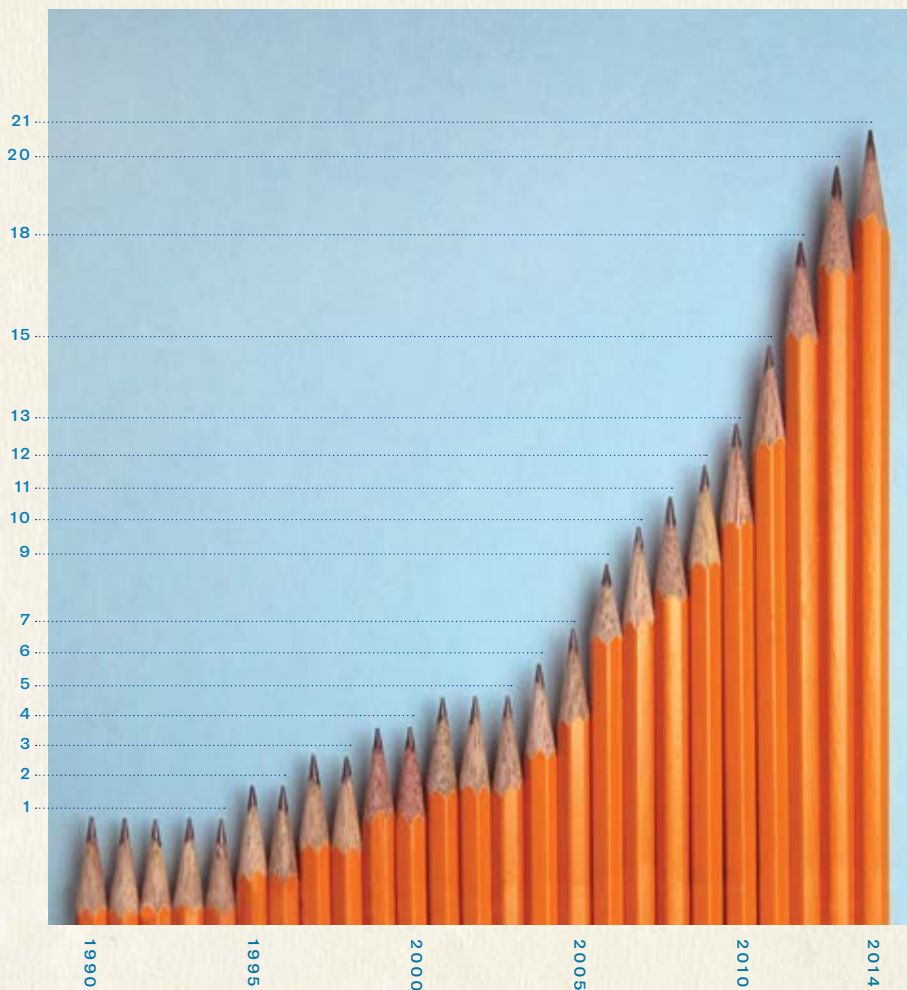


Progress

AMERICAN FEDERATION *for* CHILDREN

2014 LEGISLATIVE IMPACT REPORT



GROWTH IN NUMBER OF STATES WITH EDUCATIONAL CHOICE PROGRAMS
(19 STATES, DISTRICT OF COLUMBIA AND DOUGLAS COUNTY, CO)

Dear Friends,

The 2014 legislative year continued to produce positive results for the educational choice movement. Currently, there are 41 programs in 19 states, plus Washington, D.C. and Douglas County, Colorado, with nearly 360,000 students enrolled in publicly funded private school choice programs, and more than 2.4 million scholarship opportunities for children to access across the country. For more than a decade now, we have had consistent progress in the number of new states enacting quality programs and states strengthening their programs. The momentum in the school choice movement has never been greater.

Our progress was not achieved alone, and it was only possible by building strong legislative coalitions, working closely with state allies, and through generous donor support. It is also important to recognize the courageous leadership of governors and the bipartisan action of state legislatures across the country who have embraced our #EdRevolution to challenge the status quo.

Most importantly, our work translates into progress for children—children who can now access quality options that were previously out of their reach.

TWO KEY HIGHLIGHTS THIS YEAR:

Kansas became the 19th state to create an educational choice program

Florida created a new ESA program called Personal Learning Scholarship Accounts

While progress has once again been steady, no legislative year is without hurdles, and the anti-reform crowd defaulted to their standard practice of filing lawsuits to block parents from accessing new educational options in Alabama, North Carolina, and Florida: and an existing option in Georgia.

But, as these new suits proceeded, this year also saw the Arizona Supreme Court uphold the state's innovative Empowerment Scholarship Account (ESA) program. The U.S. Department of Justice also felt swift blowback from their attempts to halt Louisiana's statewide voucher program, and that suit was settled largely in the state's favor.

