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EDUCATIONAL CHOICE TODAY

TYPES OF SCHOOL CHOICE PROGRAMS

TAX CREDIT SCHOLARSHIPS

Tax credit scholarship programs give families greater access to high-quality private schools by providing incentives for businesses and individuals to get involved in education reform. In these programs, companies and individuals receive tax credits for donating to nonprofit organizations that provide scholarships to students.

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 (usually children from low-income families, children in failing schools or children with special needs) greater access to high-quality private schools. In voucher programs, parents select private schools and receive state-funded scholarships 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 independently operated public schools that have the freedom to design classrooms that meet their students' needs. All charter schools operate under a contract with a charter school authorizer that holds them accountable to the standards outlined in their "charters."

VIRTUAL SCHOOLS

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

OPEN ENROLLMENT

Open enrollment policies allow students to attend public schools outside of a student's assigned school district.

MAGNET SCHOOLS

Magnet schools are public schools that offer specific education programs, often emphasizing academic subjects, such as math, science and technology, or using specific instructional approaches.

These colors define the three basic types of private school choice programs throughout this Guidebook



Tax Credit Scholarships



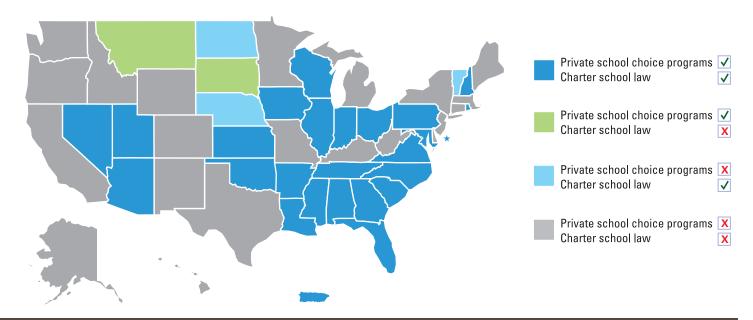
Vouchers



Education Savings Accounts

EDUCATIONAL CHOICE TODAY

QUICK NATIONWIDE DATA FOR 2018-2019



26 STATES, PUERTO RICO & WASHINGTON, D.C., HAVE PRIVATE SCHOOL CHOICE PROGRAMS

States plus Puerto Rico & Washington, D.C., Have Voucher Programs

States Have Tax Credit Scholarship Programs

States Have Education
Savings Account Programs

55 PRIVATE SCHOOL CHOICE PROGRAMS NATIONWIDE

25 Voucher Programs

Tax Credit Scholarship Programs

Education Savings
Account Programs

Individual
Tuition Tax
Credit Programs

OVER \$2.6 BILLION EXPENDED FOR PRIVATE SCHOOL CHOICE PROGRAMS

\$1.2 Billion

\$1.2 Billion

\$218 Million

Voucher Programs

Tax Credit Scholarship Programs

Education Savings Account Programs

\$6,362 AVERAGE SCHOLARSHIP AMOUNT FOR PRIVATE SCHOOL CHOICE PROGRAMS

\$5,848

53,U35

\$8,694

Average Scholarship in Voucher Programs Average Scholarship in Tax Credit Scholarship Programs Average Scholarship in Education Savings Account Programs

21 SPECIAL NEEDS SCHOLARSHIP PROGRAMS NATIONWIDE

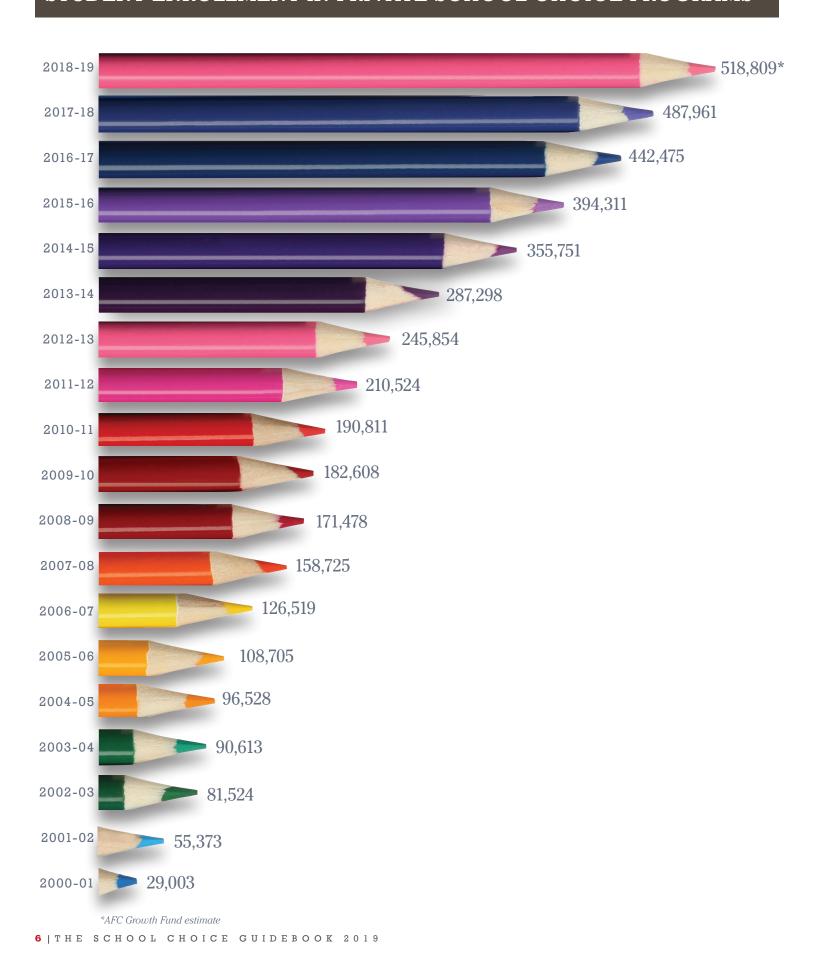
States plus Puerto Rico Have Special Needs Scholarship Programs

\$7,871

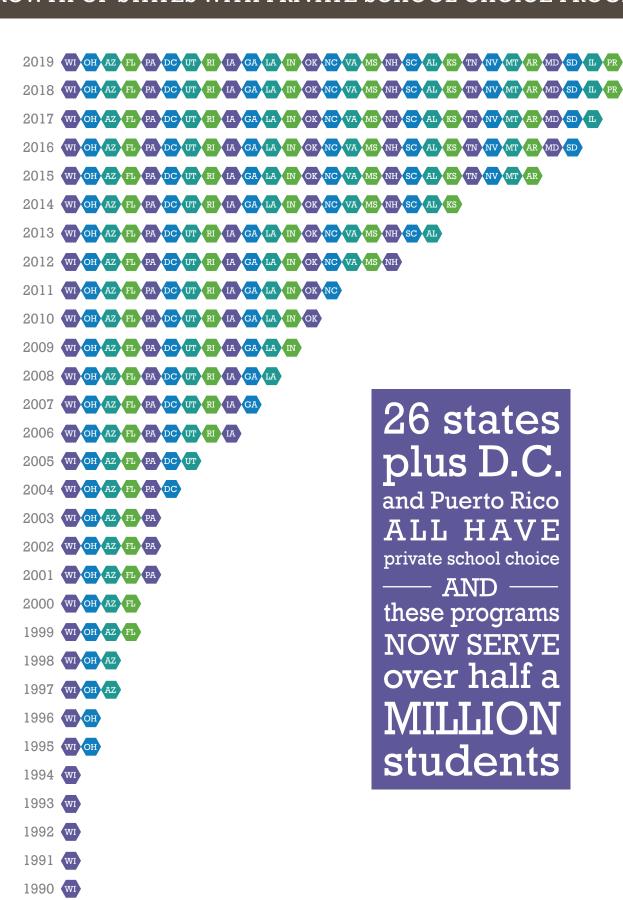
Average Scholarship Amount for Students with Special Needs Scholarships

13,408Students Receiving
Special Needs Scholarships

STUDENT ENROLLMENT IN PRIVATE SCHOOL CHOICE PROGRAMS



GROWTH OF STATES WITH PRIVATE SCHOOL CHOICE PROGRAMS



26 states plus D.C. and Puerto Rico ALL HAVE private school choice — AND these programs **NOW SERVE** over half a MILLION students

PROGRAMS: ENROLLMENT AND FUNDING

TAX CREDIT SCHOLARSHIP PROGRAMS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2018-19	AMOUNT OF DONATIONS IN 2018
ALABAMA	Tax Credit for Contributions to Scholarship Granting Organizations	2013	3,832	\$30,000,000
ARIZONA	Individual School Tuition Organization Tax Credit	1997	65,801*	\$70,483,335
ARIZONA	Corporate School Tuition Organization Tax Credit	2006	28,712*	\$74,503,720
ARIZONA	Lexie's Law	2009	1,362*	\$5,000,000
FLORIDA	Florida Tax Credit Scholarship	2001	100,512	\$700,879,586
FLORIDA	Hope Scholarship Program	2018	127	\$42,120,317
GEORGIA	Georgia Scholarship Tax Credit Program	2008	13,895	\$51,592,529
ILLINOIS	Invest in Kids Program	2017	7,178	\$61,578,005
INDIANA	Corporate and Individual Scholarship Tax Credit Program	2009	10,104	\$22,409,436
IOWA	Individual and Corporate School Tuition Organization Tax Credit	2006	10,791	\$18,461,866
KANSAS	Tax Credit for Low Income Students Scholarship Program	2014	369	\$3,399,716
LOUISIANA	Tuition Donation Tax Credit Program	2012	2,155	\$25,069,000
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	2015	53	\$27,000
NEVADA	Nevada Educational Choice Scholarship Program	2015	2,308	\$6,700,000
NEW HAMPSHIRE	Education Tax Credit Program	2012	416	\$938,227
OKLAHOMA	Equal Opportunity Education Scholarships	2011	2,892*	\$6,102,000*
PENNSYLVANIA	Educational Improvement Tax Credit	2001	37,725	\$68,507,072
PENNSYLVANIA	Education Opportunity Scholarship Tax Credit	2012	14,419	\$35,904,659
RHODE ISLAND	Rhode Island Corporate Scholarship Tax Credit	2006	397	\$1,298,193
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	2013	2,617	\$12,000,000
SOUTH DAKOTA	The Partners in Education Tax Credit Program	2016	492	\$237,000
VIRGINIA	Education Improvement Scholarship Tax Credits	2012	4,335*	\$18,500,000*
		TOTALS	310,492	\$1,255,711,661

EDUCATION SAVINGS ACCOUNTS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2018-19	FUNDS EXPENDED IN 2018
ARIZONA	Empowerment Scholarship Accounts Program	2011	5,042	\$84,000,000
FLORIDA	Gardiner Scholarship Program	2014	11,948	\$129,853,705
MISSISSIPPI	Equal Opportunity for Students with Special Needs	2015	421	\$2,155,238
NORTH CAROLINA	Personal Education Savings Account Program	2017	277	\$2,422,697
TENNESSEE	Education Savings Account	2019	N/A	N/A
TENNESSEE	Individualized Education Account Program	2015	137	\$310,556
*AFC Growth Fund estin	nate	TOTALS	17,825	\$218,742,197

PROGRAMS: ENROLLMENT AND FUNDING

VOUCHER PROGRAMS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2018-19	FUNDS EXPENDED IN 2018
ARKANSAS	Succeed Scholarship Program for Students with Disabilities.	2015	245	\$1,354,310
FLORIDA	John M. McKay Scholarship for Students with Disabilities Program	1999	30,695	\$219,670,504
GEORGIA	Special Needs Scholarship Program	2007	4,769	\$24,889,308
INDIANA	Choice Scholarship Program	2011	36,290	\$161,445,100
LOUISIANA	School Choice Program for Certain Students with Exceptionalities	2010	440	\$1,010,569
LOUISIANA	Student Scholarships for Educational Excellence Program	2008	6,892	\$41,900,000
MARYLAND	Broadening Options and Opportunities for Students Today (BOOST)	2016	3,168	\$7,000,000
MISSISSIPPI	Dyslexia Therapy Scholarship for Students with Dyslexia Program	2012	250	\$1,246,243
MISSISSIPPI	Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program	2013	0	\$0
NORTH CAROLINA	Children with Disabilities Scholarship Grants	2013	1,754	\$10,440,828
NORTH CAROLINA	Opportunity Scholarship Program	2013	9,651	\$37,988,912
ОНЮ	Autism Scholarship Program	2003	3,773	\$84,349,874
ОНЮ	Cleveland Scholarship and Tutoring Program	1995	7,438	\$37,360,804
ОНЮ	Educational Choice Scholarship Program	2005	23,512	\$107,650,285
ОНЮ	Income-Based Scholarship Program	2013	10,836	\$39,050,006
ОНЮ	Jon Peterson Special Needs Scholarship Program	2011	6,352	\$55,722,488
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	2010	788	\$5,471,776
PUERTO RICO	Program of Free Selection of Schools	2018	0	\$0
UTAH	Carson Smith Special Needs Scholarship	2005	1,113	\$6,055,507
WASHINGTON, D.C.	Opportunity Scholarship Program	2004	1,645	\$17,541,008
WISCONSIN	Milwaukee Parental Choice Program	1990	28,917	\$221,800,000
WISCONSIN	Parental Choice Program	2013	7,140	\$54,600,000
WISCONSIN	Racine Parental Choice Program	2011	3,324	\$25,600,000
WISCONSIN	Special Needs Scholarship Program	2015	692	\$8,336,635
		TOTALS	189,684	\$1,170,484,156

INDIVIDUAL TUITION TAX CREDITS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED 2018-19	FUNDS EXPENDED 2018
ALABAMA	Parent Refundable Tax Credits	2013	132	\$139,187
SOUTH CAROLINA	Refundable Tuition Credit for Exceptional Needs Children	2015	378*	\$2,000,000
*AFC Growth Fund estim	ate	TOTALS	510	\$2,139,187

PRIVATE SCHOOL CHOICE STUDENT ELIGIBILITY

Which Students Participate in Private School Choice Programs?

Most of the time, private school choice programs serve students with particular educational needs or circumstances. Students who meet 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 learning needs.

30 MEANS-TESTED PROGRAMS

Means-tested programs are designed to provide students from low-income families with quality educational options they may not otherwise have access to.

Means-preferenced programs give preference to students from low-income families.

VOUCHER PROGRAMS

FLORIDA

Family Empowerment Scholarship

INDIANA

Choice Scholarship Program

LOUISIANA

Student Scholarships for Educational Excellence Program

// ARYI AND

Broadening Options and Opportunities for Students Today

NORTH CAROLINA

Opportunity Scholarship Program

OHIO

Cleveland Scholarship and Tutoring Program Educational Choice Scholarship Program

Income-Based Scholarship Program

PUERTO RICO

Program of Free Selection of Schools

WASHINGTON, D.C.

D.C. Opportunity Scholarship Program

WISCONSIN

Milwaukee Parental Choice Program Racine Parental Choice Program

Parental Choice Program

TAX CREDIT SCHOLARSHIP PROGRAMS

ALABAMA

Tax Credits for Contributions to Scholarship Granting Organizations

ARIZONA

Corporate School Tuition Organization Tax Credit

FLORIDA

Tax Credit Scholarship

ILLINOIS

Invest in Kids Program
INDIANA

School Scholarship Tax Credit Program

- Δ

IOWA

Individual and Corporate Scholarship Tax Credit

KANSAS Tax C

Tax Credit for Low Income Students Scholarship Program

LOUISIANA Tuition D

Tuition Donation Tax Credit Program

NEVADA

Educational Choice Scholarship Program

NEW HAMPSHIRE

Education Tax Credit

OKLAHOMA

Equal Opportunity Education Scholarships

PENNSYLVANIA

Educational Improvement Tax Credit

Educational Opportunity Scholarship Tax Credit

TAX CREDIT SCHOLARSHIP PROGRAMS (CONT'D)

RHODE ISLAND

Corporate Scholarship Tax Credits

SOUTH DAKOTA

The Partners in Education Tax Credit Program

VIRCINIA

Education Improvement Scholarships Tax Credits

EDUCATION SAVINGS ACCOUNT PROGRAMS

TENNESSEE

Education Savings Account Program

9 FAILING SCHOOLS PROGRAMS

Failing schools programs help students assigned to persistently failing public schools attend the private or public school of their parents' choice.

VOUCHER PROGRAMS

LOUISIANA

Student Scholarships for Educational Excellence Program

OHIO

Educational Choice Scholarship Program

TAX CREDIT SCHOLARSHIP PROGRAMS

ALABAMA

Tax Credits for Contributions to Scholarship Granting Organizations

KANSAS

Tax Credit for Low Income Students Scholarship Program

LOUISIANA

Tuition Donation Rebate Program

OKLAHOMA

Equal Opportunity Education Scholarships

PENNSYLVANIA

Educational Opportunity Scholarship Tax Credit

INDIVIDUAL TUITION TAX CREDITS

ALABAMA

Parent Refundable Tax Credits

EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA

Empowerment Scholarship Accounts Program

PRIVATE SCHOOL CHOICE STUDENT ELIGIBILITY

2 PROGRAMS FOR STUDENTS WHO ARE BULLIED OR HARASSED

This new type of scholarship program provides alternative school options to students who have experienced bullying and/or harassment in their zoned schools.

VOUCHER PROGRAMS

PUERTO RICO

Program of Free Selection of Schools

TAX CREDIT SCHOLARSHIP PROGRAMS

FLORIDA

Hope Scholarship Program

3 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 parents' choice.

TAX CREDIT SCHOLARSHIP PROGRAMS

ARIZONA

Individual Tuition Tax Credit

GEORGIA

Scholarship Tax Credit Program

MONTANA

Tax Credits for Contributions to Student Scholarship Organizations

21 SPECIAL NEEDS SCHOLARSHIP PROGRAMS

Special needs scholarship programs are private school choice programs designed specifically for students with special needs. These programs allow students to attend a public or private school that can address their specific learning needs.

VOUCHER PROGRAMS

ARKANSAS

Succeed Scholarship Program for Students with Disabilities

FLORIDA

John M. McKay Scholarship for Students with Disabilities Program

GEORGIA

Special Needs Scholarship Program

LOUISIANA

School Choice Program for Certain Students with Exceptionalities

MISSISSIPPI

Dyslexia Therapy Scholarship for Students with Dyslexia Program Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program

NORTH CAROLINA

Children with Disabilities Scholarship Grants

OHIO

Autism Scholarship Program

Jon Peterson Special Needs Scholarship Program

OKLAHOMA

Lindsey Nicole Henry Scholarship for Students with Disabilities Program

PUERTO RICO

Program of Free Selection of Schools

UTAH

Carson Smith Special Needs Scholarship

WISCONSIN

Special Needs Scholarship Program

TAX CREDIT SCHOLARSHIP PROGRAMS

ARIZONA

Lexie's Law

SOUTH CAROLINA

Educational Credit for Exceptional Needs Children

INDIVIDUAL TUITION TAX CREDITS

SOUTH CAROLINA

Refundable Tuition Credit for Exceptional Needs Children

EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA

Empowerment Scholarship Accounts Program

FLORIDA

Gardiner Scholarship Program

MISSISSIPPI

Equal Opportunity for Students with Special Needs

NORTH CAROLINA

Personal Education Savings Account Program

TENNESSEE

Individualized Education Account Program

ACCOUNTABILITY CHECK

Transparency and accountability are smart public policy and also provide educational choice advocates with readily available data and information to showcase program successes.

