
<td>Invest in Kids Program</td>
<td>2017</td>
<td>N/A</td>
<td>N/A</td>
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<td>INDIANA</td>
<td>Individual and Corporate School Tuition Organization Tax Credit</td>
<td>2009</td>
<td>9,424</td>
<td>$37,563,057</td>
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<td>IOWA</td>
<td>Individual and Corporate School Tuition Organization Tax Credit</td>
<td>2006</td>
<td>10,771</td>
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<td>KANSAS</td>
<td>Tax Credit for Low Income Students Scholarship Program</td>
<td>2014</td>
<td>188</td>
<td>$799,000</td>
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<tr>
<td>LOUISIANA</td>
<td>Tuition Donation Refund Program</td>
<td>2012</td>
<td>1,706</td>
<td>$7,005,915</td>
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<tr>
<td>MONTANA</td>
<td>Tax Credits for Contributions to Student Organizations</td>
<td>2015</td>
<td>25</td>
<td>N/A</td>
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<td>NEVADA</td>
<td>Nevada Educational Choice Scholarship Program</td>
<td>2015</td>
<td>1,061</td>
<td>$5,500,000</td>
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<tr>
<td>NEW HAMPSHIRE</td>
<td>Education Tax Credit Program</td>
<td>2012</td>
<td>178</td>
<td>$347,096</td>
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<td>OKLAHOMA</td>
<td>Equal Opportunity Education Scholarships</td>
<td>2011</td>
<td>1,645</td>
<td>$2,747,471</td>
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<tr>
<td>PENNSYLVANIA</td>
<td>Educational Improvement Tax Credit</td>
<td>2001</td>
<td>30,489</td>
<td>$62,100,000</td>
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<tr>
<td>PENNSYLVANIA</td>
<td>Educational Opportunity Scholarship Tax Credit</td>
<td>2011</td>
<td>11,417</td>
<td>$44,213,700</td>
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<td>RHODE ISLAND</td>
<td>Rhode Island Corporate Scholarship Tax Credit</td>
<td>2006</td>
<td>413</td>
<td>$1,586,537</td>
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<td>SOUTH CAROLINA</td>
<td>Educational Tax Credit Program</td>
<td>2013</td>
<td>1,358</td>
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<td>SOUTH DAKOTA</td>
<td>The Partners in Education Tax Credit Program</td>
<td>2016</td>
<td>280</td>
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<td>VIRGINIA</td>
<td>Education Improvement Scholarships Tax Credits</td>
<td>2012</td>
<td>2,419</td>
<td>$10,183,623</td>
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<td></td>
<td></td>
<td></td>
<td>261,966</td>
<td>$973,025,885</td>
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**EDUCATION SAVINGS ACCOUNT PROGRAMS IN THE UNITED STATES**

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<th>FUNDS EXPENDED IN 2016–17</th>
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<td>ARIZONA</td>
<td>Arizona Empowerment Scholarship Accounts Program</td>
<td>2011</td>
<td>3,350</td>
<td>$41,056,754</td>
</tr>
<tr>
<td>FLORIDA</td>
<td>The Gardiner Scholarship Program</td>
<td>2011</td>
<td>5,047</td>
<td>$73,316,000</td>
</tr>
<tr>
<td>MISSISSIPPI</td>
<td>Equal Opportunity for Students with Special Needs Act</td>
<td>2015</td>
<td>425</td>
<td>N/A</td>
</tr>
<tr>
<td>NEVADA</td>
<td>Nevada Educational Savings Account Program</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>North Carolina Personal Education Savings Account Program</td>
<td>2017</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>TENNESSEE</td>
<td>Individualized Education Account Program</td>
<td>2015</td>
<td>47</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>11,869</td>
<td>$114,392,754</td>
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**VOUCHER PROGRAMS IN THE UNITED STATES**

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<tr>
<th>STATE</th>
<th>PROGRAM</th>
<th>YEAR ENACTED</th>
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<th>FUNDS EXPENDED IN 2016–17</th>
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<td>ARKANSAS</td>
<td>Succeed Scholarship Program for Students with Disabilities</td>
<td>2015</td>
<td>62</td>
<td>$500,000</td>
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<tr>
<td>FLORIDA</td>
<td>John M. McKay Scholarship for Students with Disabilities Program</td>
<td>2015</td>
<td>31,350</td>
<td>$357,000,000</td>
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<td>GEORGIA</td>
<td>Georgia Special Needs Scholarship Program</td>
<td>2007</td>
<td>4,154</td>
<td>$23,456,631</td>
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<tr>
<td>INDIANA</td>
<td>Choice Scholarship Program</td>
<td>2011</td>
<td>34,299</td>
<td>$146,051,106</td>
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<tr>
<td>LOUISIANA</td>
<td>Student Scholarships for Educational Excellence Program</td>
<td>2008</td>
<td>6,605</td>
<td>$39,000,000</td>
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<tr>
<td>LOUISIANA</td>
<td>School Choice Program for Certain Students with Exceptionalities</td>
<td>2010</td>
<td>339</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>MARYLAND</td>
<td>Broadening Options and Opportunities for Students Today</td>
<td>2016</td>
<td>2,405</td>
<td>$4,500,000</td>
</tr>
<tr>
<td>MISSISSIPPI</td>
<td>Mississippi Dyslexia Therapy Scholarship</td>
<td>2012</td>
<td>164</td>
<td>$80,720</td>
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<tr>
<td>MISSISSIPPI</td>
<td>Mississippi Speech-Language Therapy Scholarship</td>
<td>2013</td>
<td>8</td>
<td>$0</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>Opportunity Scholarship Program</td>
<td>2013</td>
<td>5,315</td>
<td>$24,840,000</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>Children with Disabilities Scholarship Grants</td>
<td>2013</td>
<td>1,083</td>
<td>$10,028,166</td>
</tr>
<tr>
<td>OHIO</td>
<td>Cleveland Scholarship and Tutoring Program</td>
<td>2015</td>
<td>8,003</td>
<td>$33,444,655</td>
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<td>OHIO</td>
<td>Autism Scholarship Program</td>
<td>2001</td>
<td>3,477</td>
<td>$60,629,136</td>
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<tr>
<td>OHIO</td>
<td>Educational Choice Scholarship Program</td>
<td>2005</td>
<td>21,815</td>
<td>$86,543,018</td>
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<tr>
<td>OHIO</td>
<td>Jon Peterson Special Needs Scholarship Program</td>
<td>2011</td>
<td>4,900</td>
<td>$35,416,773</td>
</tr>
<tr>
<td>OHIO</td>
<td>Income-Based Scholarship Program (EdChoice Expansion)</td>
<td>2013</td>
<td>7,574</td>
<td>$17,712,565</td>
</tr>
<tr>
<td>OKLAHOMA</td>
<td>Lindsey Nicole Henry Scholarship for Students with Disabilities Program</td>
<td>2010</td>
<td>553</td>
<td>$4,248,000</td>
</tr>
<tr>
<td>UTAH</td>
<td>Carson Smith Special Needs Scholarship</td>
<td>2005</td>
<td>985</td>
<td>$5,042,816</td>
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<tr>
<td>WASHINGTON, D.C.</td>
<td>D.C. Opportunity Scholarship Program</td>
<td>2004</td>
<td>1,154</td>
<td>$11,143,483</td>
</tr>
<tr>
<td>WISCONSIN</td>
<td>Milwaukee Parental Choice Program</td>
<td>2010</td>
<td>27,982</td>
<td>$201,900,000</td>
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<tr>
<td>WISCONSIN</td>
<td>Racine Parental Choice Program</td>
<td>2011</td>
<td>2,531</td>
<td>$18,000,000</td>
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<tr>
<td>WISCONSIN</td>
<td>Wisconsin Parental Choice Program</td>
<td>2013</td>
<td>3,057</td>
<td>$22,300,000</td>
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<td>WISCONSIN</td>
<td>Wisconsin Special Needs Scholarship Program</td>
<td>2015</td>
<td>205</td>
<td>$2,578,800</td>
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<td>168,532</td>
<td>$1,016,190,129</td>
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**INDIVIDUAL TUITION TAX CREDITS**

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<th>STATE</th>
<th>PROGRAM</th>
<th>YEAR ENACTED</th>
<th>STUDENTS ENROLLED IN 2016–17</th>
<th>FUNDS EXPENDED IN 2016–17</th>
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<td>ALABAMA</td>
<td>Parent Refundable Tax Credits</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>SOUTH CAROLINA</td>
<td>Refundable Tuition Credit for Exceptional Needs Children</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>108</td>
<td>$233,988</td>
</tr>
</tbody>
</table>

Note: N/A stands for Not Available. Data may not be available for one of two reasons: a program is newly enacted or newly implemented and there is no official data, or a court has issued an injunction barring the program from moving forward.
### 2016–17 Scholarship Recipients by State

<table>
<thead>
<tr>
<th>State</th>
<th>Recipients</th>
</tr>
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<tbody>
<tr>
<td>Florida</td>
<td>138,486</td>
</tr>
<tr>
<td>Arizona</td>
<td>76,916</td>
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<tr>
<td>Ohio</td>
<td>45,799</td>
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<td>Indiana</td>
<td>43,723</td>
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<td>Pennsylvania</td>
<td>41,886</td>
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<td>Wisconsin</td>
<td>33,775</td>
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<tr>
<td>Georgia</td>
<td>17,754</td>
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<tr>
<td>Iowa</td>
<td>10,771</td>
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<tr>
<td>Louisiana</td>
<td>8,240</td>
</tr>
<tr>
<td>North Carolina</td>
<td>6,598</td>
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<tr>
<td>Alabama</td>
<td>4,063</td>
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<tr>
<td>Virginia</td>
<td>2,419</td>
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<tr>
<td>Maryland</td>
<td>2,405</td>
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<tr>
<td>Oklahoma</td>
<td>2,198</td>
</tr>
<tr>
<td>South Carolina</td>
<td>1,958</td>
</tr>
<tr>
<td>Washington, D.C.</td>
<td>1,154</td>
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<tr>
<td>Nevada</td>
<td>1,061</td>
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<tr>
<td>Utah</td>
<td>585</td>
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<tr>
<td>Mississippi</td>
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<td>Rhode Island</td>
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<td>South Dakota</td>
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<td>Kansas</td>
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<td>New Hampshire</td>
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<td>Arkansas</td>
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<tr>
<td>Tennessee</td>
<td>47</td>
</tr>
<tr>
<td>Montana</td>
<td>25</td>
</tr>
</tbody>
</table>

### 52 Private School Choice Programs

- **23 Vouchers**
  - 13 Special Needs
  - 10 General
- **21 Scholarship Tax Credits**
  - 19 General
- **6 Education Savings Accounts (ESA)**
- **2 Individual Tuition Tax Credits**

*Individual Tuition Tax Credits: an individual state income tax credit of significant size for educational expenses, including private school tuition. While individual tuition tax credits currently exist in a small number of states, AFC Growth Fund only officially counts Alabama’s Parent Refundable Tax Credit and South Carolina’s Refundable Tax Credit for Exceptional Needs Children because they are the only credits that are sufficiently large enough to affect a family’s ability to place their child in private school.*
LEGAL UPDATE

Initiating a legal challenge to a school choice program is the final line of defense for the education status quo. Since the inception of private school choice, these programs have regularly been targeted by the teachers’ unions and their allies in an effort to block students from accessing scholarships and empowering parents with choice in education. AFC and AFC Growth Fund work with allies at the Institute for Justice to ensure legislation is drafted in a way that will be permissible under individual state constitutions.

2016–17 CASES

DOUGLAS COUNTY, COLORADO: DOUGLAS COUNTY CHOICE SCHOLARSHIP PROGRAM, ONGOING

After the Colorado Supreme Court struck down the Douglas County Choice Scholarship Program in 2015, the U.S. Supreme Court granted petitions for review, vacated the Colorado Court’s decision and sent the case back to the Colorado Supreme Court for further proceedings. After political control of the Douglas County Board of Education changed to an anti-choice majority in the November 2017 election, however, the Board rescinded the scholarship program. The case is therefore likely to be dismissed as moot.

FLORIDA: FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM, VICTORY

The Florida School Boards Association, Florida Education Association (FEA) and their allies filed a lawsuit challenging the constitutionality of the Florida Tax Credit Scholarship Program. After several dismissals of the suit in lower courts, in January 2017, the Florida Supreme Court denied the FEAs petition to review the case. This action successfully protected more than 98,000 low-income students who utilize the program to attend the school of their parents’ choice.

JOHN M. MCKAY SCHOLARSHIPS FOR STUDENTS WITH DISABILITIES PROGRAM, ONGOING

In litigation for several years, this lawsuit against the McKay special needs program, with the Florida Tax Credit Scholarship Program recently added, claims that school choice programs divert money from Florida public schools, which the lawsuit claims is unconstitutional. Arguments were heard in summer 2017 in the Court of Appeals and a decision will come from the court in the coming months.

GEORGIA: GEORGIA SCHOLARSHIP TAX CREDIT, VICTORY

In June 2017, the Georgia Supreme Court ruled the tax credit scholarship program was constitutional. The Court’s decision emphasized the distinction of the program’s funding mechanism, which is through voluntary donations, meaning it does not take money from existing public schools.

MONTANA: TAX CREDITS FOR CONTRIBUTIONS TO STUDENT SCHOLARSHIP ORGANIZATIONS, ONGOING

A judge issued an injunction that prohibited the Montana Department of Revenue from implementing a rule that would prohibit students who participate in the scholarship tax credit program from using these funds at religious schools. IJ argued the rule would infringe on freedom of religion and intervened.

NEVADA: EDUCATION SAVINGS ACCOUNT, VICTORY

After passing the nation’s first near-universal ESA program, opponents quickly filed lawsuits to block the program. After a series of appeals, the Nevada Supreme Court consolidated two lawsuits filed by the American Civil Liberties Union (ACLU) of Nevada and Educate Nevada Now. In September 2016, the court ruled that Nevada’s ESA program was constitutional, but required the creation of a new funding mechanism by the legislature.

LEGAL CHALLENGE TIMELINE

Across the country, 18 programs have faced legal challenges in 13 states plus Douglas County, Colorado.
The American Federation for Children Growth Fund believes that quality program design, transparency and accountability in educational choice programs are crucial for program effectiveness, growth and longevity.

