School Choice Yearbook

AMERICAN FEDERATION for CHILDREN

EDUCATION FREEDOM

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FOREWORD BY BILL OBERNDORF, CHAIRMAN



PRIVATE SCHOOL

CHOICE PROGRAMS IN

2017 NATIONWIDE

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.

Willin E. Ohren William E. Oberndorf. Chairman

American Federation for Children Growth Fund

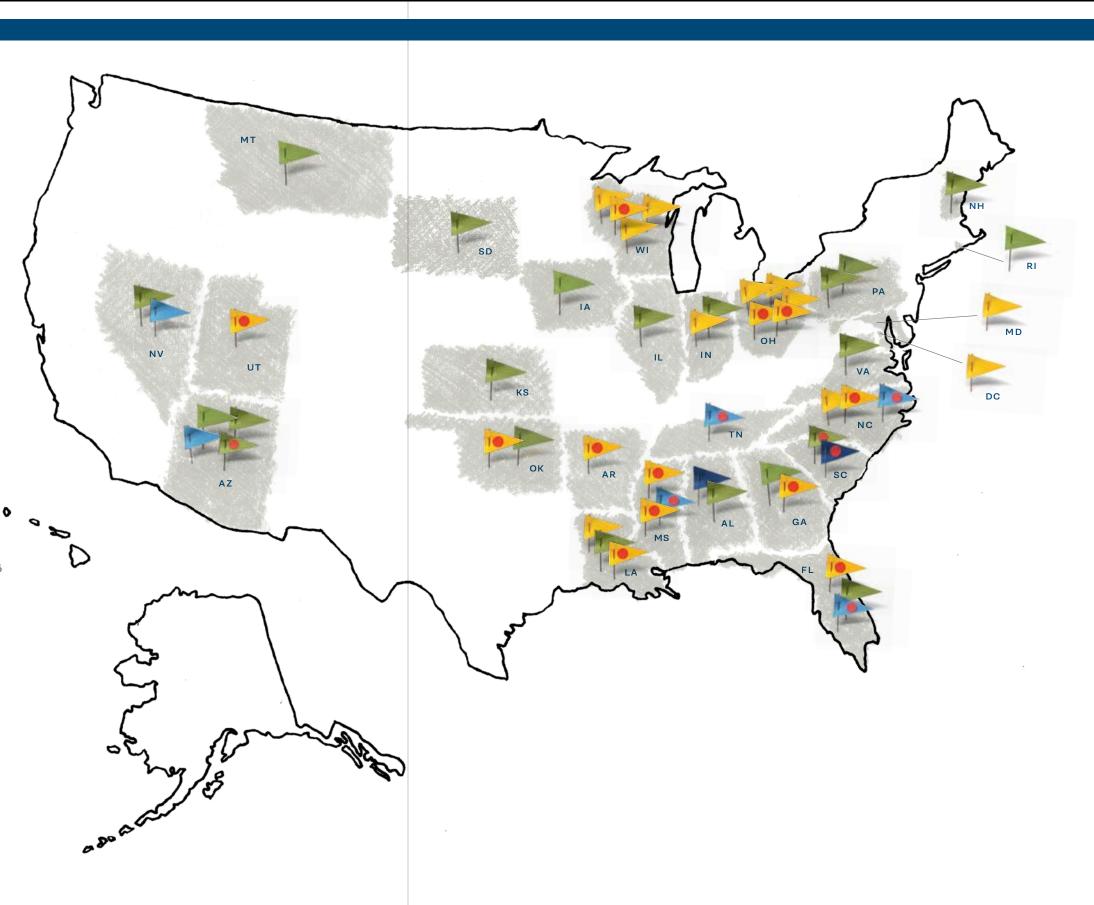
SCHOOL CHOICE YEARBOOK 2016-2017

WHAT IS EDUCATIONAL CHOICE?

PRIVATE SCHOOL CHOICE ACROSS THE COUNTRY

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.





TYPES OF EDUCATIONAL CHOICE

SCHOLARSHIP TAX CREDITS

Scholarship tax credit programs give families greater access to high-quality private schools by providing incentives for businesses and individuals to get involved programs, companies and individuals receive tax credits for donating to nonprofit organizations that provide

EDUCATION SAVINGS ACCOUNTS

Education savings account programs give parents the power to use their children's state education dollars on a variety of educational options, including tuition and fees, textbooks and tutoring. In these programs, families receive funds in an account available for approved education expenses and are able to choose the best education for their children from multiple providers.

INDIVIDUAL TUITION TAX CREDITS

Individual state income tax credits of significant size can be used for a child's educational expenses, including private school tuition, and help families choose educational tools they otherwise could not afford.

SCHOOL VOUCHERS

Voucher programs give children greater access to high-quality private schools. In voucher programs, to pay tuition.

HOMESCHOOLING

Homeschooling has long been an educational option for families across the country. With the growth of online education and full curriculum available to parents, homeschooling allows parents the option of tailoring their children's education at home.

COURSE CHOICE

Course Choice, also known as Course Access, allows K–12 students to enroll in individual course options, from both public and private providers, using state funds. Many of these courses are online, but some are offered in traditional or blended learning formats.

CHARTER SCHOOLS

Charter schools are public schools run by educators, members of the community or other bodies, using innovative and specialized education programs. These schools have a fair amount of autonomy and operate without the bureaucracy that often plagues traditional public schools.

VIRTUAL SCHOOLS

Virtual, or online, education allows students to take one or all school courses online, allowing for more flexibility and options in education.

PUBLIC SCHOOL CHOICE

Public school choice (also known as open enrollment) allows students attending poor-performing public schools to attend a higher-performing public school inside or outside of the

MAGNET SCHOOLS

Magnet schools are public schools programs, often emphasizing science and technology, or using specific instructional approaches.

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 There are more opportunities for choice in K–12 education Illinois creating their first private school choice program, than ever before and private school choice is giving children securing a critical legal victory to save Florida's tax credit access to quality educational options. See below for some fast facts about the state of private school choice today. 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.

2016-17 DATA AT A GLANCE*

26 STATES + D.C. WITH PRIVATE SCHOOL CHOICE PROGRAMS 18 STATES **13** STATES + D.C. with Scholarship Tax with Voucher Programs Credit Programs 6 STATES **13** STATES with Education Savings with Special Needs Account Programs Scholarship Programs

MORE THAN \$2.2 BILLION EXPENDED FOR PRIVATE

SCHOOL CHOICE PROGRAMS

\$973 MILLION \$1.1 BILLION expended for

Voucher Programs

expended for Scholarship Tax Credit Programs

\$114.4 MILLION expended for Education Savings Account Programs \$630.1 MILLION expended for Special Needs Scholarship Programs

scholarship tax credit programs and education savings account programs.

EDUCATIONAL CHOICE TODAY



*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,

PRIVATE SCHOOL CHOICE PROGRAM ELIGIBILITY

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.

Means-preferenced 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-preferenced.

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

оню's Cleveland Scholarship and Tutoring Program

оню's Educational Choice Scholarship Program*

оню'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

PENNSYLVANIA'S Educational Opportunity Scholarship 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

* Some programs are designed to be for students in failing schools and are also means-tested or means-preferenced programs. Additionally, some programs are designed for students with special needs who are also assigned to failing schools.

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.

VOUCHER PROGRAMS

LOUISIANA'S Student Scholarships for Educational Excellence Program*

оню's Educational Choice Scholarship Program*

SCHOLARSHIP TAX CREDIT PROGRAMS

ALABAMA'S Tax Credits for Contributions to Scholarship Granting Organizations*

KANSAS' Tax Credit for Low Income Student Scholarship Program

OKLAHOMA'S Equal Opportunity Education Scholarships*

PENNSYLVANIA'S Educational Opportunity Scholarship Tax Credit

INDIVIDUAL TUITION TAX CREDITS

ALABAMA'S Parent Refundable Tax Credits*

EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA'S Empowerment Scholarship Accounts Program*

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.

SCHOLARSHIP TAX CREDIT PROGRAMS

ARIZONA'S Individual Tuition Tax Credit

MONTANA'S Tax Credits for Contributions to Student Scholarship Organizations

EDUCATION SAVINGS ACCOUNT PROGRAMS

NEVADA'S Educational Savings Account Program

(Students already attending private school are ineligible for this program)

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.

programs designed specifically for students with special

Special needs scholarship programs are private school choice

SPECIAL NEEDS SCHOLARSHIP PROGRAMS

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

оню's Autism Scholarship Program

оню'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 WISCONSIN'S Special Needs Scholarship Program

SCHOLARSHIP TAX CREDIT PROGRAMS

ARIZONA'S Lexie's Law SOUTH CAROLINA'S Educational Credit for Exceptional Needs Children

EDUCATION SAVINGS ACCOUNT PROGRAMS **ARIZONA'S** Empowerment Scholarship Accounts Program*

FLORIDA'S Gardiner Scholarship Program MISSISSIPPI'S Equal Opportunity for Students with Special Needs

NORTH CAROLINA'S Personal Education Savings Account Program

TENNESSEE'S Individualized Education Account Program

INDIVIDUAL TUITION TAX CREDITS SOUTH CAROLINA'S Refundable Tuition Credit for **Exceptional Needs Children**

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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 gives donors a 75% tax credit for contributions to scholarship granting organizations that award scholarships at approximately \$12,000 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 the yearly per-pupil statewide 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 GARDINER SCHOLARSHIP PROGRAM

· Allocated an additional \$30 million for the special needs ESA program.



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

OHIO

CLEVELAND SCHOLARSHIP 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 poverty limit or \$54,000 for a family of four.

WISCONSIN SPECIAL NEEDS SCHOLARSHIP PROGRAM

• Eliminated burdensome eligibility requirements for students

· Increased funding by an additional \$10 million a year, each year, through 2028–29.

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

• Increased income eligibility to include students from families whose income is 220% of the federal

PROGRAMS: ENROLLMENT AND FUNDING

SCHOLARSHIP TAX CREDIT PROGRAMS IN THE UNITED STATES

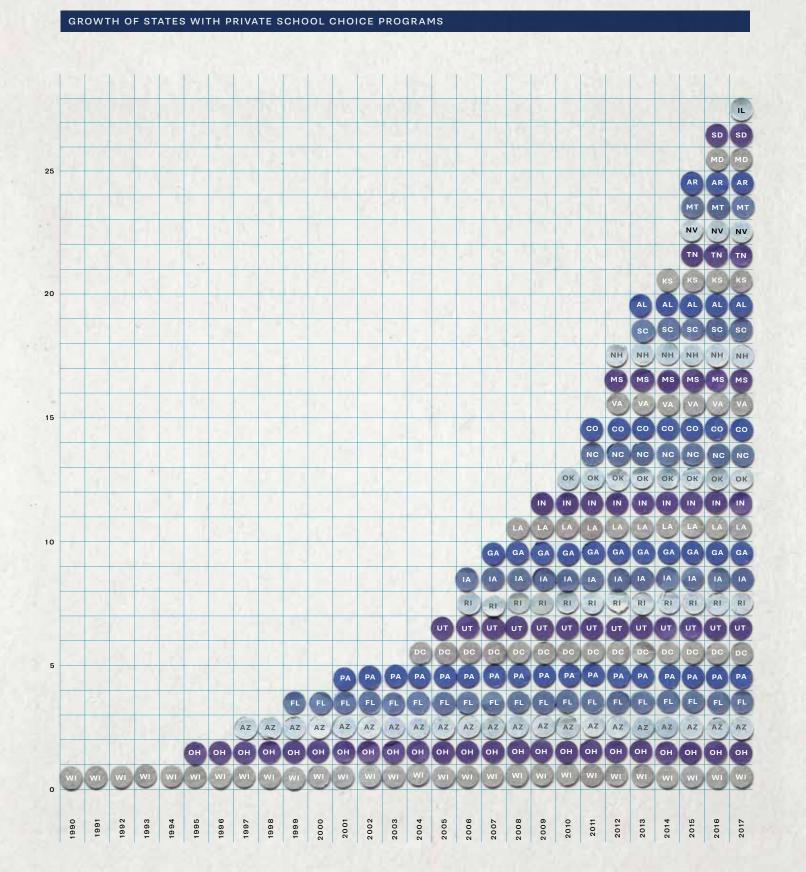
STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2016-17	FUNDS EXPENDED IN 2016-17
ALABAMA	Tax Credits for Contributions to Scholarship Granting Organizations	2013	3,955	\$19,822,620
ARIZONA	Individual School Tuition Organization Tax Credit	1997	52,554	\$100,959,059
ARIZONA	Corporate School Tuition Organization Tax Credit	2006	20,076	\$51,597,804
ARIZONA	Lexie's Law	2009	936	\$5,000,000
FLORIDA	Florida Tax Credit Scholarship	2001	98,889	\$559,082,031
GEORGIA	Georgia Scholarship Tax Credit Program	2008	13,600	\$58,000,000
ILLINOIS	Invest in Kids Program	2017	N/A	N/A
INDIANA	Corporate and Individual Scholarship Tax Credit Program	2009	9,424	\$17,563,037
IOWA	Individual and Corporate School Tuition Organization Tax Credit	2006	10,771	\$16,200,000
KANSAS	Tax Credit for Low Income Students Scholarship Program	2014	188	\$790,000
LOUISIANA	Tuition Donation Rebate Program	2012	1,706	\$7,005,905
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	2015	25	N/A
NEVADA	Nevada Educational Choice Scholarship Program	2015	1,061	\$5,500,000
NEW HAMPSHIRE	Education Tax Credit Program	2012	178	\$347,096
OKLAHOMA	Equal Opportunity Education Scholarships	2011	1,645	\$2,747,473
PENNSYLVANIA	Educational Improvement Tax Credit	2001	30,469	\$62,100,000
PENNSYLVANIA	Educational Opportunity Scholarship Tax Credit	2012	11,417	\$44,213,700
RHODE ISLAND	Rhode Island Corporate Scholarship Tax Credit	2006	415	\$1,588,537
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	2013	1,958	\$10,000,000
SOUTH DAKOTA	The Partners in Education Tax Credit Program	2016	280	\$325,000
VIRGINIA	Education Improvement Scholarships Tax Credits	2012	2,419	\$10,183,623
			261,966	\$973,025,885