ACADEMIC ACCOUNTABILITY

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

ADMINISTRATIVE ACCOUNTABILITY

requires schools to meet health and safety regulations, and to conduct background checks on employees. All schools must comply with federal nondiscrimination requirements. For tax credit scholarship programs, scholarship granting organizations (SGOs) disclose donations and scholarship details, as well as conduct background checks of SGO operators.

FINANCIAL ACCOUNTABILITY

ADMINISTRATIVE FINANCIAL

NCIAL

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

ACADEMIC

ACCOUNTABLE	LITY STANDARDS IN VOUCHER PROGRAMS	HEALTH AND SAFETY	BACKGROUND CHECKS	ANNUAL FINANO REPORTING	PROOF OF FINAL	STANDARDIZED ASSESSMENTS	PUBLIC REPORT OF RESULTS	INDEPENDENT EVALUATION
ARKANSAS	Succeed Scholarship Program for Students with Disabilities	107				0,7		
FLORIDA	Family Empowerment Scholarships							
	John M. McKay Scholarship for Students with Disabilities Program							
GEORGIA	Special Needs Scholarship Program							
INDIANA	Choice Scholarship Program							
LOUISIANA	School Choice Program for Certain Students with Exceptionalities				0			
	Student Scholarships for Educational Excellence Program				0			
MARYLAND	Broadening Options and Opportunities for Students Today Program			0	\bigcirc			
MISSISSIPPI	Dyslexia Therapy Scholarship for Students with Dyslexia Program				0		0	\bigcirc
	Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program				\bigcirc	0	0	
NORTH CAROLINA	Children with Disabilities Scholarship Grants			0	\bigcirc		\bigcirc	
	Opportunity Scholarship Program				\bigcirc			
оню	Autism Scholarship Program				\bigcirc		\bigcirc	\bigcirc
	Cleveland Scholarship and Tutoring Program			0	\bigcirc		0	\bigcirc
	Educational Choice Scholarship Program				\bigcirc			
	Income-Based Scholarship Program				\bigcirc			\bigcirc
	Jon Peterson Special Needs Scholarship Program				\bigcirc		\bigcirc	\bigcirc
OKLAHOMA	Carson Smith Special Needs Scholarship						\bigcirc	
	Lindsey Nicole Henry Scholarship for Students with Disabilities Program		\bigcirc				\bigcirc	
PUERTO RICO	Free Selection of Schools		\bigcirc		\bigcirc	0	\bigcirc	\bigcirc
UТАН	D.C. Opportunity Scholarship Program							
WASHINGTON, D.C.	Milwaukee Parental Choice Program							
WISCONSIN	Parental Choice Program							
	Racine Parental Choice Program							
	Special Needs Scholarship Program							

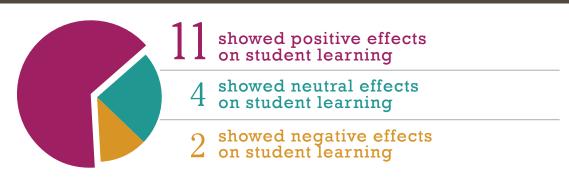
							ADMI	CHOO: NISTR <i>E</i> FINAN	TIVE	AC	ADEM	ic
	LITY STANDARDS IN CHOLARSHIP PROGRAMS	BACKGROUND CHECKS	DONATION & SCHOLARSHIP DETAILS REPORTING	ANNUAL FINANCIAL REPORTING	HEALTH AND SAFETY	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION		
ALABAMA	Tax Credits for Contributions to Scholarship Granting Organizations											
ARIZONA	Corporate School Tuition Organization Tax Credit											
	Individual School Tuition Organization Tax Credit											
	Lexie's Law											
FLORIDA	Hope Scholarship Program								0			
	Tax Credit Scholarship											
GEORGIA	Scholarship Tax Credit Program											
ILLINOIS	Invest in Kids Program	0					\bigcirc					
INDIANA	School Scholarship Tax Credit Program											
IOWA	Individual and Corporate School Tuition Organization Tax Credit	0				\bigcirc	\bigcirc		\bigcirc			
KANSAS	Tax Credit for Low Income Students Scholarship Program	0										
LOUISIANA	Tuition Donation Tax Credit Program											
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations											
NEVADA	Educational Choice Scholarship Program											
NEW HAMPSHIRE	Education Tax Credit											
OKLAHOMA	Equal Opportunity Education Scholarships					\bigcirc	\bigcirc	\bigcirc	\bigcirc			
PENNSYLVANIA	Educational Improvement Tax Credit											
	Educational Opportunity Scholarship Tax Credit											
RHODE ISLAND	Corporate Scholarship Tax Credit	0		\bigcirc			\bigcirc	\bigcirc	\bigcirc			
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	0	0			0	\bigcirc		0			
SOUTH DAKOTA	Partners in Education Tax Credit Program					\bigcirc	\bigcirc		\bigcirc	\bigcirc		
VIRGINIA	Education Improvement Scholarships Tax Credits	0				0	0					
	1											

		ADMINIS	TRATIVE	FINAI	NCIAL	AC	CADEM	IIC
	LITY STANDARDS IN AVINGS ACCOUNT PROGRAMS	HEALTH AND SAFETY	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	ANNUAL AUDITS (RANDOM SAMPLE)	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ARIZONA	Empowerment Scholarship Accounts Program		\bigcirc					
FLORIDA	The Gardiner Scholarship Program							
MISSISSIPPI	Equal Opportunity for Students with Special Needs Act			0	\bigcirc	0	\bigcirc	
NORTH CAROLINA	Personal Education Savings Account Program							
TENNESSEE	Education Savings Account							
	Individualized Education Account Program						0	

WHAT DOES THE RESEARCH SAY?

All school choice programs should collect and report data on how the students are doing in the programs—both academically and socioemotionally—and also on their academic attainment after they graduate from the programs.

Toold standard, random assignment empirical studies on private school choice programs



2019 RESEARCH HIGHLIGHTS

Additional research on the long-term outcomes experienced by students enrolled in private school choice programs is essential. Below, we highlight three recent studies that look into postsecondary outcomes for private school choice students in Florida and Wisconsin.

WISCONSIN

University of Arkansas and Cato Institute, February 2019

MAIN FINDINGS: Students who participated in the Milwaukee voucher program in 8th or 9th grade have lower rates of conviction for criminal activity and lower rates of paternity suits between ages 25 and 28.

- Voucher students experienced a 53% reduction in drug conviction and 86% reduction in property damage convictions compared with their peers in public schools.
- These program effects are largest for males and students with low academic achievement.

FLORIDA

Urban Institute, July 2019

 ${\tt MAIN\ FINDINGS:}\ Florida\ tax\ credit\ scholarship\ (FTC)\ students\ are\ more\ likely\ to\ enroll\ in\ and\ graduate\ from\ college\ than\ their\ public\ school\ peers.$

- FTC students are up to 99% more likely to enroll in four-year colleges and up to 56% more likely to earn bachelor's degrees.
- Fifty-seven percent of FTC students enrolled in college compared with 51% of non-FTC students, a 12% increase.
- FTC students had higher college-going rates for both public and private colleges and were more likely to attend college full time.
- The FTC program's impact on both enrollment and degree attainment increased with the number of years of FTC participation.

WISCONSIN

Urban Institute, July 2019

 ${\tt MAIN\ FINDINGS:}\ \textbf{Students\ who\ participated\ in\ the\ Milwaukee\ voucher\ program\ are\ more\ likely\ than\ public\ school\ students\ to\ enroll\ and\ persist\ at\ four-year\ universities.}$

For 9th grade students:

• Voucher students were significantly more likely to enroll in a four-year university (7 percentage points higher), and they were enrolled, on average, 20% longer there.

For 3rd through 8th grade students:

- Voucher students were 5 percentage points more likely to enroll in any type of college by 2018 and 15% more likely to enroll in a four-year college.
- Voucher students also graduated from college at higher rates, especially from four-year institutions for which there was a 38% graduation rate increase.

NEW PRIVATE SCHOOL CHOICE PROGRAMS

FLORIDA

LAW PASSED: 2019 TYPE OF PROGRAM: VOUCHER

The Family Empowerment Scholarship is a new voucher program that aims to eliminate the waiting list of 13,000 families who are seeking a Florida Tax Credit Scholarship for their children while simultaneously expanding school choice options for thousands of other students. The program will provide scholarships for up to 18,000 students in its first year and add approximately 7,000 more students in future years. This new scholarship program will be funded through the Florida Education Finance Program rather than by private corporate contributions.



TENNESSEE

LAW PASSED: 2019 TYPE OF PROGRAM: EDUCATION SAVINGS ACCOUNT

When the Tennessee Education Savings Account Pilot Program was enacted in May 2019, it became the country's seventh education savings account program. The program, which could start enrollment as early as 2020, will provide education scholarships for 5,000 students annually (that number will increase by 2,500 per year until the program reaches its 15,000 student cap). If the application cap is reached in a given year, then priority will be given to students from the lowest-income families and those who are zoned to the lowest-performing schools.



In February 2019, U.S. Secretary of Education Betsy DeVos announced a proposal to create Education Freedom Scholarships to expand elementary, secondary, and vocational education opportunities for students by providing a federal tax credit to encourage individuals and businesses to donate to in-state nonprofit



SGOs. The Education Freedom Scholarships and Opportunity Act was introduced in the Senate by Senator Ted Cruz and in the House by Congressman Bradley Byrne.

Education Freedom Scholarships (EFS) could be used for a wide range of K-12 education-related purposes. Specifically, each participating state would have the freedom to determine permitted education expenses as well as eligibility requirements for student participation. Families would have autonomy over how they used the funds for their child's elementary and secondary education. This could include things like concurrent and dual enrollment, career and technical education, tutoring, certifications, private school tuition, and much more. Furthermore, each state's participation is entirely voluntary and left to the discretion of state and local leaders.

EFS would be fully-funded through voluntary contributions—either by an individual or business—scholarship granting organizations that have been approved by the state. Contributors would then receive a non-refundable, dollar-for-dollar tax credit, meaning their income taxes would be reduced by the amount they donate. As proposed, this federal tax credit would be capped at 10% of an individual's gross income and 5% of a business' taxable income. Importantly, EFS would not rely on or take away any funds that are dedicated to public education, nor would it create a new federal education program.

SCHOOL CHOICE POLLING DATA

How many people actually support school choice?

In June 2019, the Mason-Dixon Polling & Research firm interviewed 1,000 randomly selected adults from across the United States.

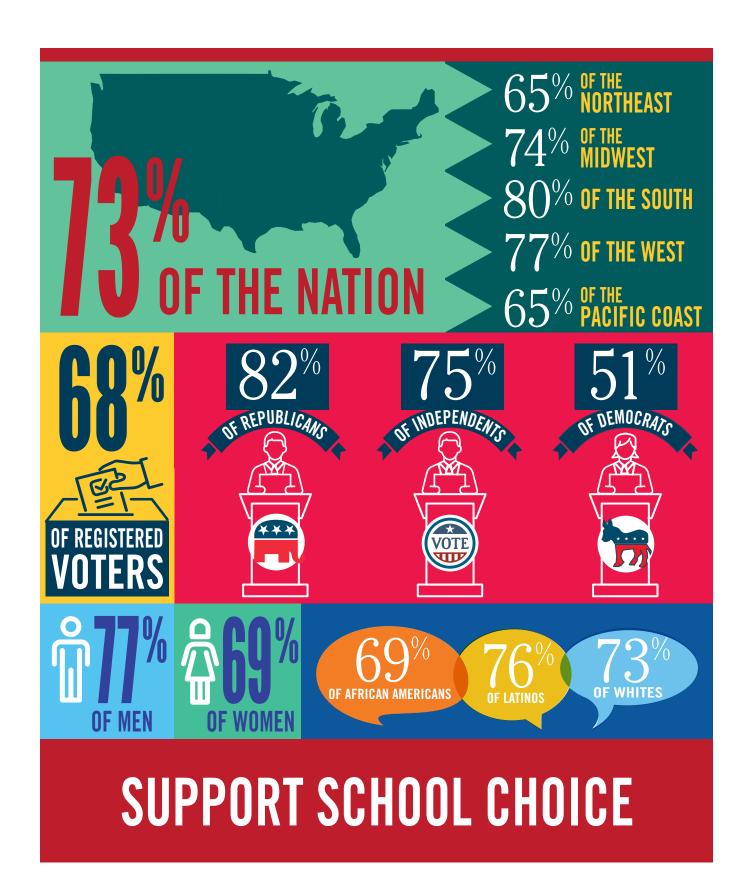
The firm asked those interviewed:

4 School choice gives parents the right to use the tax dollars designated for their child's education to send their child to the public or private school which best serves their needs.

Generally speaking, would you say you support or oppose the concept of school choice? 77

And here are the results...

SCHOOL CHOICE POLLING DATA



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Some of the following program pages include a ranking and scores that compare it to similar programs nationwide. Using the methodology described on pages 76-90, we have scored all tax credit scholarship, ESA, and voucher programs that have existed long enough to have significant student enrollment.

This Guidebook

does not score

or rank

individual tuition

tax credit

programs.

STUDENT ELIGIBILITY

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

PARENT REQUIREMENTS

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

PROGRAM TYPE

Individual Tuition Tax Credit
- Failing schools

TAX CREDIT VALUE

Whichever is less:

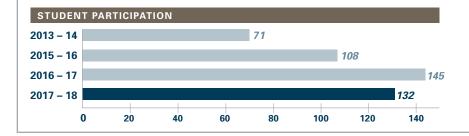


80% of average state per-pupil funding OR

Tuition and fees

YEAR ENACTED

2013



DATA UPDATE	
Taxpayers Participating	124
Average Tax Credit/Rebate Value	\$1,706
2018 Tax Credits Refunded	\$139,187



STUDENT ELIGIBILITY

- Family income cannot exceed 185% of the federal poverty level (\$47,637 for a family of four in 2019)
- Student must be enrolled in a failing school (defined as the lowest-performing 6% of public schools annually on state assessments); 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 income does not exceed 185% of the federal poverty guidelines whether or not they are assigned to a failing school
- A renewing student's family income can increase to up to 275% of the federal poverty guidelines (\$70,813 for a family of four in 2019)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 95% of contributions for scholarships
- Conduct criminal background checks on all employees and board members
- · Make scholarships portable to any qualifying school
- · Meet state and local health and safety requirements
- Spend a portion of expenditures on scholarships for low-income students 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% of first-time scholarship recipients were not enrolled in a private school during the previous year
- Submit annually to the state:
 - Data on accepted contributions
 - Demographic data for students receiving scholarships
 - A 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

SCHOOL REQUIREMENTS

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

This program ranks

4th

out of 20

Tax Credit Scholarship Programs

- 21 out of 32 pts. | STUDENT ELIGIBILITY
- 22 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 18 out of 24 pts. | ACCOUNTABILITY
- 32 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

Means-tested and failing schools

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

- \$6,000 (grades K-5)
- \$8,000 (grades 6-8)
- \$10,000 (grades 9-12)

DONOR TAX CREDIT CAP

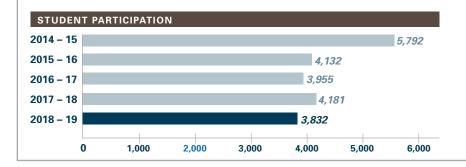
- 50% of tax liability, up to \$50,000 for individuals and couples
- 50% of tax liability for corporations

STATEWIDE CAP

\$30 million

YEAR ENACTED

2013



DATA UPDATE	
Schools Participating	164
SGOs Operating	6
Average Scholarship Amount	\$7,000
2018 Donations	\$30,000,000



1st

out of 1

Education Savings Account Program

16 out of 32 pts. | STUDENT ELIGIBILITY

4 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

16 out of 20 pts. | ACCOUNTABILITY

25 out of 16 pts. | ESA FEATURES

PROGRAM TYPE

Education Savings Account

- Special needs and foster care
- Active-duty military families
- Failing schools
- Students living on Native American reservations

 See Student Eligibility section for additional eligibility categories

SCHOLARSHIP CAP

- 90% of the public school per-pupil base funding (takes into account grade and disability)
 - General education student average is \$6,850

ENROLLMENT CAP

- For 2018-19 school year, enrollment capped at .5% of public school enrollment
- No enrollment cap starting in 2019-2020 school year

PROGRAM FUNDING

\$84 million distributed (2018)

YEAR ENACTED

2011

STUDENT ELIGIBILITY

- · Student must:
 - Be identified as a child with a disability under Section 504 of the Rehabilitation Act, or by a school district, or be eligible to receive special education services from a school district under state law and have an Individualized Education Program (IEP); or
 - Attend (or be an entering kindergarten student zoned to attend) a public school or school district that received a letter grade of a "D" or "F" from the Arizona Department of Education; or
 - Have a parent who is an active-duty member of the U.S. military or was killed in the line of duty; or
- Be adopted from the state foster care system or placed with a family and have a case plan of adoption; or
- Be a sibling of a current or former ESA student; or
- Live on a Native American reservation; or
- Have a parent that is blind or hearing impaired
- Be in grades K-12 or preschool students with disabilities are eligible if they have a multidisciplinary evaluation team (MET) report or an IEP from an Arizona public school
- Student must have attended public school as a full-time student for the first 100 days of the prior school year; have participated in the Empowerment Scholarship Accounts Program in the previous year; be entering kindergarten; or have parents on active military duty

PARENT REQUIREMENTS

- Must sign an agreement to:
 - Provide an education in the subjects of reading, grammar, mathematics, social studies and science
 - Not enroll students in a school district or charter school
- Release the school district from all obligations to educate the student
- Not accept a scholarship under any of Arizona's tax credit scholarship programs
- Use the money deposited in the empowerment account for purposes specified in the law and spend accumulated ESA dollars on basic education subjects

SCHOOL REQUIREMENTS

- Cannot discriminate on the basis of race, color or national origin
- Cannot share, refund or rebate any empowerment account monies with or to the parent or student



DATA UPDATE	
Accounts Awarded	5,042
Schools Participating	436
Average Scholarship Amount	\$11,644
2018 Expenditures	\$84,000,000