AFC Growth Fund and its sister organization, the American Federation for Children, work to ensure that private school choice programs include effective policy and program design, including common sense academic, administrative and financial accountability provisions. It is best to have these elements included in new programs from their original enactment, but when possible, they are added to existing programs where such provisions are absent. We strive to educate lawmakers and advocates alike on the importance of effective policy and program design, including academic accountability, healthy scholarship amounts and building a framework for robust enrollment growth. We believe these are some of the most important elements necessary for program quality and growth.

The momentum behind ensuring academic transparency and accountability in particular continues to gain strength, as it is increasingly recognized that academic data is an important component in the range of information parents need in order to choose high-quality schools that best meet the needs of their children. Simultaneously, policy makers, taxpayers and donors must be able to measure the impact of private school choice programs on academic achievement and long-term outcomes. As the chart below illustrates, the number of programs that include academic transparency and accountability has nearly tripled over the past seven years.
AFC Growth Fund supports strong, commonsense accountability provisions for all private school choice programs. Transparency and accountability is smart public policy and also provides educational choice advocates with readily available data and information to showcase program successes.

Academic Accountability results in transparency to parents, policy makers, taxpayers and donors. Parents must have the information to choose high-quality schools that meet the needs of their children, while policy makers, taxpayers and donors must measure the impact of private school choice programs on academic achievement and attainment.

Administrative Accountability requires schools to meet health and safety codes, comply with nondiscrimination requirements and conduct background checks on employees. In scholarship tax credit programs, Scholarship Granting Organizations (SGOs) disclose donations and scholarship details, as well as conduct background checks of SGO operators.

Financial Accountability requires schools to file annual financial reports and demonstrate financial viability. In scholarship tax credit programs, financial accountability requires SGOs to demonstrate sound financial standing.

### Accountability Standards in Voucher Programs

| Arkansas | Succeed Scholarship Program for Students with Disabilities |
| Florida | John M. McKay Scholarship for Students with Disabilities Program |
| Georgia | Georgia Special Needs Scholarship Program |
| Indiana | Choice Scholarship Program |
| Louisiana | Student Scholarships for Educational Excellence Program |
| Louisiana | School Choice Pilot Program for Certain Students with Exceptionalities |
| Maryland | Broadening Options and Opportunities for Students Today Program |
| Mississippi | Mississippi Dyslexia Therapy Scholarship |
| Mississippi | Speech-Language Therapy Scholarship |
| North Carolina | Opportunity Scholarship Program |
| North Carolina | Children with Disabilities Scholarship Grants |
| Ohio | Cleveland Scholarship and Tutoring Program |
| Ohio | Autism Scholarship Program |
| Ohio | Jon Peterson Special Needs Scholarship Program |
| Ohio | Income-Based Scholarship Program |
| Oklahoma | Lindsey Nicole Henry Scholarship for Students with Disabilities Program |
| Utah | Carson Smith Special Needs Scholarship |
| Washington, D.C. | D.C. Opportunity Scholarship Program |
| Wisconsin | Milwaukee Parental Choice Program |
| Wisconsin | Racine Parental Choice Program |
| Wisconsin | Wisconsin Parental Choice Program |
| Wisconsin | Wisconsin Special Needs Scholarship Program |

### Accountability Standards in Scholarship Tax Credit Programs

| Alabama | Tax Credits for Contributions to Scholarship Granting Organizations |
| Arizona | Individual School Tuition Organization Tax Credit |
| Arizona | Corporate School Tuition Organization Tax Credit |
| Arizona | Law’s Law |
| Florida | Florida Tax Credit Scholarship |
| Georgia | Georgia Scholarship Tax Credit Program |
| Illinois | Invest in Kids Program |
| Indiana | Corporate and Individual Scholarship Tax Credit Program |
| Iowa | Individual and Corporate School Tuition Organization Tax Credit |
| Kansas | Tax Credit for Low Income Students Scholarship Program |
| Louisiana | Tuition Donation Rebate Program |
| Montana | Tax Credits for Contributions to Student Scholarship Organizations |
| Nevada | Nevada Educational Choice Scholarship Program |
| New Hampshire | New Hampshire Education Tax Credit |
| Oklahoma | Equal Opportunity Education Scholarships |
| Pennsylvania | Educational Improvement Tax Credit |
| Pennsylvania | Educational Opportunity Scholarship Tax Credit |
| Rhode Island | Rhode Island Corporate Scholarship Tax Credit |
| South Carolina | Educational Credit for Exceptional Needs Children |
| South Dakota | Partners in Education Tax Credit Program |
| Virginia | Education Improvement Scholarships Tax Credits |

### Accountability Standards in Education Savings Account Programs

| Arizona | Arizona Empowerment Scholarship Accounts Program |
| Florida | The Gardiner Scholarship Program |
| Mississippi | Equal Opportunity for Students with Special Needs Act |
| Nevada | Nevada Educational Savings Account Program |
| North Carolina | North Carolina Personal Education Savings Account Program |
| Tennessee | Individualized Education Account Program |

*Not necessarily a standardized test; few require formal testing procedure*
The data behind school choice programs and their support nationally are important aspects of the school choice movement. No matter the type of educational option, the public is in favor of extending high-quality opportunities to children, and existing programs are hitting milestones that make them stronger than ever before.

Our nation’s K–12 education system is failing too many of its students. Every 60 seconds a child drops out of school in our country. Out of 196 countries, U.S. students are 35th in Math, 23rd in Reading and 27th in Science. Only 40 percent of 4th grade public school children are proficient in Math and 36 percent of 4th grade public school children are proficient in Reading, according to the National Assessment of Educational Progress (NAEP).

School Choice helps create innovative solutions to these problems and gives students access to a world-class education immediately.

**FACTS + FIGURES**

Out of 17 gold standard (random assignment) empirical studies on private school choice programs and academic outcomes:

- **11** showed positive improvements on test scores
- **4** were neutral
- **2** were negative

Studies only looked at early years of the programs.

**NATIONAL POLLING**

Each year, the American Federation for Children conducts a national school choice poll to measure support for educational choice overall and within specific demographics. The 2017 poll was released in January and was conducted by Beck Research.

Support for school choice has remained consistently high

- **68%** support, only **28%** oppose
- **40%** of those in favor strongly support the concept
- **84% of** **REPUBLICANS** support
- **55% of** **DEMOCRATS** support
- **67% of** **INDEPENDENTS** support

The pro-school choice coalition is diverse

- **74% of** **LATINOS** support
- **72% of** **AFRICAN AMERICANS** support
- **75% of** **MILLENNIALS** support

Majorities support different types of school choice

- **83%** support **SPECIAL NEEDS SCHOLARSHIPS**
- **73%** support **SCHOLARSHIP TAX CREDITS**
- **69%** support **EDUCATION SAVINGS ACCOUNTS**
- **58%** support **OPPORTUNITY SCHOLARSHIPS**

Federal action to incentivize and expand school choice also received overwhelming support

- **72%** of respondents support a Scholarship Tax Credit program
- **23%** oppose a Scholarship Tax Credit program
FEDERAL ACTIVITIES

For school choice advocates, the landscape in Washington, D.C. has never been better. With a supportive President, Vice President and Secretary of Education, there is an unprecedented window of opportunity for Congress to facilitate a dramatic expansion of school choice across the country. There are many strong proposals circulating in Congress, including: a federal K–12 tax credit, portability of federal K–12 education funds, expanding 529 plans to include K–12 expenses, Education Savings Accounts for children in Bureau of Indian Education schools, vouchers for children in military families, portability of Individuals with Disabilities Education Act (IDEA) funds, and increasing funding for public charter schools.

The proposal that would help the broadest number of children, especially children in low-income families, is a federal tax credit.

Just as we have seen in 17 states, scholarship tax credit programs inspire charitable giving by individuals and/or corporations to state nonprofits who then provide scholarships to eligible children so they can attend a private school. A well-designed federal tax credit would create full educational choice in states without a private school choice program and would bolster scholarship amounts in states with existing private choice programs.

AFC’s January 2017 National School Choice poll showed 72 percent support a federal education tax credit. Momentum in support of expanding school choice in America has never been stronger and we will continue to advance bold public policy that truly puts students first.

SECRETARY OF EDUCATION BETSY DEVOS

After nearly 30 years of advocacy and philanthropy in support of education reform and school choice, former AFC Chairman Betsy DeVos was sworn in as the nation’s 11th Secretary of Education on February 7, 2017. Secretary DeVos has long believed that innovation and choice will improve educational outcomes and create educational opportunity for every child. A passionate believer in every parent’s right to choose the best educational environment for their child, Secretary DeVos pledged to focus our nation’s education system on students and their needs.

SCHOOL CHOICE ADVOCATE DENISHA MERRIWEATHER

Denisha Merriweather, a passionate educational choice advocate and Florida tax credit scholarship program alumnae, was invited as a special guest of the White House to attend President Trump’s address to a Joint Session of Congress in February 2017. Denisha was recognized for her success in the classroom, which she credits to receiving a tax credit scholarship. She is the first person in her family to graduate from high school and college, and to receive a master’s degree in social work. Her story and outspoken support of school choice has inspired both state and federal policymakers and children all over the country.

In an op-ed written just before the President’s joint session speech, Denisha said: “Education allowed me to create a new path for my future. A healthy school culture gave me the strength and courage I needed to embrace my new life and develop goals for my future.” Denisha Merriweather is a school choice success story, champion and advocate for children seeking the same opportunity.
Facts and figures all play a role when sharing the story of educational choice; however, it’s the firsthand accounts from students whose lives have been touched by a program that paint the clearest picture of the impact of educational choice. Here are just a few stories from children who are taking advantage of these life-changing educational opportunities.

**Antonio Mendez**
**Indiana Choice Scholarship Program**

11 years old, 6th grade
Antonio is one of the most focused students in his classes at St. Philip Neri in Indianapolis. He has also had to come further along than other students his age. When Antonio first started school he only spoke Spanish, so he had to learn to speak, read and write English to keep up at school. As a participant in the Indiana Choice Scholarship Program, Antonio is now thriving and prides himself on paying attention to his teachers and being a great student. “I am thankful to get to go to school here because everyone is treated equally and there’s no bullying,” says Antonio. “Also, if you need help the teachers actually do help you so you don’t have to be afraid to ask.”

**Ashli Johnson**
**D.C. Opportunity Scholarship Program**

7 years old, 2nd grade
Ashli and her mother Katherine plan their days around their top priority, Ashli’s education. They live in low-income housing in Washington, D.C. and travel across the city to get to Lowell School, where Ashli attends, each day. “I don’t even let Ashli play outside in our neighborhood, so I wouldn’t want her attending school at our neighborhood school,” says Katherine. Ashli works hard every day at school because of how much her mom sacrifices for her and how fortunate she is to have this option, thanks to the D.C. Opportunity Scholarship Program. “Ashli is a great student, gets good grades and even started a nature club at school to help care for the plants and animals around her,” adds Katherine. “Lowell is helping expose Ashli to a different environment than what is surrounding our home and that has been so important to me.”

**Jessica Waddell**
**Louisiana Scholarship Program**

18 years old, 12th grade
Four years after fighting her mother’s decision to apply for the Louisiana Scholarship Program, Jessica Waddell, now Lutheran High School’s 2016 valedictorian, thanks her mother for “the best decision” she’s ever made. Not wanting to leave her friends at the public school she was attending, Jessica is thankful for her mother’s insistence that she apply for the scholarship that opened the door for her to attend Lutheran High School. In the fall, Jessica will be heading off to college at the University of Louisiana at Lafayette, where she plans to study to be a veterinarian.

**Destiny Garcia**
**Arizona’s Empowerment Scholarship Account (ESA) Program**

11 years old, 5th grade
Last year, Destiny Garcia was attending a failing school in South Phoenix. Thanks to school choice and Arizona’s Empowerment Scholarship Account (ESA) program, her parents were able to enroll her in a better performing private school in the area. Now every day when the recess bell rings, you’ll find Destiny still in her seat because she knows it’s more important to get caught up on the work she didn’t understand than to head outside to the playground. “I used to be in an F school and they would just pass you along even if you didn’t know the stuff,” remembers Destiny. Her hard work and perseverance is paying off though, she now has A’s, B’s and C’s at her new school. Destiny says her parents have been her main motivators to do well in the classroom. Although neither her mom nor dad graduated from high school, education has become a top priority in their house. Destiny says at her new school she has learned to dream big and shoot for the stars. “Pleasantview is a great school,” says Destiny. “They give me faith that I can change the world.”
SCHOOL CHOICE PROGRAMS BY STATE

34 Alabama
36 Arizona
41 Arkansas
42 Florida
46 Georgia
49 Illinois
50 Indiana
52 Iowa
53 Kansas
54 Louisiana
57 Maryland
58 Mississippi
61 Montana
62 Nevada
64 New Hampshire
65 North Carolina
68 Ohio
74 Oklahoma
76 Pennsylvania
79 Rhode Island
80 South Carolina
82 South Dakota
83 Tennessee
84 Utah
85 Virginia
86 Washington, D.C.
88 Wisconsin
Alabama: Tax Credits for Contributions to Scholarship Granting Organizations

Program Type:
- Scholarship tax credit—corporate and individual
  - Means-tested and failing schools

School Requirements:
- Comply with health and safety codes
- Conduct criminal background checks on employees
- Be accredited by state-recognized accrediting agency within three years
- Demonstrate financial viability if it is to receive $50,000 or more in scholarships
- Annually administer the state achievement test or nationally recognized norm-referenced tests to scholarship students and provide test results to the state
- Provide graduation rates of scholarship students to the state
- Maintain website that describes the school, the instructional program of the school, and the tuition and mandatory fees charged by the school

Scholarship Granting Organization (SGO) Requirements:
- Use at least 55 percent of contributions for scholarships
- Conduct criminal background checks on all employees and board members
- Make scholarships portable to any qualifying school
- Spend a portion of expenditures on scholarships for low-income students (family income does not exceed 185 percent of the federal poverty level, $45,510 for a family of four) equal to the percentage of low-income students in the county where the SGO expends the majority of its scholarships
- Ensure that at least 75 percent of first-time recipients of scholarships were not enrolled in a private school during the previous year
- Submit annually to the state:
  - Data on accepted contributions
  - Data on scholarships awarded, including the amount awarded to students who qualify for the federal free and reduced-price lunch program, the number of scholarships for students zoned to attend failing public schools, the percentage of first-time scholarship recipients who were enrolled in a public school the previous year, the number of scholarship recipients who were previously enrolled in private schools, and the schools enrolling scholarship students and the funds those schools receive (must be submitted quarterly)
  - Financial audit performed by a certified public accountant
  - Policies and procedures used to determine scholarship eligibility
  - Verification that no SGO policy or procedure restricts parental choice
  - Verification of how priority is given to students zoned to attend a failing school
  - Expended scholarship funds by the end of the academic year ending within the calendar year immediately following receipt of the donation
  - May not enter into agreements with participating schools that restrict the schools to only accept scholarship students from a particular SGO and reject all other eligible students