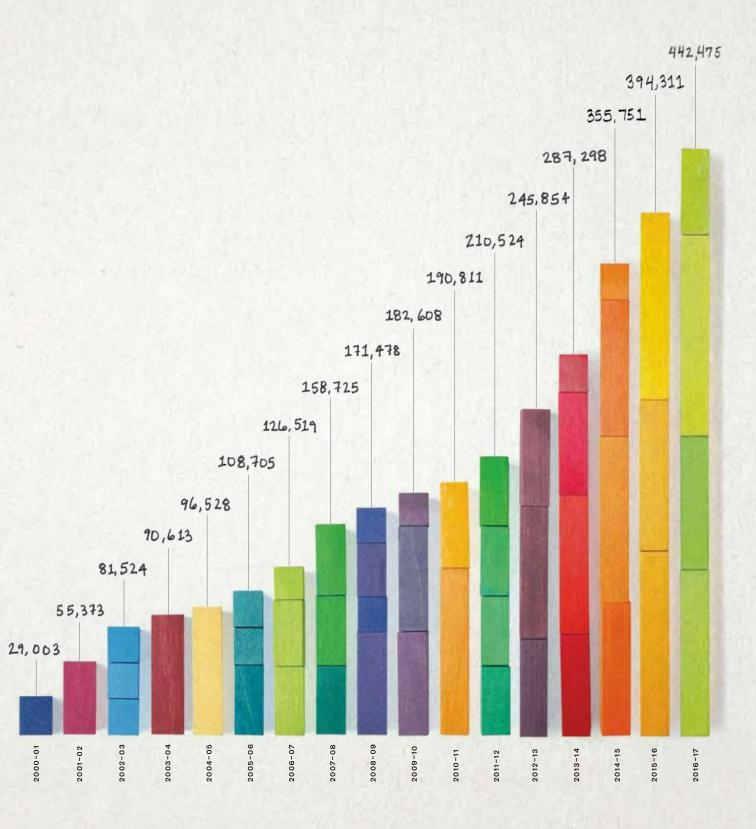
EDUCATION SAVINGS ACCOUNT PROGRAMS IN THE UNITED STATES						
STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2016-17	FUNDS EXPENDED IN 2016-17		
ARIZONA	Arizona Empowerment Scholarship Accounts Program	2011	3,350	\$41,056,754		
FLORIDA	The Gardiner Scholarship Program	2014	8,047	\$73,336,000		
MISSISSIPPI	Equal Opportunity for Students with Special Needs Act	2015	425	N/A		
NEVADA	Nevada Educational Savings Account Program	2015	N/A	N/A		
NORTH CAROLINA	North Carolina Personal Education Savings Account Program	2017	N/A	N/A		
TENNESSEE	NESSEE Individualized Education Account Program 2015		47	N/A		
			11,869	\$114,392,754		

VOUCHER PROGRAMS IN THE UNITED STATES						
STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2016-17	FUNDS EXPENDED IN 2016-17		
ARKANSAS	Succeed Scholarship Program for Students with Disabilities	2015	62	\$500,000		
FLORIDA	John M. McKay Scholarship for Students with Disabilities Program	1999	31,550	\$357,000,000		
GEORGIA	Georgia Special Needs Scholarship Program	2007	4,154	\$23,495,631		
INDIANA	Choice Scholarship Program	2011	34,299	\$146,051,106		
LOUISIANA	Student Scholarships for Educational Excellence Program	2008	6,695	\$39,000,000		
LOUISIANA	School Choice Program for Certain Students with Exceptionalities	2010	339	\$1,000,000		
MARYLAND	Broadening Options and Opportunities for Students Today	2016	2,405	\$4,500,000		
MISSISSIPPI	Mississippi Dyslexia Therapy Scholarship	2012	164	\$816,720		
MISSISSIPPI	Mississippi Speech-Language Therapy Scholarship	2013	0	\$0		
NORTH CAROLINA	Opportunity Scholarship Program	2013	5,515	\$24,840,000		
NORTH CAROLINA	Children with Disabilities Scholarship Grants	2013	1,083	\$10,028,166		
оніо	Cleveland Scholarship and Tutoring Program	1995	8,003	\$33,444,695		
оніо	Autism Scholarship Program	2003	3,477	\$60,629,336		
оніо	Educational Choice Scholarship Program	2005	21,815	\$86,543,018		
оніо	Jon Peterson Special Needs Scholarship Program	2011	4,930	\$35,415,773		
оніо	Income-Based Scholarship Program (EdChoice Expansion)	2013	7,574	\$17,712,565		
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	2010	553	\$4,248,000		
UTAH	Carson Smith Special Needs Scholarship	2005	985	\$5,042,836		
WASHINGTON, D.C.	D.C. Opportunity Scholarship Program	2004	1,154	\$11,143,483		
WISCONSIN	Milwaukee Parental Choice Program	1990	27,982	\$201,900,000		
WISCONSIN	Racine Parental Choice Program	2011	2,531	\$18,000,000		
WISCONSIN	Wisconsin Parental Choice Program	2013	3,057	\$22,300,000		
WISCONSIN	Wisconsin Special Needs Scholarship Program	2015	205	\$2,578,800		
			168,532	\$1,106,190,129		

INDIVIDUAL TUITION TAX CREDITS						
STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2016-17	FUNDS EXPENDED IN 2016-17		
ALABAMA	Parent Refundable Tax Credits	2013	108	\$233,988		
SOUTH CAROLINA	Refundable Tuition Credit for Exceptional Needs Children	2015	N/A	N/A		
			108	\$233,988		

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

FLORIDA		138,486
ARIZONA	76,916	1.1.5. 6. 1.2.1
оню	45,799	
INDIANA	43,723	
PENNSYLVANIA	41,886	A Star Star Star
WISCONSIN	33,775	N. S. Star
GEORGIA	17,754	
IOWA	10,771	
LOUISIANA	8,740	
NORTH CAROLINA	6,598	
ALABAMA	4,063	NE- INS - C. F.
VIRGINIA	2,419	
MARYLAND	2,405	
OKLAHOMA	2,198	
SOUTH CAROLINA	1,958	
WASHINGTON, D.C.	1,154	
NEVADA	1,061	
UTAH	985	
MISSISSIPPI	589	
RHODE ISLAND	415	
оитн дакота	280	
KANSAS	188	
W HAMPSHIRE	178	
ARKANSAS	62	
TENNESSEE	47	
MONTANA	25	

52 PRIVATE SCHOOL CHOICE PROGRAMS

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*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.



ACCOUNTS

TUITION TAX CREDITS*

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 FEA's 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.

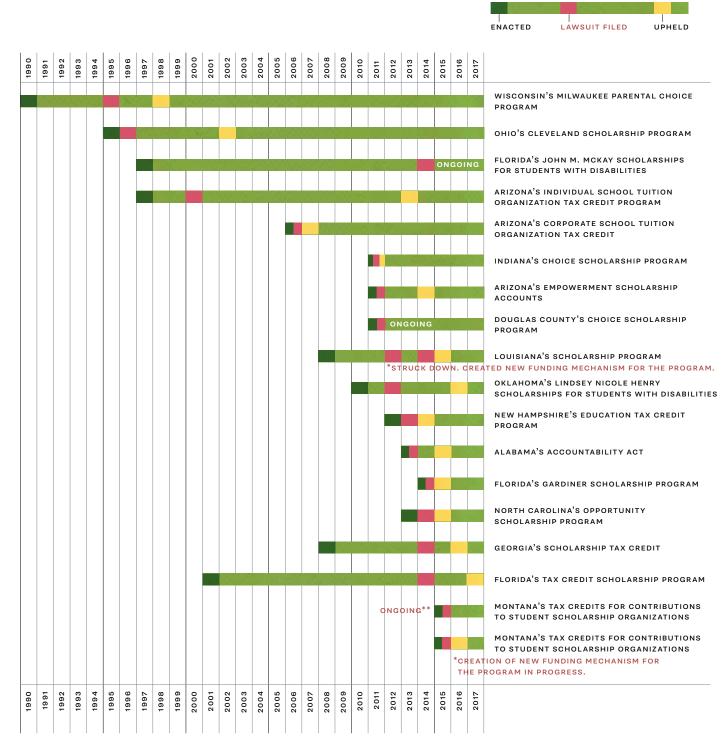
MONTANA: TAX CREDITS FOR CONTRIBUTIONS TO STUDENT SCHOLARSHIP ORGANIZATIONS, ONGOING

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. Both cases are currently pending. School choice supporters were successful in trial court and the case is currently being appealed to the Montana Supreme Court.

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



**LAWSUIT FILED TO PROTECT PARENTS PARTICIPATING IN THE PROGRAM

Across the country, 18 programs have faced legal challenges in 13 states plus Douglas County, Colorado.



QUALITY, TRANSPARENCY AND ACCOUNTABILITY

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.

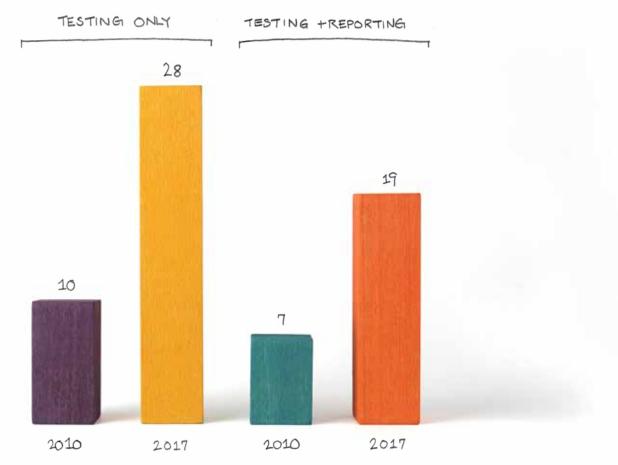
AFC Growth Fund and its sister organization, the American Federation for Children, work to ensure that private school choice programs include effective policy and program design, including common sense academic, administrative and financial accountability provisions. It is best to have these elements included in new programs from their origin 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 some of the most important elements necessary for program quality and growth.

GROWTH IN NUMBER OF PROGRAMS THAT CONTAIN ACADEMIC ACCOUNTABILITY

PROGRAMS

40

NUMBER



n	The momentum behind ensuring academic transparency
l	and accountability in particular continues to gain strength,
	as it is increasingly recognized that academic data is an
е	important component in the range of information parents
	need in order to choose high-quality schools that best meet
nal	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
e	and long-term outcomes. As the chart below illustrates, the
ic	number of programs that include academic transparency and
a	accountability has nearly tripled over the past seven years.
e are	



YEAR

ACCOUNTABILITY CHECK

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 conduct background checks on of their children, while policy makers, taxpayers and donors must measure the impact of private school choice adomic achiov ~ **n**t D а

Administrative Accountability requires schools to meet health and safety codes, comply with nondiscrimination requirements and employees. In scholarship tax credit programs, Scholarship Granting Organizations (SGOs) disclose s and scholarship details denstion

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.

programs on academic achievement do and attainment.		Organizations (SGOs) disclose donations and scholarship details, as	ADM	ADMINISTRATIVE			NCIAL	ACADEMIC		
		well as conduct background checks of SGO operators. Standards in voucher programs		NONDISCRIMINATION	BACKGROUND CHECKS	ANNUAL FINANCIAL REPORTING	PROOF OF FINANCIAL VIABILITY	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ARKANSAS	Succeed Scholarship Pro	gram for Students with Disabilities	0		\circ	\bigcirc	۲	۲	\bigcirc	\bigcirc
FLORIDA	John M. McKay Scholars	nip for Students with Disabilities Program		0	0	\bigcirc	۲	\bigcirc	\bigcirc	\bigcirc
GEORGIA	Georgia Special Needs S	cholarship Program		۲	\bigcirc	\bigcirc	۲	\bigcirc	\bigcirc	\bigcirc
INDIANA	Choice Scholarship Prog	ram	0	۲	۲	0	\bigcirc		۲	0
LOUISIANA	Student Scholarships for	Educational Excellence Program	۲			0	\bigcirc	۲	0	0
LOUISIANA	School Choice Pilot Prog	ram for Certain Students with Exceptionalities		0	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
MARYLAND	Broadening Options and C	pportunities for Students Today Program	0		\bigcirc	\bigcirc	\bigcirc		0	\bigcirc
MISSISSIPPI	Mississippi Dyslexia The	apy Scholarship	0			۲	\bigcirc	\bigcirc	\bigcirc	\bigcirc
MISSISSIPPI	Speech-Language Thera	by Scholarship	0	0		۲	\bigcirc	\bigcirc	\bigcirc	\bigcirc
NORTH CAROLINA	Opportunity Scholarship	Program	0		۲	0	\bigcirc			
NORTH CAROLINA	Children with Disabilities	s Scholarship Grants	0	Ø	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
оню	Cleveland Scholarship a	nd Tutoring Program	0		0	\bigcirc	\bigcirc		\bigcirc	\bigcirc
оніо	Autism Scholarship Prog	ram			۲	۲	\bigcirc	\bigcirc	\bigcirc	\bigcirc
оню	Educational Choice Scho	larship Program			0	\bigcirc	\bigcirc	0		
оню	Jon Peterson Special Nee	eds Scholarship Program		0		۲	\bigcirc		\bigcirc	\bigcirc
оніо	Income-Based Scholarsh	ip Program				\bigcirc	\bigcirc	۲	0	\bigcirc
OKLAHOMA	Lindsey Nicole Henry Sch	olarship for Students with Disabilities Program		۲	\bigcirc	\bigcirc	0	\bigcirc	\bigcirc	\bigcirc
UTAH	Carson Smith Special Ne	eds Scholarship	0	0				•	\bigcirc	\bigcirc
WASHINGTON, D.C.	D.C. Opportunity Schola	ship Program				0	۲			
WISCONSIN	Milwaukee Parental Cho	ce Program			۲	۲	0		0	
WISCONSIN	Racine Parental Choice I	Program	0	0	0					\bigcirc
WISCONSIN	Wisconsin Parental Choi	ce Program	0					0		\bigcirc
WISCONSIN	Wisconsin Special Needs	Scholarship Program						\bigcirc	\bigcirc	\bigcirc

		SGO SCHOOL ADMINISTRATIVE AND FINANCIAL AND FINANCIAL			ACADEMIC						
	TY STANDARDS IN TAX CREDIT PROGRAMS	BACKGROUND CHECKS	DONATION AND SCHOLARSHIP DETAILS REPORTING	ANNUAL FINANCIAL REPORTING	HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	STANDARDIZED Assessments	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ALABAMA	Tax Credits for Contributions to Scholarship Granting Organizations	0		0							
ARIZONA	Individual School Tuition Organization Tax Credit	\bigcirc				O	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
ARIZONA	Corporate School Tuition Organization Tax Credit	\bigcirc	۲		۲	0	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
ARIZONA	Lexie's Law	\bigcirc	۲			0	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
FLORIDA	Florida Tax Credit Scholarship			۲				۲		0	0
GEORGIA	Georgia Scholarship Tax Credit Program	\bigcirc	0				\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
ILLINOIS	Invest in Kids Program	\bigcirc	0					\bigcirc	0		0
INDIANA	Corporate and Individual Scholarship Tax Credit Program						\bigcirc	\bigcirc			\bigcirc
IOWA	Individual and Corporate School Tuition Organization Tax Credit	\bigcirc	0		0	0	\bigcirc	\bigcirc		\bigcirc	\bigcirc
KANSAS	Tax Credit for Low Income Students Scholarship Program	\bigcirc			\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
LOUISIANA	Tuition Donation Rebate Program	0					۲		۲		\bigcirc
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	\bigcirc		\bigcirc	۲	\bigcirc	\bigcirc	\bigcirc			\bigcirc
NEVADA	Nevada Educational Choice Scholarship Program			0		\bigcirc	\bigcirc	\bigcirc			\bigcirc
NEW HAMPSHIRE	New Hampshire Education Tax Credit	\bigcirc		\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
OKLAHOMA	Equal Opportunity Education Scholarships						\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
PENNSYLVANIA	Educational Improvement Tax Credit	\bigcirc	0	۲				\bigcirc	\bigcirc	\bigcirc	\bigcirc
PENNSYLVANIA	Educational Opportunity Scholarship Tax Credit	\bigcirc	۲		\bigcirc	0	\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
RHODE ISLAND	Rhode Island Corporate Scholarship Tax Credit	\bigcirc		\bigcirc				\bigcirc	\bigcirc	\bigcirc	\bigcirc
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	\bigcirc	\bigcirc			۲	\bigcirc	\bigcirc		\bigcirc	\bigcirc
SOUTH DAKOTA	Partners in Education Tax Credit Program	0		۲	0	\bigcirc	\bigcirc	\bigcirc	0	\bigcirc	\bigcirc
VIRGINIA	Education Improvement Scholarships Tax Credits	\bigcirc					\bigcirc	\bigcirc	۲		\bigcirc