STUDENT ELIGIBILITY

- For preschool, student must be enrolling or currently enrolled in a private preschool program for students with disabilities and have an IEP or multidisciplinary evaluation team (MET) report from an Arizona public school
- Additional requirements may be determined by School Tuition Organizations (STO)
- To participate in the Switcher program, student must meet ONE of the following:
 - Attended an Arizona public school for at least 90 days or a full semester in the prior school year and transferred to a private school
 - Currently enrolled in kindergarten
- Dependent of a member of the U.S. Armed Forces who is stationed in Arizona under military orders
- Previously received a Corporate or Switcher scholarship in a prior year and has attended private school continuously since

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state:
 - Data on accepted contributions, grants awarded, and dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch (FRL) program
 - Dollar amount of scholarships granted to those students whose household income falls between 185% and 342.25% of the federal poverty level (\$47,637 to \$88,129 for family of four in 2019)
 - Amount of money being held for identified student scholarships in future years, list of participating schools with the number of students and dollar amount of scholarship awards received
 - The salary of the STO's top three highest-paid officials for the fiscal year
 - Proof of independent review of financial statements by a certified public accountant
- · Must prohibit donors from designating student beneficiaries as a condition of any contribution

SCHOOL REQUIREMENTS

- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- Require teachers and staff to be fingerprinted

This program ranks

3rd

out of 20

Tax Credit Scholarship Programs

32 out of 32 pts. | STUDENT ELIGIBILITY

32 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

10 out of 24 pts. | ACCOUNTABILITY

23 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship individual

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

• Tuition only

DONOR TAX CREDIT CAP

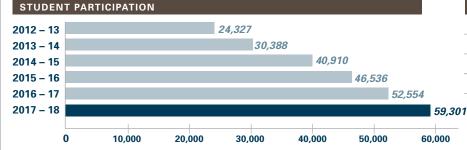
- \$1,135 single (\$569 for this program + \$556 Switcher program)
- \$2,269 married couple (\$1,138 for this program + \$1,131 Switcher program) (2019)

STATEWIDE CAP

None

YEAR ENACTED

1997 - Original program 2012 - Switcher program



DATA UPDATE	
Schools Participating	358
STOs Operating	58
Average Scholarship Amount	\$1,856
2018 Donations	\$70,483,335



out of 17

Special Education **Programs**

16 out of 20 pts. | STUDENT ELIGIBILITY

 $\textcolor{red}{20} \ \mathsf{out} \ \mathsf{of} \ 36 \ \mathsf{pts.} \ | \textcolor{red}{\mathsf{PROGRAM}} \ \mathsf{AND} \\ \mathsf{SCHOLARSHIP} \ \mathsf{SIZE}$

4 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Tax Credit Scholarship—

- Special needs and foster children

TAX CREDIT VALUE



100% of donation

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Have a 504 plan from an Arizona public school

• Allow the state to verify that scholarships are awarded to students attending a qualified school

- Have been placed in foster care at any time before the student graduates from high school or

- Be identified as having a disability under Section 504 of the Rehabilitation Act, identified by a school district as a student with a disability, or identified as eligible to receive disability services

Be in grades K-12 or preschool students with disabilities are eligible if they have a multidisciplinary

• Report annually to the state:

STUDENT ELIGIBILITY

obtains a GED: or

from a school district; or

• Student must:

- Data on accepted contributions, grants awarded, and 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% and 342.25% of the federal poverty level (\$47,637 and \$88,129 for family of four in 2019)
- Amount of money being held for identified student scholarships in future years

evaluation team (MET) report or an IEP from an Arizona public school

- List of participating schools with the number and dollar amount of scholarship awards received
- Salary of the STO's top three highest-paid officials for the fiscal year
- Proof of independent review of financial statements by a certified public accountant

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition of private school
 - 90% of state aid

DONOR TAX CREDIT CAP

 S Corporations must donate a minimum of \$5,000

STATEWIDE CAP

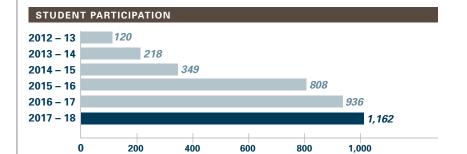
\$5 million

YEAR ENACTED

2009

SCHOOL REQUIREMENTS

- · Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- Require teachers and staff to be fingerprinted



DATA UPDATE	
Schools Participating	140
STOs Operating	14
Average Scholarship Amount	\$4,480
2017 Donations	\$5,000,000

24 | THE SCHOOL CHOICE GUIDEBOOK 2019



STUDENT ELIGIBILITY

- To be eligible:
- Family income cannot exceed 185% of the amount required to qualify for the free or reduced-price lunch program (\$88,128 for family of four in 2019)
- Student must be in grades K-12 or preschool students with disabilities are eligible if they have a
 multidisciplinary evaluation team (MET) report or an IEP from an Arizona public school
- Student must have attended an Arizona public school as a full-time student for at least 90 days of the prior fiscal year or one full semester and then transferred from the public school to a private school (those students who transfer to a qualified school after the first full semester are eligible to receive a scholarship that same academic year); or
- Student must be enrolling or currently enrolled in a private school kindergarten; or
- Student must be enrolling or currently enrolled in a private preschool program for students with disabilities (preschool students must have an MET or IEP from an Arizona public school; a 504 plan does not meet the requirement); or
- Student received a low-income corporate scholarship under one of the above criteria in a prior year, and the child continued to attend a private school in subsequent years; or
- Student must be a dependent of a member of the U.S. armed forces who is stationed in Arizona; or
- Student received an individual scholarship in a prior year and continued to attend a private school in subsequent years

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Must allow the state to verify that scholarships are awarded to students attending a qualified school
- Report annually to the state:
 - Data on accepted contributions, grants awarded, 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% and 342.25% of the federal poverty level (\$47,637 and \$88,129 for family of four in 2019), 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 highest-paid officials for the fiscal year, and proof of independent review of financial statements by a certified public accountant

SCHOOL REQUIREMENTS

- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- · Require teachers and staff to be fingerprinted

This program ranks

8th

out of 20

Tax Credit Scholarship Programs

25 out of 32 pts. | STUDENT ELIGIBILITY

24 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

10 out of 24 pts. | ACCOUNTABILITY

31 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate

- Means-tested

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

- Tuition only
- \$5,500 (grades K-8 in 2019-20)
- \$6,800 (grades 9-12 in 2019-20)
- Caps increase by \$100 each year

DONOR TAX CREDIT CAP

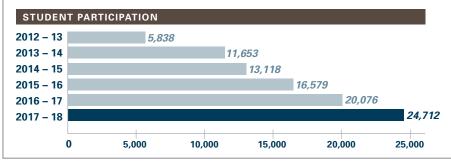
 S Corporations must donate a minimum of \$5,000

STATEWIDE CAP

- \$106,993,207 (FY 2019-20)
- 15% annual increase each year

YEAR ENACTED

2006



DATA UPDATE	
Schools Participating	266
STOs Operating	43
Average Scholarship Amount	\$2,415
2018 Donations	\$74,503,720

8th

out of 17

Special Education Programs

14 out of 20 pts. | STUDENT ELIGIBILITY

16 out of 28 pts. | PROGRAM AND SCHOLARSHIP SIZE

10 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE Voucher

- Special needs

SCHOLARSHIP CAP

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

ENROLLMENT CAP

None

PROGRAM FUNDING

None specified in the law

YEAR ENACTED

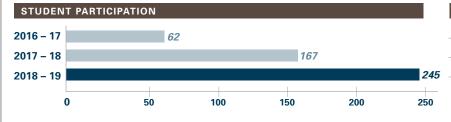
2015

STUDENT ELIGIBILITY

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

SCHOOL REQUIREMENTS

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



DATA UPDATE			
Average Scholarship Amount	\$6,713		
Schools Participating	34		
2018 Expenditures	\$1,354,310		



STUDENT ELIGIBILITY

A student is eligible for a scholarship if the student meets the following criteria:

- The student's household income level does not exceed 300% of the federal poverty level (\$77,250 for family of four in 2019); or
- The student qualifies for the food assistance program, the Temporary Assistance to Needy Families (TANF) program, or the Food Distribution on Indian Reservations program; or
- The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care
- The student is eligible to enroll in kindergarten or has spent the prior school year in attendance at a Florida public school
- Prior to scholarship funds being awarded, the student must be accepted and enrolled in a participating private school

Priority is given to students whose household income levels do not exceed 185% of the federal poverty level (\$47,637 for family of four in 2019) or who are in foster care or out-of-home care.

PARENT REQUIREMENTS

- The parent must select the private school and apply for the admission of his or her student.
- The parent must request the scholarship at least 60 days before the date of the first scholarship payment.
- The parent must inform the applicable school district when the parent withdraws his or her student from a public school to attend an eligible private school.
- Any student participating in the program must remain in attendance throughout the school year unless excused by the school for illness or other good cause.
- Before enrolling in a private school, a student and his or her parent or guardian must meet with the private school's principal or the principal's designee to review the school's academic programs and policies, customized educational programs, code of student conduct, and attendance policies.
- The parent shall ensure that the student participating in the scholarship program takes the norm-referenced assessment offered by the private school. The parent may also choose to have the student participate in the statewide assessments.
- If the parent requests that the student participating in the program take all statewide assessments required pursuant to s. 1008.22, the parent is responsible for transporting the student to the assessment site designated by the school district.
- Upon receipt of a scholarship warrant, the parent to whom the warrant is issued must restrictively endorse the warrant to the private school for deposit into the private school's account. The parent may not designate any entity or individual associated with the participating private school as the parent's attorney in fact to endorse a scholarship warrant. A participant who fails to comply with this paragraph forfeits the scholarship.

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor's degree, three years of teaching experience, or special expertise; schools must notify parents in writing, or on the school's website, the credentials of all teachers
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state; schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education
- Provide a written explanation to the parent of the student's progress annually, and cooperate with parents who choose to have the student participate in statewide assessments
- Notify the Florida Department of Education when a scholarship student withdraws from the school

This Guidebook

does not score or

rank programs

that did not have

students enrolled for

the 2018-2019

PROGRAM TYPE

Voucher

- Means-preferenced

school year.

SCHOLARSHIP CAP

• The scholarship amount is the lesser of the school's tuition and fees or the calculated scholarship amount, which is calculated at 95% of the funds per unweighted FTE full-time equivalent in the Florida Education Finance program, plus a per-full-time equivalent share of funds for all categorical programs, except for the Exceptional Student Education Guaranteed Allocation.

ENROLLMENT CAP

 For the 2019-20 school year, up to 18,000 scholarships may be awarded. Beginning in 2020-21, the number of students participating in the scholarship program may increase by .25% of the state's total public school student enrollment.

PROGRAM FUNDING

 No specific program appropriation – funded through the Florida Education Finance Program

YEAR ENACTED 2019

STUDENT PARTICIPATION
Student participation begins in 2019-2020 school year

DATA UPDATE	
Schools Participating	N/A
SFOs Operating	2



4th

Special Education Programs

out of 17

12 out of 20 pts. | STUDENT ELIGIBILITY

20 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

20 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Education Savings Account – Special needs

SCHOLARSHIP CAP

 90% of the amount of public school funding that the student would have received in a public school

ENROLLMENT CAP

• None

PROGRAM FUNDING

• \$124.6 million appropriated for 2018-19

YEAR ENACTED

2014

STUDENT ELIGIBILITY

- Student must have been diagnosed with one of the following: anaphylaxis, autism, cerebral palsy, deafness, down syndrome, dual sensory impaired, high-risk, hospital or homebound, intellectual disability, muscular dystrophy, Phelan-McDermid syndrome, Prader-Willi syndrome, a rare disease as defined by the National Organization for Rare Disorders, spina bifida, traumatic brain injury, visually impaired, Williams syndrome, or be considered a high-risk 3-, 4- or 5-year-old child 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

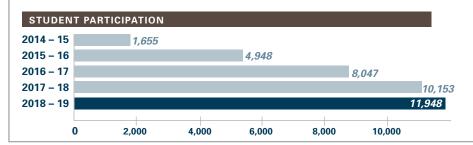
- Parent must sign an agreement with the tax scholarship funding organization (SFO) annually to:
- Affirm that the student is enrolled in a program that meets regular school attendance requirements
- Use program funds only for authorized purposes, including not submitting payment to both Medicare and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

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 program and all requirements under Section 1002.421, Florida Statutes
- Provide SFO with all documentation required for the student's participation, including the private school the student attends and student fee schedules
- Be academically accountable to the parent by:
 - Providing to the parent a quarterly written explanation of the student's progress
 - Annually administering, for students participating in the program in grades 3-10, one of the
 nationally norm-referenced tests identified by the Florida Department of Education or the statewide
 assessments; a participating private school shall report a student's scores to the parent; students
 with disabilities for whom standardized testing is not appropriate are exempt from this requirement
- Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state



DATA UPDATE	
Schools Participating	1,117
SFOs Operating	2
Average Scholarship Amount	\$10,000
2018 Expenditures	\$129,853,705

7

STUDENT ELIGIBILITY

- A student is eligible for a scholarship if he or she is enrolled in a Florida public school in grades K-12 and has reported an incident of battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault or battery; threat or intimidation; or fighting at school
- Upon conclusion of the investigation or within 15 days after the incident was reported, whichever
 occurs first, the school district must notify the student's parent about the Hope Scholarship Program
 and offer the parent an opportunity to enroll his or her student in another public school that has
 capacity or to request and receive a scholarship to attend an eligible private school, subject to
 available funding
- Students may use the Hope Scholarship until the student returns to public school or graduates from high school, whichever occurs first

DONOR ELIGIBILITY

- The purchaser of a motor vehicle is granted a credit of 100% of an eligible contribution made to an eligible nonprofit scholarship funding organization against any state tax, up to \$105
- Donations are collected from the purchaser by a car dealer, designated agent, or private tag agent as a result of the purchase or acquisition of a motor vehicle

SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS

- Must be annually approved by the State Board of Education
- Allowed to keep 3% of funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years
- Make scholarships available for more than one school
- Submit to the state:
 - Financial and compliance audit performed by certified public accountant
 - Operational audit conducted by the state auditor general
 - Quarterly reports on the number of scholarship recipients and participating schools

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health, fire and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks; school owners and operators must undergo a federal background check every five years
- Teachers must have a bachelor's degree, three years of teaching experience or special expertise; schools must notify parents in writing, or on the school's website, about the qualifications of classroom teachers
- Schools must send quarterly reports to parents on student's progress
- 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
- \bullet Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state
- Schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education
- Scholarship students in grades 3-10 must take a nationally recognized norm-referenced test or the state public school assessment
- The Florida Department of Education will conduct site visits for all new participating schools;
 beginning in 2019-20, new schools must receive a satisfactory site visit from DOE before the school is eligible to receive scholarship funding
- The Florida Department of Education is required to contract with an independent entity to provide an annual evaluation of the school program by reviewing the school climate and code of conduct at each public school to which 10 or more students transferred; reviewing performance of participating private schools that have at least 51% of students participating in the program and at least 10 participating students who take the state assessment; and surveying the parents of participating students to determine satisfaction
- Schools are required to test their students'; however, the scores are sent to the parents and not the independent researcher

This program ranks

1st

out of 20

Tax Credit Scholarship Programs

32 out of 32 pts. | STUDENT ELIGIBILITY

24 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

19 out of 24 pts. | ACCOUNTABILITY

32 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—individual

Bullied and harassed students

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

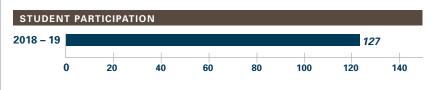
- Scholarship amount is the lesser of the school's tuition and fees or the calculated scholarship amount, which is calculated at 95% of the funds per unweighted full-time equivalent in the Florida Education Finance program, plus a per-full-time equivalent share of funds for all categorical programs, (except for the Exceptional Student Education Guaranteed Allocation)
- Alternatively, eligible students may receive up to a \$750 scholarship for transportation to an out-of-district public school

DONOR TAX CREDIT CAP

• 100% of state tax liability, up to \$105 per purchase

STATEWIDE CAP

None



DATA UPDATE	
Schools Participating	57
SFOs Operating	1
Average Scholarship Amount	\$2,347
2018 Donations	\$42,120,317

YEAR ENACTED

2018



1st

Special Education Programs

14 out of 20 pts. | STUDENT ELIGIBILITY

 ${\overset{2}{2}8} \ {\rm out} \ {\rm of} \ {\rm 36 \ pts.} \ | {\overset{\text{PROGRAM AND}}{\text{SCHOLARSHIP SIZE}}}$

20 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

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

ENROLLMENT CAP

None

PROGRAM FUNDING

No specific program appropriation – funded through the Florida Education Finance Program

YEAR ENACTED

1999

STUDENT ELIGIBILITY

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

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks
- Teachers must have a bachelor's degree, three years of teaching experience, or special expertise; schools must notify parents in writing, or on the school's website, of the credentials of all teachers
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state; schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education
- Provide a quarterly written explanation to the parent of the student's progress, and cooperate with parents who choose to have the student participate in statewide assessments
- Notify the Department when a scholarship student withdraws from the school
- Beginning in 2019-20, new schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding

2012 – 13		26,611	
2013 – 14		28,370	
2014 – 15		30,378	
2015 – 16		31,173	
2016 – 17		31,499	
2017 – 18		31,044	
2018 – 19		30,695	

DATA UPDATE			
Schools Participating	1,525		
Average Scholarship Amount	\$8,262		
2018 Expenditures	\$219,670,504		

7

STUDENT ELIGIBILITY

- Family income cannot exceed 200% of the federal poverty level (\$51,500 for a family of four in 2019) for a full scholarship
- Family income cannot exceed 260% of the federal poverty level (\$66,950 for a family of four in 2019) for a partial scholarship
- Students with family income at or below 185% of the federal poverty level (\$47,637 for family of four in 2019), renewing students, and students in foster care or out-of-home care get priority

SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS

- Must be annually approved by the State Board of Education
- Allowed to keep 3% of funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years
- May carry forward up to 25% of funds for the next year's scholarships
- Make scholarships available for more than one school
- Submit to the state:
 - Financial and compliance audit performed by certified public accountant
- Operational audit conducted by the state auditor general
- Ouarterly reports on the number of scholarship recipients and participating schools