Student Eligibility:
- Family income cannot exceed 185 percent of the federal poverty level ($45,510 in 2017–18)
- Student must be zoned to attend a public school designated as failing (labeled as failing by the State Department of Education or in the lowest 6 percent of public schools on the state assessment), once a student receives a scholarship, he or she remains eligible regardless of whether or not he or she remains zoned to attend a failing school
- After July 31 of each year, SGOs may award unaccounted scholarship funds to students whose family incomes do not exceed 185 percent of the federal poverty level ($45,510 for a family of four in 2017–18) whether or not they are assigned to a failing school
- A renewing student’s family income can increase to up to 275 percent of the federal poverty level ($67,650 for a family of four in 2017–18)

Scholarship Cap:
- $6,000 (grades K–5)
- $8,000 (grades 6–8)
- $10,000 (grades 9–12)

Donor Tax Credit Cap:
- 50 percent of tax liability, up to $50,000 for individuals and couples
- 50 percent of tax liability for corporations

Statewide Cap:
- $30 million

Year Enacted:
- 2013

Data Update:
- Taxpayers Participating: 108
- Tax Credits Refunded: $233,988

Alabama: Parent Refundable Tax Credits

Program Type:
- Individual tuition tax credit
  - Failing schools

Student Eligibility:
- Student must be enrolled or assigned to attend a failing school (labeled as persistently failing by the State Department of Education, designated as failing by the State Superintendent of Education or listed three or more times in the past six years in the lowest 6 percent of public schools on the state assessment)

Parent Requirements:
- Certification that the student was enrolled in or assigned to attend a failing school, certification that the student was transferred to a non-failing public or private school, and proof of the cost of attendance at the non-failing public or private school

Student Participation:
- Whichever is less:
  - 80 percent of average state per-pupil funding
  - Tuition and fees

Year Enacted:
- 2013
The school choice yearbook 2016–2017

PROGRAM TYPE
- Scholarship tax credit—corporate

TAX CREDIT VALUE
- Means-tested

STUDENT ELIGIBILITY
- Family income cannot exceed 185 percent of the amount required to qualify for the free or reduced-price lunch program ($84,193 for a family of four in 2017–18)
- Student must have attended public school the previous year or be entering kindergarten

SCHOLARSHIP CAP
- $5,300 (grades K–8 in 2017–18)
- $6,600 (grades 9–12 in 2017–18)
- Caps increase by $100 each year

DONOR TAX CREDIT CAP
- None

STATEWIDE CAP
- $51.59 million (FY 2016)
- $61.91 million (FY 2017)
- $74.29 million (FY 2018)
- 20 percent annual increase each year

YEAR ENACTED
- 1997

SCHOOL TUITON ORGANIZATION (STO) REQUIREMENTS
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state:
  - Data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, dollar amount of scholarships granted to those students whose household income falls between 185 percent and 342 percent of the federal poverty level ($45,510 and $84,132 for a family of four in 2017–18), amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO’s top three officials for the fiscal year, and proof of independent review of financial statements by a certified public accountant

SCHOOL REQUIREMENTS
- Comply with state private school regulations, including nondiscrimination and health and safety codes

Arizona: CORPORATE SCHOOL TUITION ORGANIZATION TAX CREDIT

PROGRAM TYPE
- Scholarship tax credit—individual

TAX CREDIT VALUE
- 100 percent of donation

STUDENT ELIGIBILITY
- None specified in the law
- Requirements may be determined by School Tuition Organizations (STO)
- Private school students are also eligible

SCHOLARSHIP CAP
- Tuition only

DONOR TAX CREDIT CAP
- $1,087 single
- $2,173 married couple

STUDENT PARTICIPATION
- Comply with state private school regulations, including nondiscrimination and health and safety codes
- Require teachers to be fingerprinted

DATA UPDATE
- Scholarships Awarded
- Schools Participating
- STOs Operating
- 2016 Donations

Arizona: INDIVIDUAL SCHOOL TUITION ORGANIZATION TAX CREDIT

PROGRAM TYPE
- Scholarship tax credit—individual

STUDENT ELIGIBILITY
- None specified in the law
- Requirements may be determined by School Tuition Organizations (STO)
- Private school students are also eligible

SCHOLARSHIP CAP
- Tuition only

DONOR TAX CREDIT CAP
- $1,087 single
- $2,173 married couple

STUDENT PARTICIPATION
- Comply with state private school regulations, including nondiscrimination and health and safety codes
- Require teachers to be fingerprinted

DATA UPDATE
- Scholarships Awarded
- Schools Participating
- STOs Operating
- 2016 Donations

DATA UPDATE
- Scholarships Awarded
- Schools Participating
- STOs Operating
- 2016 Donations

DATA UPDATE
- Scholarships Awarded
- Schools Participating
- STOs Operating
- 2016 Donations
### Scholarships

**Scholarship Cap**
- Whichever is less:
  - Tuition of private school
  - 98 percent of the cost to send the child to public school

**Tax Credit Value**
- 100 percent of donation

**Donor Tax Credit Cap**
- None

**Statewide Cap**
- $5 million

### Tuition Organization (STO) Requirements
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Allow the state to verify that scholarships are awarded to students attending a qualified school
- Report annually to the state:
  - Data on accepted contributions, grants awarded, amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, salary of the STO’s top three officials for the fiscal year, and proof of independent review of financial statements by a certified public accountant

### School Requirements
- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- Cannot discriminate
- Cannot share, refund, rebate or otherwise fund any scholarship account monies with the parent or student
- Under the 2017 law, students in grades 3–12 are required to take one of the following examinations:
  - A nationally standardized norm-referenced achievement test
  - An advanced placement examination that assesses reading and mathematics
  - The statewide assessment
- Any examination related to college or university admissions that assesses reading and mathematics
- Schools must report assessment results to parents and must make results publicly available (in aggregate) if they have 50 or more ESA students

### Arizona: Lexie’s Law

<table>
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<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>STOs Operating</th>
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<td>$5,000,000</td>
</tr>
<tr>
<td>2013</td>
<td>250</td>
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<td>2014</td>
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</tr>
<tr>
<td>2016</td>
<td>250</td>
<td>146</td>
<td>14</td>
<td>$5,000,000</td>
</tr>
</tbody>
</table>

### Arizona: Empowerment Scholarship Accounts Program

<table>
<thead>
<tr>
<th>Year</th>
<th>Accounts Awarded</th>
<th>Schools Participating</th>
<th>2016 Expenditures</th>
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</thead>
<tbody>
<tr>
<td>2011</td>
<td>180</td>
<td>134</td>
<td>$41,050,754*</td>
</tr>
<tr>
<td>2012</td>
<td>200</td>
<td>134</td>
<td>$41,050,754*</td>
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<tr>
<td>2013</td>
<td>202</td>
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<tr>
<td>2016</td>
<td>202</td>
<td>134</td>
<td>$41,050,754*</td>
</tr>
</tbody>
</table>

**Note:** Opponents of school choice collected enough signatures in support of a referendum effort, which if successful, keeps the expansion from going into effect until the public votes on it in the 2018 general election.
**Program Type**
- Voucher
  - Special needs

**Scholarship Cap**
- Whichever is less:
  - Foundation funding amount for the current school year
  - Tuition and fees of a private school

**Student Eligibility**
- Student must:
  - Have an Individualized Education Program (IEP) in accordance with the Individuals with Disabilities Act, or
  - Be a child in foster care, or
  - Have attended public school for at least one full academic year; dependents of active-duty military are exempt from this requirement, and
  - Have been accepted for admission into an eligible private school

**Enrollment Cap**
- The State Board of Education adopted a rule that limits the program to 100 students for the first year of implementation (the 2016–17 school year)

**School Requirements**
- Meet accreditation requirements set by the State Board of Education, the Arkansas Nonpublic School Accrediting Association or its successor, or another accrediting association recognized by the State Board of Education as providing services to severely disabled individuals; schools that have begun the accreditation process can participate as long as they are accredited within four years
- Demonstrate fiscal soundness by having been in operation for one school year or provide the department with a statement by a certified public accountant confirming that the private school is insured and that it has sufficient capital or credit to operate in the upcoming school year
- In lieu of a statement, a surety bond or letter of credit for the amount equal to the scholarship funds for any quarter may be filed with the department
- Comply with the federal antidiscrimination provisions of 42 U.S.C. §2000d
- Meet state and local health and safety requirements
- Be accountable academically to parents for meeting the educational needs of the student
- Administer annually a nationally recognized norm-referenced test as established by the State Board of Education
- A student with an IEP that provides for an exemption to standardized testing is not required to take the test; however, schools shall annually prepare a portfolio that provides information on a student’s progress to the student’s parents if a student is exempt from standardized testing
- Comply with all state laws and regulations governing private schools
- Adhere to the tenets of its published disciplinary procedures before expulsion of a participating student

**Program Funding**
- None specified in the law

**Year Enacted**
- 2015

---

**Data Update**

<table>
<thead>
<tr>
<th>2016–17</th>
<th>62</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships Awarded</td>
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<tr>
<td>Schools Participating</td>
<td>17</td>
</tr>
<tr>
<td>2016 Expenditures</td>
<td>$500,000</td>
</tr>
</tbody>
</table>
Florida: John M. McKay Scholarship for Students with Disabilities Program

**Program Type**
- Voucher
- Special needs

**Student Eligibility**
- Student must:
  - Have an Individualized Education Plan (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act
  - Have attended public school in any of the first years prior to the 2010–11 fiscal year
  - Children of U.S. military personnel that are transferring are exempt from the prior-year public school attendance requirement
  - Children who received specialized instructional services under the Voluntary Pre-K Education Program (VPK) the previous school year are exempt from prior year public school attendance requirement

**School Requirements**
- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor’s degree, three years of teaching experience or special expertise
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Report student’s progress to parents annually

**Scholarship Cap**
- Whichever is less:
  - Amount of public school funding students would have received
  - Tuition and fees of private school

**Enrollment Cap**
- None

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 1999

---

Florida: Florida Tax Credit Scholarship

**Program Type**
- Scholarship tax credit—corporate
- Mean-tested

**Student Eligibility**
- Family income cannot exceed 200 percent of the federal poverty level ($49,200 for a family of four in 2017–18) for a full scholarship
- Family income cannot exceed 260 percent of the federal poverty level ($63,960 for a family of four in 2017–18) for a partial scholarship
- Students at 98 percent of the federal poverty level ($45,510), renewing students and students in foster care or out-of-home care get priority
- Private school students also eligible

**Scholarship Funding Organization (SFO) Requirements**
- Use at least 97 percent of contributions for scholarships
- SFOs with fewer than three years worth of audits must use 100 percent of donations for scholarship funding
- Make scholarships available for more than one school
- Submit to the state:
  - Financial and compliance audit performed by certified public accountant
  - Quarterly reports on the number of scholarship recipients and participating schools

**School Requirements**
- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor’s degree, three years of teaching experience or special expertise
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Any school receiving more than $250,000 in scholarship money must provide financial and compliance audit performed by certified public accountant
- Any school receiving more than $250,000 in scholarship money must provide financial and compliance audit performed by certified public accountant
- Any school receiving more than $250,000 in scholarship money must provide financial and compliance audit performed by certified public accountant
- Any school receiving more than $250,000 in scholarship money must provide financial and compliance audit performed by certified public accountant
- Any school receiving more than $250,000 in scholarship money must provide financial and compliance audit performed by certified public accountant
- Any school receiving more than $250,000 in scholarship money must provide financial and compliance audit performed by certified public accountant

**Tuition Credit Value**
- 100 percent of donation

**Donor Tuition Credit Cap**
- 100 percent of state tax liability

**Statewide Cap**
- $644.1 million (2017–18)
- $536.8 million (2016–17)
- Cap is allowed to increase by 25 percent in any year after 90 percent of the cap is reached

**Year Enacted**
- 2001

---

Student Participation Data Update

Scholarships Awarded: 31,550
Schools Participating: 2,456
2016 Expenditures: $357,000,000

Student Participation

<table>
<thead>
<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>2016 Expenditures</th>
</tr>
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<tr>
<td>2015-16</td>
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</tbody>
</table>

Data Update

Scholarships Awarded: 98,889
Schools Participating: 1,733
SFOs Operating: 2
2016 Expenditures: $559,082,031

Student Participation

<table>
<thead>
<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>2016 Expenditures</th>
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<tr>
<td>2015-16</td>
<td>25,075</td>
<td>16</td>
<td>0</td>
</tr>
</tbody>
</table>
Program Type

- Education savings account
  - Special needs

Student Eligibility

- Student must have been diagnosed with one of the following: Anaphylaxis, Autism Spectrum Disorder, Cerebral Palsy, Deaf, Down Syndrome, Dual Sensory Impaired, High-Risk, Hospital or Homebound, Intellectual Disability, Muscular Dystrophy, Phelan-McDermid Syndrome, Prader-Willi Syndrome, Rare Diseases, Spina Bifida, Traumatic Brain Injury, Visually Impaired, Williams Syndrome, or be considered a high-risk 3- or 4-year-old child or be in kindergarten with a developmental delay in cognition, language or physical development
- Student must have either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist

Parent Requirements

- Parent must sign an agreement with the scholarship funding organization (SFO) annually to:
  - Affirm that the student is enrolled in a program that meets regular school attendance requirements
  - Use program funds only for authorized purposes including not submitting payment to both Medicare and Gardiner for the same service
  - Ensure that the student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test
  - Affirm that the parent will not transfer any college-saving funds to another beneficiary
  - Affirm that the parent will not take possession of any funding provided by the state
  - Affirm that a portfolio of records and materials will be maintained for two years and be made available for inspection by the school district