		ADMINISTRATIVE			FINA	ICIAL	A	ACADEMIC	
	TY STANDARDS IN VINGS ACCOUNT PROGRAMS	HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	ANNUAL AUDITS (RANDOM SAMPLE)	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ARIZONA	Arizona Empowerment Scholarship Accounts Program	\bigcirc		\bigcirc	\bigcirc	۲	۲		\circ
FLORIDA	The Gardiner Scholarship Program		0	0	\bigcirc	\bigcirc		\bigcirc	\bigcirc
MISSISSIPPI	Equal Opportunity for Students with Special Needs Act				\bigcirc	\bigcirc	\bigcirc	\bigcirc	\bigcirc
NEVADA	Nevada Educational Savings Account Program	0	\bigcirc	\bigcirc	0	۲	\bigcirc	\bigcirc	\bigcirc
NORTH CAROLINA	North Carolina Personal Education Savings Account Program		\bigcirc	\bigcirc	\bigcirc		\bigcirc	\bigcirc	\bigcirc
TENNESSEE	Individualized Education Account Program	۲			\bigcirc	\bigcirc	0	\bigcirc	\bigcirc

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*Not necessarily a standardized test; law requires formal testing procedure

FACTS, FIGURES AND STATE OF K-12 EDUCATION

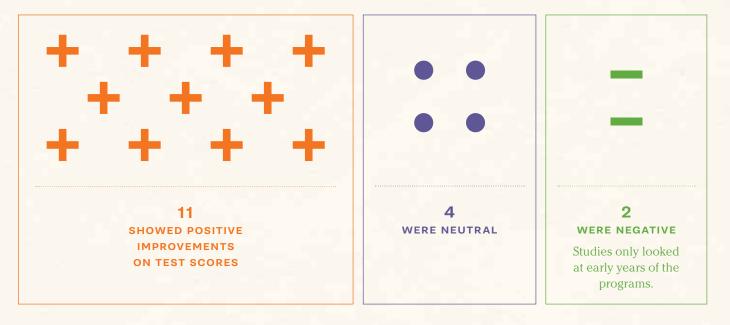
The data behind school choice programs and their support nationally are important aspects of the school choice movement. No matter the type of educational option, the public is in favor of extending highquality opportunities to children, and existing programs are hitting milestones that make them stronger 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 worldclass education immediately.

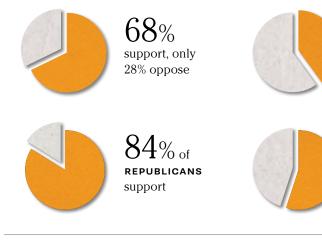
FACTS + FIGURES

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



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% 40% of those in favor support, only 28% oppose strongly support the concept 84% of 67% of 55% of REPUBLICANS DEMOCRATS INDEPENDENTS support support support 72% of 74% of 75% of AFRICAN MILLENNIALS LATINOS AMERICANS support support support 83% 58% 73%69% support support support support **OPPORTUNITY** SPECIAL NEEDS SCHOLARSHIP TAX EDUCATION SAVINGS ACCOUNTS SCHOLARSHIPS





The pro-school choice coalition is diverse Majorities support different types of school choice

SCHOLARSHIPS

CREDITS



72% of respondents support a Scholarship Tax Credit program



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



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.



SUCCESS STORIES

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.



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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."

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.



ASHLI JOHNSON

D.C. OPPORTUNITY SCHOLARSHIP PROGRAM

7 YEARS OLD, 2ND GRADE

Ashli and her mother Katherine plan their days arou priority, Ashli's education. They live in low-income h Washington, D.C. and travel across the city to get to 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."'



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nousing in	
Lowell	

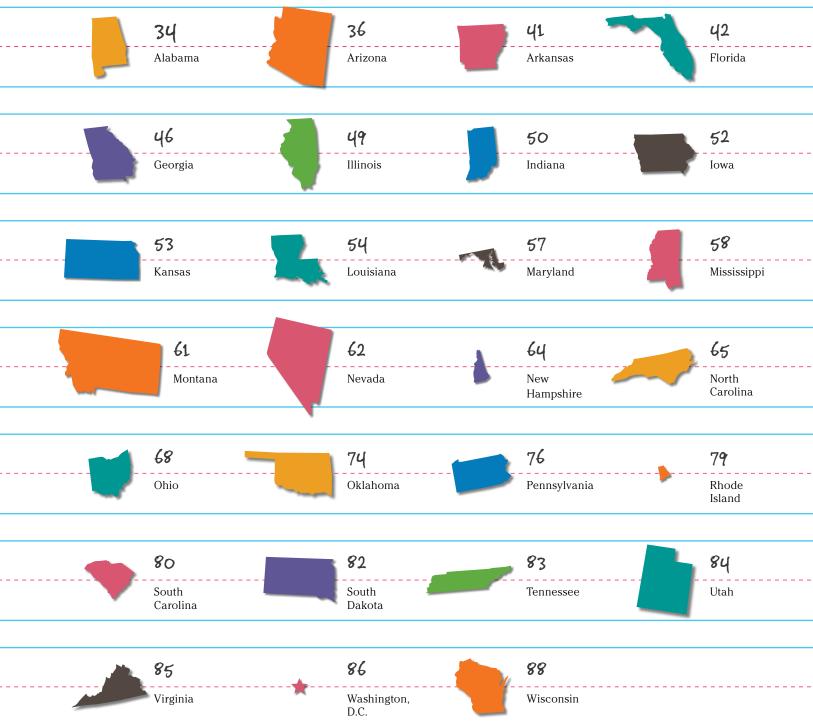
DESTINY GARCIA

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

 $\operatorname{Alabama}$: tax credits for contributions to scholarship granting organizations

PROGRAM TYPE

- · Scholarship tax credit—corporate and individual
- Means-tested and failing schools

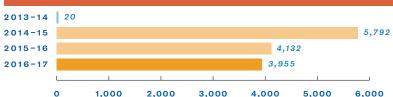
STUDENT ELIGIBILITY

- 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 is 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 GRANTING ORGANIZATION (SGO) REQUIREMENTS

- \cdot Use at least 95 percent of contributions for scholarships
- \cdot Conduct criminal background checks on all employees and board members
- \cdot 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
- Expend 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 PARTICIPATION



DATA UPDATEScholarships Awarded3,955Schools Participating204SGOs Operating3

2016 Donations

SCHOOL REQUIREMENTS

employees

• Comply with health and safety codes

• Be accredited by state-recognized

accrediting agency within three years

• Demonstrate financial viability if it is to

receive \$50,000 or more in scholarships

• Provide graduation rates of scholarship

Maintain website that describes the school.

SCHOLARSHIP CAP

• \$6,000 (grades K–5)

• \$8,000 (grades 6-8)

• \$10,000 (grades 9–12)

• 100 percent of donation

DONOR TAX CREDIT CAP

• 50 percent of tax liability,

individuals and couples

• 50 percent of tax liability

\$19,822,620

TAX CREDIT VALUE

up to \$50,000 for

for corporations

STATEWIDE CAP

YEAR ENACTED

 $\cdot 2013$

•\$30 million

the instructional program of the school, and the tuition and mandatory fees charged

test or nationally recognized norm-

provide test results to the state

students to the state

by the school

Annually administer the state achievement

referenced tests to scholarship students and

· Conduct criminal background checks on

Alabama: parent refundable tax cre

PROGRAM TYPE

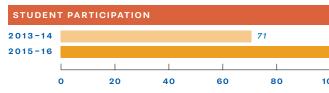
- · Individual tuition tax credit
- Failing schools

STUDENT ELIGIBILITY

• Student must be enrolled or assigned to attend a failing persistently failing by the State Department of Education the State Superintendent of Education or listed three or years in the lowest 6 percent of public schools on the sta

PARENT REQUIREMENTS

• Certification that the student was enrolled in or assigned school, certification that the student was transferred to a private school, and proof of the cost of attendance at the private school



DITS	
school (labeled as n, designated as failing by more times in the past six tate assessment)	 TAX CREDIT VALUE Whichever is less: 80 percent of average state per-pupil funding Tuition and fees
ed to attend a failing a non-failing public or ne non-failing public or	<pre>year enacted · 2013</pre>

	DATA UPDATE	
	Taxpayers Participating	108
8	Tax Credits Refunded	\$233,988

Arizona: individual school tuition organization tax credit

PROGRAM TYPE	SCHOLARSHIP CAP
• Scholarship tax credit—individual	• Tuition only
STUDENT ELIGIBILITY	TAX CREDIT VALUE
• None specified in the law	100 percent of donation
 Requirements may be determined by School Tuition Organizations (STO) Private school students are also eligible 	 DONOR TAX CREDIT CAP \$1,087 single \$2,173 married couple
SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS	STATEWIDE CAP
• Use at least 90 percent of contributions for scholarships	• None
 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 	YEAR ENACTED • 1997
\cdot 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 	

 \cdot Comply with state private school regulations, including nondiscrimination and health and safety codes

STUDENT P.	ARTICIPATION						DATA UPDA
1998-99 128							Scholarships
999-00	3,365						Schools Parti
2000-01		15,081					STOs Operati
2001-02		18,049					
2002-03		19,559					2016 Donatio
2003-04		20,13	4				
2004-05		21,14	16				
2005-06		22	,529				
2006-07			24,687				
2007-08			27,153				
2008-09			28,321				
2009-10			27,528				
2010-11			27,476				
2011-12			25,343				
2012-13			24,327				
2013-14			30,38	8			
2014-15					40,910		
2015-16						46,536	
2016-17							52,554
0	10,000	20,000	30,000	40,0	00	50,000	60,000

DATE hips Awarded 52,554 Participating 330 55 erating nations \$100,959,059

Arizona: corporate school tuition organization tax credit

PROGRAM TYPE

- \cdot Scholarship tax credit—corporate
- Means-tested

STUDENT ELIGIBILITY

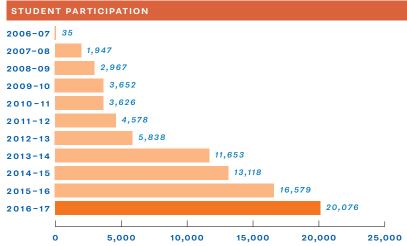
· Family income cannot exceed 185 percent of the amoun the free or reduced-price lunch program (\$84,193 for a fa · Student must have attended public school the previous y kindergarten

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- \cdot Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- · Must allow the state to verify that scholarships are award a qualified school
- · Report annually to the state:
- Data on accepted contributions, grants awarded, amo for identified student scholarships in future years, list with the number and dollar amount of scholarship aw the STO's top three officials for the fiscal year, and proof financial statements by a certified public accountait

SCHOOL REQUIREMENTS

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



	1
	SCHOLARSHIP CAP • \$5,300 (grades K–8 in 2017–18) • \$6,600 (grades 9–12 in 2017–18) • Caps increase by \$100 each year
nt required to qualify for family of four in 2017–18) year or be entering	TAX CREDIT VALUE • 100 percent of donation DONOR TAX CREDIT CAP • None
ded to students attending ount of money being held t of participating schools wards received, salary of roof of independent review ant	 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 2006
nondiscrimination and	

DATA UPDATE	
Scholarships Awarded	20,076
Schools Participating	242
STOs Operating	32
2016 Donations	\$51,597,804

Arizona: Lexie's LAW

PROGRAM TYPE	SCHOLARSHIP CAP
 Scholarship tax credit—corporate – Special needs and foster children 	 Whichever is less: Tuition of private school 90 percent of the cost to send the child to public school
STUDENT ELIGIBILITY	
• Student must:	100 percent of donation
 Have been placed in foster care at any time before the student graduates from high school or obtains a GED, or Be identified as having a disability under Section 504 of the Rehabilitation Act, 	DONOR TAX CREDIT CAP • None
identified by a school district as a student with a disability or identified as eligible	
to receive disability services from a school district	STATEWIDE CAP
	• \$5 million
SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS	YEAR ENACTED
\cdot Use at least 90 percent of contributions for scholarships	· 2009
\cdot Make scholarships available for more than one school	– In 2009, this program
• Allow the state to verify that scholarships are awarded to students attending a qualified school	transitioned from a vouche program to a scholarship ta
• Report annually to the state:	credit program. Student
 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 	enrollment data for years before 2009–10 is for the voucher program
SCHOOL REQUIREMENTS	
\cdot 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

STUDENT PARTICIPATION 2006-07 40 359 2007-08 439 2008-09 112 2009-10 145 2010-11 115 2011-12 120 2012-13 2013-14 218 349 2014-15 2015-16 808 2016-17 0 200 400 600 800 1.000

DATA UPDATE	
Scholarships Awarded	936
Schools Participating	148
STOs Operating	14
2016 Donations	\$5,000,000

Arizona: Arizona empowerment scholarship accounts program

PROGRAM TYPE

- Education savings account
- Special needs and foster care
- Active-duty military families
- Failing schools
- Students living on Native American reservations
- 2017 law broadened program, see Student Eligibility sec

STUDENT ELIGIBILITY

- Student must:
- Be identified as a child with a disability under Section Rehabilitation Act, or by a school district, or be eligible special education services from a school district under have an Individualized Education Program (IEP), or
- Have attended a public school or school district that re "F" on the state accountability report card, or
- Have a parent who is an active-duty member of the U.S was killed in the line of duty, or
- Be adopted from the state foster care system or placed and has a case plan of adoption, or
- Be a sibling of a current ESA student, or
- Live on a Native American reservation, or
- Have a parent that is blind or hearing impaired
- · Student must have attended public school as a full-time st days prior to the fiscal year and transferred to a qualified participated in the Empowerment Scholarship Accounts previous year, received a scholarship under Lexie's Law, Kindergarten
- Under an expansion enacted in 2017: beginning in the 202 year, students entering Kindergarten or grades 1,6 and 9 a beginning in the 2018-19 school year, students entering gr 7, 9 and 10 are eligible; beginning in 2019–20 school year, entering grades K-3, 6-11 are eligible; and beginning in th school year, students entering grades K-12 are eligible; wi exception of those students entering Kindergarten, all stud have been enrolled in public school full-time for 100 days school year

Note: Opponents of school choice collected enough signati of a referendum effort, which if successful, keeps the expansion going into effect until the public votes on it in the 2018 gene

PARENT REQUIREMENTS

- Must sign an agreement to:
- Provide an education in the subjects of reading, grammer mathematics, social studies and science
- Not enroll student in a school district or charter school
- Release the school district from all obligations to educate
- Not accept a scholarship under any of Arizona's tax cre programs
- Use the money deposited in the empowerment accoun specified in the law and spend accumulated ESA dollar education subjects