SCHOOL REQUIREMENTS

- Be approved by the state
- Submit to the state annual sworn compliance reports regarding all local and state health, fire and safety codes
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Teachers and other school personnel working with scholarship recipients must undergo federal background checks; school owners and operators must undergo a federal background check every five years
- Teachers must have a bachelor's degree, three years of teaching experience or special expertise; schools must notify parents in writing, or on the school's website, of the credentials of all teachers
- Schools must send quarterly reports to parents on students' progress
- Schools in operation less than three years must obtain a surety bond or letter of credit to cover the value of the scholarship payments for one quarter
- Any school receiving more than \$250,000 in scholarships must provide financial reporting to the state
- Schools with consecutive years of material exceptions within the financial reports may be deemed ineligible to participate by the state commissioner of education
- Scholarship students in grades 3-10 must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3-10 taking the test in consecutive years will have the learning gains scores published by state researchers
- Beginning in 2019-20, new schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding

STATEWIDE CAP

- \$873.5 million (2018-19)
- Cap is allowed to increase by 25% in any year after 90% of the cap is reached

This program ranks

1st

out of 20

Tax Credit Scholarship Programs

22 out of 32 pts. | STUDENT ELIGIBILITY

32 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

22 out of 24 pts. | ACCOUNTABILITY

 $38~\rm out~of~38~pts.~|~{\scriptsize TAX~CREDIT~FEATURES}$

PROGRAM TYPE

Tax Credit Scholarship—

- Corporate
- Means-tested

TAX CREDIT VALUE



100% of donation

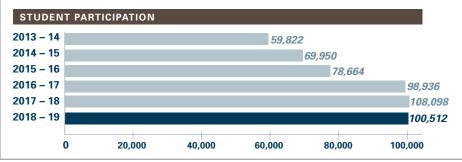
SCHOLARSHIP CAP

- The scholarship amount is the lesser of the school's tuition and fees or the calculated scholarship amount. The scholarship amount is based upon the grade level and district in which the student resides and will be calculated at 95% of the funds per unweighted FTE full-time equivalent in the Florida Education Finance program, plus a per-full-time equivalent share of funds for all categorical programs, except for the Exceptional Student Education Guaranteed Allocation.
- \$750 scholarship covering transportation to an out-of-district public school

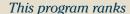
DONOR TAX CREDIT CAP

• 100% of state tax liability

YEAR ENACTED 2001



DATA UPDATE	
Schools Participating	1,807
SFOs Operating	2
Average Scholarship Amount	\$6,226
2018 Donations	\$700,879,586



15^{th}

out of 20

Tax Credit Scholarship Programs

31 out of 32 pts. | STUDENT ELIGIBILITY

12 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

6 out of 24 pts. | ACCOUNTABILITY

25 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

- 100% of state and local per-pupil funding
- \$10,387 for 2018-2019 school year"

DONOR TAX CREDIT CAP

- \$1,000 single
- \$2,500 married couple
- 75% of corporation's state income tax liability

STATEWIDE CAP

\$100 million

YEAR ENACTED

2008

STUDENT ELIGIBILITY

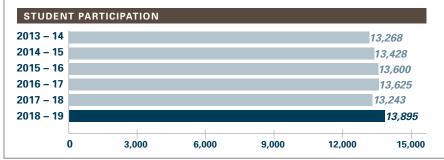
 Student must have attended public school the previous year or be entering prekindergarten, kindergarten or 1st grade

STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS

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



DATA UPDATE	
SSOs Operating	26
Average Scholarship Amount	\$4,007
2018 Donations	\$51,592,529

•

STUDENT ELIGIBILITY

- Student must:
- Have attended public school the previous year or the student's parent is an active-duty military service member stationed in Georgia within the previous year
- Have an Individualized Education Program (IEP) during the previous school year prior to receiving a scholarship

SCHOOL REQUIREMENTS

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

This program ranks

7th

out of 17

Special Education Programs

14 out of 20 pts. | STUDENT ELIGIBILITY

28 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

8 out of 20 pts. | ACCOUNTABILITY

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

ENROLLMENT CAP

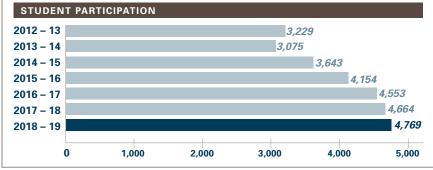
None

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2007



DATA UPDATE	
Schools Participating	290
Average Scholarship Amount	\$5,700
2018 Expenditures	\$24,889,308



out of 20

Tax Credit Scholarship **Programs**

30 out of 32 pts. | STUDENT ELIGIBILITY

 $\frac{16}{10} \ \mathrm{out} \ \mathrm{of} \ 44 \ \mathrm{pts.} \ | \ \frac{\text{PROGRAM AND}}{\text{SCHOLARSHIP SIZE}}$

12 out of 24 pts. | ACCOUNTABILITY

29 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship corporate and individual

- Means-tested

TAX CREDIT VALUE



75% of donation

SCHOLARSHIP CAP

- Whichever is less:
- Tuition and fees OR
- Statewide average operational expense per pupil
- 100% of scholarship cap for students whose household income is less than 185% of the federal poverty guidelines (\$47,637); 75% for students whose household income is 185% to 249% of the federal poverty guidelines (\$47,637 to \$64,117); and 50% for students whose household income is 250% to 400% of the federal poverty guidelines (\$64,375 to \$103,000)
- Students eligible to receive services under the Individuals with Disabilities Education Act can receive 200% of the average operational expense per pupil; students who are English learners can receive 120%; students who are gifted and talented can receive 110%

DONOR TAX CREDIT CAP

• \$1 million

STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the federal poverty level (\$77,250 for family of four in 2019)
- Renewing student's family income can increase to 400% of federal poverty level (\$103,000 for family of four in 2019)
- Priority given to: returning scholarship students; students whose family income does not exceed 185% of the federal poverty level (\$47,637 for family of four in 2019); students who live in a focus district (district that has at least one school where at least one student subgroup's average performance is at or below the state average for the lowest 10% of student performance or a school with an average graduation rate of less than 60%); and students who are siblings of current scholarship students
- Private school students are eligible

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

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

SCHOOL REQUIREMENTS

- · Be recognized by the State Board of Education
- Comply with health and safety codes and federal and state nondiscrimination laws
- Conduct background checks on school employees
- Annually administer state assessments and report student results

STATEWIDE CAP

- \$100 million
- Credits are awarded in a manner geographically proportionate to enrollment in private schools in the state, as determined by the Illinois Department of Revenue; if the cap is not reached by June 1. remaining credits are awarded on a first-come, first-served basis

YEAR ENACTED

2017



DATA UPDATE	
SGOs Operating	9
Average Scholarship Amount	\$7,380
2018 Donations	\$61,578,005

STUDENT ELIGIBILITY

- Family income cannot exceed 100% of the amount required to qualify for the free or reduced-price lunch (FRL) program for a 90% scholarship (\$47,637 for family of four in 2019)
- Family income cannot exceed 150% of the amount required to qualify for the FRL program for a 50% scholarship (\$71,455 for family of four in 2019)
- Student must:
 - Have attended an Indiana public school for two semesters immediately prior to enrolling in the Choice Scholarship Program and have a family income that does not exceed 150% of the amount required to qualify for the FRL program; or
 - Have an Individualized Education Program (IEP) and a family income that does not exceed 200% of the amount required to qualify for FRL program (\$95,274 for family of four in 2019); or
 - Be zoned to attend a public school rated "F" and have a family income that does not exceed 150% of the amount required to qualify for the FRL program; or
 - Be a sibling of a student who received either a Choice Scholarship or an SGO scholarship in a preceding school year and have a family income that does not exceed 150% of the amount required to qualify for the FRL program; or
 - Have received a voucher for the entire previous year and have a family income of 200% of the amount required to qualify for the FRL program; or
 - Have received an SGO scholarship in a preceding school year and have a family income of 150% of the amount required to qualify for the FRL program; or
 - Have received a voucher for only part of the previous year or a prior year and have a family income of 150% of the amount required to qualify for the FRL program; or
 - Have used an Early Education Grant to attend pre-K at an eligible Choice Scholarship school and have a family income that does not exceed 69% of the amount required to qualify for the FRL program (\$31,877 for family of four in 2019)

SCHOOL REQUIREMENTS

- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Not discriminate on the basis of race, color or national origin
- Conduct criminal background checks on employees
- Indiana Statewide Assessment tests must be administered as part of a school's participation in the Choice Scholarship Program and schools must report results to the state
- To remain eligible to accept new scholarship students, a school must not be rated as "D" or "F" for two or more consecutive years
- Grant the state full access to its premises for observing classroom instruction and reviewing any instructional materials and curricula
- Provide civic and character education and display related historical documents
- Select students for admission via public lottery if the number of Choice Scholarship applicants exceeds the number of available seats

WEAR ENACTED

This program ranks

out of 11 Voucher Programs

23 out of 32 pts. | STUDENT

29 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

14 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE Voucher

- Means-tested

SCHOLARSHIP CAP

- Whichever is less:
 - Tuition and fees; or
 - 90% of the state per-pupil funding for students with a family income not exceeding 100% of the required income for the FRL program; or
 - 50% of the state per-pupil funding for students with a family income not exceeding 150% or 200% of the required income for the FRL program (depending on type of scholarship)

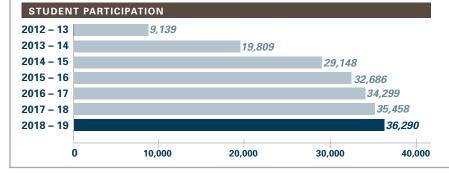
ENROLLMENT CAP

None

PROGRAM FUNDING

No specific program appropriation

2011



DATA UPDATE	
Schools Participating	329
Average Scholarship Amount	\$4,449
Amount Awarded for FY 2019	\$161,445,100





out of 20

Tax Credit Scholarship Programs

- 27 out of 32 pts. | STUDENT ELIGIBILITY
- 22 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 12 out of 24 pts. | ACCOUNTABILITY
- 27 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship corporate and individual

- Means-tested

TAX CREDIT VALUE



50% of donation

SCHOLARSHIP CAP

· Tuition and fees

DONOR TAX CREDIT CAP

None

STATEWIDE CAP

- \$14 Million (2018-2019)
- \$15 Million (2019-2020)
- \$16.5 million (each year beginning after June 2020)

YEAR ENACTED

2009

STUDENT ELIGIBILITY

- Family income cannot exceed 200% of the amount required to qualify for the free or reduced-price lunch program (\$95,274 for family of four in 2019)
- Student has been or is currently enrolled in a participating school

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% 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

SCHOOL REQUIREMENTS

- Be accredited by a national or regional accreditation agency that is recognized by the state board
- Administer statewide assessments or other nationally recognized and norm-referenced assessment to all students in the school

2012 – 13		4	638		
2013 – 14			<i></i>		11,067
2014 – 15					9,127
2015 – 16					9,424
2016 – 17					9,349
2017 – 18					9,744
2018 – 19					10,10
0	2,000	4,000	6,000	8,000	10,000

DATA UPDATE	
Schools Participating	351
SGOs Operating	7
Average Scholarship Amount	\$2,126
2018 Donations	\$22,409,436



 Family income cannot exceed 400% of the federal poverty guideline (\$103,000 for family of four in 2019)

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Obtain an annual review of financial statements by a public accounting firm
- Submit data to the state on accepted contributions, grants awarded, and participating schools

SCHOOL REQUIREMENTS

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

This program ranks

 13^{th}

out of 20

Tax Credit Scholarship Programs

28 out of 32 pts. | STUDENT ELIGIBILITY

18 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

4 out of 24 pts. | ACCOUNTABILITY

25 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

- Means-tested

TAX CREDIT VALUE



65% of donation

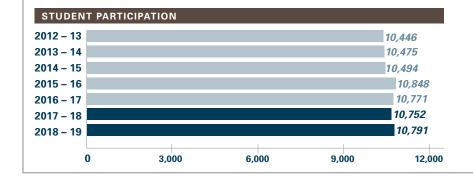
SCHOLARSHIP CAP

• Tuition only

STATEWIDE CAP

- \$13 million
- 25% for corporations
- 75% for individuals and married couples

YEAR ENACTED



DATA UPDATE	
Schools Participating	144
STOs Operating	12
Avg. Scholarship Amount (2017)	\$1,801
2018 Donations	\$18,461,866

 20^{th}

out of 20

Tax Credit Scholarship Programs

- 11 out of 32 pts. | STUDENT ELIGIBILITY
- 8 out of 44 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 4 out of 24 pts. | ACCOUNTABILITY
- 26 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

Means-tested and failing schools

TAX CREDIT VALUE



70% of donation

SCHOLARSHIP CAP

• \$8,000

DONOR TAX CREDIT CAP

• 70% of state income tax liability not to exceed \$500,000 donation (\$350,000 credit)

STATEWIDE CAP

\$10 million

YEAR ENACTED

2014

STUDENT ELIGIBILITY

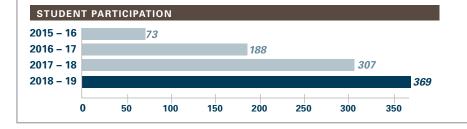
- Family income cannot exceed 130% of the federal poverty guideline (\$32,630 for a family of four for 2019)
- · Student must:
 - Have attended a school determined to be one of the 100 lowest-performing public elementary schools in Kansas; or
- Be younger than 6 years old when first seeking a scholarship and eligible to attend a school determined to be one of the 100 lowest-performing public schools in Kansas

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships within 36 months of receiving the contributions
- Issue a receipt prescribed by the Secretary of Revenue to any contributing taxpayer
- Receive written verification from the State Board of Education that a student is eligible prior to awarding an educational scholarship for students previously enrolled in a public school
- Report to the State Board of Education all students receiving a scholarship
- Ensure that qualified schools receiving scholarships are in compliance with the requirements of the program
- Have its accounts examined and audited by a certified public accountant at the end of each calendar
 year for verification that the education scholarships that were awarded were distributed to the eligible
 students, and file a copy of the audit with the State Board of Education
- Submit annually to the state (via a report approved by a certified public accountant):
- Names and addresses of eligible students receiving an educational scholarship from the SGO
- Total number and dollar amount of contributions received during the preceding year
- Total number and dollar amount of educational scholarships awarded in the preceding year
- SGOs receiving more than \$50,000 in donations annually must provide the State Board of Education a surety bond or financial information demonstrating the SGO's ability to pay the amount expected to be received during the school year

SCHOOL REQUIREMENTS

· Must be nonpublic elementary or secondary schools located in Kansas



DATA UPDATE	
Schools Participating	115
SGOs Operating	9
Average Scholarship Amount	\$3,894
2018 Donations	\$3,399,716



- Students that have been evaluated by a Louisiana public school district and determined to be in need of services for specific exceptionalities; have an Individualized Education Plan (IEP), a district-provided services plan or a nonpublic-school-created service plan
- Student must:
 - Be in need of services for autism, mental disability, emotional disturbance, developmental delay, other health-impairment-specific learning disability or traumatic brain injury
 - Be eligible to attend a public school
 - Reside in one of the six largest parishes: Jefferson, East Baton Rouge, Orleans, Caddo, St. Tammany or Lafayette

SCHOOL REQUIREMENTS

- Nonpublic schools must be approved by the Board of Elementary and Secondary Education (BESE), comply with Brumfield v. Dodd, an antidiscrimination order, and be located in Caddo, East Baton Rouge, Jefferson, Lafayette, Orleans, or St. Tammany parishes to be eligible
- Submit a notice of intent to participate in the School Choice Program to the Louisiana Department of Education
- Must have provided services to students with exceptionalities for at least two years prior to joining the program, and employ teachers with valid certification in special education
- Comply with state nondiscrimination and health and safety requirements
- Require teachers to be certified to teach special education
- Conduct criminal background checks on all school employees
- · Not discriminate on the basis of race, color or national origin

This program ranks

17th

out of 17

Special Education Programs

16 out of 20 pts. | STUDENT ELIGIBILITY

4 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

4 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

- Families participating in this program receive an educational certificate, which is paid directly to the school on behalf of the family. The certificate is worth either approximately 50% of the per-pupil allocation of state funds to the student's local school district or the school's tuition and fees, whichever is less.
- Whichever is less:
 - 50% of state per-pupil funding
 - Tuition of private school

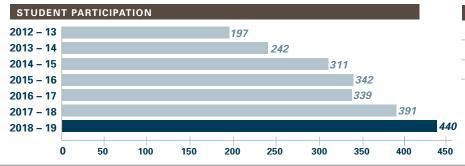
ENROLLMENT CAP

None

YEAR ENACTED 2010

PROGRAM FUNDING

\$1 million



DATA UPDATE	
Schools Participating	22
Average Scholarship Amount	\$2,339
2018 Expenditures	\$1,010,569



out of 11

Voucher Programs

23 out of 32 pts. | STUDENT **ELIGIBILITY**

15 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

18 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested and failing schools

SCHOLARSHIP CAP

- Whichever is less:
- State and local per-pupil funding (state average of \$11,010 for 2016-17)
- Tuition, fees and costs associated with testing

ENROLLMENT CAP

None

PROGRAM FUNDING

- 2018 funding: \$41.9 million
- 2019 funding: \$42 million

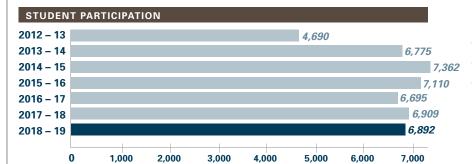
YEAR ENACTED

2008

STUDENT ELIGIBILITY

 Students entering kindergarten or enrolled in a C, D or F school with a family income that does not exceed 250% of the federal poverty guidelines (\$64,375 for family of four in 2019) or a continuing

- Public schools must be rated A or B based on the most recent school performance scores
- Private schools must be approved by the Board of Elementary and Secondary Education (BESE) and comply with Brumfield v. Dodd antidiscrimination order
- Private schools must submit a notice of intent to participate to the Louisiana Department of Education and be approved by the state to participate
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Use an open admissions process in enrolling scholarship recipients
- Administer all Louisiana state examinations required under the school and district accountability system
- Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students
- Provide scholarships to no more than 20% of students for private schools in operation fewer than
- 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	
Schools Participating	128
Average Scholarship Amount	\$6,177
2018 Expenditures	\$41,900,000



- Students are eligible if the student's family income does not exceed 250% of the federal poverty guidelines (\$64,375 for family of four in 2019) and the student either:
- Is entering kindergarten for the first time; or
- Was enrolled in a Louisiana public school during the previous year; or
- Participated in either the Tuition Donation Rebate Program or Louisiana Scholarship Program during the previous year
- Priority given to students who are from public schools that received a letter grade of "D" or "F," received a scholarship in the previous year, or are siblings of participating students

SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

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

SCHOOL REQUIREMENTS

- Be approved by the Board of Elementary and Secondary Education
- Not discriminate on the basis of race, color or national origin
- Conduct background checks on school employees
- Annually administer and report the results of the state test associated with the school and district
 accountability system for all participating students in grades that require testing under the state's
 accountability testing requirements for public schools
- Any school that has been operating for less than five years and receives more than \$50,000 in scholarship money must:
 - File financial information demonstrating its financial viability
 - File a surety bond
- Maintain a curriculum of a quality at least equal to that prescribed for public schools

This program ranks

4th

out of 20

Tax Credit Scholarship Programs

- 21 out of 32 pts. | STUDENT ELIGIBILITY
- 24 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 14 out of 24 pts. | ACCOUNTABILITY
- 33 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

Means-tested and failing schools

TAX CREDIT VALUE



95% of donation

SCHOLARSHIP CAP

School Tuition
Organizations determine
scholarship amounts.
Amounts cannot exceed the
school's tuition and fees or
80% of state per-pupil
funding for elementary and
middle school
(approximately \$4,000) and
90% for high school
(approximately \$4500),
whichever is less.