With the conclusion of every legislative session, as we count our victories and assess our challenges, we continue to celebrate the momentum of the education revolution. No matter how hard defenders of the status quo may try, our progress continues with more parents empowered, and hundreds of thousands of children having access to educational opportunities that will transform their lives.

Sincerely,

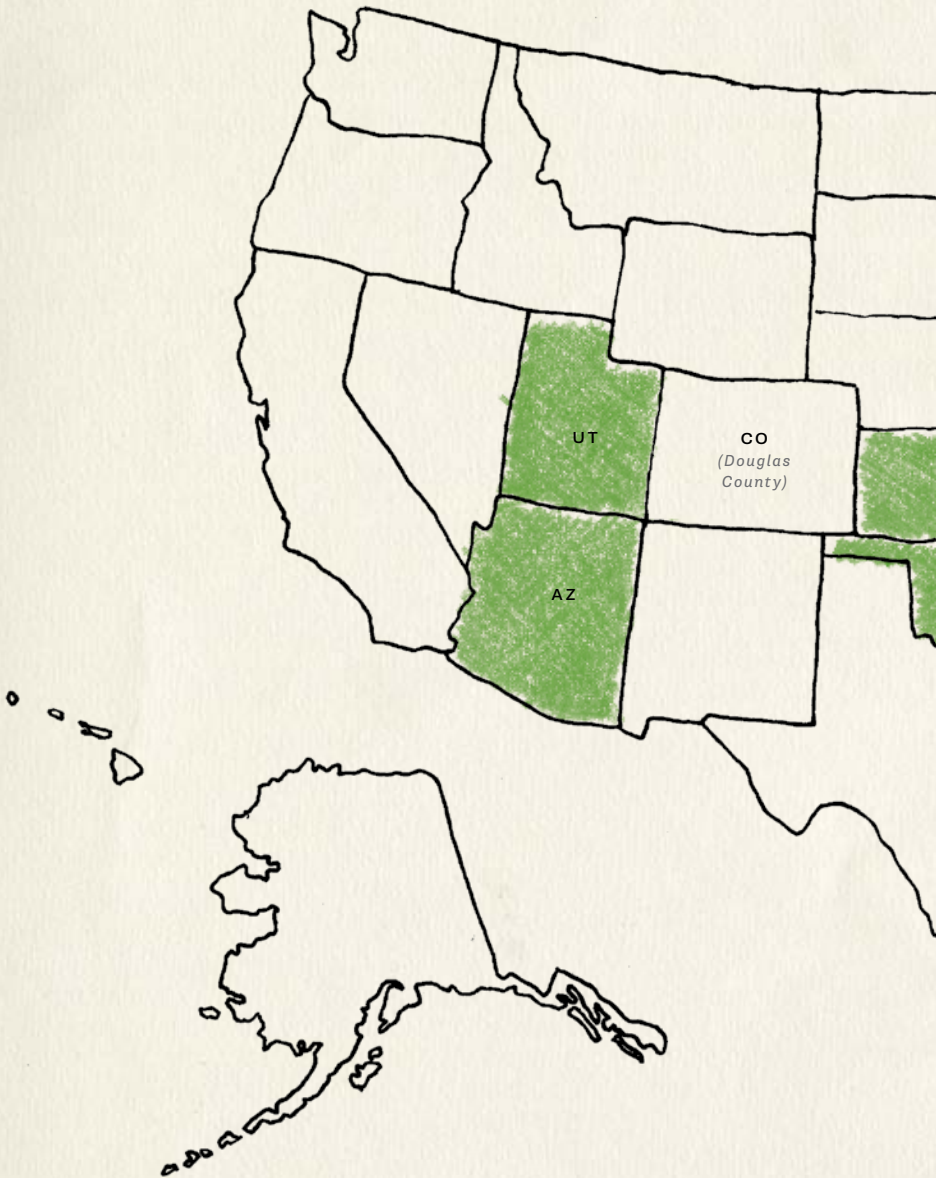


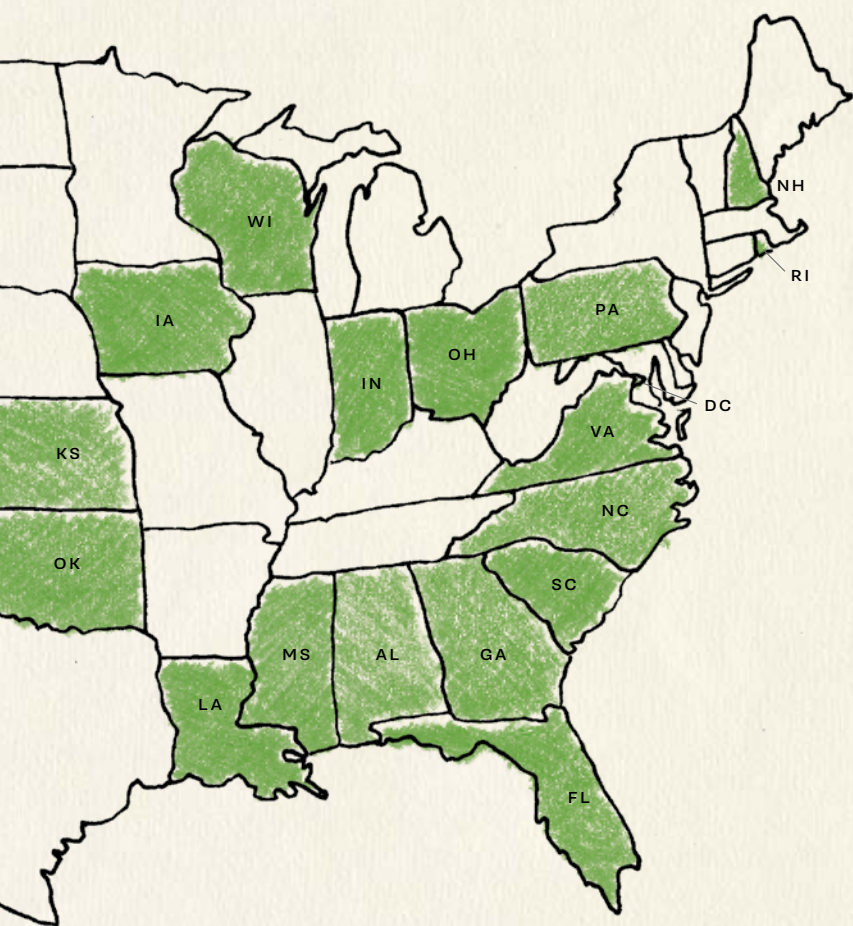
Betsy DeVos

Chairman, American Federation for Children

Educational Choice Is Scalable

STATES WITH PUBLICLY FUNDED PRIVATE SCHOOL CHOICE PROGRAMS



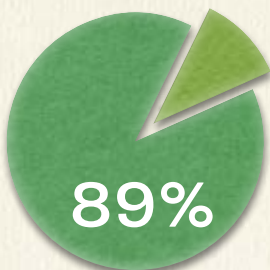


Educational Choice Works for Kids

FACTS ABOUT THE MOVEMENT

WASHINGTON, D.C.

89 percent of D.C. Opportunity Scholarship Program students are graduating from high school, a four percent increase from the two previous school years.



GRADUATED FROM HIGH
SCHOOL IN 2013-14

MILWAUKEE

Milwaukee is the longest-running school choice program in the nation with 20-plus years of experience

20+

YEARS OF EXPERIENCE

FLORIDA

Serving more than 68,000 children in low-income families this school year

68,000

CHILDREN

OHIO

Largest choice state with five educational choice programs in existence





Alabama | PROGRAM DEFENDED

After enacting the state's first educational choice program in 2013, Alabama's 2014 legislative session was relatively quiet on the educational choice front. Efforts were primarily focused on successfully implementing the Alabama Accountability Act, a means-tested scholarship tax credit and a refundable individual tuition tax credit. The scholarship tax credit program has a cap of \$25 million. Interest in the new Alabama program is very high, with more than 11,000 families having applied. The number of applicants demonstrates the interest and excitement from parents, and we expect a strong enrollment figure to be released in June 2015.

The scholarship tax credit program is a good one, but there are a few components that need to be strengthened. This session we attempted to remove the existing \$7,500 cap on individual donations to scholarship granting organizations; expand the list of businesses that qualify for the tax credit to include LLCs, S-corps, and other pass-through entities; and move up the release date for scholarships for students in non-failing schools from September 15 to May 15.

Despite support from the state House of Representatives and from the Senate Fiscal Accountability and Responsibility Committee, our legislation, unfortunately, did not receive full Senate approval by the time the session concluded. However, progress was made and numerous lawmakers were able to learn about and witness firsthand the importance and positive impact of educational choice.

Next year, we will continue to work with the legislative leadership and governor's office to craft and approve legislation with these necessary improvements to the Alabama Accountability Act. In addition, we are part of an education partnership that will work to pass a charter school law.

In addition to political challenges, there were also legal challenges this year. Two lawsuits filed against the Alabama Accountability Act were dismissed, while a third suit was upheld in May when Montgomery County Circuit Court Judge Eugene Reese ruled Alabama's educational choice program unconstitutional. Our friends on the school choice litigation team at the Institute for Justice are helping to fight this suit, and we're confident that Judge Reese's ruling will be overturned on appeal.