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· .	A R WAR
T	A NUMBER OF STREET
MPROVE	TPANDED

tion 504 of the e to receive r state law and eceived a "D" or S. military or with a family	 SCHOOL REQUIREMENTS Cannot discriminate Cannot share, refund or rebate empowerment account monies or student Under the 2017 law, students in required to take one of the folloc examinations: A nationally standardized not achievement test; An advanced placement exat assesses reading and mathem The statewide assessment; o Any examination related to convive university admissions that as and mathematics Schools must report assessment parents and must make results pavailable (in aggregate) if they be ESA students 	with the parent grades 3–12 are owing orm-referenced mination that matics; r college or ssesses reading t results to publicly
tudent for 100 private school, Program in the or be entering 17–18 school are eligible; rades K, 1, 2, 6, , students he 2020–21 ith the	 SCHOLARSHIP CAP 90 percent of the charter schoo funding (takes into account gra disability) As high as \$30,000 for specia General education student ar Under the 2017 expansion, 100 p charter school per-pupil base fu students whose family income of 250 percent of the federal pover (\$61,500 for a family of four in 2 are or were a ward of the juvening 	de and al needs students verage is \$5,000 percent of the unding for does not exceed rty level 2017–18) or who
idents must s of the prior cures in support nsion from eral election	 ENROLLMENT CAP May increase by 0.5 percent of t school year's total traditional pu charter school student enrollme approximately 5,500 each year the prior year's ESA total 	ublic and public ent, or by
nar,	 PROGRAM FUNDING • \$73.3 million appropriated for 2 • \$103 million appropriated for 20 	
l cate the student edit scholarship nt for purposes	YEAR ENACTED • 2011	
rs on basic		
	DATA UPDATE	
	Accounts Awarded	3,350
	Schools Participating	134

	3,350
1	
3,000	3,500

2016 Expenditures

\$41,056,754*



Arkansas: succeed scholarship proc

PROGRAM TYPE

- Voucher
- Special needs

STUDENT ELIGIBILITY

- · Student must:
- Have an Individualized Education Program (IEP) in a Individuals with Disabilities Act, or
- Be a child in foster care, or
- Have attended public school for at least one full acad of active-duty military are exempt from this requireme
- Have been accepted for admission into an eligible pri

SCHOOL REQUIREMENTS

- · Meet accreditation requirements set by the State Board Arkansas Nonpublic School Accrediting Association or accrediting association recognized by the State Board of services to severely disabled individuals; schools that ha accreditation process can participate as long as they are years
- · Demonstrate fiscal soundness by having been in operati provide the department with a statement by a certified p confirming that the private school is insured and that it credit to operate in the upcoming school year
- In lieu of a statement, a surety bond or letter of credit the scholarship funds for any quarter may be filed wit
- · Comply with the federal antidiscrimination provisions of
- Meet state and local health and safety requirements
- · Be accountable academically to parents for meeting the student
- · Administer annually a nationally recognized norm-refere by the State Board of Education
- A student with an IEP that provides for an exemption not required to take the test; however, schools shall as portfolio that provides information on a student's prog parents if a student is exempt from standardized testin
- · Comply with all state laws and regulations governing pri-
- · Adhere to the tenets of its published disciplinary proced a participating student

STUDENT PARTICIPATION		DATA UPDATE	
2016-17	62	Scholarships Awarded	62
		Schools Participating	17
0	62	2016 Expenditures	\$500,000

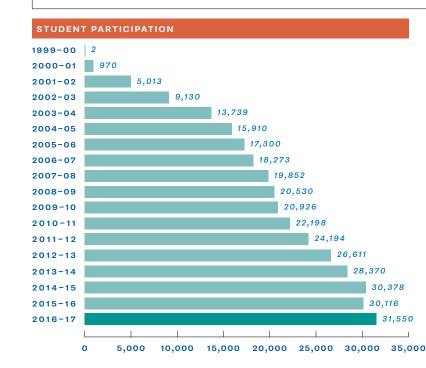
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	 SCHOLARSHIP CAP Whichever is less: Foundation funding amount for the current school year Tuition and fees of a private school
eccordance with the lemic year; dependents ent, and ivate school	 ENROLLMENT CAP The State Board of Education adopted a rule that limits the program to 100 students for the first year of implementation (the 2016–17 school year)
of Education, the its successor, or another f Education as providing ave begun the e accredited within four	• None specified in the law
ion for one school year or oublic accountant has sufficient capital or	<pre>YEAR ENACTED • 2015</pre>
for the amount equal to th the department f 42 U.S.C. §2000d	
educational needs of the	
enced test as established	
to standardized testing is nnually prepare a gress to the student's ng	
vate schools lures before expulsion of	

$\operatorname{Florida}$: john m. mckay scholarship for students with disabilities program

PROGRAM TYPE	SCHOLARSHIP CAP
• Voucher	• Whichever is less:
– Special needs	- Amount of public school
STUDENT ELIGIBILITY	funding students would have received
Student must:	– Tuition and fees of private
 Have an Individualized Education Plan (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act 	school
– Have attended public school in any of the first years prior to the 2010–11 fiscal year	ENROLLMENT CAP
• Children of U.S. military personnel that are transferring are exempt from the prior-	• None
year public school attendance requirement	PROGRAM FUNDING
\cdot Children who received specialized instructional services under the Voluntary Pre-K	• No specific program
Education Program (VPK) the previous school year are exempt from prior year public	appropriation
school attendance requirement	
SCHOOL REQUIREMENTS	YEAR ENACTED
• Be approved by the state	· 1999
 Submit to the state annual sworn compliance reports regarding all local and state health and safety codes 	
\cdot 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	



DATA UPDATE	
Scholarships Awarded	31,550
Schools Participating	1,456
2016 Expenditures	\$357,000,000

Florida: florida tax credit scholarship

PROGRAM TYPE

- Scholarship tax credit—corporate
- Means-tested

STUDENT ELIGIBILITY

- · Family income cannot exceed 200 percent of the federal p family of four in 2017–18) for a full scholarship
- · Family income cannot exceed 260 percent of the federal p of four in 2017–18) for a partial scholarship
- Students at 185 percent of the federal poverty level (\$45,51 students in foster care or out-of-home care get priority
- Private school students also eligible

SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREM

- Use at least 97 percent of contributions for scholarships
- · SFOs with fewer than three years worth of audits must use scholarships
- Make scholarships available for more than one school
- Submit to the state:
- Financial and compliance audit performed by certified
- Quarterly reports on the number of scholarship recipie

SCHOOL REQUIREMENTS

- Be approved by the state
- · Submit to the state annual sworn compliance reports regard and safety codes
- · Comply with the federal nondiscrimination requirements of
- · Teachers and other school personnel working with scholar federal background checks
- · Teachers must have a bachelor's degree, three years of teachers expertise
- · Schools in operation less than three years must obtain a su cover the value of the scholarship payments for one quarte
- · Any school receiving more than \$250,000 in scholarship n reporting to the state
- · Scholarship students must take a nationally recognized nor public school assessment. All schools with at least 30 stude test in consecutive years will have the gain scores publishe





poverty level (\$49,200 for a poverty level (63,960 for a family 10), renewing students and MENTS se 100 percent of donations for ed public accountant ents and participating schools	 SCHOLARSHIP CAP For private school scholarships, whichever is less: Tuition and fees Grades K–5 (88 percent of average per-pupil funding: approximately \$6,420) Grades 6–8 (92 percent of average per-pupil funding: approximately \$6,712) Grades 9–12 (96 percent of average per-pupil funding: approximately \$7,004) \$500 scholarship covering transportation to another public school
	• 100 percent of donation
ding all local and state health of 42 U.S.C. §2000d arship recipients must undergo aching experience or special urety bond or letter of credit to er money must provide financial	 DONOR TAX CREDIT CAP 100 percent of state tax liability STATEWIDE CAP \$536.8 million (2016–17) \$644.1 million (2017–18) Cap is allowed to increase by 25 percent in any year after 90 percent of the cap is reached
orm-referenced test or the state lents in grades 3–10 taking the ed by state researchers	YEAR ENACTED · 2001
DATA UDDAT	

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

Florida: the gardiner scholarship program

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 normreferenced 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

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



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 normreferenced 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 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

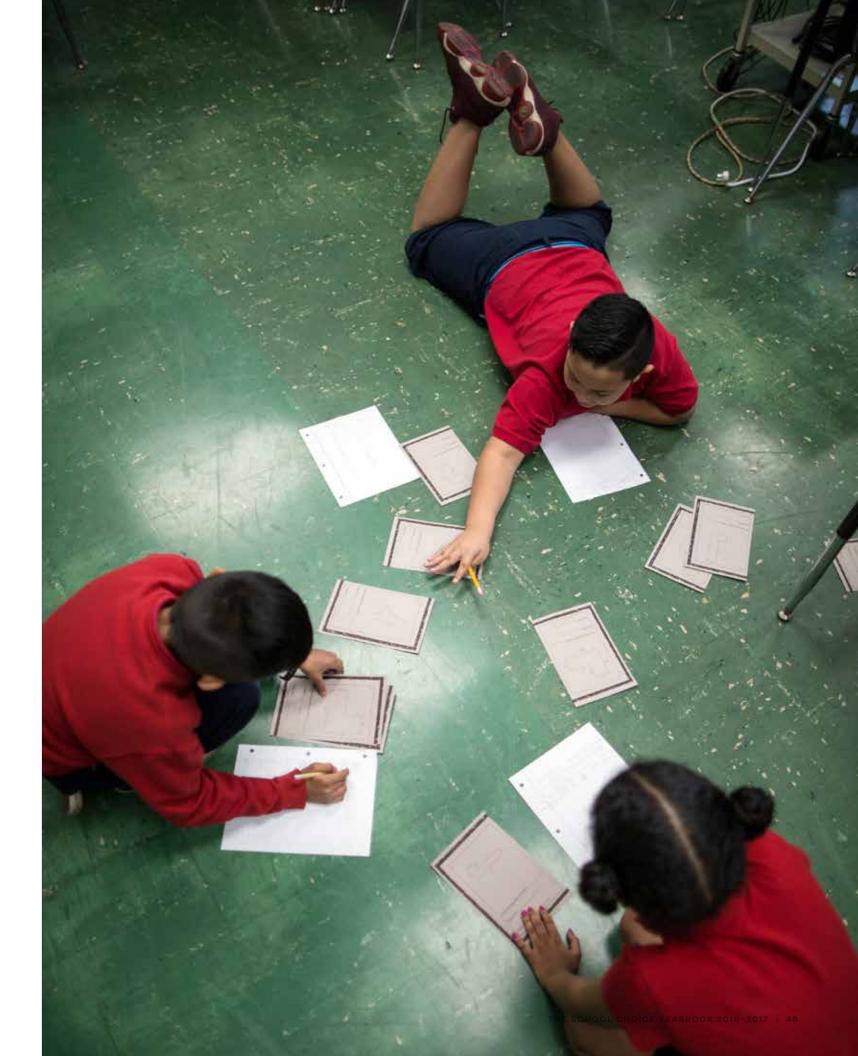
PROGRAM FUNDING

- \$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	\$73,336,000

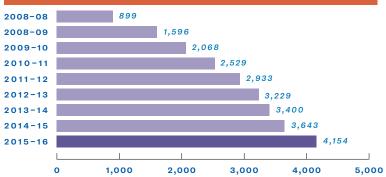




Georgia: Georgia special NEEDS SCHOLARSHIP PROGE	AM
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 PROGRAM TYPE Voucher Special needs 	 SCHOLARSHIP CAP Whichever is less: Amount of public school funding student would have received Tuition and fees of private school
 STUDENT ELIGIBILITY Student must: Have attended public school the previous year Have an Individualized Education Program (IEP) for the entire school year prior to receiving a scholarship 	• None PROGRAM FUNDING • No specific program appropriation
 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 	• 2007

STUDENT PARTICIPATION



DATA UPDATE	
Scholarships Awarded	4,154
Schools Participating	260
2016 Expenditures	\$23,495,631

Georgia: georgia scholarship tax credit

PROGRAM TYPE

 \cdot Scholarship tax credit—corporate and individual

STUDENT ELIGIBILITY

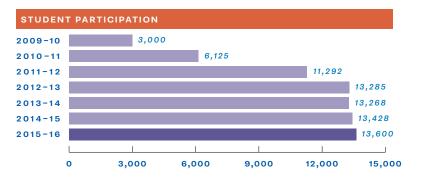
· Must have attended public school the previous year or b kindergarten, kindergarten or first grade

STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREM

- 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 i
- Submit annually to the state:
- Data on accepted contributions and tax credits appro
- Independent review of financial statements by a certif
- Total number of students and total dollar value of sch 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



be entering pre-	 SCHOLARSHIP CAP 100 percent of state and local per-pupil funding TAX CREDIT VALUE 100 percent of donation
MENTS s individual student oved ified public accountant holarships awarded each	 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
1	
ing health and safety	

DATA UPDATE	
Scholarships Awarded	13,600
Schools Participating	N/A
SSOs Operating	24
2016 Donations	\$58,000,000



Illinois: invest in kids program

PROGRAM TYPE

Scholarship tax credit—corporate and individual
 Means-tested

STUDENT ELIGIBILITY

- Family income cannot exceed 300 percent of the federal (\$73,800 for a family of four in 2017–18)
- A renewing student's family income can increase to 400 federal poverty level (\$98,400 for a family of four)
- Priority given through April 1 of each year to: returning so students; student whose family income does not exceed 1 the federal poverty level (\$45,510 for a family of four in 20 students who reside within a focus district (district that ha that has at least one subgroup in which the average stude performance is at or below the state average for the lowes of student performance or a school with an average gradu less than 60 percent) and students who are siblings of cur scholarship students
- Private school students are also eligible

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIRED

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

SCHOOL REQUIREMENTS

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

PROGRAM UPDATE

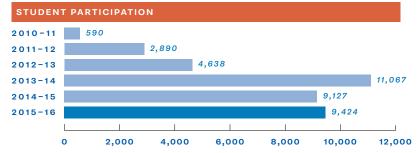
This program was enacted in 2017 and will launch in 2018.