School Requirements

- Comply with all requirements of private schools participating in the John M. McKay Scholarship for Students with Disabilities Program or the Florida Tax Credit Scholarship
- Provide SFO with all documentation required for the student’s participation, including the private school’s and student’s fee schedules
- Be academically accountable to the parent by:
  - Annually providing to the parent a written explanation of the student’s progress
  - Annually administering, for students participating in the program in grades 3–10, one of the nationally norm-referenced tests identified by the Florida Department of Education or the statewide assessments; a participating private school shall report a student’s scores to the parent; students with disabilities for whom standardized testing is not appropriate are exempt from this requirement

Scholarship Funding Organization (SFO) Requirements

- Participate in the Florida Tax Credit Scholarship Program
- Determine student eligibility
- Provide the Department of Education with information on the student to enable the department to report the student for funding
- Establish and maintain separate accounts for each eligible student
- Verify qualifying expenditures
- Return any unused funds to the department when the student is no longer eligible for a Gardiner Scholarship

Scholarship Cap

- 90 percent of the amount of public school funding that the student would have received based on a matrix level that assigns the student to support Level III of services

Enrollment Cap

- None

Program Funding

- $73.3 million appropriated for 2016–17
- $103 million appropriated for 2017–18

Year Enacted

- 2014

Data Update

- Accounts Awarded: 8,047
- Schools Participating: N/A
- SFOs Operating: 2
- 2016 Expenditures: $73,338,050
**Georgia: Georgia Special Needs Scholarship Program**

**Program Type**
- Voucher
  - Special needs

**Scholarship Cap**
- Whichever is less:
  - Amount of public school funding student would have received
  - Tuition and fees of private school

**Student Eligibility**
- Student must:
  - Have attended public school the previous year
  - Have an Individualized Education Program (IEP) for the entire school year prior to receiving a scholarship

**School Requirements**
- Notify state regarding intention to participate
- Demonstrate financial viability
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Comply with state health and safety requirements
- Be accredited or in the process of becoming accredited
- Require teachers to have a bachelor’s degree or three years experience in education or health
- Provide parents with teachers’ credentials
- Report to parents and state regarding students’ academic progress

**Enrollment Cap**
- None

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2007

**Data Update**

**Scholarships Awarded**
- 4,154

**Schools Participating**
- 200

**2016 Expenditures**
- $23,495,631

**Student Participation**

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<th>Year</th>
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<td>2013–14</td>
<td>2,450</td>
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<td>2014–15</td>
<td>2,643</td>
</tr>
<tr>
<td>2015–16</td>
<td>4,154</td>
</tr>
</tbody>
</table>

**Georgia: Georgia Scholarship Tax Credit**

**Program Type**
- Scholarship tax credit—corporate and individual

**Scholarship Cap**
- 100 percent of state and local per-pupil funding

**Student Eligibility**
- Must have attended public school the previous year or be entering pre-kindergarten, kindergarten or first grade

**Student Scholarship Organization (SSO) Requirements**
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Have an independent board of directors
- Ensure donors cannot designate their donations to any individual student
- Submit annually to the state:
  - Data on accepted contributions and tax credits approved
  - Independent review of financial statements by a certified public accountant
  - Total number of students and total dollar value of scholarships awarded each year
- Publicly disclose annually:
  - Total number of scholarships approved
  - Total number and amount of donations received
  - Average household income of scholarship recipients

**School Requirements**
- Be accredited or in the process of becoming accredited
- Comply with the federal Civil Rights Act of 1964
- Comply with all state private school regulations, including health and safety codes

**Donor Tax Credit Cap**
- $1,000 single
- $2,500 married couple
- 75 percent of corporation’s state income tax liability

**Statewide Cap**
- $58 million

**Year Enacted**
- 2008

**Data Update**

**Scholarships Awarded**
- 13,600

**Schools Participating**
- N/A

**SSOs Operating**
- 24

**2016 Donations**
- $58,000,000
**Program Type**
- Scholarship tax credit—corporate and individual
  - Means-tested

**Student Eligibility**
- Family income cannot exceed 300 percent of the federal poverty level ($73,800 for a family of four in 2017–18)
- A renewing student’s family income can increase to 400 percent of federal poverty level ($98,400 for a family of four)
- Priority given through April 1 of each year to: returning scholarship students; student whose family income does not exceed 185 percent of the federal poverty level ($45,510 for a family of four in 2017–18); students who reside within a focus district (district that has a school that has at least one subgroup in which the average student performance is at or below the state average for the lowest 10 percent of student performance or a school with an average graduation rate of less than 60 percent) and students who are siblings of current scholarship students
- Private school students are also eligible

**Scholarship Granting Organization (SGO) Requirements**
- Use at least 95 percent of contributions for scholarships
- Carry forward no more than 25 percent of contributions to the following calendar year; starting with the 2022–23 school year, no contributions may be carried forward
- Must allow students to transfer a scholarship to any other participating school during the school year
- Must not allow corporate contributions to be directed to a particular school or subset of schools, but may allow individual contributions to be directed to a school or subset of schools
- Comply with the anti-discrimination provisions of 42 U.S.C. 2000d
- Report to the state annually:
  - The total number of certificates of receipt issued and the total dollar amount of contributions received
  - The total dollar amount of scholarships awarded to eligible students
  - Name and address for which scholarships were issued, including the number, grade, race, gender, income level and total dollar value of scholarship used at each school by priority group
  - Financial audit performed by a certified public accountant

**Tax Credit Value**
- 75 percent of donation

**Donor Tax Credit Cap**
- $1 million

**Statewide Cap**
- $75 million
  - Credits are awarded in a manner geographically proportionate to enrollment in private schools in the state, as determined by the Department of Revenue. If the statewide cap is not reached by June 1 of each year, remaining credits are awarded on a first-come, first-served basis

**School Requirements**
- Be recognized (accredited) by the State Board of Education
- Comply with health and safety codes
- Comply with federal and state nondiscrimination laws
- Conduct background checks on school employees
- Annually administer state assessments

**Year Enacted**
- 2017

---

**Program Update**
This program was enacted in 2017 and will launch in 2018.
**Indiana: CORPORATE AND INDIVIDUAL SCHOLARSHIP TAX CREDIT PROGRAM**

**PROGRAM TYPE**
- Scholarship tax credit—corporate and individual

**STUDENT ELIGIBILITY**
- Family income cannot exceed 200 percent of the amount required to qualify for the free or reduced-price lunch program ($91,020 for a family of four in 2017–18)
- Student must be in kindergarten or have received a scholarship in the previous school year

**SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS**
- Use at least 50 percent of contributions for scholarships
- Be accredited by the state
- Make scholarships available for more than one school
- Conduct criminal background checks on all SGO employees and board members
- Have an outside financial audit conducted and provide an annual report to the state

**SCHOOL REQUIREMENTS**
- Be accredited by a national or regional accreditation agency that is recognized by the state board
- Administer a nationally recognized and norm-referenced assessment to the students

**DATA UPDATE**
- **Scholarships Awarded**: 9,424
- **Schools Participating**: N/A
- **SGOs Operating**: 0
- **2015 Donations**: $17,653,037

**TAX CREDIT VALUE**
- 50 percent of donation

**DONOR TAX CREDIT CAP**
- None

**STATEWIDE CAP**
- $12.5 million in credits (2017–18)

**PROGRAM FUNDING**
- No specific program appropriation

**YEAR ENACTED**
- 2009

---

**Indiana: CHOICE SCHOLARSHIP PROGRAM**

**PROGRAM TYPE**
- Voucher
- Means-tested

**STUDENT ELIGIBILITY**
- Family income cannot exceed 100 percent of the amount required to qualify for the free or reduced-price lunch program ($45,510 for a family of four in 2017–18) for a full scholarship
- Family income cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($68,265 for a family of four) for a partial scholarship

- Student must:
  - Have attended a public school for two semesters immediately prior to enrolling in the Choice Scholarship Program or have received a scholarship under the Corporate and Individual Scholarship Tax Credit Program
  - Have an Individualized Education Program (IEP) and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($58,020 for a family of four in 2017–18)
  - Have attended or be zoned to attend a public school rated “F” and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($68,265 for a family of four)
  - Be a sibling of a student who received either a Choice Scholarship or an SGO scholarship in a preceding school year and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($68,265 for a family of four)
  - Have received a voucher for the previous year and have a family income of 200 percent of the amount required to qualify for the free or reduced-price lunch program ($91,020 for a family of four)

- Mean-tested
  - Student must:
    - Have attended a public school for two semesters immediately prior to enrolling in the Choice Scholarship Program or have received a scholarship under the Corporate and Individual Scholarship Tax Credit Program
    - Have an Individualized Education Program (IEP) and have a family income that cannot exceed 100 percent of the amount required to qualify for the free or reduced-price lunch program ($45,510 for a family of four)

**SCHOOL REQUIREMENTS**
- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Conduct criminal background checks on employees
- Submit to the state financial reporting on the amount of government funding received, funding disbursed and total disbursements
- Administer the Indiana Statewide Testing for Educational Progress (ISTEP) assessment and submit to the state financial reporting on the amount of government funding received, funding disbursed and total disbursements
- Conduct criminal background checks on employees
- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Administer the Indiana Statewide Testing for Educational Progress (ISTEP) assessment and submit to the state financial reporting on the amount of government funding received, funding disbursed and total disbursements
- Administrative review of any instructional materials and curricula
- Provide civic and character education and display related historical documents

**DATA UPDATE**
- **Scholarships Awarded**: 34,299
- **Schools Participating**: 319
- **2015 Expenditures**: $146,051,106

---

**PROGRAM TYPE**
- Voucher
- Means-tested

**STUDENT ELIGIBILITY**
- Family income cannot exceed 100 percent of the amount required to qualify for the free or reduced-price lunch program ($45,510 for a family of four in 2017–18) for a full scholarship
- Family income cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($68,265 for a family of four) for a partial scholarship

- Student must:
  - Have attended a public school for two semesters immediately prior to enrolling in the Choice Scholarship Program or have received a scholarship under the Corporate and Individual Scholarship Tax Credit Program
  - Have an Individualized Education Program (IEP) and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($58,020 for a family of four in 2017–18)
  - Have attended or be zoned to attend a public school rated “F” and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($68,265 for a family of four)
  - Be a sibling of a student who received either a Choice Scholarship or an SGO scholarship in a preceding school year and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($68,265 for a family of four)
  - Have received a voucher for the previous year and have a family income of 200 percent of the amount required to qualify for the free or reduced-price lunch program ($91,020 for a family of four)

- Mean-tested
  - Student must:
    - Have attended a public school for two semesters immediately prior to enrolling in the Choice Scholarship Program or have received a scholarship under the Corporate and Individual Scholarship Tax Credit Program
    - Have an Individualized Education Program (IEP) and have a family income that cannot exceed 100 percent of the amount required to qualify for the free or reduced-price lunch program ($45,510 for a family of four)

**SCHOOL REQUIREMENTS**
- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Conduct criminal background checks on employees
- Submit to the state financial reporting on the amount of government funding received, funding disbursed and total disbursements
- Administer the Indiana Statewide Testing for Educational Progress (ISTEP) assessment and submit to the state financial reporting on the amount of government funding received, funding disbursed and total disbursements
- Administrative review of any instructional materials and curricula
- Provide civic and character education and display related historical documents

**DATA UPDATE**
- **Scholarships Awarded**: 34,299
- **Schools Participating**: 319
- **2015 Expenditures**: $146,051,106
### Iowa: Individual and Corporate School Tuition Organization Tax Credit

**Program Type**
- Scholarship tax credit—corporate and individual

**Student Eligibility**
- Family income cannot exceed 300 percent of the federal poverty guideline ($73,800 for a family of four in 2016–17)
- Private school students are also eligible

**School Requirements**
- Be accredited
- Comply with federal Civil Rights Act of 1964 and Iowa Chapter 216
- Comply with state health and safety codes

**Data Update**
- Scholarships Awarded: 10,771
- Schools Participating: 142
- STOs Operating: 12
- 2016 Donations: $10,200,000

### Kansas: Tax Credit for Low Income Students Scholarship Program

**Program Type**
- Scholarship tax credit—corporate

**Student Eligibility**
- Family income cannot exceed 100 percent of the federal poverty guideline ($24,600 for a family of four in 2016–17)
- Student must have attended a Title I Focus School or Title I Priority School (failing school) or be less than 6 years of age when first seeking a scholarship

**School Requirements**
- Must be nonpublic elementary or secondary schools located in Kansas

**Data Update**
- Scholarships Awarded: 108
- Schools Participating: 26
- STOs Operating: 7
- 2016 Donations: $780,000
Louisiana: Student Scholarships for Educational Excellence Program

Program Type
- Voucher
  - Means-tested and failing schools

Student Eligibility
- Family income cannot exceed 250 percent of the federal poverty guideline ($61,500 for a family of four in 2017–18)
- Student must have attended a public school rated “C,” “D” or “F” or be entering kindergarten

School Requirements
- Private schools must be approved by the state to participate
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Use an open admissions process in enrolling scholarship recipients
- Administer all Louisiana state examinations required under the school and district accountability system
- Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students
- Provide scholarships to no more than 20 percent of students for private schools in operation fewer than two years
- Submit to the state an annual independent financial audit conducted by a certified public accountant
- Conduct criminal background checks on all school employees
- Maintain a curriculum of a quality at least equal to that prescribed for public schools

Scholarship Cap
- Whichever is less:
  - State and local per-pupil funding (state average of $8,882 for 2015–16)
  - Tuition, fees and costs associated with testing

Enrollment Cap
- None

Program Funding
- $39.5 million

Year Enacted
- 2008

Scholarships Awarded
- 2008–09: 640
- 2009–10: 1,100
- 2010–11: 1,078
- 2011–12: 1,622
- 2012–13: 6,983
- 2013–14: 8,776
- 2014–15: 7,802
- 2015–16: 7,110
- 2016–17: 6,085

Louisiana: School Choice Program for Certain Students with Exceptionalities

Program Type
- Voucher
  - Special needs

Student Eligibility
- Student must:
  - Have an Individualized Education Program (IEP)
  - Be in need of services for autism, mental disability, emotional disturbance, developmental delay, other health-impairment specific learning disability or traumatic brain injury
  - Be eligible to attend a public school
  - Reside in one of the six largest parishes: Jefferson, East Baton Rouge, Orleans, Caddo, St. Tammany or Lafayette
  - Private school students are also eligible

School Requirements
- Be approved by the state to participate
- Comply with state nondiscrimination and health and safety requirements
- Have existed and provided educational services to students with special needs for two years prior to participating in the program
- Require teachers to be certified to teach special education

Scholarship Cap
- Whichever is less:
  - 50 percent of state per-pupil funding
  - Tuition of private school