Arizona |

**PROGRAM STRENGTHENED, PROGRAM DEFENDED,
PROGRAM EXPANDED, BIPARTISAN SUPPORT**

Arizona has made great strides in recent years to grow and strengthen its educational choice offerings. The state now has private school programs serving 43,020 children. The state's first-in-the-nation Empowerment Scholarship Account (ESA) program was expanded last year after Gov. Jan Brewer signed legislation nearly doubling the dollar amounts for accounts and allowing kindergartners to join the program.

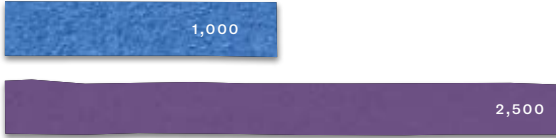
For 2014, the growth continued, with the legislature approving four of six bills that the Federation endorsed. After winning a legal challenge before the state Supreme Court, the ESA program was strengthened when Gov. Brewer signed legislation further increasing ESA accountability. Notably, it requires parents to spend accumulated ESA dollars on basic education subjects. It also allowed children with disabilities to periodically renew their Individualized Education Plan (IEP) without requiring their prior public school districts to do so.

Additional bills enacted this year that improved and expanded the ESA program included legislation that revised ESA eligibility to include children of a military parent who was killed in the line of duty and legislation that extends eligibility to siblings of current ESA students. A bill was also passed that removes the prior public school attendance requirement from Arizona's scholarship tax credit program for students with disabilities, "Lexie's Law."

The legislature approved a bill allowing S-Corporations to participate in the Corporate School Tuition Organization Tax Credit program for children in low-income families. The measure gave small businesses the option of a dollar-for-dollar tax credit in exchange for their donations to the state's school tuition organizations—nonprofit organizations that direct 90 percent of their revenue into scholarships for children who otherwise could not afford to attend a private school of their parents' choice. The state's Corporate Tuition Tax Credit program is currently only offered to C-corporations and insurance companies that pay premium tax to the State of Arizona, which are mostly large businesses. Despite the legislation's empowerment of entrepreneurs and small businesses to help low-income children receive access to quality educational options, Gov. Brewer vetoed the bill.



ARIZONA FAST FACTS



There were **2.5 TIMES** as many ESA applications this year from last year

Arizona now has private school choice programs serving

43,020
CHILDREN

The number of ESA participants

MORE THAN DOUBLED
from last year

IN THE HEADLINES



THE HEARTLAND INSTITUTE

"Arizona School Choice Idea Spreads to Missouri, Mississippi" (MARCH 12, 2014)

Arizona Daily Star

"Court upholds Arizona school voucher program" (MARCH 21, 2014)



Florida | NEW PROGRAM, PROGRAM STRENGTHENED, PROGRAM EXPANDED, BIPARTISAN SUPPORT

The Florida Tax Credit Scholarship Program has been a model for the nation and will be serving more than 68,000 children in low-income families this school year. In 2013, after several successive years during which the program was strengthened and expanded with bipartisan support, there was little in the way of legislative activity. In 2014, however, there was significant progress—so much progress that the state teachers' union sued twice to prevent children from accessing better educational options.

The Florida teachers' union has filed a lawsuit to prevent the implementation of the new Personal Learning Scholarship Account (PLSA) program. The union, along with the Florida School Boards Association, has also just filed suit asking the courts to shut down the tax credit scholarship program. If successful, this suit would evict nearly 70,000 low-income children from schools chosen by their parents. AFC will vigorously fight both of these suits.

This year, Florida became the second state in the nation to create Personal Learning Scholarship Accounts (PLSAs). The program will serve eligible K–12 students with disabilities. It received an initial appropriation of \$18 million and will be administered by approved scholarship funding organizations (SFOs).

The Florida Tax Credit Scholarship program was strengthened to expand access to low-income students who are entering grades 6–12. These students will no longer be required to attend a public school prior to receiving a scholarship, which brings those grade levels in line with all others. Families earning income up to 200 percent of the federal poverty line will be eligible for a full scholarship and, beginning in 2016, families earning up to 260 percent will be eligible for a partial scholarship. Also, children in foster care and “out of home care” will be able to keep their scholarship through 12th grade or age 21. Maximum scholarship amounts will increase to \$5,300, with the possibility of increasing to 82 percent of state per pupil funding in the future. Transparency will also increase, as more detailed academic reporting will be required. Accountability is further strengthened with annual audit requirements for SFOs that administer the program.