	CREATEO
poverty level percent of cholarship 185 percent of 017–18); nas a school ent est 10 percent luation rate of rrent	 SCHOLARSHIP CAP Whichever is less: Tuition and fees Statewide average operational expense per pupil 100 percent for students whose household income is less than 185 percent of the federal poverty level (\$45,510), 75 percent on average for students whose household income is 185 percent to 249 percent of the federal poverty level (\$45,510 to \$61,254) and 50 percent on average for students whose household income is 250 percent to 400 percent of the federal poverty level (\$61,500 to \$98,400) Students eligible to receive services under the Individuals with Disabilities Education Act can receive 200 percent of the average operational expense per pupil, students who are English learners can receive 120 percent and students who are gifted and talented can receive 110 percent
MENTS	TAX CREDIT VALUE 75 percent of donation
to the l year no	DONOR TAX CREDIT CAP • \$1 million
r participating a particular ntributions to .C. 2000d the total igible students l, including al dollar value ntant	 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
ion	YEAR ENACTED • 2017

Indiana: corporate and individual scholarship tax credit program



	TRAND
PROGRAM TYPE• Scholarship tax credit—corporate and individual	• Tuition and fees
 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 have been enrolled in public school the prior year or be entering kindergarten or have received a scholarship in the previous school year 	• 50 percent of donation
 SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS Use at least 90 percent of contributions for scholarships Be certified 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 	DONOR TAX CREDIT CAP • None STATEWIDE CAP • \$12.5 million in credits (2017–18)
 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 	• 2009



DATA UPDATE	
Scholarships Awarded	9,424
Schools Participating	N/A
SGOs Operating	5
2015 Donations	\$17,653,037

Indiana: choice scholarship program

PROGRAM TYPE

- Voucher
- Means-tested

STUDENT ELIGIBILITY

- Family income cannot exceed 100 percent of the amount reduced-price lunch program (\$45,510 for a family of for
- Family income cannot exceed 150 percent of the amoun reduced-price lunch program (\$68,265 for a family of for
 Student must:
- Have attended a public school for two semesters imm Choice Scholarship Program or have received a scho Individual Scholarship Tax Credit Program
- Have an Individualized Education Program (IEP) and exceed 200 percent of the amount required to qualify lunch program (\$91,020 for a family of four in 2017–18
- Have attended or be zoned to attend a public school that cannot exceed 150 percent of the amount requir reduced-price lunch program (\$68,265 for a family o
- Be a sibling of a student who received either a Choice scholarship in a preceding school year and have a fa 150 percent of the amount required to qualify for the program (\$68,265 for a family of four)
- Have received a voucher for the previous year and has of the amount required to qualify for the free or redu for a family of four)

SCHOOL REQUIREMENTS

- Be accredited by either the state board or a national or n is recognized by the state board
- · Comply with health and safety codes
- Not discriminate on the basis of race, color or national
- Conduct criminal background checks on employees
- Submit to the state financial reporting on the amount of funding disbursed and total disbursements
- Administer the Indiana Statewide Testing for Educational report to the state data for A–F ratings, including ISTEP
- To remain eligible to accept new scholarship student or "F" for two or more consecutive years
- Grant the state full access to its premises for observing or reviewing any instructional materials and curricula
- · Provide civic and character education and display relat





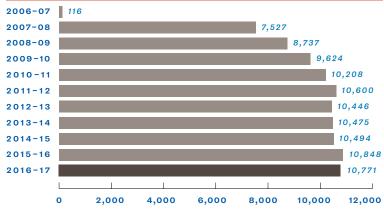
unt required to qualify for the free or our in 2017–18) for a full scholarship unt required to qualify for the free or four) for a partial scholarship mediately prior to enrolling in the olarship under the Corporate and and have a family income that cannot fy for the free or reduced-price 18) of rated "F" and have a family income ired to qualify for the free or of four)	 SCHOLARSHIP CAP Whichever is less: Tuition and fees 90 percent of the state tuition support amount for students with a family income not exceeding 100 percent of the required income for the free or reduced-price lunch program or 50 percent of the state tuition support amount for students with a family income not exceeding 150 percent of the required income for the free or reduced-price lunch program
ce Scholarship or an SGO amily income that cannot exceed e free or reduced-price lunch	• None
nave a family income of 200 percent uced-price lunch program (\$91,020	 PROGRAM FUNDING No specific program appropriation
r regional accreditation agency that	<pre>year enacted • 2011</pre>
l origin	
of government funding received,	
nal Progress (ISTEP) assessment and P scores and graduation rates ats, a school must not be rated as "D" g classroom instruction and	
ated historical documents	

		DATA UPDATE	
		Scholarships Awarded	34,299
		Schools Participating	313
29,14	8	2015 Expenditures	\$146,051,106
	32,686		
	34,299		
30,000	35,000		

IOWA: INDIVIDUAL AND CORPORATE SCHOOL TUITION ORGANIZATION TAX CREDIT

PROGRAM TYPE	SCHOLARSHIP CAP
\cdot Scholarship tax credit—corporate and individual	• Tuition only
– Means-tested	
STUDENT ELIGIBILITY	TAX CREDIT VALUE
• Family income cannot exceed 300 percent of the federal poverty guideline (\$73,800	\cdot 65 percent of donation
for a family of four in 2016–17)	DONOR TAX CREDIT CAP
Private school students are also eligible	• None
SCHOLARSHIP TUITION ORGANIZATION (STO) REQUIREMENTS	STATEWIDE CAP
• Use at least 90 percent of contributions for scholarships	• \$12 million
Make scholarships available for more than one school	– 25 percent for corporations
\cdot Obtain an annual review of financial statements by a public accounting firm	– 75 percent for individuals
\cdot Submit data to the state on accepted contributions, grants awarded and participating	and married couples
schools	YEAR ENACTED
SCHOOL REQUIREMENTS	· 2006
• Be accredited	
\cdot Comply with federal Civil Rights Act of 1964 and Iowa Chapter 216	
Comply with state health and safety codes	

STUDENT PARTICIPATION



DATA UPDATE	
Scholarships Awarded	10,771
Schools Participating	142
STOs Operating	12
2016 Donations	\$16,200,000

PROGRAM TYPE

- · Scholarship tax credit—corporate
- Means-tested and failing schools

STUDENT ELIGIBILITY

- · Family income cannot exceed 100 percent of the federa for a family of four in 2016–17)
- · Student must have attended a Title I Focus School or Titl school) or be less than 6 years of age when first seeking

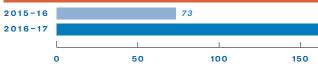
SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIRE

- · Use at least 90 percent of contributions for scholarships the contributions
- · Issue a receipt prescribed by the Secretary of Revenue t
- · Receive written verification from the State Board of Edu eligible prior to awarding an educational scholarship fo in a public school
- · Report to the State Board of Education all students recei
- · Provide the State Board of Education a surety bond or fi demonstrating the SGO's ability to pay the amount expe the school year, if it receives more than \$50,000 in dona
- · Ensure that qualified schools receiving scholarships are requirements of the program
- · Have its accounts examined and audited by a certified of each calendar year for verification that the education awarded were distributed to the eligible students, and fi State Board of Education
- Submit annually to the state (via a report approved by a
- Names and addresses of eligible students receiving an from the SGO
- Total number and dollar amount of contributions rec 12-month period
- Total number and dollar amount of educational scho preceding 12-month period to eligible students

SCHOOL REQUIREMENTS

· Must be nonpublic elementary or secondary schools loc

STUDENT PARTICIPATION



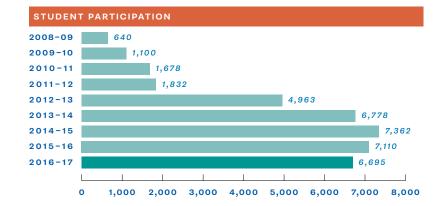
Kansas: tax credit for low income students scholarship program

	SCHOLARSHIP CAP • \$8,000
al poverty guideline (\$24,600	• 70 percent of donation
tle I Priority School (failing g a scholarship	 DONOR TAX CREDIT CAP 100 percent of state income tax liability
EMENTS s within 36 months of receiving	STATEWIDE CAP • \$10 million
to any contributing taxpayer ucation that a student is or students previously enrolled	YEAR ENACTED· 2014
eiving a scholarship financial information ected to be received during ations e in compliance with the	
public accountant at the end n scholarships that were file a copy of the audit with the	
a certified public accountant): an educational scholarship	
ceived during the preceding	
plarships awarded the	
cated in Kansas	

	DATA UPDATE	
	Scholarships Awarded	188
188	Schools Participating	26
	SGOs Operating	7
200	2016 Donations	\$790,000

Louisiana: student scholarships for educational excellence program

PROGRAM TYPE	SCHOLARSHIP CAP
• Voucher	• Whichever is less:
– Means-tested and failing schools	 State and local per-pupil funding (state average of \$8,882 for 2015–16) Tuition, fees and costs
	associated with testing
STUDENT ELIGIBILITY	ENROLLMENT CAP
• Family income cannot exceed 250 percent of the federal poverty guideline (\$61,500 for a family of four in 2017–18)	• None
• Student must have attended a public school rated "C," "D" or "F" or be entering	PROGRAM FUNDING
kindergarten	• \$39.5 million
SCHOOL REQUIREMENTS	YEAR ENACTED
\cdot Private schools must be approved by the state to participate	· 2008
• Comply with health and safety codes	
\cdot Not discriminate on the basis of race, color or national origin	
\cdot Use an open admissions process in enrolling scholarship recipients	
 Administer all Louisiana state examinations required under the school and district accountability system 	
\cdot 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 	



DATA UPDATE	
Scholarships Awarded	6,695
Schools Participating	131
2016 Expenditures	\$39,000,000



PROGRAM TYPE DATA UPDATE

- Voucher
- Special needs

STUDENT ELIGIBILITY

- Student must:
- Have an Individualized Education Program (IEP)
- Be in need of services for autism, mental disability, en developmental delay, other health-impairment specifi traumatic brain injury
- Be eligible to attend a public school
- Reside in one of the six largest parishes: Jefferson, Ea 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 saf
- · Have existed and provided educational services to stude two years prior to participating in the program
- · Require teachers to be certified to teach special education



Louisiana: school choice program for certain students with exceptionalities

	1	
	 SCHOLARSHIP CAP Whichever is less: 50 percent of state funding Tuition of private 	
	PROGRAM FUNDING • \$775,000	
emotional disturbance, fic learning disability or	enrollment cap • None	
ast Baton Rouge, Orleans,	YEAR ENACTED • 2010	
fety requirements lents with special needs for		
ion		
DATA U	PDATE	
Scholars	ships Awarded	339

	•
	Schools Participating
311	2016 Expenditures
342	2
339	

350

27

\$1,000,000

• Family income cannot exceed 250 percent of the federal poverty

• Students must have attended public school the previous year or be

Scholarships for Educational Excellence program the previous year

Priority given to students who are from public schools that received a

entering kindergarten or have received a scholarship under the Student

· Scholarship tax credit—corporate and individual

guideline (\$61,500 for a family of four in 2017–18)

PROGRAM TYPE

STUDENT ELIGIBILITY



Maryland: broadening options and o

PROGRAM TYPE

- Voucher
- Means-tested

STUDENT ELIGIBILITY

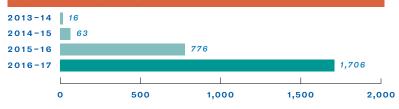
- · Family income cannot exceed 185 percent of the federal family of four in 2017–18)
- · Note: A politically appointed BOOST Advisory Board revie applicants ranked by family income by the Maryland State and determines the eligible students who will receive a so scholarship award amount. Priority is given to students w the preceding year

SCHOOL REQUIREMENTS

- · Participate in Maryland's Aid to Non-Public Schools Progr computer hardware
- · Provide more than only prekindergarten and kindergarter
- · Administer assessments to all students in accordance with required to give the state assessment)
- · Comply with Maryland's Title VI of the Civil Rights Act of Subtitle 6 of the State Government Article, and not discrim on the basis of race, color, national origin, or sexual orier

STUDENT PARTICIPATION						DATA UPDATE		
2016-17						2,405	Scholarships Awarded	2,405
	L						Schools Participating	117
(0	500 1,000 1,500 2,000	2,500	2016 Expenditures	\$4,500,000			

letter grade of "D" or "F," received a scholarship in the previous year, or are siblings of participating students SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS TAX CREDIT VALUE • 95 percent of donation • Use at least 95 percent of contributions for scholarships · Conduct background checks on school employees and board members • Report annually to the state: DONOR TAX CREDIT CAP - Total number and dollar amount of contributions received · 100 percent of state tax liability - 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 • None · Conduct background checks on school employees · Annually administer and report the results of the state test associated · 2012 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 STUDENT PARTICIPATION



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)

STATEWIDE CAP

YEAR ENACTED

DATA UPDATE	
Scholarships Awarded	1,706
Schools Participating	163
STOs Operating	3
2015 Donations	\$7,005,905

		1
OPPORTUNITIES FOR STUDENT	'S TODAY (BOOST) PROGRAM	TEO
	 SCHOLARSHIP CAP Whichever is less: The statewide average per pupil expenditure by all school districts Tuition 	
poverty level (\$45,510 for a iews a list of eligible te Department of Education cholarship as well as the who received a scholarship	ENROLLMENT CAP • None PROGRAM FUNDING • \$5 million	
gram for textbooks and en programs th federal and state law (not	<pre>YEAR ENACTED • 2016</pre>	
1964 as amended, Title 20, minate in student admissions ntation		



\$816,720

			STPANDED
 PROGRAM TYPE Voucher Special needs 		 SCHOLARSHIP CAP 100 percent of the M Adequate Education student cost (state p per-pupil funding) 	n Program base
 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 eligible private school 	an	 PROGRAM FUNDING No specific program YEAR ENACTED 2012 	n appropriation
 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 w 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 	vith		
STUDENT PARTICIPATION D		DATE	
		ips Awarded	164
2013-14 72 Second Secon	chools P	articipating	3

2016 Expenditures

119

100

149

150

164

200

Mississippi: mississippi speech-language therapy scholarship for students with speech-language impairments program

PROGRAM TYPE

- Voucher
- Special needs

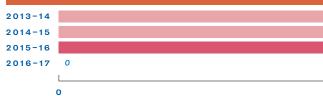
STUDENT ELIGIBILITY

- Student must:
- Be entering grades K–6
- Be evaluated and diagnosed with a speech-language
- Have previously attended a public school or state-acc school that emphasizes instruction in speech-languag intervention

SCHOOL REQUIREMENTS

- Be approved as a state-accredited nonpublic special pur organized to provide, and emphasizes instruction in, spe and intervention as the primary purpose of the school
- Provide comprehensive speech-language therapy instruct language pathologists licensed by the State Department American Speech-Language-Hearing Association
- Annually provide the parents of scholarship students a v
 student's progress
- Conduct criminal background checks on employees
- Allow for an annual audit of its financial records by the s copy of the audit report and accompanying management Board of Education

STUDENT PARTICIPATION



2014-15

2015-16

2016-17

0

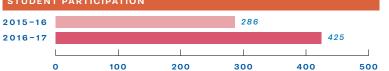
50

	 SCHOLARSHIP CAP 100 percent of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)
	PROGRAM FUNDING• No specific program appropriation
e impairment credited special purpose age therapy and	YEAR ENACTED • 2013
rpose school that is beech-language therapy	
action delivered by speech- t of Education and the	
written explanation of the	
state auditor, and file a nt letter with the State	

	DATA UPDATE	
1	Scholarships Awarded	0
1	Schools Participating	0
1	2016 Expenditures	\$0

Mississippi: equal opportunity for students with special needs

PROGRAM TYPE SCHOLARSHIP CAP · Education savings account • \$6,494 for 2017–18 - Special needs - This amount will increase or decrease by the same STUDENT ELIGIBILITY proportion as the base student • Student must have an active Individualized Education Program (IEP) within the 5 cost is increased or decreased years prior to receiving an ESA PARENT REQUIREMENTS · Parent must sign an agreement promising to: - Provide an organized, appropriate educational program with measurable ENROLLMENT CAP annual goals • 1,500 students in 2017–18 - Document his or her participating student's disability - New enrollment is limited to 500 - Not enroll his or her participating student in a public school or participate in additional students each year the state's Dyslexia Therapy Scholarship or the Speech-Language Therapy thereafter Scholarship PROGRAM FUNDING - Acknowledge as part of the agreement that the participating student has no · None specified in the law 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 YEAR ENACTED · Be accredited by a state or regional accrediting agency or be approved/licensed · 2015 by the State Department of Education · Comply with the nondiscrimination policies set forth in 42 U.S.C. §1981 · 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 STUDENT PARTICIPATION



DATA UPDATE				
Scholarships Awarded	425			
Schools Participating	80			
2015 Expenditures	N/A			

PROGRAM TYPE

· Scholarship tax credit-corporate and individual Universal

STUDENT ELIGIBILITY

- · Montana residents between the ages of 5 and 18
- · Private school students are also eligible

STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREM

- Use at least 90 percent of contributions for scholarships
- · Cannot restrict or reserve scholarships for use at a partic provider
- · Pay out contributions in the form of scholarships within them
- · Have an annual fiscal review done by an independent ce that includes:
- Total number and dollar value of individual and corpo
- Total number and dollar value of scholarships obligat - Total number and dollar value of scholarships awarde
- Maintain separate accounts for scholarship funds and or