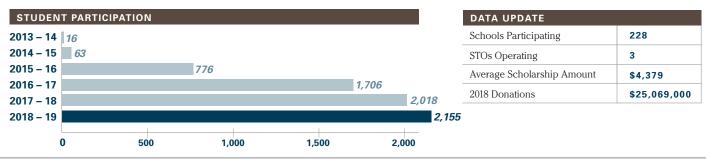
DONOR TAX CREDIT CAP

• 100% of state tax liability

STATEWIDE CAP

None

YEAR ENACTED





11th
out of 11

Voucher Programs

22 out of 32 pts. | STUDENT ELIGIBILITY

4 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

14 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- Whichever is less:
- The statewide average per-pupil expenditure by all school districts
- Tuition

ENROLLMENT CAP

None

PROGRAM FUNDING

\$7 million (FY 2019)

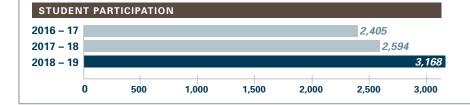
YEAR ENACTED

2016

STUDENT ELIGIBILITY

- Family income must qualify for the free or reduced lunch program (\$47,637 for family of four in 2019)
- An appointed BOOST Advisory Board reviews categories of eligible applicants ranked by family
 income by the Maryland State Department of Education and determines award amounts for
 categories of eligible students who will receive a scholarship; priority is given to students who
 received a scholarship the preceding year and to students who are transferring from a public to a
 nonpublic school

- Participate in Maryland's Aid to Non-Public Schools Program for textbooks and computer hardware
- Provide more than only prekindergarten and kindergarten programs
- · Administer national, norm-referenced assessments to all students starting in 2018-19 school year
- Comply with Maryland's Title VI of the Civil Rights Act of 1964 as amended and Title 20, Subtitle 6 of the State Government Article, and not discriminate in student admissions, retention, or expulsion or otherwise discriminate against any student on the basis of race, color, national origin, sexual orientation, gender identity, or gender expression
- · Conduct background checks for school personnel



DATA UPDATE	
Schools Participating	165
Average Voucher Amount	\$2,047
FY 2019 Appropriation	\$7,000,000



- Student must:
- Be diagnosed with dyslexia by a licensed psychologist, psychometrist, or speech-language pathologist
- Have been accepted for admission to a state-accredited special-purpose nonpublic school
- Have parents that submitted a completed Dyslexia Therapy Program / Scholarship Application packet to the Mississippi Department of Education (MDE) for the upcoming school year that includes proof of enrollment and verification of acceptance
- Have been enrolled in a public school during the previous school year at the time that average daily attendance (ADA) was determined for the public school systems or attended a previously approved participating special-purpose nonpublic school

SCHOOL REQUIREMENTS

- Be a state-accredited special-purpose school
- Provide comprehensive dyslexia therapy instruction delivered by Mississippi Department of Education-licensed dyslexia therapists to children diagnosed with dyslexia as a primary learning disability
- Use daily Orton-Gillingham-based therapy
- Have school leadership trained in dyslexia
- 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
- Be academically accountable to the parent or legal guardian for meeting the educational needs of the student by, at a minimum, annually providing to the parent or legal guardian a written explanation of the student's progress.

This program ranks

15th

Special Education Programs

6 out of 28 pts. | STUDENT ELIGIBILITY

16 out of 28 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPEVoucher

- Special needs

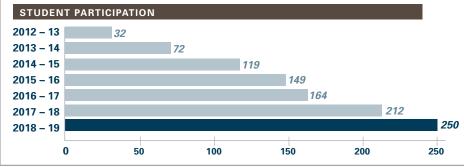
SCHOLARSHIP CAP

• 100% of the Mississippi Adequate Education Program base student cost

PROGRAM FUNDING

None specified in the law

YEAR ENACTED 2012



DATA UPDATE	
Schools Participating	6
Average Scholarship Amount	\$4,985
2018 Expenditures	\$1,246,243 (APPROX.)



16th

Special Education Programs

- 13 out of 36 pts. | STUDENT ELIGIBILITY
- 12 out of 20 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 8 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Education Savings Account
- Special needs

SCHOLARSHIP CAP

- \$6,594 for 2018-2019
 - This amount will increase or decrease by the same proportion as the base student cost is increased or decreased

ENROLLMENT CAP

- 2,000 students in 2018-2019
 - New student enrollment is limited to 500 additional students each year thereafter; these numbers are dependent on available funding and the amounts appropriated by the state legislature

PROGRAM FUNDING

\$5 million

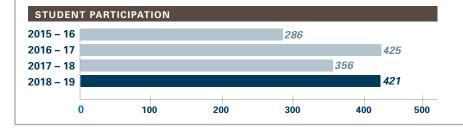
YEAR ENACTED

2015

PARENT REQUIREMENTS

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

- Be accredited by a state or regional accrediting agency or be approved/licensed by the State Department of Education
- Comply with the nondiscrimination policies set forth in 42 U.S.C. §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



DATA UPDATE	
Accounts Awarded	110
Schools Participating	104
Average Scholarship Amount	\$6,594
2018 Expenditures	\$2,155,238



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

SCHOOL REQUIREMENTS

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

This Guidebook

does not score or

rank programs

that did not have

students enrolled for

the 2018-2019

school year.

PROGRAM TYPE Voucher

- Special needs

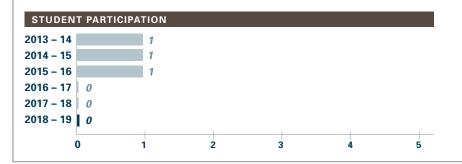
SCHOLARSHIP CAP

 100% of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED 2013



DATA UPDATE	
Schools Participating	0
2018 Expenditures	\$0



out of 20

Tax Credit Scholarship **Programs**

32 out of 32 pts. | STUDENT ELIGIBILITY

18 out of 44 pts. | PROGRAM AND SCHOLARSHIP SIZE

10 out of 24 pts. | ACCOUNTABILITY

22 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarshipcorporate and individual

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

- 50% of per-pupil average of total public school expenditures is the maximum amount for each individual scholarship
 - An SSO's average scholarship amount for all distributed scholarships for an academic year cannot exceed 30% of the per-pupil average

DONOR TAX CREDIT CAP

• \$150

PROGRAM FUNDING

Unknown

YEAR ENACTED

2015

STUDENT ELIGIBILITY

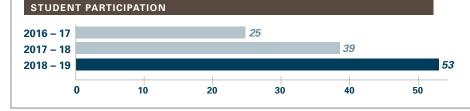
• Students between the ages of 5 and 18

STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Cannot restrict or reserve scholarships for use at a particular school/education provider
- Pay out contributions in the form of scholarships within three years after receiving them
- Have an annual analysis done by an independent certified public accountant that includes:
 - Total number and dollar value of individual and corporate contributions
- Total number and dollar value of scholarships obligated to eligible students
- Total number and dollar value of scholarships awarded to eligible students
- Maintain separate accounts for scholarship funds and operating funds

SCHOOL (QUALIFIED EDUCATION PROVIDER) REQUIREMENTS

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



DATA UPDATE	
Schools Participating	11
SSOs Operating	1
Average Scholarship Amount	\$500
FY 2018 Donations	\$27,000

• Family income cannot exceed 300% of the federal poverty guidelines (\$77,250 for family of four in 2019)

SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- The SO, board and staff cannot own or operate any school that receives money under the Nevada Educational Choice Scholarship Program
- Must be registered with the Department of Education and be a certified 501(c)(3) organization
- Cannot own or operate any school that receives money under the Nevada Educational Choice Scholarship Program
- Use at least 95% of contributions for scholarships
- Make scholarships available for more than one school
- Cannot limit scholarships to specific students
- Submit to the Department of Education:
 - The total number and dollar amount of the donations, gifts and grants received by the scholarship organization during the preceding calendar year
 - The total number of students to whom the scholarship organization granted scholarships during the preceding calendar year
 - The total dollar amount of the scholarships made during the preceding calendar year
 - For each school that enrolls a student who receives a scholarship from the SO, the name and address of the school, the number of students enrolled in the school for whom the grant was made, and the total dollar amount of the scholarships provided for students enrolled in the school
 - A copy of an audited or compiled financial statement of the scholarship organization prepared by an independent certified public accountant

SCHOOL REQUIREMENTS

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

This program ranks

out of 20

Tax Credit Scholarship **Programs**

24 out of 32 pts. | STUDENT ELIGIBILITY

18 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE 18 out of 24 pts. | ACCOUNTABILITY

 $\textcolor{red}{\bf 31} \text{ out of } 38 \text{ pts.} \mid \textcolor{red}{\textbf{TAX CREDIT}}$

PROGRAM TYPE

Tax Credit Scholarship corporate

- Means-tested

TAX CREDIT VALUE



100% of donation

SCHOLARSHIP CAP

- \$8,132 for 2018-2019
- \$8.262 for 2019-2020
- Increases by the annual growth of the Consumer Price Index

DONOR TAX CREDIT CAP

• 100% of tax liability

STATEWIDE CAP

- \$6.7 million (2018-19)
- \$11.45 million (2019-20)

YEAR ENACTED



DATA UPDATE	
Schools Participating	90
SOs Operating	3
Average Scholarship Amount	\$4,564
2018 Donations	\$6,700,000



18th

Tax Credit Scholarship Programs

out of 20

24 out of 32 pts. | STUDENT ELIGIBILITY

12 out of 44 pts. | PROGRAM AND SCHOLARSHIP SIZE

4 out of 24 pts. | ACCOUNTABILITY

25 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship corporate

- Means-tested

TAX CREDIT VALUE



85% of donation

SCHOLARSHIP CAP

- At least \$4,833 for students receiving special education programs or services
- The scholarship cap increases by the annual growth of the Consumer Price Index

DONOR TAX CREDIT CAP

• No more than 10% of the aggregate amount of tax credits permitted in a given year

STATEWIDE CAP

\$6 million in donations

YEAR ENACTED

2012

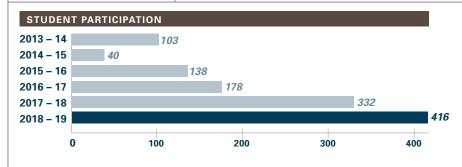
STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the federal poverty guideline (\$77,250 for family of four in 2019)
- · Private school and homeschool students are also eligible

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% 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% of scholarships to students who qualified for free and reduced-price lunch (\$46,435 for family of four in 2019) 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
- Award at least a certain percentage of scholarships to students who either:
- Currently attend a New Hampshire public school, including a chartered public school; or
- Received a scholarship in the prior program year (the percentage of students who must meet one
 of these requirements is specified in state law and changes each year)
- Submit to the state:
- Total number and dollar amount of scholarships awarded and the percentage of students eligible for free or 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
- Number of students who graduated and the number who dropped out of school

- Comply with state home education law
- Be approved by the state department of education



DATA UPDATE	
Schools Participating	54
SGOs Operating	2
Average Scholarship Amount	\$2,762
2018 Donations Private School Expenditures Homeschooler Expenditures	PRIVATE SCHOOL SCHOLARSHIPS - \$897,369 HOMESCHOOL SCHOLARSHIPS - \$40,858
	TOTAL \$938,227



- Student must meet all of the following:
 - Is 5 years old on or before August 31
 - Has not graduated from high school
 - Is a resident of North Carolina
 - Is a child with a disability who requires special education, as documented by the public school Individualized Education Program (IEP)
- Student must also meet at least one of the following criteria:
 - Received a Disabilities Grant last year (renewal); or
 - Was a full-time student attending a North Carolina public school or Department of Defense school in North Carolina last spring semester; or
 - Has a parent on full-time active duty with the military, is a foster child, or was adopted within the last year; or
 - Is entering kindergarten or 1st grade; or
 - Has lived in North Carolina at least six months

SCHOOL REQUIREMENTS

- Private schools must register with the North Carolina Division of Non-Public Education (DNPE), thus
 meeting the following criteria:
 - Administer to all students in grades 3, 6, and 9 each school year a nationally standardized achievement test
 - Administer to all grade 11 students a nationally standardized test measuring competency in the verbal and quantitative areas
- Meet state nondiscrimination policies
- Home schools must register with the North Carolina Division of Non-Public Education, thus meeting the following criteria:
 - Parents/guardians homeschooling their children must hold at least a high school diploma or its equivalent
 - Provide a Notice of Intent to Operate a Home School to DNPE, including the name and address of the school along with the name of the school's owner and chief administrator, and elect to operate as religious or nonreligious
 - Operate on a regular schedule during at least nine calendar months of the year
 - Maintain disease immunization and annual attendance records for each student
 - Have a nationally standardized achievement test administered annually to each student
 - Notify DNPE when the school is no longer in operation

This program ranks

10th

Special Education Programs

16 out of 20 pts. | STUDENT ELIGIBILITY

18 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

8 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

• \$8,000

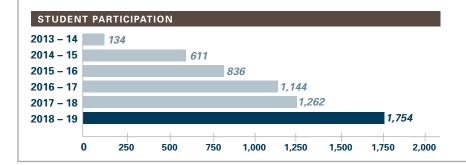
ENROLLMENT CAP

None

PROGRAM FUNDING

• \$13.1 million for 2018-19 school year

YEAR ENACTED



DATA UPDATE	
Schools Participating	325
Average Scholarship Amount	\$6,765
2018 Expenditures	\$10,440,828



5th

out of 11

Voucher Programs

- 23 out of 32 pts. | STUDENT ELIGIBILITY
- 23 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 18 out of 24 pts. | ACCOUNTABILITY

• Student must meet at least one of the following:

Student must meet all of the following:
 Is 5 years old on or before August 31

- Is a North Carolina resident

- Received an Opportunity Scholarship last year (renewal); or

reduced-price lunch program (\$63,358 for family of four in 2019)

- Has not graduated from high school and has not been in college

 Was a full-time student attending a North Carolina public school or Department of Defense school in North Carolina last spring semester; or

- Family income cannot exceed 133% of the amount required to qualify for the federal free or

- Entering kindergarten or 1st grade; or
- In foster care or was adopted within the last year; or
- Has a parent on full-time active duty with the military

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- Students with family income at or below the qualifying amount for the free or reduced-price lunch program receive full tuition and fee coverage up to \$4,200
- Students with family income at or below 133% of the qualifying amount for the free or reduced-price lunch program receive 90% of tuition and fee coverage up to \$4,200

ENROLLMENT CAP

Kindergarten and 1st grade awards may not exceed 40% of total scholarship funds

PROGRAM FUNDING

- \$44.8 million (2018–19)
- \$54.8 million (2019–20)
- \$64.8 million (2020–21)

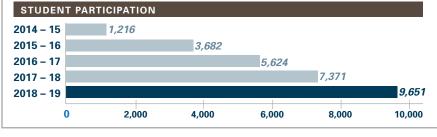
YEAR ENACTED

2013

SCHOOL REQUIREMENTS

STUDENT ELIGIBILITY

- Register with the North Carolina Division of Non-Public Education, thus meeting the following criteria:
 - Administer to all students in grades 3, 6, 9 and 11 each school year a nationally standardized achievement test
- Meet state nondiscrimination policies
- Provide the state with documentation for tuition and fees charged
- · Conduct criminal background checks on staff members with the highest decision-making authority
- Provide parents with an annual written explanation of the student's progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to scholarship students and provide the test results to the state
- Provide graduation rates of scholarship students to the state
- Contract with a certified public accountant to perform a financial review for schools receiving more than \$300,000 in scholarship grants



DATA UPDATE	
Schools Participating	489
Average Scholarship Amount	\$3,936
2018 Expenditures	\$37,988,912



- Student must:
 - Be eligible to attend public school in North Carolina
 - Be at least 5 years old on or before August 31
 - Not have graduated from high school
 - Not be enrolled in a postsecondary institution as a full-time student taking 12 or more credit hours
 - Be a child with a disability who requires special education, as documented by an Individualized Education Program (IEP)
- Student must meet the following to receive an ESA and a North Carolina Disabilities Scholarship Grant, to be used together:
 - Meet the criteria of each program AND the student must have one of the following disabilities
 designated in the student's IEP as the primary or secondary disability at the time of the submission
 of the program application: autism spectrum disorder, deaf/blindness, developmental delay,
 deafness or hearing impairment, intellectual disability, multiple disabilities, or visual impairment
 - Must meet the criteria of each program to receive and use both an ESA and an Opportunity Scholarship

SCHOOL REQUIREMENTS

- Register with the North Carolina Division of Non-Public Education (DNPE), thus meeting the following criteria:
 - Report name and addresses of chief administrators and owners to DNPE 30-60 days before school begins initial operation
- Meet fire, safety, and sanitation standards established by state and local authorities
- Ensure that the school buildings meet applicable asbestos regulations
- Operate for a school term of at least nine calendar months on a regular schedule
- Keep accurate student attendance records on file at its office
- Maintain current and accurate disease immunization records on file for each pupil enrolled
- Issue Driving Eligibility Certificates to its age 15-17 students
- Notify DNPE upon termination of the school
- Satisfy childcare requirements if a nursery or pre-K program is also operated
- Satisfy foster care requirements if the school exists primarily to meet the special needs of children living in family foster homes or residential care facilities
- Meet state nondiscrimination policies
- Provide the state with documentation for tuition and fees charged
- · Conduct criminal background checks on staff members with the highest decision-making authority
- Provide parents with an annual written explanation of the student's progress, including scores on standardized achievement tests
- Annually administer a nationally standardized test to scholarship students and provide the test results to the state
- Provide graduation rates of scholarship students to the state
- Contract with a certified public accountant to perform a financial review for schools receiving more than \$300,000 in scholarship grants

This program ranks

11th

Special Education Programs

16 out of 20 pts. | STUDENT ELIGIBILITY

 $\begin{tabular}{ll} \bf 8 & out of 28 pts. & | {\color{red} {\sf PROGRAM \ AND} \atop {\sf SCHOLARSHIP \ SIZE} } \\ \end{tabular}$