Charter schools also fared well, receiving \$75 million for capital projects, which is important since the schools do not receive revenues for capital projects from local districts. One bill that would have changed how school districts and charter schools form contracts and would have required school districts to share unused facilities with charter schools was not approved.



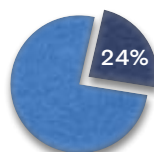
FLORIDA FAST FACTS

- Added Personal Learning Scholarships
- Florida became the **2ND IN THE NATION** to create Personal Learning Scholarship Accounts (PLSAs)
- Expanded Tax Credit Scholarships for grades 6–12
- More than 120,000 low-income families applied for a tax credit scholarship to attend a school of their parents' choice.

1,429

**PARTICIPATING
SCHOOLS**

(Step Up for Students)



24 percent of each school
is made up of scholarship
students (Step Up for Students)

Serving more than
68,000

CHILDREN

in low-income families
this school year

**“A good year for
education.”**

—FLORIDA SENATE PRESIDENT
DON GAETZ

IN THE HEADLINES

Tampa Bay Times

“Schools emerge as big winner from Florida Legislature’s session” (MAY 3, 2014)



Several factors contributed to an unusually shortened legislative session in Georgia this year. This limited our ability to advance legislation to strengthen the tax credit scholarship program and enact a new sliding scale statewide voucher program. However, there were many positives to take away from this year, including laying the groundwork for expansion.

Additionally, we supported a bill to create a corporate-only tax credit scholarship program with increased accountability and transparency, and targeted to low-income students. Despite broad legislative support, this bill was not passed this session, largely due to the aforementioned shortened legislative calendar. The American Federation for Children remains committed to expanding educational options in Georgia, and our efforts are emboldened by strong parental and community support. The \$58 million donation cap was reached in only 21 days, and last school year more than 16,685 students benefited from Georgia's two educational choice programs.

GEORGIA FAST FACTS

A
\$58 MILLION

DONATION CAP

was reached in only **21 DAYS**, and last school year more than **16,685 STUDENTS** benefited from Georgia's two educational choice programs.





Indiana | PROGRAM DEFENDED, BIPARTISAN SUPPORT

Indiana is home to the nation's most expansive statewide voucher program and is currently serving 19,809 children from low-income and working-class families. This year, the state approved legislation, with bipartisan support, to adopt and implement a pilot preschool voucher program, which will go into effect in the fall of 2015. The pilot program is separate from the state's existing voucher program, however.

Additional legislative victories this year included the defeat of all threats that were made against the Indiana voucher and tax credit scholarship programs.

Looking ahead to next year, the Federation will continue its work to improve Indiana's school choice programs, and will focus on breaking down barriers that limit participation and discourage expansion or creation of new, high-quality schools, such as arbitrarily low scholarship amounts for children receiving vouchers in grades K–8.



INDIANA FAST FACTS

Indiana is home to the nation's **MOST EXPANSIVE** statewide voucher program and is currently serving

19,809

CHILDREN

from low-income and working-class families.

More than
600,000
CHILDREN
are eligible to receive
scholarships.

In March 2013,
the Indiana Supreme Court
UNANIMOUSLY UPHELD THE
VOUCHER PROGRAM.





Louisiana |

**PROGRAM STRENGTHENED,
PROGRAM DEFENDED, PROGRAM
EXPANDED, BIPARTISAN SUPPORT**

The Louisiana voucher program faced—and overcame—repeated legislative challenges throughout the past year. The program remained strong as the American Federation for Children, through its state affiliate, the Louisiana Federation for Children (LFC), secured the annual appropriation for the program, while the Alliance for School Choice worked with LFC and other local partners to help thousands of low-income families apply to send their children to better schools for a brighter future.

Legislatively, the American Federation for Children led a strong coalition to secure and increase funding for the Louisiana Scholarship Program (LSP) and defeated several bills that would have set the program back by preventing thousands of students from participating. These legislative victories sent a clear message that support for educational choice remains very strong in Louisiana.

The program's appropriation was increased by \$3 million over the previous year, now totaling \$46 million—enabling 8,700 scholarships to be awarded to students for the coming school year.

A second key piece of legislation that was passed will allow students attending D or F-ranked public schools to transfer to the A, B or C-ranked public school of their parents' choice, provided the school has room for them, beginning next school year.

Yet another bill enacted will allow students participating in the Louisiana Scholarship Program to transfer to the state's Tuition Donation Rebate Program (TDR). As a student progresses through the scholarship program, available seats become more limited in the higher-level grades, which can force some students back into failing public schools. This change will give students even more access to educational options, as the TDR program lets them continue to receive an education at a quality school of their parent's choosing.