Enrollment Cap
- None

Year Enacted
- 2010

Program Funding
- $775,000

Scholarships Awarded
- 2008–09: 186
- 2009–10: 187
- 2010–11: 243
- 2011–12: 211
- 2012–13: 242
- 2013–14: 238

Schools Participating
- 2008–09: 7
- 2009–10: 13
- 2010–11: 13
- 2011–12: 6
- 2012–13: 10
- 2013–14: 10
- 2014–15: 10
- 2015–16: 10

2016 Expenditures
- $39,000,000

Data Update
- Scholarships Awarded: 339
- Schools Participating: 27
- 2016 Expenditures: $39,000,000
**Louisiana: Louisiana Tax Credit Program**

- **Program Type**
  - Scholarship tax credit—corporate and individual

- **Student Eligibility**
  - Family income cannot exceed 250 percent of the federal poverty guideline ($61,500 for a family of four in 2017–18)
  - Students must have attended public school the previous year or be entering kindergarten or have received a scholarship under the Student Scholarships for Educational Excellence program the previous year
  - Priority given to students who are from public schools that received a letter grade of “D” or “F” or “F” received a scholarship in the previous year, or are siblings of participating students

- **School Tuition Organization (STO) Requirements**
  - Use at least 95 percent of contributions for scholarships
  - Conduct background checks on school employees and board members
  - Report annually to the state:
    - Total number and dollar amount of contributions received
    - Total number and dollar amount of scholarships awarded
    - Total amount expended on administrative costs
    - Tuition and fee amounts published by participating schools
    - Information on contributions made by each contributor
    - Financial information report by a certified public accountant

- **School Requirements**
  - Be approved by the Board of Elementary and Secondary Education
  - Not discriminate on the basis of race, color or national origin
  - Conduct background checks on school employees
  - Annually administer and report the results of the state test associated with the school and district accountability system to measure learning gains in math and language arts to all participating students in grades that require testing under the state’s accountability testing requirements for public schools
  - Any school receiving more than $50,000 in scholarship money must:
    - File financial information demonstrating its financial viability
    - File a surety bond if in operation for five years or less

- **Scholarship Cap**
  - Whichever is less:
    - Tuition and fees
    - Grades K–8 (80 percent of average state per-pupil funding: approximately $4,184)
    - Grades 9–12 (90 percent of average state per-pupil funding: approximately $4,707)

- **Tax Credit Value**
  - 95 percent of donation

- **Donor Tax Credit Cap**
  - 100 percent of state tax liability

**Maryland: Broadening Options and Opportunities for Students Today (BOOST) Program**

- **Program Type**
  - Voucher
    - Means-tested

- **Student Eligibility**
  - Family income cannot exceed 185 percent of the federal poverty level ($45,510 for a family of four in 2017–18)
  - Note: A politically appointed BOOST Advisory Board reviews a list of eligible applicants ranked by family income by the Maryland State Department of Education and determines the eligible students who will receive a scholarship as well as the scholarship award amount. Priority is given to students who received a scholarship the preceding year

- **Enrollment Cap**
  - None

- **Program Funding**
  - $5 million

- **School Requirements**
  - Participate in Maryland’s Aid to Non-Public Schools Program for textbooks and computer hardware
  - Provide more than only prekindergarten and kindergarten programs
  - Administer assessments to all students in accordance with federal and state law (not required to give the state assessment)
  - Comply with Maryland’s Title VI of the Civil Rights Act of 1964 as amended, Title 20, Subtitle 6 of the State Government Article, and not discriminate in student admissions on the basis of race, color, national origin, or sexual orientation

- **Year Enacted**
  - 2016

**Data Update**

- **Scholarships Awarded**: 2,405
- **Schools Participating**: 117
- **2016 Expenditures**: $4,500,000

**Student Participation**

- **2013–14**: 16
- **2014–15**: 53
- **2015–16**: 776
- **2016–17**: 1,708
**Mississippi: Dyslexia Therapy Scholarship**

**Program Type**
- Voucher
- Special needs

**Scholarship Cap**
- 100 percent of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)

**Student Eligibility**
- Student must:
  - Be diagnosed with dyslexia
  - Have previously attended a public or private school that emphasizes instruction in dyslexia intervention or have been accepted for admission to an eligible private school

**School Requirements**
- Be a state-accredited special purpose school
- Provide comprehensive dyslexia therapy instruction delivered by state Department of Education-licensed dyslexia therapists to children diagnosed with dyslexia as a primary learning disability
- Provide the state all documentation required for a student’s participation
- Provide parents with a written explanation of the student’s progress
- Conduct background checks on teachers and other school personnel
- Submit to annual audits of financial records by the state auditor

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2012

**Data Update**

<table>
<thead>
<tr>
<th>Student Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
</tr>
<tr>
<td>2013-14</td>
</tr>
<tr>
<td>2014-15</td>
</tr>
<tr>
<td>2015-16</td>
</tr>
<tr>
<td>2016-17</td>
</tr>
</tbody>
</table>

| Scholarships Awarded | 164 |
| Schools Participating | 3 |
| 2016 Expenditures | $816,720 |

**Mississippi: Mississippi Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program**

**Program Type**
- Voucher
- Special needs

**Scholarship Cap**
- 100 percent of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)

**Student Eligibility**
- Student must:
  - Be entering grades K-6
  - Be evaluated and diagnosed with a speech-language impairment
  - Have previously attended a public school or state-accredited special purpose school that emphasizes instruction in speech-language therapy and intervention

**School Requirements**
- Be approved as a state-accredited nonpublic special purpose school that is organized to provide, and emphasizes instruction in, speech-language therapy and intervention as the primary purpose of the school
- Provide comprehensive speech-language therapy instruction delivered by speech-language pathologists licensed by the State Department of Education and the American Speech-Language-Hearing Association
- Annually provide the parents of scholarship students a written explanation of the student’s progress
- Conduct criminal background checks on employees
- Allow for an annual audit of its financial records by the state auditor, and file a copy of the audit report and accompanying management letter with the State Board of Education

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2013

**Data Update**

<table>
<thead>
<tr>
<th>Student Participation</th>
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<tbody>
<tr>
<td>2013-14</td>
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<tr>
<td>2014-15</td>
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<tr>
<td>2015-16</td>
</tr>
<tr>
<td>2016-17</td>
</tr>
</tbody>
</table>

| Scholarships Awarded | 0 |
| Schools Participating | 0 |
| 2016 Expenditures | $0 |
PARENT REQUIREMENTS
- Parent must sign an agreement promising to:
  - Provide an organized, appropriate educational program with measurable annual goals
  - Document his or her participating student’s disability
  - Not enroll his or her participating student in a public school or participate in the state’s Dyslexia Therapy Scholarship or the Speech Language Therapy Scholarship
  - Acknowledge as part of the agreement that the participating student has no individual entitlement to a free appropriate public education from his or her home school district, including special education and related services, for as long as the student is participating in the program
  - Parents must use program funds only for authorized purposes
  - Every three years after initial enrollment in the program, a parent of a participating student must document that the student continues to be identified by the school district, a federal or state government agency, or a licensed physician or psychometrist as a child with a disability as defined by the federal Individuals with Disabilities Education Act (20 U.S.C. §1401(3))

SCHOOL REQUIREMENTS
- Be accredited by a state or regional accrediting agency or be approved/licensed by the State Department of Education
- Comply with the nondiscrimination policies set forth in 42 U.S.C. §1081
- Provide parents with details of the school’s programs, qualifications, experience and capacities to serve students with special needs
- Comply with all health and safety laws or codes that apply to nonpublic schools
- Hold a valid occupancy permit if required by the school’s municipality
- Have no public record of fraud or malfeasance
- Offer participating students the option of taking a nationally standardized norm-referenced achievement test
- Conduct criminal background checks on employees and exclude from employment any person not permitted by state law to work in a nonpublic school or anyone who might reasonably pose a threat to the safety of students
- Use at least 90 percent of contributions for scholarships
- Cannot restrict or reserve scholarships for use at a particular school/education provider
- Pay out contributions in the form of scholarships within three years after receiving them
- Have an annual fiscal review done by an independent certified public accountant that includes:
  - Total number and dollar value of individual and corporate contributions
  - Total number and dollar value of scholarships obligated to eligible students
  - Total number and dollar value of scholarships awarded to eligible students
- Maintain separate accounts for scholarship funds and operating funds

SCHOOL QUALIFIED EDUCATION PROVIDER REQUIREMENTS
- Be accredited, have applied for accreditation or be provisionally accredited by a state, regional or national accreditation organization or be a non-accredited provider or tutor that has informed the child’s parents in writing that the provider is not accredited and is not seeking accreditation
- Administer a nationally recognized standardized assessment test or criterion-referenced test and make the results available to the child’s parents
- Administer a nationally recognized standardized assessment for all 8th and 11th grade students, and provide the overall scores on a publicly accessible private website or provide the composite results of the test to the office of public instruction for posting on its website
- Satisfy the health and safety requirements prescribed by law for private schools in Montana

STUDENT ELIGIBILITY
- Student must have an active Individualized Education Program (IEP) within the 5 years prior to receiving an ESA

STUDENT PARTICIPATION

<table>
<thead>
<tr>
<th>DATA UPDATE</th>
<th>SCHOLARSHIP CAP</th>
<th>PROGRAM FUNDING</th>
<th>YEAR ENACTED</th>
<th>SCHOLARSHIP CAP</th>
<th>PROGRAM FUNDING</th>
<th>YEAR ENACTED</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>SCHOLARSHIP CAP</th>
<th>$4,494 for 2017–18</th>
</tr>
</thead>
</table>
| This amount will increase or decrease by the same proportion as the base student cost is increased or decreased

<table>
<thead>
<tr>
<th>ENROLLMENT CAP</th>
<th>1,500 students in 2017–18</th>
</tr>
</thead>
</table>
| New enrollment is limited to 500 additional students each year thereafter

| PROGRAM FUNDING | None specified in the law
|-----------------|-------------------------------|

<table>
<thead>
<tr>
<th>SCHOOL REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Be accredited by a state or regional accrediting agency or be approved/licensed by the State Department of Education</td>
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<tr>
<td>Comply with the nondiscrimination policies set forth in 42 U.S.C. §1081</td>
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<tr>
<td>Provide parents with details of the school’s programs, qualifications, experience and capacities to serve students with special needs</td>
</tr>
<tr>
<td>Comply with all health and safety laws or codes that apply to nonpublic schools</td>
</tr>
<tr>
<td>Hold a valid occupancy permit if required by the school’s municipality</td>
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<tr>
<td>Have no public record of fraud or malfeasance</td>
</tr>
<tr>
<td>Offer participating students the option of taking a nationally standardized norm-referenced achievement test</td>
</tr>
<tr>
<td>Conduct criminal background checks on employees and exclude from employment any person not permitted by state law to work in a nonpublic school or anyone who might reasonably pose a threat to the safety of students</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SCHOOL QUALIFIED EDUCATION PROVIDER REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Be accredited, have applied for accreditation or be provisionally accredited by a state, regional or national accreditation organization or be a non-accredited provider or tutor that has informed the child’s parents in writing that the provider is not accredited and is not seeking accreditation</td>
</tr>
<tr>
<td>Administer a nationally recognized standardized assessment test or criterion-referenced test and make the results available to the child’s parents</td>
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<tr>
<td>Administer a nationally recognized standardized assessment for all 8th and 11th grade students, and provide the overall scores on a publicly accessible private website or provide the composite results of the test to the office of public instruction for posting on its website</td>
</tr>
<tr>
<td>Satisfy the health and safety requirements prescribed by law for private schools in Montana</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STUDENT PARTICIPATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
</tr>
<tr>
<td>Scholarships Awarded</td>
</tr>
<tr>
<td>Schools Participating</td>
</tr>
<tr>
<td>2015 Expenditures</td>
</tr>
<tr>
<td>2016-17</td>
</tr>
<tr>
<td>Scholarships Awarded</td>
</tr>
<tr>
<td>Schools Participating</td>
</tr>
<tr>
<td>2015 Expenditures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATA UPDATE</th>
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</thead>
<tbody>
<tr>
<td>STUDENT ELIGIBILITY</td>
</tr>
<tr>
<td>Montana residents between the ages of 5 and 18</td>
</tr>
<tr>
<td>Private school students are also eligible</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TAX CREDIT VALUE</th>
<th>100 percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCHOLARSHIP CAP</td>
<td>50 percent of per-pupil average of total public school expenditures</td>
</tr>
<tr>
<td>However, an SSO’s average scholarship for an academic year cannot exceed 30 percent of the per-pupil average</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATA UPDATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATEWIDE CAP</td>
</tr>
<tr>
<td>Cap is allowed to increase by 10 percent in any year after 100 percent of the cap is reached via preapproval of donations by the Department of Revenue</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATA UPDATE</th>
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</thead>
<tbody>
<tr>
<td>DATA UPDATE</td>
</tr>
<tr>
<td>SCHOOLS OPERATING</td>
</tr>
<tr>
<td>SSO'S OPERATING</td>
</tr>
<tr>
<td>2015 Donations</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SCHOLARSHIP CAP</th>
<th>250 percent of the cap is reached via 30 percent in any year after 100 percent of the cap is reached via preapproval of donations by the Department of Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCHOOLS OPERATING</td>
<td>13</td>
</tr>
<tr>
<td>SSO'S OPERATING</td>
<td></td>
</tr>
<tr>
<td>2015 Donations</td>
<td>N/A</td>
</tr>
</tbody>
</table>
### Nevada: Nevada Educational Choice Scholarship Program

**Program Type**
- Scholarship tax credit: corporate
- Means-tested

**Student Eligibility**
- Family income cannot exceed 300 percent of the federal poverty level ($73,800 for a family of four in 2017–18)
- Private school students are also eligible

**Scholarship Organization (SO) Requirements**
- Cannot own or operate any school that receives money under the Nevada Educational Choice Scholarship Program
- Use at least 95 percent of contributions for scholarships
- Make scholarships available for more than one school
- Cannot limit scholarships to specific students
- Submit to the Department of Education:
  - The total number and dollar amount of the donations, gifts and grants received by the scholarship organization during the preceding calendar year
  - The total number of students to whom the scholarship organization granted scholarships during the preceding calendar year
  - For each school that enrolls a student who receives a scholarship from the SO, the name and address of the school, the number of students enrolled in the school for whom the grant was made, and the total dollar amount of the scholarships provided for students enrolled in the school
  - A copy of an audited or compiled financial statement of the scholarship organization prepared by an independent certified public accountant

**School Requirements**
- Be licensed by the Nevada Department of Education
  - Provide at least the curriculum required of Nevada public schools, 180 days of instruction and the same number of minutes of instruction per day that is required of public schools
  - Comply with health and safety codes
  - Submit a financial statement if the school has more than 30 students
  - Conduct fingerprint checks for teachers and other school personnel
  - Administer at least one nationally norm-referenced test that has been approved by the Department of Education to participating students and report the results to the Department
  - Submit a report to the Department of Education that includes demographic information on each enrolled participating student, information on the scholarship organizations that serve those students and how the scholarship money has been used

**Scholarship Cap**
- $7,763 for fiscal year 2016–17
- Increases by the annual growth of the Consumer Price Index

**Statewide Cap**
- 26 million (fiscal year 2017–18)
- For each succeeding fiscal year, an amount equal to 110 percent of the amount authorized for the preceding fiscal year

**Year Enacted**
- 2015

**Program Update**
Students were slated to participate in the ESA program starting in 2018, but choice opponents filed two lawsuits against the program. In 2016, the Nevada Supreme Court upheld the program, but struck down the funding mechanism. Despite great effort in 2017, a bill to create a new funding mechanism was not enacted.