12 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Education Savings Account

- Special needs

SCHOLARSHIP CAP

- \$9,000
- \$4,500 if attending private school part time and public school part time

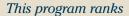
PROGRAM FUNDING

\$3.5 million (2018-19)

YEAR ENACTED 2017

STUDENT PAR	RTICIPATIO	N				
2018 – 19						<i>2</i> 77
0	50	100	150	200	250	300

DATA UPDATE	
Number of Schools Participating	186
2018 Expenditures	\$2,422,697



2^{nd}

out of 17

Special Education Programs

- 8 out of 20 pts. | STUDENT ELIGIBILITY
- 30 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 16 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

- Whichever is less:
 - IEP-related services
 - \$27,000

ENROLLMENT CAP

None

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2003

STUDENT ELIGIBILITY

- · Student must be identified in the category of autism through assigned school district
- Student must have an Individualized Education Program (IEP)
- Private school students are also eligible

- Be registered to participate and approved by the state
- Comply with state nondiscrimination codes
- Demonstrate its capacity to provide services under the program
- Have properly credentialed staff
- · Conduct background checks on teachers and staff working with children
- Be in operation at least one full year
- · Have adequate liability, property, and casualty insurance
- Provide regular student progress reports to parents and resident public schools
- Meet all applicable state and local health and safety codes
- Provide quarterly reports to the parent and to the child's school district of residence
- File financial surety document with the department of education



DATA UPDATE	
Schools/Providers Participating	299
Average Scholarship Amount	\$26,999
2018 Expenditures	\$84,349,874



- Student must live in the Cleveland Municipal School District
- For students in grades K-8, priority given to students living below 200% of the federal poverty guideline (\$51,500 for family of four in 2019)
- Scholarships are renewable through high school
- · Current private school students are also eligible

SCHOOL REQUIREMENTS

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

This program ranks

7th

Voucher Programs

24 out of 32 pts. | STUDENT ELIGIBILITY

15 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-preferenced

SCHOLARSHIP CAP

- Whichever is less:
- \$4,650 (grades K-8)
- \$6,000 (grades 9-12)

Grades K-8: Providers must waive the difference between the scholarship amount and the tuition for students with family income under 200% of federal poverty guidelines

Grades 9-12: Providers may waive the difference between the scholarship amount and the tuition for students with family income under 200% of federal poverty guidelines

ENROLLMENT CAP

None

PROGRAM FUNDING

\$44 million

YEAR ENACTED

2012 – 13		6,044		
2013 – 14		6,35	54	
2014 – 15		6,	558	
2015 – 16			7,372	
2016 – 17			8,003	
2017 – 18			7,688	
2018 – 19			7,438	

DATA UPDATE	
Schools Participating	42
Average Scholarship Amount	\$5,109
2018 Expenditures	\$37,360,804



 ${\displaystyle {10^{th}}\atop {\text{out of }11}}$

Voucher Programs

23 out of 32 pts. | STUDENT ELIGIBILITY

10 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Failing schools
- Means-preferenced

SCHOLARSHIP CAP

- Whichever is less:
- Tuition
- \$4,650 (grades K-8)
- \$6,000 (grades 9-12)

Providers must waive the difference between the scholarship amount and tuition for students with family income under 200% of federal poverty guidelines

ENROLLMENT CAP

60,000

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

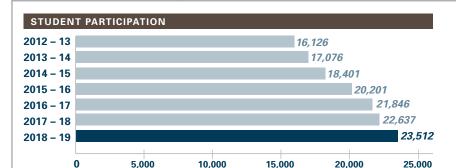
2005

STUDENT ELIGIBILITY

The following students are eligible to apply for EdChoice scholarships:

- Those enrolled in and attending EdChoice public school buildings in their districts of residence;
- Students enrolled in and attending community schools who would otherwise be assigned to EdChoice public school buildings;
- Students enrolled in and attending public schools in their districts of residence or in community schools who would be assigned to EdChoice public school buildings for the upcoming school year;
- Students enrolling in Ohio schools for the first time who would be assigned to EdChoice public school buildings; or
- Students eligible to enter kindergarten in fall 2019 who would be assigned to EdChoice school buildings (and who will be 5 years old by January 1, 2020)
- Low-income eligibility: Students who do not meet the preceding eligibility criteria and will be entering grades K-6 in fall 2019 still may be eligible for EdChoice scholarships if their family income is at or below 200% of the federal poverty guidelines (\$51,500 for family of four in 2019)
- Families who live in the Cleveland Municipal School District are not eligible to apply for EdChoice scholarships

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



DATA UPDATE	
Schools Participating	489
Average Scholarship Amount	\$4,892
2018 Expenditures	\$107,650,285



- Family income below 200% of the federal poverty guidelines (\$51,500 for family of four in 2019) for initial eligibility; scholarships are renewable through graduation
- If upon renewal, a student's family income has increased and is between 200% and 400% of federal poverty guidelines (\$51,500 to \$103,000 for family of four in 2019), 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 2018-19 school year, only students entering grades K-5 are eligible; for each subsequent school year, the next grade level of students will also be eligible

SCHOOL REQUIREMENTS

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

This program ranks

8th

Voucher Programs

24 out of 32 pts. | STUDENT

14 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- Whichever is less:
- Tuition
- \$4,650
- If the renewal student's family income is above 200% and at or below 300% of the federal poverty guidelines (\$51,500-\$77,250 for family of four in 2019), the student will receive a scholarship in the amount of 75% of the full scholarship amount
- If the renewal student's family income is above 300% and at or below 400% of the federal poverty guidelines (\$77,251-\$103,000 for family of four in 2019), the student will receive a scholarship in the amount of 50% of the full scholarship amount

PROGRAM FUNDING

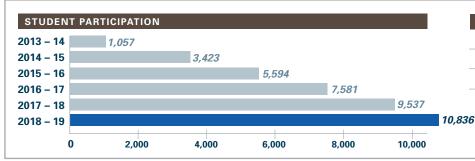
- \$38.4 million (2018)
- \$47.7 million (2019)

YEAR ENACTED

2013

ENROLLMENT CAP

None



DATA UPDATE	
Schools Participating	489
Average Scholarship Amount	\$4,181
2018 Expenditures	\$39,050,006



11th

Special Education Programs

16 out of 20 pts. | STUDENT ELIGIBILITY

12 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

- Whichever is less:
- IEP-related services
- Student's per-pupil special education funding amount based on disability, with a cap of \$27,000

ENROLLMENT CAP

No more than 5% of Ohio students identified as children with disabilities during the previous fiscal year (approximately 12,000 students)

PROGRAM FUNDING

No specific program appropriation

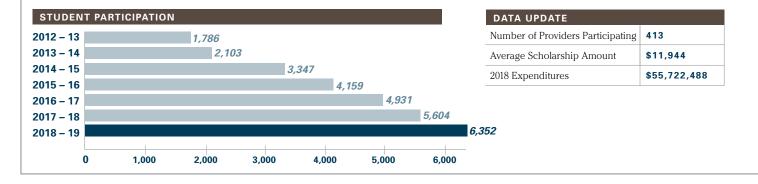
YEAR ENACTED

2011

STUDENT ELIGIBILITY

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

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



- Family income cannot exceed 300% of the amount required to qualify for the free or reduced-price lunch program (\$142,991 for family of four in 2019); or
- Student must have attended or was eligible to attend a public school identified as in need of improvement during the preceding school year; or
- For the special needs portion of the scholarship, eligible students must have attended a public school and have an Individualized Education Program (IEP)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Register as a scholarship granting organization with the state
- Spend a portion of expenditures on scholarships for students who qualify for the free or reduced-price lunch program (\$47,637 for family of four in 2019) in an amount equal to or greater than the percentage of eligible low-income students in the state
- Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student
- Conduct background checks on employees and board members
- Maintain full and accurate records on contributions and expenditures and other documentation required by the state

SCHOOL REQUIREMENTS

- Be accredited by the state or a state-approved accrediting association
- Comply with health and safety laws and codes
- Have a stated policy against discrimination
- Ensure academic accountability through regular progress reports to parents

DONOR TAX CREDIT CAP

- \$1,000 per individual
- \$2,000 per married couple
- \$100,000 for a qualified business entity, including corporations, partnerships, sub-S corporations and limited liability companies.
- Tax credits from pass-through entities are not subject to the \$1,000/\$2,000 limitations for single and married taxpayers.

This program ranks

19th

Tax Credit Scholarship Programs

22 out of 32 pts. | STUDENT ELIGIBILITY

20 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

4 out of 24 pts. | ACCOUNTABILITY

 $20~\mathrm{out}~\mathrm{of}~38~\mathrm{pts}.~|\,{}^{\mathrm{TAX}~\mathrm{CREDIT}}_{\mathrm{FEATURES}}$

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

- Means-tested

TAX CREDIT VALUE



50% for a one-year donation



75% for a two-year donation

SCHOLARSHIP CAP

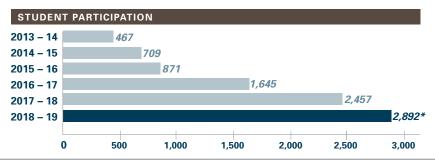
- For 2018-19, an eligible student can receive up to \$6,900 annually. This is 80% of the statewide annual average expenditure per pupil.
- For students with special needs who have an IEP, up to \$25,000 to cover the cost of tuition, fees, services and transportation.

STATEWIDE CAP

\$3.5 million

YEAR ENACTED

2011



DATA UPDATE	
Schools Participating	102
SGOs Operating	6
Average Scholarship Amount	\$2,110
2018 Donations	\$6,102,000*

*AFC Estimate

 4^{th}

out of 17

Special Education Programs

- 18 out of 20 pts. | STUDENT ELIGIBILITY
- $\begin{array}{c} \textbf{30} \text{ out of } 36 \text{ pts.} \mid & \textbf{PROGRAM AND} \\ \textbf{SCHOLARSHIP SIZE} \end{array}$
- 4 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

Special needs and foster care

SCHOLARSHIP CAP

- Whichever is less:
- 100% 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 2.5% of
 the scholarship amount
 for administrative services

ENROLLMENT CAP

None

PROGRAM FUNDING

No specific program appropriation

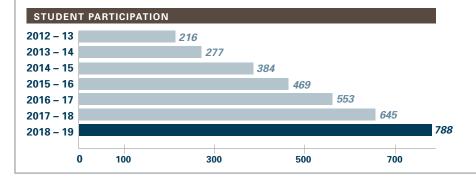
YEAR ENACTED

2010

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 have received services through the SoonerStart program
 - Children of transferring U.S. military personnel, students in foster care, and students adopted from state custody are exempt from prior year public school attendance requirement

- Be accredited by the State Board of Education or an approved accrediting association
- Comply with state nondiscrimination and health and safety requirements
- Be in operation for one school year prior to participation in the program, 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 UPDATE	
Schools Participating	62
Average Scholarship Amount	\$7,216
2018 Expenditures	\$5,471,776

- Family income cannot exceed \$90,000, with an additional \$15,842 allowed for each additional dependent
 - Income adjusted annually to reflect growth of the Consumer Price Index/inflation
- Private school students are also eligible
- For special needs students, family income cannot exceed \$90,000, with an additional \$15,842 per dependent multiplied by 1.5 for students not enrolled in special education schools or 2.993 for students enrolled in special education schools

SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- Be a nonprofit entity
 - Use at least 80% 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
- · Verify applicants' income information

SCHOOL REQUIREMENTS

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

This program ranks

11th

Tax Credit Scholarship Programs

28 out of 32 pts. | STUDENT ELIGIBILITY

18 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

8 out of 24 pts. | ACCOUNTABILITY

 $\textcolor{red}{26} \text{ out of } 38 \text{ pts.} \mid \textcolor{red}{\text{TAX CREDIT}}$

PROGRAM TYPE

Tax Credit Scholarship—corporate

- Means-tested

TAX CREDIT VALUE



75% of one-year donation



90% of two-year donation

SCHOLARSHIP CAP

· Tuition and fees

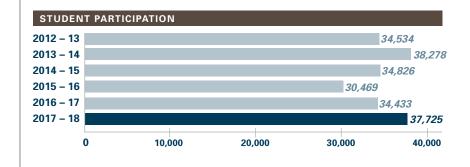
DONOR TAX CREDIT CAP

• \$750,000

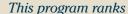
STATEWIDE CAP

\$135 million (2019-20)

YEAR ENACTED



DATA UPDATE	
SOs Operating	258
Average Scholarship Amount	\$1,816
2017 Donations	\$68,507,072



16th

Tax Credit Scholarship Programs

 $\textcolor{red}{20} \text{ out of } 32 \text{ pts.} \mid \textcolor{red}{\textbf{STUDENT}} \\ \textcolor{blue}{\textbf{ELIGIBILITY}}$

18 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

8 out of 24 pts. | ACCOUNTABILITY

25 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate

 Failing schools, means-tested and means-preferenced

TAX CREDIT VALUE



75% of one-year donation



90% of two-year donation

SCHOLARSHIP CAP

- Whichever is less:
- \$8,500 (for non-special education students)
- \$15,000 (for special education students)
- Tuition and fees

DONOR TAX CREDIT CAP

• \$750,000

STATEWIDE CAP

\$55 million

YEAR ENACTED

2012

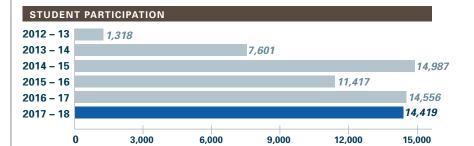
STUDENT ELIGIBILITY

- Children residing within the attendance boundary of a low-achieving school (bottom 15% of schools based on state assessments)
- Private school students are also eligible
- Preference given to:
 - Students who received a scholarship during the previous year
 - Students from households with a family income that does not exceed 185% of the federal poverty guidelines (\$47,637 for family of four in 2019)
- Family income cannot exceed \$90,000, with an additional \$15,842 allowed for each additional dependent (income threshold adjusted annually to reflect growth of the Consumer Price Index/inflation)
- For special needs students, family income cannot exceed 150% of the baseline income level for program eligibility; for severe special needs students, family income cannot exceed 299% of the baseline income level for program eligibility

SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- Use at least 80% of contributions for scholarships
- Submit to the state an annual report detailing donations received and scholarships awarded, including the exact number of scholarships and the total and average amounts of scholarships awarded to students from households with a family income that does not exceed 185% of the federal poverty guidelines
- · Submit a copy of a financial audit conducted by a certified accounting firm

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



DATA UPDATE	
SOs Operating	178
Average Scholarship Amount	\$2,490
2017 Donations	\$35,904,659



- Students in grades 2-12 who have attended public school for at least two years prior
- Priority given to applicants who meet the following criteria:
 - Low income according to federal regulations
 - Students with severe disabilities
 - Adopted children
 - Students in shelters or in substitute homes
 - Victims of bullying or sexual harassment
 - Gifted students
 - Any other criteria that considers the student's average academic performance, giving priority to the students who are struggling academically

SCHOOL REQUIREMENTS

- The State Department of Education will create the Office of the Program of Free Selection of Schools, which will:
 - Create the pertinent qualifications and the requirements that must be met by private schools and universities that participate in the program
 - Promulgate the necessary regulations to establish an objective and equitable procedure for making the corresponding awards
 - Implement and administer the program
 - Determine the amount of vouchers to be issued
 - Evaluate the program at least once a year and submit recommendations regarding its development

This Guidebook

does not score or

rank programs

that did not have.

students enrolled for

the 2018-2019

school year.

PROGRAM TYPE

Voucher

- Special needs and foster care
- Active-duty military families
- Failing schools

SCHOLARSHIP CAP

• Scholarships may not be greater than 80% of the total funding that the student would have received to attend a public school

ENROLLMENT CAP

1% of the total number of students enrolled in public school

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2018

STUDENT PARTICIPATION

Student participation begins in 2019-2020



16th

Tax Credit Scholarship Programs

24 out of 32 pts. | STUDENT ELIGIBILITY

10 out of 44 pts. | PROGRAM AND SCHOLARSHIP SIZE

8 out of 24 pts. | ACCOUNTABILITY

 $25~\mathrm{out}~\mathrm{of}~38~\mathrm{pts.}~|~\mathrm{TAX}~\mathrm{CREDIT}~\mathrm{FEATURES}$

PROGRAM TYPE

Tax Credit Scholarshipcorporate

- Means-tested

TAX CREDIT VALUE



75% of one-year donation



90% of two-year donation that is 80% or more of the amount of the first-year donation

SCHOLARSHIP CAP

• None

DONOR TAX CREDIT CAP

• \$100,000

STATEWIDE CAP

\$1.5 million

YEAR ENACTED

2006

STUDENT ELIGIBILITY

• Family income cannot exceed 250% of the federal poverty guidelines (\$64,375 for family of four in 2019)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- Provide annual report to the state detailing the number and value of scholarships awarded, residential ZIP codes of scholarship recipients and criteria used to award scholarships
- Award scholarships to eligible students without limiting availability to only students of one school

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

STUDEN	T PARTIC	IPATION				
2012 – 13					362	
2013 – 14					408	
2014 – 15					411	
2015 – 16						513
2016 – 17				415		
2017 – 18					43	23
2018 – 19					397	
(0	100	200	300	400	500

DATA UPDATE	
Schools Participating	35
SGOs Operating	4
Average Scholarship Amount	\$3,270
2018 Donations	\$1,298,193



 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)

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Establish a single, state-sanctioned scholarship-funding organization that is governed by five directors, two appointed by the chairman of the House Ways and Means Committee, one who is based upon the recommendation of the South Carolina Association of Christian Schools, one who is appointed based upon the recommendation of the South Carolina Independent Schools Association, and one appointed by the governor based upon the recommendation of the Palmetto Association of Independent Schools
- Use at least 98% of contributions for scholarships
- · Allocate all scholarships to exceptional needs students
- · Conduct a financial audit performed by a certified public accountant
- Must submit annually:
 - The number and total amount of grants issued to eligible schools in the fiscal year
- A copy of a compilation, review, or audit of the organization's financial statements, conducted by a certified public accounting firm
- The criteria and eligibility requirements for scholarship awards

SCHOOL REQUIREMENTS

- · Not discriminate based on race, color, religion or national origin
- Comply with health and safety codes
- Have a curriculum that includes courses set forth in the state's diploma requirements
- · Administer national achievement or state standardized tests
- Be a member in good standing of the Southern Association of 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

This program ranks

11th

Special Education Programs

20 out of 20 pts. | STUDENT ELIGIBILITY

8 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Tax Credit Scholarship corporate and individual

- Special needs

TAX CREDIT VALUE



SCHOLARSHIP CAP

- Whichever is less:
- Tuition and fees
- \$11,000

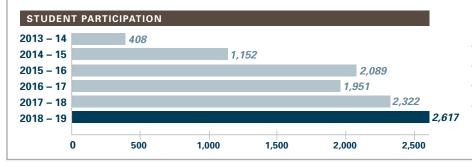
DONOR TAX CREDIT CAP

• 60% of tax liability

STATEWIDE CAP

\$12 million

YEAR ENACTED 2013



DATA UPDATE	
Schools Participating	119
SFOs Operating	1
Average Scholarship Amount	\$4,493
2018 Donations	\$12,000,000

SOUTH CAROLINA | Refundable Tuition Credit for Exceptional Needs Children

This Guidebook

does not score

or rank

individual tuition

tax credit

programs.