Perhaps as important as enacting legislation is preventing bad bills from being adopted. Our team successfully stopped bills that would have prevented students enrolled in C-ranked schools from joining the Louisiana Scholarship Program. This would have severely limited the number of kindergartners enrolling in the LSP and would have kept new charters from opening in A, B or C-ranked school districts.

With strong support from legislators, students, families and the public, and with encouraging results, private school choice offerings in Louisiana continue to be a growing and critically important option.

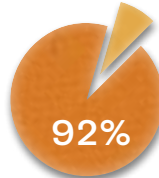


LOUISIANA FAST FACTS

More than



ADDITIONAL SCHOLARSHIPS AWARDED
for the 2014-2015 school year
compared to the year prior.



92% of parents report they
are happy with their **CHILD'S**
ACADEMIC PROGRESS in their
scholarship schools.

IN THE HEADLINES



"One group that loves school vouchers? Parents" (APRIL 22, 2014)



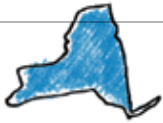
THE 411
ANN DUPLESSIS
LOUISIANA FEDERATION FOR CHILDREN



During the 2014 legislative session, Mississippi came very close to passing the nation's third education savings account (ESA) program. The proposed Mississippi legislation, the Equal Opportunity for All Students with Special Needs Act, created accounts called Individualized Education Funds that would have given parents of special needs children the ability to customize their child's education. The bill passed both the Mississippi House and Senate chambers and was sent to conference committee to reconcile the two versions. Disappointingly, the conference committee version lost in the House by just three votes.

Since the legislative session, the state's school choice coalition has continued to grow and attract more state and national resources. The coalition is working closely with special needs groups and private schools to further strengthen their partnership. They are steadily recruiting an "army of moms" to advocate for ESA legislation through meetings and presentations across the state. The coalition expects to make an even stronger push for the ESA legislation in 2015, which is an election year in Mississippi.





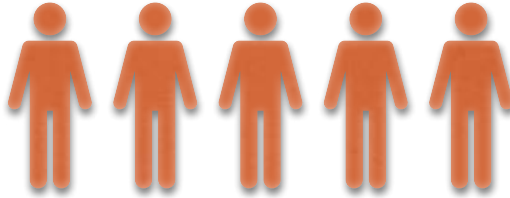
What is great about the education revolution is that it crosses every political and socioeconomic boundary. In that New York is home to perhaps the world's most diverse and influential city, it should then come as no surprise that a vast bipartisan coalition—including some major figures in organized labor—supports our cause in the state.

While the state Assembly was ultimately unable to adopt an educational tax credit program this year, the legislation did enjoy broad support from both Republicans and Democrats in both chambers. Perhaps more significant is the groundswell of support from outside Albany. Some 21 labor unions, 62 nonprofit and children's organizations, several key mayors and newspaper editorial boards, and numerous religious and civic leaders all announced their support for the tax credit program.

New York's support for educational freedom is strong, and it is only a matter of time before parents are afforded greater educational choice.



NEW YORK FAST FACTS



21

LABOR UNIONS

62

NONPROFIT & EDUCATION
CHILDREN'S ORGANIZATIONS

SEVERAL
KEY MAYORS

NEWSPAPER
EDITORIAL BOARDS

NUMEROUS
RELIGIOUS &
CIVIC LEADERS

ALL

announced their support for the tax credit legislation.



North Carolina | PROGRAM DEFENDED

This year began on a positive note, with the implementation of North Carolina's new Opportunity Scholarship Program. An estimated 750,000 children from low-income families are eligible for the program, and the initial \$10 million in funding helped secure scholarships for 2,400 students. It is a solid foundation for a program we hope to expand and grow.

Unfortunately, partway through the program sign-up period, after more than 5,500 parents had applied for their children to enroll in the program and even more were interested in doing so, a court injunction was levied, putting the program on hold. Despite the political and legal challenges, the program has vast support from ordinary citizens who are demanding better options for their children. At the time of the injunction, the scholarship program was on pace to have the largest waiting list for a first-year program in the history of the private school choice movement. That speaks not only to the support of North Carolinians, but also to the hard work and dedication of our partners at Parents for Educational Freedom in North Carolina (PEFNC).

An injunction has been placed on the program until the case is heard, and appeals of the injunction have not been successful so far. If history is a guide, AFC is confident that the rights of parents wanting to provide their children with a better educational option will triumph over the defenders of the status quo.

In spite of legal challenges, the state legislature is moving ahead with a plan to provide enough funding in the budget so that each eligible child who applied will receive a voucher.



NORTH CAROLINA FAST FACTS

An estimated
750,000
CHILDREN
from low-income families
are eligible for the program,
and the initial \$10 million
in funding helped secure
scholarships for
2,400 STUDENTS.



More than
5,500
APPLIED
to enroll in the program.