### Nevada: Nevada Educational Savings Account Program

**Program Type**
- Education savings account

**Scholarship Cap**
- 100 percent of the statewide average basic support per pupil for students with disabilities and students with a household income that is less than 185 of the federal poverty level ($45,310 for a family of four in 2017–18)
- 90 percent of the statewide average basic support per pupil for all other students

**Enrollment Cap**
- None

**Program Funding**
- None

**Year Enacted**
- 2015

**Student Eligibility**
- Student must be enrolled in a Nevada public school for at least 100 days prior to receiving the education savings account

**Parent Requirements**
- Parent must sign an agreement promising that:
  - The student will receive instruction from a private school, a postsecondary education institution in the state, a program of distance education that is not offered by a public school or the Department of Education, a tutor or tutoring agency or the parent that has made an application to the State Treasurer
  - Money in the education savings account will be expended only as authorized by law

**School (Participating Entity) Requirements**
- Post a surety bond in an amount equal to the amount reasonably expected to be paid or provide evidence that a participating entity has assets sufficient to cover the amount, if the payments made from education savings accounts will total more than $50,000 during any school year
- Ensure that participating students take the state assessment in math and English language arts or a norm-referenced assessment in math and English language arts offered by a public school or the Department of Education, a tutor or tutoring agency or the parent that has made an application to the State Treasurer
- Money in the education savings account will be expended only as authorized by law

**Year Enacted**
- 2015

**Data Update**

<table>
<thead>
<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>SOs Operating</th>
<th>2016 Donations</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015–16</td>
<td>1,001</td>
<td>92</td>
<td>6</td>
<td>$5,500,000</td>
</tr>
<tr>
<td>2016–17</td>
<td>1,001</td>
<td>92</td>
<td>6</td>
<td>$5,500,000</td>
</tr>
</tbody>
</table>
New Hampshire: Education Tax Credit Program

Program Type
- Scholarship tax credit—corporate
  - Means-tested

Student Eligibility
- Family income cannot exceed 300 percent of the federal poverty guideline ($73,800 for a family of four in 2017–18)
- Private school and homeschool students are also eligible

Scholarship Organization (SO) Requirements
- Use at least 90 percent of contributions for scholarships
- Comply with state and federal antidiscrimination and privacy laws
- Be registered with the director of charitable trusts
- Be approved by the state
- Award at least 40 percent of scholarships to students who qualified for free and reduced-price lunch in the final year they were in public school or who received scholarships the previous year
- Must not restrict scholarships for use at a single school and not reserve scholarships for specific students
- Submit to the state:
  - Total number and dollar amount of scholarships awarded and the percentage of students eligible for free and reduced-price lunch for each of the student eligibility categories
  - Total dollar amount of donations spent on administrative expenses
  - Total carryover dollar amount
  - Total dollar amount of contributions used and not used for scholarships
  - Number of scholarships distributed, per school, and the dollar range of those scholarships
  - Analysis, by ZIP code, of the place of residence for each student receiving a scholarship
  - Aggregated results of a parental satisfaction survey, designed by the state
  - Number of students who graduated and the number who dropped out of school

School Requirements
- Comply with state home education law

Scholarship Cap
- $2,655 (average of all SO scholarships)
- At least $4,646 for students receiving special education programs or services
- Scholarship for homeschooled students is limited to 25 percent of $2,655 (program’s average scholarship)
- The scholarship cap will increase by the annual growth of the Consumer Price Index, beginning in the second year of the program

Tax Credit Value
- 85 percent of donation

Donor Tax Credit Cap
- No more than 10 percent of the aggregate amount of tax credits permitted in a given year

Statewide Cap
- $5.1 million
- Cap is allowed to increase by 25 percent in any year after 80 percent of the cap is reached

Year Enacted
- 2012

Program Funding
- $24.8 million (2016–17)
- $34.8 million (2017–18)

Data Update
- 2013

North Carolina: Opportunity Scholarship Program

Program Type
- Voucher
  - Means-tested

Student Eligibility
- Student must:
  - Have attended public school the previous year or be entering kindergarten or first grade
  - Be a child in foster care or have been adopted no more than one year prior to applying for the scholarship
- Family income cannot exceed 133 percent of the amount required to qualify for the federal free or reduced-price lunch program ($60,528 for a family of four in 2017–18)

Enrollment Cap
- None

School Requirements
- Meet state nondiscrimination policies
- Comply with health and safety requirements
- Be accredited by the State Board of Education or a national or regional accrediting agency, be an active member of the North Carolina Association of Independent Schools, or receive no funding from the state of North Carolina
- Provide the state with documentation for tuition and fees charged
- Conduct criminal background checks on staff members with the highest decision-making authority
- Provide parents with an annual written explanation of the student’s progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to scholarship students and provide the test results to the state
- Provide graduation rates of scholarship students to the state
- Contract with a certified public accountant to perform a financial review for schools receiving more than $300,000 in scholarship grants

Data Update
- Scholarships Awarded: 5,915
- Schools Participating: 423
- 2016 Expenditures: $24,840,000

Student Participation

<table>
<thead>
<tr>
<th>2015–16</th>
<th>2016–17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grades</td>
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<tr>
<td>9</td>
<td>1,216</td>
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<td>10</td>
<td>2,673</td>
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<tr>
<td>11</td>
<td>2,615</td>
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Scholarship Cap
- Whichever is less:
  - $4,200
  - Tuition and fees
  - 90 percent of tuition and fees for students with a family income exceeding free or reduced-price lunch program ($45,510 for a family of four in 2017–18)
**Program Type**
- Voucher
  - Special needs

**Scholarship Cap**
- $6,000

**Student Eligibility**
- Student must:
  - Have an Individualized Education Program (IEP) and receive special education or related services on a daily basis
  - Have attended a North Carolina public school during the previous semester, received special education services as a preschooler during the previous semester, received a voucher under this program during the previous semester or be eligible for enrollment in kindergarten or first grade

**Enrollment Cap**
- None

**Program Funding**
- $4.4 million

**Year Enacted**
- 2013

**Program Update**

**School Requirements**
- Meet state nondiscrimination policies
- Comply with health and safety requirements

**Student Participation**

<table>
<thead>
<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>2016 Expenditures</th>
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<tbody>
<tr>
<td>2013-14</td>
<td></td>
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**Data Update**

**Scholarships Awarded**
- 1,083

**Schools Participating**
- 247

**2016 Expenditures**
- $10,028,166

**North Carolina: Children with Disabilities Scholarship Grants**

---

**Program Type**
- Education savings account
  - Special needs

**Scholarship Cap**
- $9,000

**Student Eligibility**
- Student must be identified as having a disability as defined and included under IDEA
  - Student must:
    - Have attended public school the previous year or be entering kindergarten or first grade, or
    - Received scholarship funds for a personal education savings account the previous year, or
    - Be a child in foster care or have been adopted no more than one year prior to applying for the personal education savings account, or
    - Have a parent who is an active duty member of the U.S. military, or
    - Be enrolled part-time in a public school and part-time in a nonpublic school that exclusively provides service for children with disabilities
  - Student may also simultaneously receive a scholarship through the state’s:
    - Opportunity Scholarship Program, and/or
    - Children with Disabilities Scholarship Grant (if the student has autism, a developmental disability, hearing impairment, moderate or severe intellectual disability, multiple, permanent orthopedic impairment, or visual impairment)
  - Student eligibility must be reassessed every three years by either the school district or a licensed psychologist with a school psychology focus or a psychiatrist

**Enrollment Cap**
- None

**Program Funding**
- $450,000 in fiscal year 2017–18 to establish program
  - $3 million in fiscal year 2018–19

**Parent Requirements**
- Parent must sign an agreement that:
  - A portion of the funds will be used to provide an education to the student in the subjects of English language arts, mathematics, social studies and science
  - The school district is released from all obligations to educate the student while the student receives funds through this program
  - Funds in the personal education savings account will be expended only as authorized by law
  - Parent must submit quarterly expense reports and documentation that the student received an education in the subjects listed above
  - Parents are required to hold a surety bond or insurance

**Year Enacted**
- 2017

**School (Participating Entity) Requirements**
- Comply with health and safety requirements

**Program Update**

This program was enacted in 2017 and funds will not be released to any personal education savings accounts until 2018.
**Ohio: Cleveland Scholarship and Tutoring Program**

**Program Type**
- Voucher
  - Means-preferred

**Student Eligibility**
- Student must live in the Cleveland Metropolitan School District
- Priority given to students living below 200 percent of the federal poverty guideline ($49,200 for a family of four in 2017–18)
- Scholarship may continue throughout high school
- Private school students are also eligible

**School Requirements**
- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Administer the state tests, including the Ohio Graduation Test
- Principal must be licensed by the State of Ohio, Office of Education Licensure

**Enrollment Cap**
- Limited by funding

**Program Funding**
- $38.1 million

**Year Enacted**
- 1995

**Data Update**
- Scholarships Awarded: 8,003
- Schools Participating: 32
- 2016 Expenditures: $34,451,655

---

**Ohio: Autism Scholarship Program**

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Student must be identified as autistic through assigned school district
- Student must have an Individualized Education Program (IEP)
- Private school students are also eligible

**Enrollment Cap**
- None

**Program Funding**
- No specific program appropriation

**School/Provider Requirements**
- Be registered to participate and chartered by the state
- Comply with state nondiscrimination codes
- Demonstrate fiscal soundness
- Have properly credentialed staff
- Conduct background checks on teachers and staff working with children
- Be in operation at least one full year
- Have adequate liability, property and casualty insurance
- Provide regular student progress reports to parents and resident public schools
- Principal must be licensed by the State of Ohio, Office of Education Licensure

**Year Enacted**
- 2003

**Data Update**
- Scholarships Awarded: 8,003
- Schools/Providers Participating: 42
- 2016 Expenditures: $34,451,655
**Ohio: Educational Choice Scholarship Program**

**Program Type**
- Voucher
  - Failing schools

**Student Eligibility**
- Current public school students assigned to a school that ranked in the bottom 10 percent of schools on the basis of its Performance Index score or are assigned to a school that, in two years out of a three-year period, have been in Academic Watch or Academic Emergency or are assigned to a school with a “D” or “F” in the Performance Index or the value-added progress dimension
- Students entering kindergarten in one of these schools also qualify
- Priority given to returning and low-income applicants

**School Requirements**
- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Conduct background checks on teachers and staff working with children
- Administer state tests; test results are publicized on the Ohio Department of Education website
- Principal must be licensed by the State of Ohio, Office of Education Licensure

**Scholarship Cap**
- Whichever is less:
  - Tuition
  - $4,650 (grades K-8)
  - $6,000 (grades 9-12)
- Providers may waive the difference between the scholarship amount and tuition for students with verified incomes under 200% of federal poverty guidelines ($49,200 for family of four in 2017-2018)

**Enrollment Cap**
- 60,000

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2005

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**Ohio: Jon Peterson Special Needs Scholarship Program**

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Student must:
  - Be identified as a child with a disability by the school district
  - Have an Individualized Education Program (IEP)
  - Be in compliance with the state compulsory attendance law
- Private school students are also eligible

**School/Provider Requirements**
- Be registered to participate and chartered by the state
- Comply with state nondiscrimination laws
- Meet health and safety standards
- Submit in writing to the parents of the qualified special education child a profile of the provider’s special education program, including methods of instruction that will be utilized to provide services to the child and the qualifications of teachers, instructors and other persons who will provide services to the child
- Administer and report the results of the state's tests, including the Ohio Graduation Test, unless the student is excused from taking that assessment under federal law or the student’s IEP
- Have properly credentialed staff
- Be an educational program approved by the state
- Provide record of the implementation of the IEP of each qualified special education student enrolled in the school, including evaluation of the child’s progress to the school district
- Submit to the state information on the type and cost of special education services given to scholarship recipients
- Principal must be licensed by the State of Ohio, Office of Education Licensure

**Scholarship Cap**
- Whichever is less:
  - Tuition/IEP related services
  - Student’s per-pupil special education funding amount based on disability, with a cap of $27,000

**Enrollment Cap**
- No more than 5 percent of Ohio students identified as children with disabilities during the previous fiscal year (approximately 12,000 scholarships)

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2011

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**Data Update**
- Scholarships Awarded: 4,931
- Schools/Providers Participating: 330
- 2016 Expenditures: $39,336,570

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**Data Update**
- Scholarships Awarded: 21,846
- Schools Participating: 474
- 2016 Expenditures: $94,880,320
### Program Type

- Voucher
  - Means-tested

### Student Eligibility

- Family income below 200 percent of the federal poverty guidelines ($49,200 for a family of four in 2017-2018) for initial eligibility. Scholarships are renewable through graduation.
- If upon renewal, a student’s family income has increased and is between 200 percent and 400 percent of federal poverty guidelines, the student remains eligible and may receive a partial scholarship.
- Student must not be eligible for the Educational Choice Scholarship Program or the Cleveland Scholarship and Tutoring Program.
- For the 2017-18 school year, only students who are entering kindergarten, first, second, third, or fourth grades are eligible. For each subsequent school year, the next grade level of students will also be eligible.