PROGRAM TYPE Individual Tuition Tax Credit

- Special needs

TAX CREDIT VALUE

Up to \$11.000 per child. depending on amount spent on tuition

STATEWIDE CAP

\$2 million

YEAR ENACTED

2015

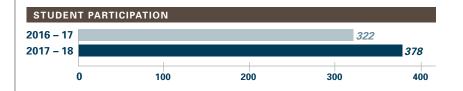
STUDENT ELIGIBILITY

- Student must:
 - Be designated by the South Carolina Department of Education as meeting the federal definitions of a "child with a disability" (34 C.F.R. §300.8); or
 - Be diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, or medical, mental health, psychoeducational or other comparable licensed health care provider as having a neurodevelopmental disorder; a substantial sensory or physical impairment, such as being deaf or blind or having an orthopedic disability; or some other disability or acute or chronic condition that significantly impedes the student's ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child's unique needs
- Private school students are also eligible

PARENT REQUIREMENTS

• Must enroll child in a school considered an eligible institution

- Not discriminate based on race, color, religion, or national origin
- Comply with health and safety codes
- · Have a curriculum that includes courses set forth in the state's diploma requirements
- · Administer national achievement or state standardized tests, and include student test scores in application for consideration as an eligible institution
- Be a member in good standing of the Southern Association of Christian Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools
- 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	
Schools Participating	122
Total Amount of Tax Credits Refunded TY 2018	\$2,000,000

- Family income cannot exceed 150% of the amount required to qualify for the free or reduced-price lunch (FRL) program (\$71,455 for family of four in 2019)
- 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% of the amount required to qualify for FRL (\$95,274 for family of four in 2019)
- Student must be attending school in South Dakota for the first time or be entering kindergarten, 1st grade or 9th grade

SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Annually collect written documentation from qualifying schools that verifies the schools are accredited by the South Dakota Department of Education
- Ensure that at least 90% of tax credit revenue is spent on scholarships
- Carry forward no more than 25% 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% 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
- Submit to the state:
 - The name and address of each contributing company
 - The total number and total dollar amount of contributions received from each company
 - The total number and 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

SCHOOL REQUIREMENTS

• Be accredited by the Department of Education

PARENT REQUIREMENTS

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

This program ranks

13th

Tax Credit Scholarship Programs

25 out of 32 pts. | STUDENT ELIGIBILITY

12 out of 44 pts. | PROGRAM AND SCHOLARSHIP SIZE

4 out of 24 pts. | ACCOUNTABILITY

30 out of 38 pts. | TAX CREDIT FEATURES

PROGRAM TYPE

Tax Credit Scholarship—corporate (insurance companies only)

- Means-tested

TAX CREDIT VALUE



80% of donation

The SD Legislature passed a bill to change the tax credit from 80% to 100% for insurance companies earning premium tax in South Dakota. The law went into effect on July 1, 2019.

SCHOLARSHIP CAP

Tuition and fees

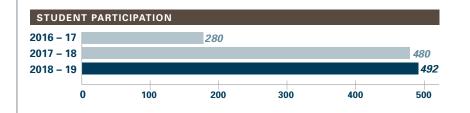
DONOR TAX CREDIT CAP

• 100% of tax liability

STATEWIDE CAP

\$2 million

YEAR ENACTED



DATA UPDATE	
Schools Participating	44
Average Scholarship Amount	\$420
2018 Donations	\$237,000

This Guidebook
does not score or
rank programs
that did not have
students enrolled for
the 2018-2019
school year.

PROGRAM TYPE

Education Savings Account
- Means-preferenced

SCHOLARSHIP CAP

 Scholarship amount cannot exceed the statewide per pupil average

ENROLLMENT CAP

• 5,000 students can enroll in the program's first year. The cap will increase by 2,500 students per year until enrollment reaches the 15,000 student maximum.

PROGRAM FUNDING

No specific program appropriation

YEAR ENACTED

2019

STUDENT ELIGIBILITY

- Student must:
 - Have previously enrolled in and attended a Tennessee public school for the one full school year immediately preceding the school year for which the student receives an education savings account; or
- Be eligible for the first time to enroll in a Tennessee K-12 public school; or
- Have received an education savings account in the previous school year;
- Be a student in grades K-12
- Be zoned to attend a school in a local education agency (LEA), including the Achievement School District (ASD), that has 10 or more schools which are:
 - Identified as priority schools in 2015, as defined by the state's accountability system;
 - Among the bottom 10% of schools, as identified by the education department; and
 - Identified as priority schools as defined by the state's accountability system; OR is zoned to attend a school that is in the ASD on the effective date of this act; and is a member of a household with an annual income for the previous year that does not exceed 200% of the amount required to qualify for the federal free and reduced-price lunch program (\$65,260 for family of four in 2019)

If the program's student enrollment cap is met in a given year, scholarships will be distributed with priority to children from the lowest-income families and those zoned for the lowest-performing schools.

PARENT REQUIREMENTS

- To participate in the program, a parent of an eligible student must agree in writing to:
- Ensure the provision of an education for the participating student that satisfies the compulsory school
 attendance requirement through enrollment in a private school that meets the requirements established
 by the education department and the state board;
- Not enroll the participating student in a public school while participating in the program;
- Release the local education agency (LEA) in which the participating student resides from all obligations to educate the participating student while participating in the program;
- Only use the funds deposited in a participating student's ESA for one or more of the following expenses
 of the student:
 - Tuition or fees at a participating school;
 - Textbooks required by a participating school;
 - Tutoring services provided by a tutor or tutoring facility that meets the requirements established by the department and the state board;
 - Fees for transportation to and from a participating school or educational provider paid to a fee-for-service transportation provider;
 - Fees for early postsecondary opportunity courses and examinations required for college admission;
 - Computer hardware, technological devices, or other technology fees approved by the department, if the computer hardware, technological device, or technology fee is used for the student's educational needs and is purchased through a participating school, private school, or provider;
 - School uniforms, if required by a participating school;
 - Tuition and fees for summer education programs and specialized after-school education programs, as approved by the department, which do not include afterschool childcare;
 - Educational therapy services provided by therapists that meet the requirements established by the
 department and the state board; or
 - Fees for the management of the ESA by a private or nonprofit financial management organization, as approved by the department; and
- Verify that the student's household income meets the requirements by providing a federal income tax transcript from the previous year or by providing proof that the parent or guardian of an eligible student is eligible to enroll in the state's temporary assistance for needy families (TANF) program.

SCHOOL REQUIREMENTS

- Participating schools must:
 - Be private schools that meet the requirements established by the department of education and the state board of education for a Category I, II, or III private school
 - Meet health and safety standards, fulfill criminal background checks, and not discriminate on the basis of race, color, or national origin

STUDENT PARTICIPATION

Student participation begins in 2020-2021

- Student must:
 - Be a Tennessee resident; and
- Be in grades K-12 at the time of enrollment in the IEA Program; and
- Have an active Individualized Education Program (IEP) through a Tennessee public school district in effect at the time of request for participation in the program; and
- Have one of the following disabilities in the active IEP at the time of request for participation in the program: autism, deaf-blindness, developmental delay, hearing impairments, intellectual disability, multiple disabilities, orthopedic impairments, traumatic brain injury or visual impairments
- Student must meet at least one of the following requirements:
 - Was previously enrolled in and attended a Tennessee public school for the one full school year immediately preceding the school year in which the student receives an Individualized Education Account (IEA); or
 - · Is entering kindergarten for the first time; or
 - Has not previously attended a school in Tennessee during the one full school year immediately preceding
 the school year in which the student receives an IEA, and moved to Tennessee less than one year prior to
 the date of enrollment in the IEA Program; or
 - · Received an IEA in the previous year

PARENT REQUIREMENTS

- Parent must sign an agreement promising to:
- Waive the student's rights to services under the federal Individuals with Disabilities Education Act (IDEA)
- Provide an education for the student in at least the subjects of English language arts, math, social studies and science
- Enroll the student in a nonpublic school (which includes private and home schools) that meets the compulsory school attendance requirements in state law
- Not enroll the student in a public school and release the public school system from all obligations to educate the student
- Use program funds only for authorized purposes
- Submit quarterly expense reports and receipts for all IEA funds expended to the Tennessee Department
 of Education by the date set by the department
- Spend 50% of the total amount of the annual IEA award by the date the fourth quarter expense report is due
- Ensure that the student, if in grades 3-8, takes all appropriate standardized tests, either a nationally norm-referenced test identified by the Tennessee Department of Education or the Tennessee Comprehensive Assessment Program (TCAP) tests in English language arts and mathematics

SCHOOL REQUIREMENTS

0

20

40

60

- Certify that the school will not discriminate against students or applicants on the basis of race, color or national origin
- Demonstrate financial viability to repay any funds that may be owed to the state
- Conduct criminal background checks on employees and exclude from employment any person not permitted by state law to work in a nonpublic school and any person who might reasonably pose a threat to student safety
- Comply with all health and safety laws or codes that apply to nonpublic schools
- Provide to the Tennessee Department of Education (TDOE) all documentation required for a student's participation, including fee schedules and a school calendar
- Annually provide to the parent a written explanation of the student's progress
- If the student is in grades 3-8, and if requested by the parent, the school shall annually administer either a nationally norm-referenced test(s) or the Tennessee Comprehensive Assessment Program (TCAP) test(s)
- Provide parents with a receipt for all qualifying expenses
- Annually submit to the TDOE the graduation and completion rates of participating students
- Submit to the TDOE a financial audit of the school conducted by a certified public accountant, if requested by the TDOE
- If a student withdraws from the school and transfers to another participating school or returns to the school
 district, refund the tuition and fees on a prorated basis based on the number of days the student was enrolled
 in the school, and send all educational records of the participating student to the school district or other
 school identified by the parent
- If requested by the TDOE, allow the TDOE to conduct a school site visit
- Comply with the minimum kindergarten age requirement, minimum Kindergarten Program Law and the State Board of Education rules for nonpublic school approval
- Must not hold IEA cards and run them on-site without the parent present or copy credit card information for use at a later date, accept private placement funds for students enrolled in the IEA Program, send IEA accounts to collections in order to settle unpaid debts

This program ranks

9th

out of 17

Special Education Programs

11 out of 20 pts. | STUDENT ELIGIBILITY

16 out of 28 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Education Savings Account
- Special needs

SCHOLARSHIP CAP

• Scholarship amount cannot exceed the per-pupil state and local funds generated and required through the Basic Education Program (BEP) for the school district in which the student resides and is zoned to attend

ENROLLMENT CAP

• None

PROGRAM FUNDING

\$363,900 (FY 2019)

YEAR ENACTED

2015

accounts to collections in orde	er to settle unpaid debts		
STUDENT PARTICIPATION			DATA UPDAT
2017 – 18	88		Schools Particip
2019 10		127	A C-11

80

100

120

DATA UPDATE	
Schools Participating	15
Average Scholarship Amount	\$6,869
2018 Expenditures	\$310,556

2nd out of 17

Special Education Programs

- $\textcolor{red}{20} \text{ out of } 20 \text{ pts.} \mid \textcolor{red}{\textbf{STUDENT}} \\ \textcolor{blue}{\textbf{ELIGIBILITY}}$
- 20 out of 36 pts. | PROGRAM AND SCHOLARSHIP SIZE
- 14 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

- \$5,092.50 per year (for students who receive less than three hours of services per day)
- \$8,487.50 per year (for students who receive three or more hours of services per day)

ENROLLMENT CAP

None

PROGRAM FUNDING

\$6,267,900

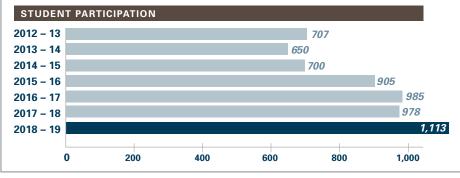
YEAR ENACTED

2005

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 to be in need of specialized services; if a student does not have a current IEP, he or she must undergo a special education eligibility assessment

- · 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 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
- · Conduct background checks on school staff



DATA UPDATE	
Schools Participating	55
Average Scholarship Amount	\$1,473
FY 2019 Expenditures	\$6,055,507



- Family income cannot exceed 300% of the federal poverty guidelines (\$77,250 for family of four in 2019)
- Student must have attended public school the previous year or be entering kindergarten or 1st grade
- Eligible students with a disability must have an Individualized Education Program (IEP), and their family income cannot exceed 400% of the federal poverty guidelines (\$103,000 for family of four in 2019)

SCHOLARSHIP FOUNDATION (SF) REQUIREMENTS

- Be approved by the state
- Use at least 90% 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 of tax-credit-derived funds
- Submit to the state:
 - Total number and dollar amount of contributions received
 - Dates when such contributions were received
 - Total number and dollar amount of scholarships awarded

SCHOOL REQUIREMENTS

- · Comply with state and local health and safety laws
- Hold a valid occupancy permit
- Comply with Title VI of the Civil Rights Act of 1964
- Comply with nonpublic school accreditation requirements as set forth in the Code of Virginia and administered by the Virginia Council for Private Education, or be a nonpublic school that maintains an assessment system that annually measures scholarship students' progress in reading and math using a national norm-referenced achievement test
- Annually provide the state with scholarship students' national norm-referenced achievement test results
- Annually provide the state with scholarship students' graduation rates

This program ranks

11th

Tax Credit Scholarship Programs

23 out of 32 pts. | STUDENT ELIGIBILITY

18 out of 52 pts. | PROGRAM AND SCHOLARSHIP SIZE

10 out of 24 pts. | ACCOUNTABILITY

 $29~\mathrm{out}~\mathrm{of}~38~\mathrm{pts.}~|~^{\text{TAX}}_{\text{FEATURES}}$

PROGRAM TYPE

Tax Credit Scholarship—corporate and individual

- Means-tested

TAX CREDIT VALUE



65% of donation

SCHOLARSHIP CAP

- Whichever is less:
- Tuition and instructional fees and materials
- 100% of state per-pupil funding

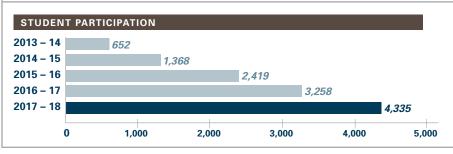
DONOR TAX CREDIT CAP

- Corporate
 - 100% of state tax liability
- Individual:
 - 100% of state tax liability, no less than \$500 and no more than \$125,000 in a taxable year

STATEWIDE CAP

\$25 million

YEAR ENACTED



DATA UPDATE	
Schools Participating	134
Scholarship Foundations	33
Average Scholarship Amount	\$3,165
2017 Donations	\$18,132,696



out of 11

Voucher Programs

24 out of 32 pts. | STUDENT ELIGIBILITY

13 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

12 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- \$8,857 (grades K-8)
- \$13,287 (grades 9-12)

ENROLLMENT CAP

None

PROGRAM FUNDING

\$20 million authorized subject to annual appropriation

YEAR ENACTED

2004

STUDENT ELIGIBILITY

- Washington, D.C. residents only
- · Students must come from a household receiving SNAP benefits or have a family income not exceeding 185% of the federal poverty line (\$47,637 for a family of four in 2019); for a family already participating in the program, students must have a family income not exceeding 300% of the poverty line (\$77,250 for a family of four in 2019)
- Priority given to students who attend a school identified as one of the lowest-performing schools under the D.C. 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
- · Participants may be required to cooperate with the congressionally mandated independent

- Not discriminate against program participants or applicants on the basis of race, color, national origin, religion or sex
- · Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Require teachers in core subjects to have a bachelor's degree
- Conduct criminal background checks on school employees who have direct and unsupervised interaction with students
- Allow site visits by the administering program entity
- Submit proof of financial sustainability for schools in operation for five years or less
- Have financial systems in place to ensure that funds are used appropriately
- Schools that participated in the program prior to May 2017 and are not fully accredited must pursue full accreditation within one year and receive accreditation within five years of starting the process; new schools must be fully accredited for participation
- Cooperate with the congressionally mandated independent evaluation



DATA UPDATE	
Schools Participating	46
Average Scholarship Amount	\$9,776
2018 Expenditures	\$17,541,008



- · Student must live in Milwaukee
- Family income must be below 300% of the federal poverty guideline (\$77,250 for family of four in 2019), with an additional \$7,000 allowed for households with married parents
- · All students must apply for the program every year and must meet program residency requirements
- A student using a voucher whose family income increases beyond eligibility may continue to attend
 a private school using a voucher

SCHOOL REQUIREMENTS

- · Located in Wisconsin and meet the definition of a private school under Wisconsin statute
- Annually register the school to participate in the program
- Meet:
- federal provisions prohibiting discrimination based on race, color or national origin
- all health and safety laws or codes that apply to public schools
- insurance coverage requirements
- Admit eligible students on a random basis
- Allow students to opt out of religious activities
- Provide 1,050 hours of direct pupil instruction in grades 1-6 and 1,137 hours of direct pupil instruction in grades 7-12
- Administer to voucher recipients the Wisconsin Forward exam for English language arts and math in grades 3-8, science in grades 4 and 8, and social studies in grades 4, 8 and 10
- Administer to voucher recipients in high school the ACT suite of assessments (and all students at the
 participating school must take 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 in order to receive a high school
 diploma)
- Receive accreditation within three years of participating in the program
- Provide the state with an annual financial audit conducted by a certified public accountant and 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 or a Wisconsin teacher or administrator license
- Require teachers to have a bachelor's degree from an accredited institution of higher education or a Wisconsin teacher's license, and require teacher aides to have a high school diploma, a GED, or an HSED
- Conduct criminal background checks for employees who are directly or indirectly related to the school's educational programming
- Provide the state with information about academic standards and student assessment, attendance, demographic, graduation, and dropout data
- Annually provide to parents of students enrolled in the school a copy of the school's accountability report card and a list of educational options
- Maintain student progress records while student attends the school and for five years after
- · Annually hold two governing board meetings that parents may attend
- Have policy for promoting Choice students from 4th to 5th and 8th to 9th grades and policy for granting a high school diploma that include certain criteria under state statute
- Provide to parents that apply to attend the school under the voucher program certain school and policy information

This program ranks

2nd

Voucher Programs

22 out of 32 pts. | STUDENT ELIGIBILITY

30 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

16 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- \$7,754 (for K-8)
- \$8,400 (for 9-12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

ENROLLMENT CAP

None

PROGRAM FUNDING

\$221.8 million

YEAR ENACTED

2010 10						
2012 – 13					24,59	6
2013 – 14					25,	734
2014 – 15					2	26,868
2015 – 16						27,651
2016 – 17						27,975
2017 – 18						28,680
2018 – 19						28,917
0	5,000	10,000	15.000	20,000	25,000	30,000

DATA UPDATE	
Schools Participating	129
Average Scholarship Amount	\$7,754 (K-8) \$8,400 (9-12)
2018 Expenditures	\$221,800,000



 3^{rd}

out of 11
Voucher Programs

27 out of 32 pts. | STUDENT ELIGIBILITY

24 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

16 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- \$7,754 (for K-8)
- \$8,400 (for 9-12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

ENROLLMENT CAP

Each district's enrollment will be capped at 4% of its public school district enrollment. The enrollment cap increases by 1% each school year until 2025-26, when the cap will be lifted.