SCHOOL (QUALIFIED EDUCATION PROVIDER) REQUIREMENT

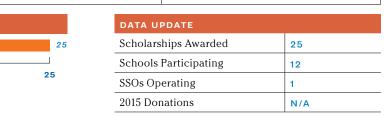
- · Be accredited, have applied for accreditation or be provi state, regional or national accreditation organization or provider or tutor that has informed the child's parents in is not accredited and is not seeking accreditation
- · Administer a nationally recognized standardized assess referenced test and make the results available to the chil
- · Administer a nationally recognized standardized assess grade students, and provide the overall scores on a publ website or provide the composite results of the test to the instruction for posting on its website
- · Satisfy the health and safety requirements prescribed by Montana

STUDENT PARTICIPATION

2016-17

MONTANA: TAX CREDITS FOR CONTRIBUTIONS TO STUDENT SCHOLARSHIP ORGANIZATIONS

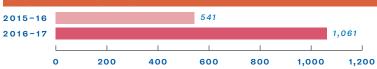
	 SCHOLARSHIP CAP 50 percent of per-pupil average of total public school expenditures However, an SSO's average scholarship for an academic year cannot exceed 30 percent of the per-pupil average
	• 100 percent
IENTS cular school/education	DONOR TAX CREDIT CAP • \$150
three years after receiving	STATEWIDE CAP • \$3 million
ertified public accountant orate contributions ted to eligible students ed to eligible students perating funds	• 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
NTS isionally accredited by a be a non-accredited a writing that the provider	Year enacted2015
ment test or criterion- ld's parents ment for all 8th and 11th licly accessible private e office of public y law for private schools in	



Nevada: nevada educational choice scholarship program



INCVAUA. NEVADA EDUCATIONAL CHOICE SCHOLARSHIP PROGRAM	E Chunger
	10 A DAY
	SCHOLARSHIP CAP
Scholarship tax credit— corporate	• \$7,763 for fiscal year 2016–17
– Means-tested	• Increases by the
STUDENT ELIGIBILITY	annual growth of the
• Family income cannot exceed 300 percent of the federal poverty level (\$73,800 for a family of	Consumer Price Inde
four in 2017–18)	
Private school students are also eligible	
SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS	TAX CREDIT VALUE
• Cannot own or operate any school that receives money under the Nevada Educational Choice	• 100 percent
Scholarship Program	
• Use at least 95 percent of contributions for scholarships	
• Make scholarships available for more than one school	DONOR TAX CREDIT C
• Cannot limit scholarships to specific students	• 100 percent of tax
Submit to the Department of Education:	liability
- 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	STATEWIDE CAP
during the preceding calendar year	\cdot \$5.5 million (fiscal
- The total dollar amount of the scholarships made during the preceding calendar year	year 2016–17)
 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 	• 26 million (fiscal ye
grant was made, and the total dollar amount of the scholarships provided for students	2017–18)
enrolled in the school	For each succeeding fiscal year, an amou
- A copy of an audited or compiled financial statement of the scholarship organization	equal to 110 percent
prepared by an independent certified public accountant	the amount authoriz
SCHOOL REQUIREMENTS	for the preceding fis
Be licensed by the Nevada Department of Education	year
- 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	YEAR ENACTED
\cdot Administer at least one nationally norm-referenced test that has been approved by the	· 2015
Department of Education to participating students and report the results to the Department	
\cdot 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	
TUDENT PARTICIPATION DATA UPDATE	
	4



DATA UPDATE				
Scholarships Awarded	1,061			
Schools Participating	92			
SOs Operating	3			
2016 Donations	\$5,500,000			

Nevada: Nevada educational savings account program

PROGRAM TYPE

· Education savings account

STUDENT ELIGIBILITY

· Student must be enrolled in a Nevada public school for receiving the education savings account

PARENT REQUIREMENTS

- Parent must sign an agreement promising that:
- The student will receive instruction from a private sch education institution in the state, a program of distan offered by a public school or the Department of Educ agency or the parent that has made an application to
- Money in the education savings account will be expe by law

SCHOOL (PARTICIPATING ENTITY) REQUIREMENTS

- · Post a surety bond in an amount equal to the amount repaid or provide evidence that a participating entity has the amount, if the payments made from education savin more than \$50,000 during any school year
- · Ensure that participating students take the state assessm language arts or a norm-referenced assessment in math each school year and provide for value-added assessme
- · If a private school, be licensed by the Nevada Departme
- Provide at least the curriculum required of Nevada pu instruction and the same number of minutes of instru required of public schools
- Comply with health and safety codes
- Submit a financial statement if the school has more th
- Conduct fingerprint checks for teachers and other sch

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.

at least 100 days prior to chool, a postsecondary nce education that is not cation, a tutor or tutoring o the State Treasurer ended only as authorized	 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 (\$45,510 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
easonably expected to be assets sufficient to cover ngs accounts will total ment in math and English a and English language arts ents of the results ent of Education public schools, 180 days of uction per day that is	YEAR ENACTED • 2015
han 30 students chool personnel	



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

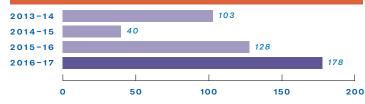
SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- 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

STUDENT PARTICIPATION



DATA UPDATE Scholarships Awarded (Total) 178 Enrolled in Private Schools 149 Homeschooled 29 Schools Participating 35 SOs Operating 2 2015 Expenditures (Total) \$347,096 Private School Scholarship Expenditures \$338,160 Homeschooler Expenditures \$8,936

SCHOLARSHIP CAP

scholarships)

scholarship)

program

TAX CREDIT VALUE

STATEWIDE CAP

YEAR ENACTED

· 2012

• \$5.1 million

• 85 percent of donation

DONOR TAX CREDIT CAP

permitted in a given year

• No more than 10 percent of the

aggregate amount of tax credits

• Cap is allowed to increase by 25

percent in any year after 80

percent of the cap is reached

• \$2,655 (average of all SO

• At least \$4,646 for students

programs or services

receiving special education

Scholarship for homeschooled

students is limited to 25 percent of \$2,655 (program's average

The scholarship cap will increase

Consumer Price Index, beginning

by the annual growth of the

in the second year of the



North Carolina: opportunity scholarship program

PROGRAM TYPE

- Voucher
- Means-tested

STUDENT ELIGIBILITY

- Student must:
- Have attended public school the previous year or be first grade
- Be a child in foster care or have been adopted no mo applying for the scholarship
- · Family income cannot exceed 133 percent of the amoun the federal free or reduced-price lunch program (\$60,52 2017 - 18)

SCHOOL REQUIREMENTS

- Meet state nondiscrimination policies
- · Comply with health and safety requirements
- · Be accredited by the State Board of Education or a natio accrediting agency, be an active member of the North C Independent Schools, or receive no funding from the sta
- · Provide the state with documentation for tuition and fee
- · Conduct criminal background checks on staff members making authority
- Provide parents with an annual written explanation of the including scores on standardized achievement tests
- · Annually administer a nationally standardized test to sch provide the test results to the state
- · Provide graduation rates of scholarship students to the s
- · Contract with a certified public accountant to perform a schools receiving more than \$300,000 in scholarship gra

STUDEN	TPAR	TICIPATIO	DN			
2013-14		1,:	216			
2015-16					3,673	
2016-17						
	L			1		
	0	1,000	2,000	3,000	4,000	5,00



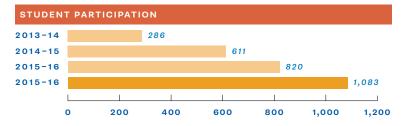
entering kindergarten or ore than one year prior to	 SCHOLARSHIP CAP Whichever is less: \$4,200 Tuition and fees 90 percent of tuition and fees for students with a family income exceeding free or reduced-price lunch program (\$45,510 for a family of four in 2017–18) ENROLLMENT CAP
nt required to qualify for 28 for a family of four in	• None
onal or regional Carolina Association of ate of North Carolina es charged with the highest decision- he student's progress, holarship students and state a financial review for ants	PROGRAM FUNDING • \$24.8 million (2016–17) • \$34.8 million (2017–18) YEAR ENACTED • 2013

DATA UPDATE	
Scholarships Awar	led 5,515
Schools Participati	ng 437
2016 Expenditures	\$24,840,00

North Carolina: children with disabilities scholarship grants

	-
 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
SCHOOL REQUIREMENTS • Meet state nondiscrimination policies	

· Comply with health and safety requirements



DATA UPDATE	
Scholarships Awarded	1,083
Schools Participating	247
2016 Expenditures	\$10,028,166

PROGRAM TYPE

- · Education savings account
- Special needs

STUDENT ELIGIBILITY

- · Student must be identified as having a disability as defin IDEA
- · Student must:
- Have attended public school the previous year or be first grade, or
- Received scholarship funds for a personal education previous year, or
- Be a child in foster care or have been adopted no mo applying for the personal education savings account,
- Have a parent who is an active duty member of the U.
- Be enrolled part-time in a public school and part-time exclusively provides service for children with disabil
- · Student may also simultaneously receive a scholarship th
- Opportunity Scholarship Program, and/or
- Children with Disabilities Scholarship Grant (if the st developmental disability, hearing impairment, moder disability, multiple, permanent orthopedic impairment
- · Student eligibility must be reassessed every three years or a licensed psychologist with a school psychology foc

PARENT REQUIREMENTS

- Parent must sign an agreement that:
- A portion of the funds will be used to provide an educ subjects of English language arts, mathematics, socia
- The school district is released from all obligations to the student receives funds through this program
- Funds in the personal education savings account wil authorized by law
- · Parent must submit quarterly expense reports and docur received an education in the subjects listed above
- Parents are required to hold a surety bond or insurance

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.

North Carolina: North Carolina personal education savings account program

	Conster
	SCHOLARSHIP CAP • \$9,000
ned and included under	
entering kindergarten or	
savings account the	
ore than one year prior to or I.S. military, or e in a nonpublic school that ities through the state's	enrollment cap • None
udent has autism, a rate or severe intellectual nt, or visual impairment) by either the school district cus or a psychiatrist	 PROGRAM FUNDING \$450,000 in fiscal year 2017–18 to establish program \$3 million in fiscal year 2018–19
acation to the student in the al studies and science educate the student while I be expended only as mentation that the student	• 2017



Ohio: cleveland scholarship and tutoring program	1
	* ADDONAL
PROGRAM TYPE	SCHOLARSHIP CAP
• Voucher	• Whichever is less:
– Means-preferenced	– Tuition
	– \$4,650 (grades K–8)
	- \$6,000 (grades 9–12)
STUDENT ELIGIBILITY	ENROLLMENT CAP
• Student must live in the Cleveland Metropolitan School District	• Limited by funding
• Priority given to students living below 200 percent of the federal poverty guideline (\$49,200 for a family of four in 2017–18)	PROGRAM FUNDING
• Scholarship may continue throughout high school	• \$38.1 million
• Private school students are also eligible	
SCHOOL REQUIREMENTS	YEAR ENACTED
\cdot Be registered to participate and chartered by the state	· 1995
• Meet state standards for chartered nonpublic schools	
\cdot Comply with state laws regarding nondiscrimination and health and safety codes	
• Administer the state tests, including the Ohio Graduation Test	
\cdot Principal must be licensed by the State of Ohio, Office of Education Licensure	

STUDENT	PARTICIPATION
1996-97	1,994
1997-98	2,914
1998-99	3,674
1999-00	3,406
2000-01	3,797
2001-02	4,523
2002-03	5,281
2003-04	5,887
2004-05	5,710
2005-06	5,813
2006-07	6,116
2007-08	6,273
2008-09	5,849
2009-10	5,276
2010-11	5,442
2011-12	5,603
2012-13	6,044
2013-14	6,354
2014-15	6,558
2015-16	7,372
2016-17	8,003
L	
0	2,000 4,000 6,000 8,000 10,000

OL

DATA UPDATE	
Scholarships Awarded	8,003
Schools Participating	42
2016 Expenditures	\$34,451,655

GRAA



PROGRAM TYPE

- \cdot Voucher
- Special needs

STUDENT ELIGIBILITY

- \cdot Student must be identified as autistic through assigned a
- · Student must have an Individualized Education Program
- Private school students are also eligible

SCHOOL/PROVIDER REQUIREMENTS

- \cdot Be registered to participate and chartered by the state
- \cdot Comply with state nondiscrimination codes
- \cdot Demonstrate fiscal soundness
- \cdot Have properly credentialed staff
- Conduct background checks on teachers and staff works
- \cdot Be in operation at least one full year
- \cdot Have adequate liability, property and casualty insurance
- Provide regular student progress reports to parents and
- Principal must be licensed by the State of Ohio, Office o



	PRO GRAM
	1
	• Whichever is less:
	Tuition/IEP related services\$27,000
school district n (IEP)	enrollment cap • None
	PROGRAM FUNDING• No specific program appropriation
	<pre>YEAR ENACTED • 2003</pre>
king with children	
ce	
resident public schools	
of Education Licensure	

DATA UPDATE	
Scholarships Awarded	3,519
Schools/Providers Participating	290
2016 Expenditures	\$72,451,356

Ohio: educational choice scholarship program

PROGRAM TYPE

- \cdot 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

- \cdot 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

STUDENT PARTICIPATION 2006-07 2,713 2007-08 7,144 10,432 2008-09 11,242 2009-10 13,733 2010 - 112011-12 16,136 16,126 2012-13 2013-14 17.076 2014-15 18,401 20,201 2015-16 21.846 2016-17 5.000 10.000 25.000 15.000 20.000 0

DATA UPDATEScholarships Awarded21,846Schools Participating4742016 Expenditures\$94,880,520

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

PROGRAM TYPE

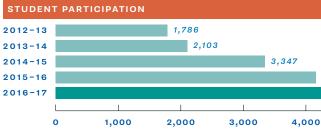
- Voucher
- Special needs

STUDENT ELIGIBILITY

- Student must:
- Be identified as a child with a disability by the school
- Have an Individualized Education Program (IEP)
- Be in compliance with the state compulsory attendan
- 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 e of the provider's special education program, including m will be utilized to provide services to the child and the q instructors and other persons who will provide services
- Administer and report the results of the state's tests, inclu Graduation Test, unless the student is excused from takin federal law or the student's IEP
- · Have properly credentialed staff
- \cdot Be an educational program approved by the state
- Provide record of the implementation of the IEP of each education student enrolled in the school, including evaluprogress to the school district
- Submit to the state information on the type and cost of s given to scholarship recipients
- · Principal must be licensed by the State of Ohio, Office of



Ohio : jon peterson specia	L NEEDS SCHOLARSHIP PROGRAM
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	14PRO4
ol district	 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
nce law	 ENROLLMENT CAP No more than 5 percent of Ohio students identified as children with disabilities during the previous fiscal year (approximately 12,000 scholarships)
education child a profile methods of instruction that qualifications of teachers, to the child luding the Ohio ing that assessment under	 PROGRAM FUNDING No specific program appropriation YEAR ENACTED 2011
n qualified special luation of the child's	
special education services	
of Education Licensure	

		DATA UPDATE	
	_	Scholarships Awarded	4,931
		Schools/Providers Participating	330
4,159		2016 Expenditures	\$39,336,570
· · · ·	4,931		
	4,001		

5.000

PROGRAM TYPE

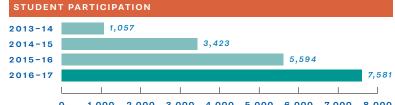
- \cdot Voucher
- Means-tested

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.