IN THE HEADLINES

The Fayetteville Observer

“School choice is the new norm in North Carolina education” (MARCH 2, 2014)



Ohio | PROGRAM EXPANDED

Ohio is home to the largest number of school choice programs, five in total. The Federation and Alliance have been longtime investors and advocates for school choice in Ohio, working closely with our in-state partner, School Choice Ohio. Today, there are 29,042 students enrolled in Ohio's private school choice programs.

Ohio adopts budgets every other year, and while this was an off-budget year, Gov. John Kasich has been conducting mid-budget cycle reviews to correct for misalignments in appropriations and spending. Additional money was added to the budget for the Cleveland Scholarship and Tutoring Program due to the fact that the program received both more applicants and increased voucher amounts. This is an improvement the Federation helped pass several years ago resulting in more children wanting to participate in the program than dollars available. Legislation was passed to address this need by securing an additional \$7.5 million for the upcoming fiscal year.

Ohio has been a key target state for many years, and our strong relationship with our partners at School Choice Ohio has helped to strengthen and effectively implement these programs to the benefit of thousands of Ohio children.



OHIO FAST FACTS

Over
29,000
STUDENTS
are served by the
state's voucher programs

60,000
SCHOLARSHIP OPPORTUNITIES
are available to Ohio students





Oklahoma | PROGRAM STRENGTHENED, PROGRAM EXPANDED

This year, Oklahoma made modest expansions to its two existing private school choice programs. The state's special needs scholarship program, the Lindsey Nicole Henry Scholarship, was expanded to include preschoolers who have been identified as needing early intervention. In addition, the cap on the state's scholarship tax credit program, the Equal Opportunity Education Scholarships program, was raised to \$5 million, up from the \$3.5 million cap in place since the program was first enacted in 2011. In addition, S-corporations are now allowed to participate in making donations and receiving tax credits under the program. Finally, the tax credit value has been raised from 50 percent of the contribution to 75 percent for those donors who commit to donating the same amount for three consecutive years.

While taking two steps forward by expanding their existing programs, Oklahoma legislators failed to expand charter school options to areas outside the state's urban centers, and they failed to pass an Education Savings Account bill in the House Education Committee. Both of these bills lost steam due to the opposition of rural school superintendents.

These losses have only emboldened the local school choice coalition and attracted more national assistance. The coalition is working to strengthen their support in rural areas, raise more scholarship funds from private donors, recruit an "army of moms" to advocate for education reforms and engage major business leaders in the fight for educational choice. The choice coalition is hopeful that gains made in the recent legislative primary elections along with a re-elected governor will enhance the prospects for passing meaningful choice and reform in 2015.



OKLAHOMA FAST FACTS



The cap on the state's scholarship tax credit program, the Equal Opportunity Education Scholarships program, was **RAISED TO \$5 MILLION**, up from the \$3.5 million cap in place since the program was first enacted in 2011.

2 existing choice programs were **EXPANDED**.





Tennessee is one step closer to providing children in low-income families with access to the schools of their parents' choice.

Building on the momentum of 2013, this year, the American Federation for Children and its local affiliate, Tennessee Federation for Children, along with a coalition of local leaders, including Gov. Bill Haslam, Lt. Gov. Ron Ramsey, Speaker of the House Beth Harwell, and school choice advocacy organizations like StudentsFirst of Tennessee and Beacon Center of Tennessee, came together in support of strong educational choice legislation.

In the Senate, legislation was approved with a bipartisan vote to provide opportunity scholarships to low-income students in any school district that contains a failing school, with priority given to students zoned to attend the state's lowest-performing schools. In the House, we were one vote shy in a key committee from moving the bill to the floor, where a majority of House members supported passage. During this year's primary election, AFC's affiliated state PAC successfully defeated committee member Rep. Dennis Roach (R), a teachers' union favorite who opposed school choice. After two years of hard work, this is but a temporary setback, and has only strengthened our coalition's resolve to fight for Tennessee's children next legislative session.

Federation-backed pro-charter school legislation was approved, providing a strengthened appeals process for charter applications that are rejected by local school boards.

Additionally, through a partnership with the Beacon Center of Tennessee, we formed School Choice NOW, a grassroots action network. School Choice NOW sponsored a rally of 1,200 parents, educators, and students from across the state at the capitol, featuring Gov. Haslam as keynote speaker.