### Program Funding

- $23.5 Million in 2016

### Year Enacted

- 2013

### Enrollment Cap

- Limited by funding

### School Requirements

- Be registered to participate and chartered by the state
- Meet state standards for chartered nonpublic schools
- Comply with state laws regarding nondiscrimination and health and safety codes
- Conduct background checks on teachers and staff working with children
- Administer state tests; test results are published on the Ohio Department of Education website
- Principal must be licensed by the State of Ohio, Office of Education Licensure

### Data Update

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<td>2016 Expenditures</td>
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</table>
**Oklahoma: Lindsey Nicole Henry Scholarship for Students with Disabilities Program**

**Program Type**
- Voucher
  - Special needs and foster care

**Student Eligibility**
- Have an Individualized Education Program (IEP) in effect at the time they apply for the program or have had an Individualized Service Plan (ISP) developed at any time prior to applying for the program.
- Attended public school the previous school year or in preschool and identified as needing early intervention.
- Children of U.S. military personnel transferring and students in foster care and students adopted from state custody are exempt from prior year public school attendance requirement.
- Have regular and direct contact with private school teachers at the physical location of the private school.

**School Requirements**
- Be accredited by the State Board of Education or an approved accrediting association.
- Comply with state nondiscrimination and health and safety requirements.
- Be in operation for one school year prior to participation in the program.
- Children of U.S. military personnel transferring and students in foster care and students adopted from state custody are exempt from prior year public school attendance requirement.
- Have regular and direct contact with private school teachers at the physical location of the private school.

**Scholarship Cap**
- Whichever is less:
  - 100 percent of the state public school funding for each child (takes into account grade and disability)
  - Tuition and fees of the private school
- The Oklahoma State Department of Education may keep up to two and a half percent of the scholarship amount for administrative services.

**Enrollment Cap**
- None

**Program Funding**
- No specific program appropriation

**Data Update**
- Scholarships Awarded: 653
- Schools Participating: 37

**Expenditures**
- 2016-17: $2,747,473

**Program Type**
- Voucher

**Data Update**
- Scholarships Awarded: 1,645
- Schools Participating: 50
- SGOs Operating: 4

**Expenditures**
- 2016-17: $2,747,473
**PROGRAM TYPE**
- Scholarship tax credit—corporate
  - Means-tested

**STUDENT ELIGIBILITY**
- Family income cannot exceed $77,648, with an additional $15,530 allowed for each additional dependent
- Income adjusted annually to reflect growth of the Consumer Price Index
- Private school students are also eligible
- For special needs students, family income cannot exceed $77,648, with an additional $15,530 per dependent multiplied by 1.5 for students not enrolled in special education schools (Support Level 1) or 2.9993 for students enrolled in special education schools (Support Level 2)

**Scholarship Organization (SO) Requirements**
- Use at least 80 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit annual report detailing donations received and scholarships awarded and proof of a financial review by a certified public accountant

**School Requirements**
- Comply with the federal Civil Rights Act of 1964
- Meet state health and safety codes
- Conduct background checks on teachers and other employees working with children

**DATA UPDATE**

**Scholarships Awarded**
- 2001-02: 17,350
- 2002-03: 26,475
- 2003-04: 34,751
- 2004-05: 48,638
- 2005-06: 54,124
- 2006-07: 64,560
- 2007-08: 70,923
- 2008-09: 61,892
- 2009-10: 53,064
- 2010-11: 49,676
- 2011-12: 43,169
- 2012-13: 51,566
- 2013-14: 50,376
- 2014-15: 44,896
- 2015-16: 46,628

**Schools Participating**
- 2001-02: N/A
- 2002-03: N/A
- 2003-04: N/A
- 2004-05: N/A
- 2005-06: N/A
- 2006-07: N/A
- 2007-08: N/A
- 2008-09: N/A
- 2009-10: N/A
- 2010-11: N/A
- 2011-12: N/A
- 2012-13: N/A
- 2013-14: N/A
- 2014-15: N/A
- 2015-16: N/A

**SOs Operating**
- 2001-02: N/A
- 2002-03: N/A
- 2003-04: N/A
- 2004-05: N/A
- 2005-06: N/A
- 2006-07: N/A
- 2007-08: N/A
- 2008-09: N/A
- 2009-10: N/A
- 2010-11: N/A
- 2011-12: N/A
- 2012-13: N/A
- 2013-14: N/A
- 2014-15: N/A
- 2015-16: N/A

**2015 Donations**
- 2001-02: $20,460
- 2002-03: $62,100,000
- 2003-04: $44,213,700
- 2004-05: $50 million

**Pennsylvania: Educational Improvement Tax Credit**

**PROGRAM TYPE**
- Scholarship tax credit—corporate
  - Means-tested

**STUDENT ELIGIBILITY**
- Family income cannot exceed $77,648, with an additional $15,530 per dependent multiplied by 1.5 for students not enrolled in special education schools (Support Level 1) or 2.9993 for students enrolled in special education schools (Support Level 2)

**Scholarship Organization (SO) Requirements**
- Use at least 80 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit annual report detailing donations received and scholarships awarded and proof of a financial review by a certified public accountant

**School Requirements**
- Comply with the federal Civil Rights Act of 1964
- Meet state health and safety codes
- Conduct background checks on teachers and other employees working with children

**DATA UPDATE**

**Scholarships Awarded**
- 2013-14: 34,826
- 2014-15: 30,469
- 2015-16: 34,534

**Schools Participating**
- N/A

**SOs Operating**
- 2013-14: 191
- 2014-15: 191
- 2015-16: 191

**2015 Donations**
- $44,213,700

**Pennsylvania: Educational Opportunity Scholarship Tax Credit**

**PROGRAM TYPE**
- Scholarship tax credit—corporate
  - Failing schools, means-tested and means-preferenced
  - Tuition and fees

**STUDENT ELIGIBILITY**
- Children residing within the attendance boundary of a low-achieving school (bottom 15 percent based on combined reading and math scores on the state assessment)
  - Preference given to:
    - Students who received a scholarship during the previous year
    - Students from households with a family income that does not exceed 185 percent of the federal poverty guideline ($45,510 for a family of four in 2017-18)
  - Family income cannot exceed $77,648, with an additional $15,530 allowed for each additional dependent
  - Income adjusted annually to reflect growth of the Consumer Price Index
  - Private school students are also eligible
  - For special needs students, family income cannot exceed $77,648, with an additional $15,530 per dependent multiplied by 1.5 for students not enrolled in special education schools (Support Level 1) or 2.9993 for students enrolled in special education schools (Support Level 2)

**Scholarship Organization (SO) Requirements**
- Use at least 80 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit to the state an annual report detailing donations received and scholarships awarded, including the exact number of scholarships and the total and average amounts of scholarships awarded to students from households with a family income that does not exceed 185 percent of the federal poverty guideline
- Submit a copy of a financial audit conducted by a certified accounting firm

**School Requirements**
- Comply with the federal Civil Rights Act of 1964
- Meet state health and safety codes
- Conduct background checks on teachers and other employees working with children

**DATA UPDATE**

**Scholarships Awarded**
- 2013-14: 7,601
- 2014-15: 14,987
- 2015-16: 11,417

**Schools Participating**
- N/A

**SOs Operating**
- 2013-14: 191
- 2014-15: 191
- 2015-16: 191

**2015 Donations**
- $44,213,700
### Program Type
- Scholarship tax credit—corporate
- Means-tested

### Student Eligibility
- Family income cannot exceed 250 percent of the federal poverty guideline ($61,500 for a family of four in 2017–18)
- Other criteria determined by the scholarship granting organization
- Private school students are also eligible

### Scholarship Granting Organization (SGO) Requirements
- Use at least 90 percent of contributions for scholarships
- Provide annual report to the state detailing the number and value of scholarships awarded, ZIP codes of recipients and criteria used to award scholarships

### School Requirements
- Comply with federal and state nondiscrimination laws
- Meet state health and safety codes
- Require teachers to have bachelor’s degrees
- Conduct teacher background checks

### Scholarship Cap
- None

### Tax Credit Value
- 75 percent of one-year donation
- 90 percent of two-year donation

### Donor Tax Credit Cap
- $100,000

### Statewide Cap
- $1.5 million

### Year Enacted
- 2006

### Student Participation

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### Data Update

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<td>SGOs Operating</td>
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<td>2016 Donations</td>
<td>$1,588,537</td>
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**South Carolina: Educational Credit for Exceptional Needs Children**

**Program Type**
- Scholarship tax credit—corporate and individual
  - Special needs

**Student Eligibility**
- Student must be designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability” (34 C.F.R. § 300.8).
- Private school students are also eligible.

**Scholarship Funding Organization (SFO) Requirements**
- A single, state-sanctioned scholarship funding organization may exist and is governed by five directors, two appointed by the Chairman of the House Ways and Means Committee, one of which is based upon the recommendation of the South Carolina Association of Christian Schools and one which is based upon the recommendations of the South Carolina Independent Schools Association and one appointed by the Governor based upon the recommendation of the Palmetto Association of Independent Schools.
- Use at least 98 percent of contributions for scholarships.
- Allocate all scholarships to exceptional need students.
- Conduct a financial audit performed by a certified public accountant.
- Must annually report:
  - The number and total amount of grants issued to eligible schools in the fiscal year.
  - A copy of a compilation, review, or audit of the organization’s financial statements, conducted by a certified public accounting firm.
- The criteria and eligibility requirements for scholarship awards.

**School Requirements**
- Not discriminate based on race, color, religion or national origin.
- Comply with health and safety codes.
- Have a curriculum that includes courses set forth in the state’s diploma requirements.
- Administer national achievement or state standardized tests.
- Be a member in good standing of the Southern Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools.
- Have a compliance audit conducted by an outside entity or auditing firm.
- Submit previous year’s scholarship details.
- Apply to the Education Oversight Committee to be considered an eligible institution.

**Scholarship Cap**
- Whichever is less:
  - Tuition and fees
  - $11,000

**Tax Credit Value**
- 100 percent of donation

**Donor Tax Credit Cap**
- 60 percent of tax liability

**Statewide Cap**
- $11 million

**Year Enacted**
- 2013

**Program Update**

*Although families are currently using this credit, data is not yet available.*
**South Dakota: The Partners in Education Tax Credit Program**

**Program Type**
- Scholarship tax credit—corporate (insurance companies only)
  - Means-tested

**Student Eligibility**
- Family income cannot exceed 150 percent of the amount required to qualify for the free or reduced-price (FRL) lunch program ($98,265 for a family of four in 2017–18)
- A renewing student remains eligible for three years, or if the student is entering high school, until high school graduation, regardless of household income; after initial period of income eligibility, a student remains eligible if family income does not exceed 200 percent of the amount required to qualify for FRL ($191,020 for a family of four in 2017–18)
- Student must have received a scholarship under the Partners in Education Tax Credit Program the preceding semester, attended public school the preceding semester, be attending school in South Dakota for the first time, or be entering Kindergarten, first grade or ninth grade

**Scholarship Granting Organization (SGO) Requirements**
- Annually collect written documentation from qualifying schools that verify the school is accredited by the Department of Education
- Ensure that at least 90 percent of its revenue from contributions is spent on scholarships
- Carry forward no more than 25 percent of its revenue from contributions to the following fiscal year
- Conduct background checks on all employees and board members
- Ensure that scholarships are portable during the school year
- Report to the state:
  - The name and address of each contributing company
  - The total number and total dollar amount of contributions received from each company
  - The total number and dollar amount of scholarships awarded to eligible students, including the total number and dollar amount of scholarships awarded to low-income students and the percentage of first-time recipients of scholarships who were enrolled in public school in the prior school year
  - Financial audit performed by certified public accountant

**School Requirements**
- Be accredited by the Department of Education

**Parent Requirements**
- Ensure that the participating student takes the norm-referenced tests or statewide assessments administered by the qualifying school

**Data Update**
- **2016–17**
  - Scholarships Awarded: 280
  - Schools Participating: 41
  - 2016 Donations: $325,000

**Tennessee: Individualized Education Account Program**

**Program Type**
- Education savings account
  - Special needs

**Student Eligibility**
- Student must:
  - Have one of following disabilities: autism, deaf-blindness, developmental delay, hearing impairments, intellectual disability, orthopedic impairments, traumatic brain injury or visual impairments
  - Have an Individualized Education Program (IEP) in effect
  - Have been previously enrolled in a public school during the two semesters preceding the semester in which the student receives an individualized education account (IEA), be attending a public school for the first time, or have received an IEA in the previous school year

**Parent Requirements**
- Parent must sign an agreement promising to:
  - Provide an education for the student in at least the subjects of reading, grammar, math, social studies and science
  - Not enroll the student in a public school and to release the IEA from all obligations to educate the student
  - Use program funds only for authorized purposes
  - Ensure that the student, if in grades 3–8, takes all appropriate standardized tests, either a nationally norm-referenced test identified by the Tennessee Department of Education or the Tennessee Comprehensive Assessment Program (TCAP) tests

**School Requirements**
- Comply with health and safety laws
- Certify that the school will not discriminate against students or applicants on the basis of race, color or national origin
- Conduct criminal background checks on employees and exclude from employment any person not permitted by state law to work in a nonpublic school and any person who might reasonably pose a threat to the safety of students

**Data Update**
- **2016–17**
  - Scholarships Awarded: 47
  - Schools Participating: 8
  - 2017 Expenditures: N/A
**Utah: Carson Smith Special Needs Scholarship**

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Student must:
  - Be identified as disabled and have an Individualized Education Program (IEP)
  - Current attendance at an eligible private school and be determined in need of specialized services

**Enrollment Cap**
- None

**School Requirements**
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Comply with state health and safety codes
- Submit to the state an audit and financial report completed by a certified public accountant
- Possess adequate working capital to maintain operations for the first year
- Disclose to parents the special education services to be provided and the cost of those services
- Administer an annual assessment of the student’s academic progress and report results to the student’s parents
- Require teachers to have a bachelor’s degree, three years of teaching experience or special skills
- Provide parents with teachers’ credentials

**Year Enacted**
- 2005

**Data Update**

<table>
<thead>
<tr>
<th>Year</th>
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<th>Schools Participating</th>
<th>2016 Expenditures</th>
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</tbody>
</table>