SCHOOL REQUIREMENTS

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



0 1,000 2,000 3,000 4,000 5,000 6,000 7,000 8,000

DATA UPDATEScholarships Awarded7,581Schools Participating4742016 Expenditures\$22,442,387

SCHOLARSHIP CAP

- \cdot Whichever is less:
- Tuition
- \$4,650

• If the renewal student's family income is above 200 percent (\$49,200) but at or below 300 percent (\$73,800) of the federal poverty guidelines, the student shall receive a scholarship in the amount of 75 percent of the full scholarship amount

• If the renewal student's family income is above 300 percent (\$73,800) but at or below 400 percent (\$98,400) of the federal poverty guidelines, the student shall receive a scholarship in the amount of 50 percent of the full scholarship amount

ENROLLMENT CAP

• Limited by funding

- \$23.5 Million in 2016
- YEAR ENACTED
- · 2013





PROGRAM TYPE

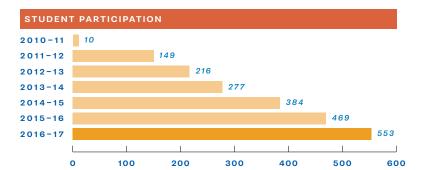
- \cdot Voucher
- Special needs and foster care

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
- \cdot Comply with state nondiscrimination and health and safety requirements
- \cdot Be in operation for one school year prior to participation in the program
- Provide a statement by a certified public accountant confirming that the private school is insured and that the owners have sufficient capital or credit to operate, or provide record of a surety bond or credit for the amount equal to the scholarship funds for any quarter
- Require teachers to have a bachelor's degree or at least three years of teaching experience in public or private schools or have special skills, knowledge or expertise that qualifies them to provide instruction in the subjects taught



DATA UPDATEScholarships Awarded553Schools Participating512016 Expenditures\$4,248,000*

*AFC Growth Fund estimate



- 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

· 2010

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

PROGRAM TYPE

- · Scholarship tax credit—corporate and individual
- Means-tested

STUDENT ELIGIBILITY

- Family income cannot exceed 300 percent of the amoun the free or reduced-price lunch program (\$136,530 for a
- Student must have attended or was eligible to attend a print in need of improvement during the preceding school year
- Participating students and their siblings remain eligible
- For the special needs portion of the scholarship, eligible attended a public school and have an Individualized Edu

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIRE

- Use at least 90 percent of contributions for scholarships
- Register as a scholarship granting organization with the
- Spend a portion of expenditures on scholarships for stud free or reduced-price lunch program (\$45,510 for a famil an amount equal to or greater than the percentage of eli students in the state
- Ensure scholarships are portable during the school year qualified school that accepts the eligible student
- · Conduct background checks on employees and board n
- Maintain full and accurate records on contributions and documentation required by the state

SCHOOL REQUIREMENTS

- Be accredited by the state or a state-approved accreditin
- Comply with health and safety laws and codes
- Have a stated policy against discrimination
- · Ensure academic accountability through regular progress

STUDENT PARTICIPATION 2012-13 35 2013-14 467 2014-15 709 2015-16 871 2016-17 1,64 0 500 1,000

Oklahoma: equal opportunity education scholarships



nt required to qualify for a family of four in 2017–18) public school identified as ear until graduation e students must have ducation Program (IEP)	 SCHOLARSHIP CAP Whichever is greater: \$5,000 80 percent of average per-pupil expenditure in the student's school district Up to \$25,000 to cover the tuition, fees and transportation costs at the selected private school for special needs students TAX CREDIT VALUE 50 percent for a one-year donation 75 percent for a two-year donation
EMENTS se state adents who qualify for the ily of four in 2017–18) in ligible low-income r and can be used at any members d expenditures and other	DONOR TAX CREDIT CAP • \$1,000 individuals • \$2,000 married couples • \$100,000 corporations STATEWIDE CAP • \$5 million YEAR ENACTED
ng association ess reports to parents	· 2011

DATA UPDATE	
Scholarships Awarded	1,645
Schools Participating	80
SGOs Operating	4
2016 Expenditures	\$2,747,473

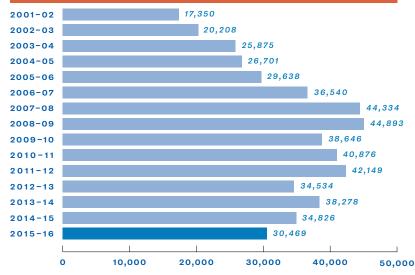
2,000

2010 Experiences (\$\$\vec{\phi}\$,147,473

Pennsylvania: educational improvement tax credit

• Scholarship tax credit—corporate	• Tuition and fees
– 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) 	 TAX CREDIT VALUE 75 percent of one-year donation 90 percent of two-year donation DONOR TAX CREDIT CAP \$750,000
SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS	STATEWIDE CAP
 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 	• \$85 million
• Comply with the federal Civil Rights Act of 1964	YEAR ENACTED · 2001
 Meet state health and safety codes Conduct background checks on teachers and other employees working with children 	

STUDENT PARTICIPATION



DATA UPDATE	
Scholarships Awarded	30,469
Schools Participating	N/A
SOs Operating	262
2015 Donations	\$62,100,000

Pennsylvania: educational opportunity scholarship tax credit

PROGRAM TYPE

- · Scholarship tax credit—corporate
- Failing schools, means-tested and means-preference

STUDENT ELIGIBILITY

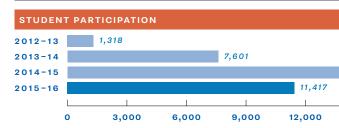
- · Children residing within the attendance boundary of a l (bottom 15 percent based on combined reading and ma assessment)
- Preference given to:
- Students who received a scholarship during the previous
- Students from households with a family income that percent of the federal poverty guideline (\$45,510 for a
- · Family income cannot exceed \$77,648, with an addition additional dependent
- Income adjusted annually to reflect growth of the Cor
- Private school students are also eligible
- · For special needs students, family income cannot excee additional \$15,530 per dependent multiplied by 1.5 for st special education schools (Support Level 1) or 2.9993 fo 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 awarded, including the exact number of scholarships ar amounts of scholarships awarded to students from hous income that does not exceed 185 percent of the federal
- · Submit a copy of a financial audit conducted by a certif

SCHOOL REQUIREMENTS

- · Comply with the federal Civil Rights Act of 1964
- Meet state health and safety codes
- · Conduct background checks on teachers and other emp children



ed low-achieving school ath scores on the state	 SCHOLARSHIP CAP Whichever is less: \$8,500 (for non-special education students) \$15,000 (for special education students) Tuition and fees
vious year does not exceed 185 a family of four in 2017–18) nal \$15,530 allowed for each	 TAX CREDIT VALUE 75 percent of one-year donation 90 percent of two-year donation
onsumer Price Index ed \$77,648, with an students not enrolled in for students enrolled in	DONOR TAX CREDIT CAP • \$750,000
s s received and scholarships nd the total and average seholds with a family poverty guideline fied accounting firm	STATEWIDE CAP • \$50 million
ployees working with	YEAR ENACTED • 2012

DATA UPDATE	
Scholarships Awarded	11,417
Schools Participating	N/A
SOs Operating	191
2015 Donations	\$44,213,700
	Scholarships Awarded Schools Participating SOs Operating



Rhode Island: Rhode Island corporate scholarship tax credit

PROGRAM TYPE

- Scholarship tax credit—corporate
- Means-tested

STUDENT ELIGIBILITY

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

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIRE

- Use at least 90 percent of contributions for scholarships
- Provide annual report to the state detailing the number a awarded, ZIP codes of recipients and criteria used to awarded.

SCHOOL REQUIREMENTS

- Comply with federal and state nondiscrimination laws
- \cdot Meet state health and safety codes
- Require teachers to have bachelor's degrees
- \cdot Conduct teacher background checks

STUDENT PARTICIPATION



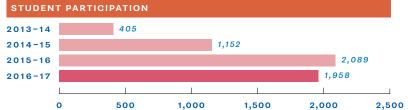
	scholarship сар • None
al poverty guideline rganization	 TAX CREDIT VALUE 75 percent of one-year donation 90 percent of two-year donation DONOR TAX CREDIT CAP \$100,000
EMENTS	• \$1.5 million
and value of scholarships vard scholarships	<pre>year enacted • 2006</pre>

DATA UPDATE	
Scholarships Awarded	415
Schools Participating	51
SGOs Operating	6
2016 Donations	\$1,588,537



South Carolina: educational credit for exceptional needs children

• Scholarship tax credit—corporate and individual – Special needs	• Whichever is less: – Tuition and fees
STUDENT ELIGIBILITY	- \$11,000
• 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	• 100 percent of donation
SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS	DONOR TAX CREDIT
• 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	• 60 percent of tax liability
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	STATEWIDE CAP • \$11 million
·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	YEAR ENACTED
• Not discriminate based on race, color, religion or national origin	· 2013
• 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 Colleges and Schools, the South Carolina 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; application must include:	
 Participating student test scores, by category, on national achievement or state standardized tests, or both, for all grades tested 	
 A copy of a compilation, review or compliance audit of the school's financial statements, conducted by a certified public accounting firm 	



DATA UPDATE	
Scholarships Awarded	1,958
Schools Participating	114
SFOs Operating	1
2016 Donations	\$10,000,000



PROGRAM TYPE

- · Individual tuition tax credit
- Special needs

STUDENT ELIGIBILITY

- Student must:
- Be designated by the South Carolina Department of E definitions of a "child with a disability" (C.F.R. §300.8
- Be diagnosed within the last three years by a license psychiatrist, or medical, mental health, psychoeduca licensed health care provider as having a neurodevel sensory or physical impairment, such as deaf, blind o other disability or acute or chronic condition that sign ability to learn and succeed in school without special associated supports and services tailored to the child

• Private school students are also eligible

PARENT REQUIREMENTS

· Must enroll child in a school considered an eligible inst

SCHOOL REQUIREMENTS

- · Not discriminate based on race, color, religion or nation
- · Comply with health and safety codes
- Have a curriculum that includes courses set forth in the
- · Administer national achievement or state standardized to scores in application for consideration as an eligible inst
- · Be a member in good standing of the Southern Associati South Carolina Association of Christian Schools, the Sou Association, or the Palmetto Association of Independent
- · Apply to the Education Oversight Committee to be consi application must include:
- Participating student test scores, by category, on natio standardized tests, or both, for all grades tested
- A copy of a compilation, review or compliance audit statements, conducted by a certified public accounting

PROGRAM UPDATE

Although families are currently using this credit, data is not vet available.

	 TAX CREDIT VALUE Up to \$11,000 per child, depending on amount spent on tuition
Education as meeting the federal }), or d speech-language pathologist, ttional or other comparable	STATEWIDE CAP • \$2 million
lopmental disorder, a substantial or orthopedic disability, or some nificantly impedes the student's lized instructional and d's unique needs	YEAR ENACTED · 2015
itution	
al origin	
state's diploma requirements ests, and include student test titution	
ion of Christian Schools, the ath Carolina Independent Schools t Schools	
idered an eligible institution;	
onal achievement or state	
of the school's financial ng firm	

South Dakota: the partners in education tax credit program



SCHOLARSHIP

ennessee: INDIVIDU	ALIZED	ED
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PROGRAM TYPE

- · Education savings account
- Special needs

STUDENT ELIGIBILITY

- Student must:
- Have one of following disabilities: autism, deaf-blindr delay, hearing impairments, intellectual disability, ort traumatic brain injury or visual impairments
- Have an Individualized Education Program (IEP) in e
- Have been previously enrolled in a public school during preceding the semester in which the student receives an account (IEA), be attending a public school for the first t 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 su grammar, math, social studies and science
- Not enroll the student in a public school and to releas obligations to educate the student
- Use program funds only for authorized purposes
- Ensure that the student, if in grades 3–8, takes all app tests, either a nationally norm-referenced test identified Department of Education or the Tennessee Comprehe Program (TCAP) tests

SCHOOL REQUIREMENTS

- · Comply with health and safety laws
- Certify that the school will not discriminate against study basis of race, color or national origin
- Conduct criminal background checks on employees and employment any person not permitted by state law to we and any person who might reasonably pose a threat to the

STUDENT PARTICIPATION

2016-17

0

 Scholarship tax credit—corporate (insurance companies only) Means-tested 	CAP • Tuition and fees
 STUDENT ELIGIBILITY Family income cannot exceed 150 percent of the amount required to qualify for the free or reduced-price (FRL) lunch program (\$68,265 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 (\$91,020 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 	TAX CREDIT VALUE • 80 percent
 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 	DONOR TAX CREDIT CAP • 100 percent of liability
 Carry forward no more than 25 percent of its revenue from contributions to the following fiscal year Ensure that the average value of all scholarships awarded is worth up to 82.5 percent of the state's share of the per-pupil allocation 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 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 	STATEWIDE CAP • \$2 million
• Be accredited by the Department of Education	YEAR ENACTED • 2016
 PARENT REQUIREMENTS • Ensure that the participating student takes the norm-referenced tests or statewide assessments administered by the qualifying school 	
STUDENT PARTICIPATION	



PROGRAM TYPE

DATA UPDATE	
Scholarships Awarded	280
Schools Participating	41
2016 Donations	\$325,000

UCATION ACCOUNT PROGRAM



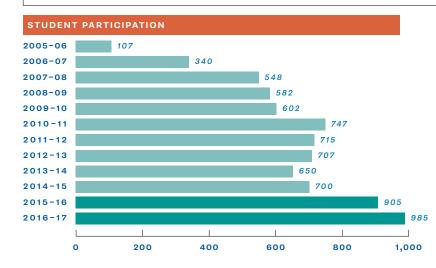
	Than O'
Iness, developmental rthopedic impairments, effect g the two semesters n individualized education t time, or have received an	SCHOLARSHIP CAP • 100 percent of the per-pupil state and local funds generated and required through the basic education program (BEP) for the school that the student is zoned to attend plus the special education funds from the BEP that the participating student would otherwise be entitled to under his or her particular IEP ENROLLMENT CAP • None
ubjects of reading, ase the IEA from all propriate standardized ïed by the Tennessee hensive Assessment	 PROGRAM FUNDING No specific program appropriation YEAR ENACTED 2015
dents or applicants on the nd exclude from work in a nonpublic school the safety of students	

	DATA UPDATE	
47	Scholarships Awarded	47
]	Schools Participating	8
47	2017 Expenditures	N/A

U	tal	1:	CARSON	SMITH	SPECIAL	NEEDS	SCHOLARSHIP
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 PROGRAM TYPE Voucher Special needs 	 SCHOLARSHIP CAP Based on state's public school funding formula \$7,105 (three or more hours of services) \$4,263 (less than three hours of services)
 STUDENT ELIGIBILITY Student must: Be identified as disabled and have an Individualized Education Program (IEP) Currently be attending an eligible private school and be determined in need of specialized services 	ENROLLMENT CAP • None PROGRAM FUNDING • \$4,791,358
 SCHOOL REQUIREMENTS Be approved by the state 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 	YEAR ENACTED • 2005
 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 	

Provide parents with teachers' credentials



DATA UPDATE	
Scholarships Awarded	985
Schools Participating	54
2016 Expenditures	\$5,042,836