IN THE HEADLINES

THE TENNESSEAN

A GANNETT COMPANY

“Allowing parents to choose the learning environment that best fits their children’s needs is the most immediate reform option on the table today. This would allow eighth graders the opportunity to attend a school that can help bring them to and surpass the reading proficiency level. Giving parents choice allows families and teachers the opportunity to collaborate and identify the best learning environment for the child.” — Rep. John DeBerry (D-Memphis) (FEBRUARY 28, 2014)



This is the D.C. Opportunity Scholarship Program's (OSP) 10th year in existence, and the American Federation for Children once again led the effort to secure the annual appropriation for the program. We are currently working to get Congress to fully fund the program for Fiscal Year 2015 and to take a portion of the current funding carryover and apply it to additional parent engagement work in order to enroll more new children in the program. While the OSP is now under a five-year authorization, Congress must annually appropriate funds. Despite Obama Administration budget proposals that either zero out or severely cut OSP funding in each year's budget request, support for the D.C. voucher program in Congress is solid. It is likely that the House and Senate appropriations bills containing the OSP funding will not make it to a conference committee this year; therefore, a continuing resolution or omnibus budget will likely maintain the current funding level of \$16 million for FY 2015.

The Federation continues to work closely with allies on both sides of the aisle on Capitol Hill, as well as to court new allies, in preparation for the next reauthorization battle in 2016.





Wisconsin | PROGRAM STRENGTHENED

Wisconsin is home to the nation's longest-running private school choice program—the Milwaukee Parental Choice Program, which today serves nearly 25,000 students. While the Milwaukee program continues to thrive, educational choice is now expanding throughout the state.

The new statewide Wisconsin Parental Choice Program is off to a great start, with more than 3,400 children applying for just 1000 vouchers. Despite the severe restrictions placed on enrollment for the program, state test results show that low-income students who attend a private school in the program are outperforming their low-income public school peers in both math and reading. The American Federation for Children and the Alliance for School Choice will continue to work with other private school choice advocates to open this successful program up to even more children.

This year the state took a first step toward the creation of a comprehensive new academic accountability system for all publicly funded students by ensuring data from publicly funded students attending a private school in the state's three choice programs is synced with the state's public school student information system.

During the 2015–16 legislative session, we will work to make sure the student information system data is used to create a fair and objective report card that grades all schools (traditional public, charter, and private choice schools) on their students' academic proficiency, as well as value-added academic growth. We will work to make sure this report card will be used so that parents are better informed, failing schools face interventions, and high-performing schools are rewarded. We will continue our fight to ensure that Wisconsin invests more in special needs children attending a private or charter school. We will push legislation that ensures that vacant school buildings in Milwaukee are leased or sold to high-performing private choice and charter schools who want to educate more children. Most importantly, we will fight to eliminate the severe restrictions on the new statewide school choice program so that thousands of families across the state will have access to the school that best meets their child's needs.



WISCONSIN FAST FACT

Milwaukee Parental Choice Program
serves nearly

25,000
STUDENTS

IN THE HEADLINES



“120 schools sign up for second year of statewide private voucher program”
(MARCH 14, 2014)

Additional Progress in 2014

UPDATE ON NON-TARGET STATES



Kansas | NEW PROGRAM, NEW STATE



Kansas became the nation's 19th state and 41st private school choice program when Gov. Sam Brownback signed the tax credit scholarship program into law last April.

The Kansas Corporate Education Tax Credit Scholarship Program provides \$10 million in state tax credits to businesses that donate money to non-profit organizations that provide scholarships to students who qualify for the federal free or reduced-priced lunch program, as well as students with special needs, to attend the private school of their parents' choice.



South Carolina | PROGRAM STRENGTHENED



This year, South Carolina made improvements to its Educational Credit for Exceptional Needs Children, the state's scholarship tax credit program for students with special needs that was enacted in 2013. The changes include strengthening the tax credit program for students, giving the Department of Revenue the authority to establish a process to determine the amount of credit available to be claimed; improving the reporting required of Scholarship Funding Organizations (SFOs); and allowing SFOs to transfer funds to another SFO if they are unable to distribute the funds quickly enough or if they are closing.



Virginia | PROGRAM STRENGTHENED



Virginia Governor Terry McAuliffe signed into law a bill passed by the legislature to strengthen the state's Education Improvement Scholarship Tax Credits program, a means-tested scholarship tax credit program. The legislation makes it easier for donors (both corporations and individuals) to contribute to nonprofit scholarship organizations by allowing them to receive the tax credit in the same year the donation was made, rather than the year following the donation, as was the case previously.



"We are committed to breaking down barriers that prevent parents from exercising their right to choose a quality education for their child. Due to the efforts of so many, today, more than ever before, there are more parents, more children, more schools, and more states actively participating in an education revolution that centers around the needs of the individual student. Because every child, no matter their background, has the right to quality education of their parents' choice."

Kevin P. Chavous, Executive Counsel

AMERICAN FEDERATION FOR CHILDREN AND
ALLIANCE FOR SCHOOL CHOICE

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for Children

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schoolchoicenow

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