**Scholarship Funding**
- $4,791,358

**Virginia: Education Improvement Scholarships Tax Credits**

**Program Type**
- Scholarship tax credit—corporate and individual
  - Means-tested

**Student Eligibility**
- Family income cannot exceed 300 percent of the federal poverty guideline ($73,800 for a family of four in 2017–18)
- Student must have attended public school the previous year or be entering kindergarten or first grade
- Eligible students with a disability must satisfy the above requirement; they must also have an Individualized Education Program (IEP), and their family’s income cannot exceed 400 percent of the federal poverty guideline ($98,400 for a family of four in 2017–18)

**Enrollment Cap**
- None

**School Requirements**
- Be approved by the state
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Comply with the state’s public school funding formula
  - $7,105 (three or more hours of services)
  - $4,263 (less than three hours of services)
- Be approved by the state
- Use at least 90 percent of contributions for scholarships
- Be approved by the state
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Conduct an annual audit, review or compilation on tax-credit-derived funds
- Submit to the state:
  - Total number and dollar amount of contributions received
  - Dates when such contributions were received
  - Total number and dollar amount of scholarships awarded

**Year Enacted**
- 2005

**Data Update**

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<tr>
<th>Year</th>
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<td>2016–17</td>
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**Scholarship Funding**
- $4,791,358

**Tax Credit Value**
- 65 percent of donation

**Donor Tax Credit Cap**
- Corporate
  - 100 percent of state tax liability, no less than $500
- Individual and couple
  - 100 percent of state tax liability, no less than $500 and no more than $50,000

**Statewide Cap**
- $25 million

**Year Enacted**
- 2012

**Data Update**

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WASHINGTON, D.C.: D.C. OPPORTUNITY SCHOLARSHIP PROGRAM

PROGRAM TYPE
- Voucher
  - Means-tested

STUDENT ELIGIBILITY
- Student must qualify for the free or reduced-price lunch program ($45,510 for a family of four in 2017-18) or have participated in the program in the preceding year and have a family income of up to 300 percent of the federal poverty guideline ($73,800 for a family of four in 2017-18)
- Priority given to students who attend a school identified as one of the lowest-performing schools under the District of Columbia accountability system; were awarded a scholarship in the preceding year; or have a sibling participating in the program
- Students from low-income families in other public schools are also eligible
- Students currently attending private school are also eligible
- Evaluation participants must take the annual assessment taken by D.C. Public School students

SCHOLARSHIP GAP
- $8,653 (grades K–8)
- $12,981 (grades 9–12)

ENROLLMENT GAP
- None

PROGRAM FUNDING
- $20 million authorized

YEAR ENACTED
- 2004

SCHOLARSHIP GAP
- None

PROGRAM FUNDING
- $20 million authorized

YEAR ENACTED
- 2004

SCHOOL REQUIREMENTS
- Not discriminate
- Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Require teachers in core subjects to have a bachelor's degree
- Conduct criminal background checks on school employees who have direct and unsupervised interaction with students
- Comply with standards prescribed under the District of Columbia compulsory school attendance laws
- Allow site visits by the administering program entity
- Administer the same annual assessments taken by D.C. Public School Students; a comparative evaluation will be conducted utilizing D.C. Public Schools, charter schools and OSP school testing data
- Submit proof of financial sustainability for schools in operation for five years or less
- Have financial systems in place to ensure that funds are used appropriately
- Schools that participated in the program prior to May 2017 and are not fully accredited must pursue full accreditation within one year and receive accreditation within five years of starting the process; new schools must be fully accredited for participation

STUDENT PARTICIPATION

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<th>Year</th>
<th>Students Participating</th>
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<td>Schools Participating</td>
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<td>2016 Expenditures</td>
<td>$11,143,483</td>
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</table>
**Wisconsin: Milwaukee Parental Choice Program**

**Program Type**
- Voucher
  - Means-tested

**Student Eligibility**
- Student must live in the Milwaukee Public School District
- Family income below 300 percent of the federal poverty guideline ($72,900 for a family of four in 2017–18), with an additional $7,000 allowed for households with married parents
- Private school students are also eligible

**School Requirements**
- Meet state nondiscrimination policies
- Meet state health and safety codes
- Allow students to opt out of religious programs
- Provide the state with information about the academic program at the participating school and test score data
- Require teachers to have a bachelor's degree from an accredited institution of higher education
- Require school administrators to undergo financial training and to have at least a bachelor's degree from an accredited institution of higher education
- Require teachers to have a bachelor's degree from an accredited institution of higher education and teacher aides to have a high school diploma, a GED or HSED
- Admit eligible students on a random basis
- Submit to the state an annual financial audit conducted by a certified public accountant
- Administer to scholarship recipients in high school: the ACT suite of assessments; and beginning in the 2016–17 school year, a civics test comprised of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services (students must correctly answer at least 65 of those questions to receive a high school diploma)
- Receive accreditation within three years of participating in the Milwaukee Parental Choice Program; current participating schools adding grades or creating a new school are exempt
- Submit to the state an annual financial audit conducted by a certified public accountant
- Admit eligible students on a random basis
- Provide the state with evidence of sound fiscal practices and financial viability to the state
- Require school administrators to undergo financial training and to have at least a bachelor’s degree from an accredited institution of higher education
- Require teachers to have a bachelor's degree from an accredited institution of higher education and teacher aides to have a high school diploma, a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the state with information about the academic program at the participating school and student test score data

**Scholarship Cap**
- $7,323 (for K–8)
- $7,969 (for 9–12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

**Enrollment Cap**
- None

**Program Funding**
- $201.9 million

**Year Enacted**
- 1995

**Wisconsin: Racine Parental Choice Program**

**Program Type**
- Voucher
  - Means-tested

**Student Eligibility**
- Student must live in the Racine Unified School District
- Family income below 300 percent of the federal poverty guideline ($72,900 for a family of four in 2017–18), with an additional $7,000 allowed for households with married parents
- Student must be enrolled in public school in the Racine Unified School District the previous school year; be entering school for the first time; or in applying to attend kindergarten, first grade or ninth grade at a participating private school

**School Requirements**
- Meet state nondiscrimination policies
- Meet health and safety codes
- Allow students to opt out of religious programs
- Administer to scholarship recipients the Wisconsin Forward exam for: Science in grades 4 and 8; Social Studies in grades 4, 8 and 10; and English Language Arts and Math in grades 3–8
- Administer to scholarship recipients in high school: the ACT suite of assessments; and beginning in the 2016–17 school year, a civics test comprised of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services (students must correctly answer at least 65 of those questions to receive a high school diploma)
- Receive accreditation within three years of participating in the Racine Parental Choice Program; current participating schools adding grades or creating a new school are exempt
- Submit to the state an annual financial audit conducted by a certified public accountant
- Admit eligible students on a random basis
- Provide the state with evidence of sound fiscal practices and financial viability to the state
- Require school administrators to undergo financial training and to have at least a bachelor’s degree from an accredited institution of higher education
- Require teachers to have a bachelor's degree from an accredited institution of higher education and teacher aides to have a high school diploma, a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the state with information about the academic program at the participating schools and student test score data

**Scholarship Cap**
- $7,323 (for K–8)
- $7,969 (for 9–12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

**Enrollment Cap**
- None

**Program Funding**
- $18 million

**Year Enacted**
- 2011

**Scholarships Awarded**
- 2,531

**Schools Participating**
- 19

**2016 Expenditures**
- $18,000,000
**Wisconsin: Wisconsin Parental Choice Program**

**Program Type**
- Voucher
  - Means-tested

**Student Eligibility**
- Family income cannot exceed 185 percent of the federal poverty guideline ($44,955 for a family of four in 2017–18), with an additional $5,000 allowed for households with married parents
- Student must reside outside of the Milwaukee Public School District and the Racine Unified School District
- Enrolled in public school the previous school year, entering school for the first time, or applying to attend kindergarten, first grade or ninth grade at a participating private school; or entering any grade if previously placed on a waiting list as a result of school district enrollment limits
- Homeschooled students are also eligible
- Beginning in the 2018–19 school year, a student with a family income of up to 220 percent of the federal poverty guideline ($53,460 for a family of four in 2017–18) will be eligible

**School Requirements**
- Meet state nondiscrimination policies
- Allow students to opt out of religious programs
- Administer to scholarship recipients the Wisconsin Forward exam for: Science in grades 4 and 8; Social Studies in grades 4, 8 and 10; and English Language Arts and Math in grades 3–8
- Administer to scholarship recipients in high school: the ACT suite of assessments; and
- Administer to scholarship recipients the Wisconsin Forward exam for: Science in grades 4 and 8; Social Studies in grades 4, 8 and 10; and English Language Arts and Math in grades 3–8
- Require teachers to have a bachelor’s degree from an accredited institution of higher education
- Require school administrators to undergo financial training and to have at least a bachelor’s degree from an accredited institution of higher education
- File a surety bond with the state, if the school receives more than $50,000 in scholarship money, equal to 25 percent of the total amount and provide the state with evidence of financial viability
- Submit annually to the state a financial audit conducted by a certified public accountant
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §200d
- Hold a valid certificate of occupancy
- Admit eligible students on a first-come, first-served basis
- Be approved as a private school by the state superintendent or have received school aid to Wisconsin public schools
- Provide the state with evidence of sound fiscal practices and financial viability
- Provide each applicant a profile of the school’s special education program, including methods of instruction and the qualifications of the teachers and others who will be providing special education and related services
- Implement the student’s most recent IEP or services plan, as modified by agreement between the school and the parents
- Provide a record of the implementation of the student’s IEP or services plan, including an evaluation of the child’s progress to the school board in which the student resides
- Report regularly to parents on the student’s progress
- Provide 875 hours of instruction each school year

**Scholarship Cap**
- $7,323 (for K–8)
- $7,969 (for 9–12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

**Enrollment Cap**
- Each district’s enrollment will be capped at 1 percent of its public school district enrollment

**Program Funding**
- $22.3 million

**Year Enacted**
- 2013

---

**Wisconsin: Special Needs Scholarship Program**

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Student must:
  - Have an Individualized Education Program (IEP) or services plan in effect and was enrolled in a Wisconsin public school for the entire year immediately preceding school year
  - Have applied to attend one or more public schools in nonresident school districts under the state’s open enrollment program in school year 2011–12 or after, and have been denied enrollment by the nonresident school districts
  - Beginning in the 2018–19 school year, the prior year public school attendance and open enrollment denial requirements are eliminated

**School Requirements**
- Be approved as a private school by the state superintendent or have received accreditation as of August 1 preceding the school term for which a scholarship is awarded
- Admit eligible students on a first-come, first-served basis
- Comply with all health and safety laws or codes that apply to private schools
- Hold a valid certificate of occupancy
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §200d
- Conduct criminal background checks of employees
- Submit annually to the state a financial audit conducted by a certified public accountant
- File a surety bond with the state, if the school receives more than $50,000 in scholarship money, equal to 25 percent of the total amount and provide the state with evidence of financial viability
- Provide each applicant a profile of the school’s special education program, including methods of instruction and the qualifications of the teachers and others who will be providing special education and related services
- Implement the student’s most recent IEP or services plan, as modified by agreement between the school and the parents
- Provide a record of the implementation of the student’s IEP or services plan, including an evaluation of the child’s progress to the school board in which the student resides
- Report regularly to parents on the student’s progress
- Provide 875 hours of instruction each school year

**Scholarship Cap**
- $12,000 (school year 2016–17)
- Beginning in 2017–18, voucher payments will increase by a percentage equal to the percentage increase in general school aid to Wisconsin public schools
- Beginning in 2018–19, a school can spend up to 150 percent of the voucher amount if it submits a financial statement to DPI listing the costs

**Enrollment Cap**
- None

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**Program Funding**
- None specified in the law

**Year Enacted**
- 2015

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**Student Participation**

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**Wisconsin: Wisconsin Parental Choice Program**

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|----------------------|---------|---------|---------|---------|
3,504,375

Students were enrolled in private choice programs and charter schools in 2016-2017.
ABOUT US

MISSION
To improve our nation’s K–12 education by advancing systemic and sustainable public policy that empowers parents, particularly those in low-income families, to choose the education they determine is best for their children.

The American Federation for Children Growth Fund is a national educational choice leader, investing in states with the greatest potential for enacting or expanding high-quality, accountable school choice programs. We provide policy and program expertise, implement strategies and guidance, promote and defend school choice programs, and build local organizational infrastructure for long-term growth, impact and sustainability. In collaboration with national and state allies, we work to create opportunities for systemic and sustainable educational reform that puts parents in charge, gives low-income families expanded opportunities and improves educational outcomes for participating children.

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**STATE PROFILES**

**ALABAMA:** Information on the Tax Credits for Contributions to Scholarship Granting Organizations and the Parent Refundable Tax Credits provided by the Alabama Department of Revenue.

**ARIZONA:** Information on the Individual School Tuition Organization Tax Credit, Corporate School Tuition Organization Tax Credit, and Lexie’s Law provided by the Arizona Department of Revenue (Karen Jacobs). Information on the Arizona Empowerment Scholarship Accounts Program provided by the Arizona Department of Education.

**FLORIDA:** Information on the John M. McKay Scholarship for Students with Disabilities Program provided by the Florida Department of Education (Patrick Montooth). Information on the Florida Tax Credit Scholarship provided by Step Up for Students, which administers the program. Information on the Personal Learning Scholarship Accounts provided by Step Up for Students.

**GEORGIA:** Information on the Georgia Special Needs Scholarship Program provided by the Georgia Department of Education. Information on the Georgia Scholarship Tax Credit Program provided by the Georgia Department of Revenue.

**INDIANA:** Information provided by the Indiana Department of Education.

**IOWA:** Information provided by the Iowa Department of Revenue (Angela Gullickson).

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**NEW HAMPSHIRE:** Information provided by the Children’s Scholarship Fund NH.

**NORTH CAROLINA:** Information on the Opportunity Scholarship Program and the Children with Disabilities Scholarship Grants provided by the North Carolina State Education Assistance Authority (Kathryn Marker).

**OHIO:** Information provided by the Ohio Department of Education (Toni Harris).

**OKLAHOMA:** Information on the Lindsey Nicole Henry Scholarship for Students with Disabilities Program provided by the Oklahoma Department of Education (Anita Eccard). Information on the Equal Opportunity Education Scholarships Program provided by the Catholic Schools Opportunity Scholarship Fund Inc., GO for Catholic Schools, and by the Opportunity Scholarship Fund.

**PENNSYLVANIA:** Information provided by the Pennsylvania Department of Community & Economic Development (James L. O’Donnell).

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