Virginia: education improvement scholarships tax credits

PROGRAM TYPE

- · Scholarship tax credit—corporate and individual
- Means-tested

STUDENT ELIGIBILITY

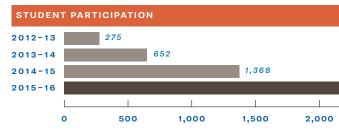
- · Family income cannot exceed 300 percent of the federal for a family of four in 2017–18)
- · Student must have attended public school the previous y kindergarten or first grade
- Eligible students with a disability must satisfy the above have an Individualized Education Program (IEP), and th exceed 400 percent of the federal poverty guideline (\$98 2017-18)

SCHOLARSHIP FOUNDATION (SF) REQUIREMENTS

- Be approved by the state
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- Comply with Title VI of the Civil Rights Act of 1964
- · Conduct an annual audit, review or compilation on tax-c · Submit to the state:
- Total number and dollar amount of contributions rece
- Dates when such contributions were received
- Total number and dollar amount of scholarships awar

SCHOOL REQUIREMENTS

- · Comply with state and local health and safety laws
- Hold a valid occupancy permit
- Comply with the Title VI of the Civil Rights Act of 1964
- · Comply with nonpublic school accreditation requirement 22.1–19, Code of Virginia, and administered by the Virgin Education or be a nonpublic school that maintains an as annually measures scholarship students' progress in read national norm-referenced achievement test
- · Annually provide the state with scholarship students' nat achievement test results
- · Annually provide the state with scholarship students' gra



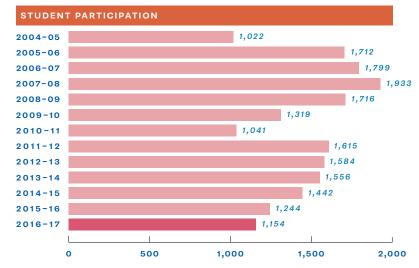
l poverty guideline (\$73,800 zear or be entering	 SCHOLARSHIP CAP Whichever is less: Tuition and instructional fees and materials 100 percent of state per-pupil funding TAX CREDIT VALUE 65 percent of donation
requirement; they must also eir family's income cannot 3,400 for a family of four in	 DONOR TAX CREDIT CAP Corporate 100 percent of state tax liability, no less
credit-derived funds	than \$500 • Individual and couple – 100 percent of state tax liability, no less than \$500 and no more than \$50,000
eived	STATEWIDE CAP • \$25 million
rded	YEAR ENACTED • 2012
nts as set forth in Section nia Council for Private ssessment system that ding and math using a	
tional norm-referenced aduation rates	

	DATA UPDATE	
_	Scholarships Awarded	2,419
	Schools Participating	139
	SFs Operating	35
2,419	2016 Donations	\$10,183,623

* Washington, D.C.: d.c. opportunity scholarship program



	MADROVE O
 PROGRAM TYPE Voucher Means-tested 	SCHOLARSHIP CAP • \$8,653 (grades K–8) • \$12,981 (grades 9–12)
STUDENT ELIGIBILITY • Student must qualify for the free or reduced-price lunch program (\$45,510 for a family of four in 2017, 18) on how participated in the graph in the graph of the gr	enrollment cap • None
 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 	PROGRAM FUNDING \$20 million authorized
SCHOOL REQUIREMENTS	
Not discriminate	YEAR ENACTED
Comply with district health and safety codes	2004
Maintain a valid certificate of occupancy	
 Require teachers in core subjects to have a bachelors 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	
\cdot Submit proof of financial sustainability for schools in operation for five years or less	
\cdot 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	



DATA UPDATEScholarships Awarded1,154Schools Participating472016 Expenditures\$11,143,483



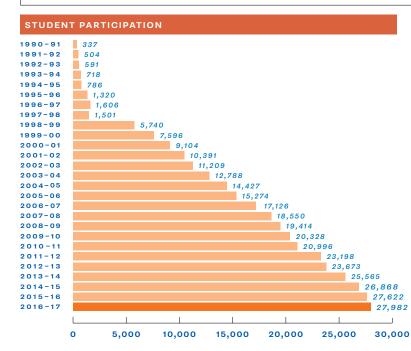




WISCONSTIL MEWACKEE PAKENTAL CHOICE PROGRAM		* MPROVED
PROGRAM TYPE	SCH	OLARSHIP CAP
· Voucher		323 (for K–8)
– Means-tested		969 (for 9–12)
		ch year, the scholarship
STUDENT ELIGIBILITY		o will increase by a
Student must live in the Milwaukee Public School District		rcentage equal to the
• Family income below 300 percent of the federal poverty guideline (\$72,900 for a family of	-	rcentage increase given to
four in 2017–18), with an additional \$7,000 allowed for households with married parents		sconsin public schools
Private school students are also eligible		1
SCHOOL REQUIREMENTS		ENROLLMENT CAP
Meet state nondiscrimination policies		• None
• Meet state 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	d 8;	
Social Studies in grades 4, 8 and 10; and English Language Arts and Math in grades 3–8	,	PROGRAM
· Administer to scholarship recipients in high school: the ACT suite of assessments; and begin	ning	FUNDING
in the 2016-17 school year, a civics test comprised of the same 100 questions that may be ask	ed of	• \$201.9 million
an individual during the process of applying for U.S. citizenship by the United States Citizens	hip	
and Immigration Services (scholarship students must correctly answer at least 65 of those		
questions to receive a high school diploma)		YEAR ENACTED
• Receive accreditation within three years of participating in the Milwaukee Parental Choice		· 1990
Program; current participating schools adding grades or creating a new school are exempt	1550	
• 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		
\cdot Require school administrators to undergo financial training and to have at least a bachelor's		
degree from an accredited institution of higher education		
\cdot Require teachers to have a bachelor's degree from an accredited institution of higher education	on	
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 grados 7–12		

instruction in grades 7–12

· Provide the state with information about the academic program at the participating school and student test score data



DATA UPDATE	
Scholarships Awarded	27,982
Schools Participating	121
2016 Expenditures	\$201,900,000



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 family of four in 2017-18), with an additional \$7,000 allo married parents
- · Student must be enrolled in public school in the Racine previous school year; be entering school for the first tim kindergarten, first grade or ninth grade at a participatin

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 Forv grades 4 and 8; Social Studies in grades 4, 8 and 10; and Math in grades 3–8
- · Administer to scholarship recipients in high school: the beginning in the 2016–17 school year, a civics test comp questions that may be asked of an individual during the citizenship by the United States Citizenship and Immigration students must correctly answer at least 65 of those ques diploma)
- · Receive accreditation within three years of participating Choice Program
- · Submit to the state an annual financial audit conducted accountant
- · Provide the state evidence of sound fiscal practices and
- · Require school administrators to undergo financial train bachelor's degree from an accredited institution of high
- · Require teachers to have a bachelor's degree from an ad education and teacher aides to have a high school diple
- · Provide 1,050 hours of direct pupil instruction in grades pupil instruction in grades 7–12
- Provide the state with information about the academic schools and student test score data



	ero GRAAF
E PROGRAM	
ty guideline (\$72,900 for a owed for households with	 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
e Unified School District the me; or is applying to attend ng private school	ENROLLMENT CAP • None
	PROGRAM FUNDING • \$18 million
ward exam for: Science in d English Language Arts and e ACT suite of assessments; and prised of the same 100 e process of applying for U.S. ration Services (scholarship estions to receive a high school ng in the Racine Parental d by a certified public d financial viability ining and to have at least a her education accredited institution of higher loma, a GED or HSED es 1–6 and 1,137 hours of direct	YEAR ENACTED • 2011
program at the participating	

DATA UPDATE	
Scholarships Awarded	2,531
Schools Participating	19
2016 Expenditures	\$18,000,000



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 \$7,000 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 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 (scholarship 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 Wisconsin Parental Choice Program
- Submit to the state a financial audit conducted by a certified public accountant
- Provide the state with evidence of sound fiscal practices and financial viability
- 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 or 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 Department of Public Instruction with information about the academic program at the participating school and student test score data
- Meet all health and safety codes

STUDENT PARTICIPATION



DATA UPDATE	
Scholarships Awarded	3,057
Schools Participating	121
2016 Expenditures	\$22,300,000

SCHOLARSHIP CAP

• \$7,323 (for K-8)

• \$7,969 (for 9-12)

scholarship cap will

percentage equal to

• Each year, the

increase by a

the percentage

increase given to

Wisconsin public

ENROLLMENT CAP

enrollment will be

its public school

district enrollment

PROGRAM FUNDING

• \$22.3 million

YEAR ENACTED

· 2013

capped at 1 percent of

• Each district's

schools

Wisconsin: special needs scholarship program

PROGRAM TYPE

- Voucher
- Special needs

STUDENT ELIGIBILITY

- Student must:
- Have an Individualized Education Program (IEP) or s enrolled in a Wisconsin public school for the entire year school year
- Have applied to attend one or more public schools in under the state's open enrollment program in school have been denied enrollment by the nonresident sch
- Beginning in the 2018–19 school year, the prior year p open enrollment denial requirements are eliminated

SCHOOL REQUIREMENTS

- · Be approved as a private school by the state superintend accreditation as of August 1 preceding the school term awarded
- · Admit eligible students on a first-come, first-served basis
- · Comply with all health and safety laws or codes that ap
- Hold a valid certificate of occupancy
- · Comply with the federal nondiscrimination requirement
- · Conduct criminal background checks of employees
- · Submit annually to the state a financial audit conducted accountant
- · File a surety bond with the state, if the school receives n scholarship money, equal to 25 percent of the total amount evidence of financial viability
- Provide each applicant a profile of the school's special methods of instruction and the qualifications of the teac providing special education and related services
- · Implement the student's most recent IEP or services plan between the school and the parents
- · Provide a record of the implementation of the student's an evaluation of the child's progress to the school board
- Report regularly to parents on the student's progress
- Provide 875 hours of instruction each school year

STUDENT PARTICIPATION





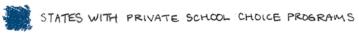
	~ROV-
services plan in effect and was year immediately preceding n nonresident school districts year 2011–12 or after, and nool districts public school attendance and dent or have received for which a scholarship is	 SCHOLARSHIP CAP \$12,000 (school year 2016–17) Beginning in 2017–18, voucher payments 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
pply to private schools ats of 42 U.S.C. §200d	• None specified in the law
d by a certified public more than \$50,000 in bunt and provide the state education program, including chers and others who will be n, as modified by agreement IEP or services plan, including d in which the student resides	YEAR ENACTED • 2015

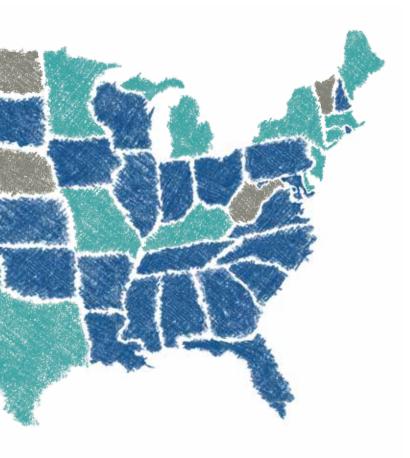
	DATA UPDATE	
205	Scholarships Awarded	205
205	Schools Participating	26
	2016 Expenditures	\$2,578,800

STATES WITH SCHOOL CHOICE PROGRAMS-PRIVATE AND CHARTER

3,504,375

STUDENTS WERE ENROLLED IN PRIVATE CHOICE PROGRAMS AND CHARTER SCHOOLS IN 2016-2017





STATES WITH NO CHARTER SCHOOL OR PRIVATE SCHOOL CHOICE PROGRAMS

STATES WITH PUBLIC CHARTER SCHOOLS, BUT NO PRIVATE SCHOOL CHOICE



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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The authors of the 2016–17 School Choice Yearbook utilized information from a variety of sources in developing this annual publication. To maintain the flow of the document without interruption, the sourcing for the book is provided in this section.

The authors remain grateful to the state officials and school choice organizations that participated in the authors' rigorous research. Their dedication and hard work have helped to make the American Federation for Children Growth Fund's School Choice Yearbook unparalleled in its accuracy.

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). KANSAS: Information provided by the Kansas Department of Education—School Finance Team.

LOUISIANA: Information provided by the Louisiana Department of Education.

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MISSISSIPPI: Information provided by the Mississippi Department of Education.

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

provided by the North Carolina State Education Assistance Authority (Kathryn Marker).

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

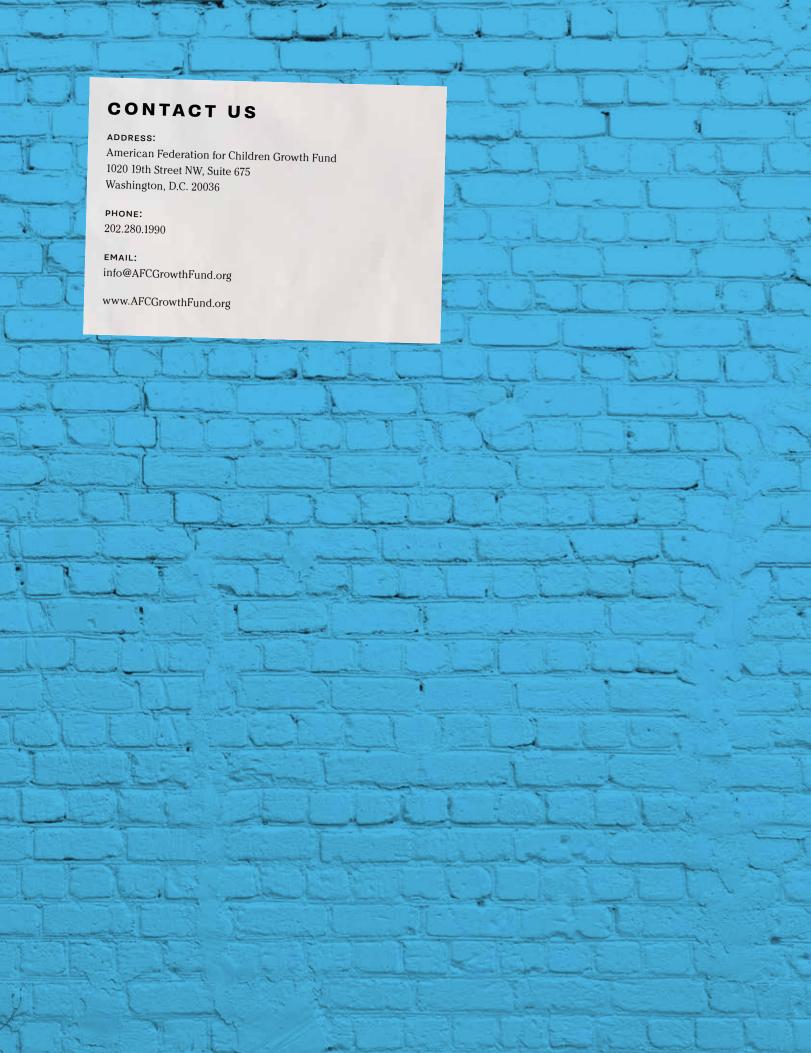
OKLAHOMA: Information on the Lindsey Nicole Henry Scholarship for Students with Disabilities Program provided by the Oklahoma Department of Education (Anita Eccard). Information on the Equal Opportunity Education Scholarships Program provided by the Catholic Schools Opportunity Scholarship Fund Inc.,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

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- NORTH CAROLINA: Information on the Opportunity Scholarship Program and the Children with Disabilities Scholarship Grants







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