PROGRAM FUNDING

\$54.6 million

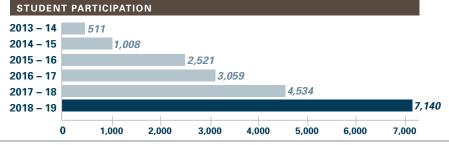
YEAR ENACTED

2013

STUDENT ELIGIBILITY

- · Student must reside outside of the city of Milwaukee and the Racine Unified School District
- Family income cannot exceed 220% of the federal poverty guideline (\$56,650 for family of four in 2019), with an additional \$7,000 allowed for households with married parents
- Student must:
 - Be applying to grades K4, K5, 1, or 9; OR
 - Meet one of the following requirements for the prior school year: (a) attended a public school in Wisconsin; (b) attended school in another state; (c) was not enrolled in school (includes homeschooled students for the entire prior school year); (d) participated in the Choice program or (e) is on a Choice program waiting list, OR
 - Is applying to the Wisconsin Parental Choice Program and is on the program waiting list due to a school district enrollment cap
- Students applying to a school that is governed under an agreement by an existing Choice school governing board do not have to meet the above prior year enrollment requirement for up to the first two years the school is in the program
- All students must apply for the program every year and must meet program residency requirements

- · Located in Wisconsin and meet the definition of a private school under Wisconsin statute
- Annually register the school to participate in the program
- Meet
 - federal provisions prohibiting discrimination based on race, color or national origin
- all health and safety laws or codes that apply to public schools
- insurance coverage requirements
- Admit eligible students on a random basis
- Allow students to opt out of religious activities
- Provide 1,050 hours of direct pupil instruction in grades 1-6 and 1,137 hours of direct pupil instruction in grades 7-12
- Administer to voucher recipients the Wisconsin Forward exam for English language arts and math in grades 3-8, science in grades 4 and 8, and social studies in grades 4, 8 and 10
- Administer to voucher recipients in high school the ACT suite of assessments (and all students at the
 participating school must take 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 in order to receive a high school
 diploma)
- Receive accreditation within three years of participating in the program
- Provide the state with an annual financial audit conducted by a certified public accountant and 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 or a Wisconsin teacher or administrator license
- Require teachers to have a bachelor's degree from an accredited institution of higher education or a Wisconsin teacher's license, and require teacher aides to have a high school diploma, a GED, or an HSED
- Conduct criminal background checks for employees who are directly or indirectly related to the school's educational programming
- Provide the state with information about academic standards and student assessment, attendance, demographic, graduation, and dropout data
- Annually provide to parents of students enrolled in the school a copy of the school's accountability report card and list of educational options
- Maintain student progress records while student attends the school and for five years after
- Annually hold two governing board meetings that parents may attend
- Have policy for promoting Choice students from 4th to 5th and 8th to 9th grades and policy for granting a high school diploma that include certain criteria under state statute
- Provide to parents that apply for their children to attend the school under the voucher program certain school and policy information



DATA UPDATE	
Schools Participating	213
Average Scholarship Amount	\$7,754 (K-8) \$8,400 (9-12)
2017 Expenditures	\$54,600,000



STUDENT ELIGIBILITY

- Student must live in the Racine Unified School District
- Family income below 300% of the federal poverty guideline (\$77,250 for family of four in 2019), with an additional \$7,000 allowed for households with married parents
- Student must:
 - be applying to grades K4, K5, 1, or 9; OR
 - meet one of the following requirements for the prior school year: (a) attended a public school in Wisconsin; (b) attended school in another state; (c) was not enrolled in school (includes homeschooled students for the entire prior school year); (d) participated in the Choice program or (e) is on a Choice program waiting list
- Students applying to a school that is governed under an agreement by an existing Choice school governing board do not have to meet the above prior year enrollment requirement for up to the first two years the school is in the program
- · All students must apply for the program every year and must meet program residency requirements
- A student using a voucher whose family income increases beyond eligibility may continue to attend a private school using a voucher

SCHOOL REQUIREMENTS

- · Located in Wisconsin and meet the definition of a private school under Wisconsin statute
- Annually register the school to participate in the program
- Meet:
 - federal provisions prohibiting discrimination based on race, color or national origin;
 - all health and safety laws or codes that apply to public schools
 - insurance coverage requirements
- Admit eligible students on a random basis
- Allow students to opt out of religious activities
- Provide 1,050 hours of direct pupil instruction in grades 1-6 and 1,137 hours of direct pupil instruction in grades 7-12
- Administer to voucher recipients the Wisconsin Forward exam for English language arts and math in grades 3-8, science in grades 4 and 8, and social studies in grades 4, 8 and 10
- Administer to voucher recipients in high school the ACT suite of assessments (and all students at the
 participating school must take 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 in order to receive a high school
 diploma)
- Receive accreditation within three years of participating in the program
- Provide the state with an annual financial audit conducted by a certified public accountant and 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 or a Wisconsin teacher or administrator license
- Require teachers to have a bachelor's degree from an accredited institution of higher education or a Wisconsin teacher's license, and require teacher aides to have a high school diploma, a GED, or an HSED
- Conduct criminal background checks for employees who are directly or indirectly related to the school's educational programming
- Provide the state with information about academic standards and student assessment, attendance, demographic, graduation, and dropout data
- Annually provide to parents of students enrolled in the school a copy of the school's accountability report card and list of educational options
- Maintain student progress records while student attends the school and for five years after
- Annually hold two governing board meetings that parents may attend
- Have policy for promoting Choice students from 4th to 5th and 8th to 9th grades and policy for granting a high school diploma that include certain criteria under state statute
- Provide to parents that apply for their children to attend the school under the voucher program certain school and policy information

This program ranks

1st

Voucher Programs

21 out of 32 pts. | STUDENT ELIGIBILITY

32 out of 48 pts. | PROGRAM AND SCHOLARSHIP SIZE

16 out of 24 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Means-tested

SCHOLARSHIP CAP

- \$7,754 (for K-8)
- \$8,400 (for 9-12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

ENROLLMENT CAP

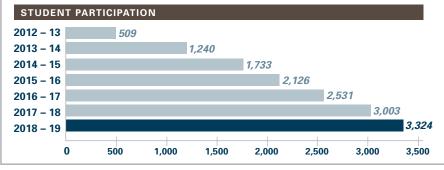
None

PROGRAM FUNDING

\$25.6 million

YEAR ENACTED

2011



DATA UPDATE	
Schools Participating	26
Average Scholarship Amount	\$7,754 (K-8) \$8,400 (9-12)
2018 Expenditures	\$25,600,000



This program ranks

out of 17

Special Education **Programs**

 $\textcolor{red}{20} \text{ out of } 20 \text{ pts.} \mid \textcolor{red}{\textbf{STUDENT}} \\ \textcolor{blue}{\textbf{ELIGIBILITY}}$

8 out of 28 pts. | PROGRAM AND SCHOLARSHIP SIZE

8 out of 20 pts. | ACCOUNTABILITY

PROGRAM TYPE

Voucher

- Special needs

SCHOLARSHIP CAP

- \$12,431 (full scholarship)
- \$7,754 (K-8 partial scholarship)
- \$8,400 (9-12 partial scholarship)
- Scholarship amounts increase annually by a percentage equal to the percentage increase in general school aid to Wisconsin public schools

ENROLLMENT CAP

None

PROGRAM FUNDING

\$8.3 million

YEAR ENACTED

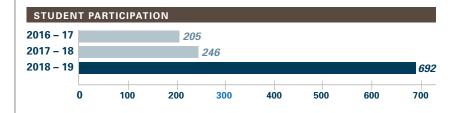
2015

STUDENT ELIGIBILITY

- Student must:
 - Have an Individualized Education Program (IEP) or services plan in effect
 - Reside in the state of Wisconsin

SCHOOL REQUIREMENTS

- Be approved as a private school by the state superintendent or have received accreditation as of August 1 preceding the school term for which a scholarship is awarded by a statutorily approved accreditation agency
- · Admit eligible students on a first-come, first-served basis
- Comply with all health and safety laws or codes that apply to public schools
- Hold a valid certificate of occupancy
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- Conduct criminal background checks of employees
- · Submit annually to the state a financial audit conducted by a certified public accountant
- File a surety bond with the state, if the school receives more than \$50,000 in scholarship money, equal to 25% of the total amount or provide the state evidence of financial viability
- Provide each applicant a profile of the school's special education program, including methods of instruction and the qualifications of the teachers and others who will be providing special education and related services
- Implement the student's most recent IEP or services plan, as modified by agreement between the school and the parents
- Provide a record of the implementation of the student's IEP or services plan, including an evaluation of the child's progress to the school board in which the student resides
- Report regularly to parents on the student's progress
- Administer pupil assessments approved by the state superintendent upon parent request



DATA UPDATE	
Schools Participating	76
Average Scholarship Amount	\$12,431 (K-8) \$7,754 (partial scholarship 9-12) \$8,400 (9-12)
2018 Expenditures	\$8,336,635



PROGRAM RANKING DETAILS & METHODOLOGY

WHY ARE RANKINGS IMPORTANT?

We hope these rankings will spur conversation about which policies create strong private school choice programs, encourage states to improve their existing programs, and celebrate some of our country's strongest programs.

With that in mind, we have scored and ranked the following types of programs:

•	Tax credit scholarship	77
•	Voucher	78
•	Education savings account	78
•	Special education programs	86

We did not score the following types of programs:

- Tax rebate programs
- Programs without students enrolled in the 2018-2019 school year

METHODOLOGY

This is the first year that the Guidebook has included program rankings for programs that serve students with special needs. As such, we created rubrics specifically designed to evaluate the strength of these programs and their ability to serve students with special needs. These rubrics and all of the special education program grading data are on pages 86-90.

As you will see in our rubrics, all of the scored programs are rated against criteria from within three broad categories:

STUDENT ELIGIBILITY – All children should be in the learning environment that best meets their needs, especially lower-income students who usually have the fewest options for high-quality schooling. Thus, we value broad eligibility but believe that students from low-income families should receive preference if there are caps on either funding or enrollment.

SCHOLARSHIP AND PROGRAM SIZE – High scholarship amounts are imperative to achieving equity with public school funding, creating real opportunities for families by covering a sizable portion of private school tuition, and allowing all eligible students to participate. Programs with higher scholarship amounts and greater growth over time received more points.

SCHOOL ACCOUNTABILITY – Private school choice programs should be high quality, transparent with their data, and accountable to both parents and taxpayers. Thus, programs score higher that have commonsense academic, administrative, and financial accountability requirements.

Additionally, tax credit scholarship and education savings account programs have their own add-on scoring categories that evaluate those programs on aspects unique to those program types:

TAX CREDIT SCHOLARSHIPS – Programs that have higher tax credit values, higher caps, and strong accountability and reporting requirements for scholarship granting organizations scored higher than those that do not.

EDUCATION SAVINGS ACCOUNTS – The country's one non-special education ESA program is scored based on the amount of financial accountability, practitioner certification, and whether the program rolls over extra funds for postsecondary education.

TAX CREDIT SCHOLARSHIP PROGRAM RANKINGS

TAX CREDIT SCHOLARSHIP PROGRAMS

RANK	STATE	РКОGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 44 OR 52	ACCOUNTABILITY MAX 24	TAX CREDIT FEATURES MAX 38	TOTAL MAX 146	PERCENTAGE RANKING
1	FL	Hope Scholarship Program	32	24	19	32	107 / 134	80%
1	FL	Tax Credit Scholarship	22	32	22	38	114 / 142	80%
3	AZ	Individual School Tuition Organization Tax Credit	32	32	10	23	97 /142	68%
4	AL	Tax Credits for Contributions to SGOs	21	22	18	32	93 /142	65%
4	IL	Invest in Kids Program	30	16	12	29	87 / 134	65%
4	LA	Tuition Donation Tax Credit Program	21	24	14	33	92 /142	65%
7	NV	Educational Choice Scholarship Program	24	18	18	31	91 /142	64%
8	AZ	Low-Income Corporate STO Tax Credit	25	24	10	31	90 /142	63%
9	IN	School Scholarship Tax Credit Program	27	22	12	27	88 / 142	62%
10	MT	Tax Credits for Contributions to SSOs	32	18	10	22	82 / 134	61%
11	PA	Educational Improvement Tax Credit	28	18	8	26	80 /142	56%
11	VA	Education Improvement Scholarships Tax Credits	23	18	10	29	80 /142	56%
13	SD	Partners in Education Tax Credit Program	25	12	4	30	71 /134	53%
13	IA	Individual and Corporate STO Tax Credit	28	18	4	25	75 /142	53%
15	GA	Scholarship Tax Credit Program	31	12	6	25	74 / 142	52%
16	PA	Educational Opportunity Scholarship Tax Credits	20	18	8	25	71 /142	50%
16	RI	Corporate Scholarship Tax Credit	24	10	8	25	67 / 134	50%
18	NH	Education Tax Credit Program	24	12	4	25	65 / 134	49%
19	OK	Equal Opportunity Education Scholarships	22	20	4	20	66 / 142	46%
20	KS	Tax Credit for Low Income Students	11	8	4	26	49 / 134	37%

VOUCHER & ESA PROGRAM RANKINGS

VOUCHER PROGRAMS

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 48	ACCOUNTABILITY MAX 24	TOTAL MAX 104	PERCENTAGE RANKING
1	WI	Racine Parental Choice Program	21	32	16	69/104	66%
2	WI	Milwaukee Parental Choice Program	22	30	16	68/104	65%
3	WI	Wisconsin Parental Choice Program	27	24	16	67/104	64%
4	IN	Choice Scholarship Program	23	29	14	66/104	63%
5	NC	Opportunity Scholarship Program	23	23	18	64/104	62%
6	LA	Student Scholarships for Educational Excellence Program	23	15	18	56/104	54%
7	ОН	Cleveland Scholarship and Tutoring Program	24	15	12	51/104	49%
8	ОН	Income-Based Scholarship Program	24	14	12	50/104	48%
9	DC	D.C. Opportunity Scholarship Program	24	13	12	49/104	47%
10	ОН	Educational Choice Scholarship Program	23	10	12	45/104	43%
11	MD	Broadening Options and Opportunities for Students Today	22	4	14	40/104	38%

EDUCATION SAVINGS ACCOUNT PROGRAMS

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 36	ACCOUNTABILITY MAX 20	ESA FEATURES MAX 16	TOTAL MAX 104	PERCENTAGE RANKING
1	AZ	Empowerment Scholarship Accounts Program	16	4	16	25	61/104	59%

VOUCHER, TAX CREDIT SCHOLARSHIP AND ESA SCORING RUBRICS - STUDENT ELIGIBILITY

LIMITED BY INCOME	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
There are no income eligibility limits or the income eligibility limit is at least 200% of FRL eligibility (\$95,274 for family of four)	4	2	8
Income eligibility limit is at least 166% of FRL eligibility (\$79,077 for family of four)	3	2	6
Income eligibility limit is at least 133% of FRL eligibility (\$63,358 for family of four)	2	2	4
Income eligibility limit is at least 100% of FRL eligibility (\$47,637 for family of four)	1	2	2
Income eligibility is lower than FRL eligibility	0	2	0

LIMITED BY PUBLIC SCHOOL OR DISTRICT PERFORMANCE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Public school or district performance does not affect eligibility	4	2	8
Allows students from non-failing schools to attend after a later deadline (failing school priority)	3	2	6
Public district or school includes "C" designation (average) in addition to "D" and "F"	2	2	4
Public district must be labeled failing by the state ("D" or "F")	1	2	2
Public school must be labeled failing by the state ("D" or "F")	0	2	0

LIMITED BY GEOGRAPHICAL AREA	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Students who live anywhere in the state can participate	4	2	8
Only students who live in an individual city or county representing 26%-99% of a state's student population can participate	3	2	6
Only students who live in an individual city or county representing 11%-25% of a state's student population can participate	2	2	4
Only students who live in an individual city or county representing 5%-10% of a state's student population can participate	1	2	2
Only students who live in an individual city or county representing 5% or less of the state's student population can participate	0	2	0

LIMITED BY PRIOR PUBLIC SCHOOL ATTENDANCE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Students eligible regardless of whether they were previously enrolled in private or public school	4	1	4
Allows incoming kindergarten or 1st graders to skip public school requirement	3	1	3
Students must attend public school for at least one semester	1	1	1
Students must attend public school for at least one year	0	1	0

ONCE IN, ALWAYS IN	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Once students are in a program, they can remain no matter how much family income increases	4	1	4
Once students are in a program, they can remain enrolled if their family income increases but it can only increase up to a certain limit	2	1	2
Family income must remain within the original income eligibility threshold for students to remain in program	0	1	0

VOUCHER, TAX CREDIT SCHOLARSHIP AND ESA SCORING RUBRICS - PROGRAM AND SCHOLARSHIP SIZE

AVERAGE SCHOLARSHIP AMOUNT AS A PERCENTAGE OF STATE AND LOCAL PER-PUPIL FUNDING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
100% of state and local per-pupil expenditure	4	3 – VOUCHER PROGRAMS 4 – TAX CREDIT PROGRAMS	12 – VOUCHER PROGRAMS 16 – TAX CREDIT PROGRAMS
Between 80% and 99% of state and local per-pupil expenditure	3	3 – VOUCHER PROGRAMS 4 – TAX CREDIT PROGRAMS	9 – VOUCHER PROGRAMS 12 – TAX CREDIT PROGRAMS
Between 60% and 79% of state and local per-pupil expenditure	2	3 – VOUCHER PROGRAMS 4 – TAX CREDIT PROGRAMS	6 – VOUCHER PROGRAMS 8 – TAX CREDIT PROGRAMS
Between 40% and 59% of state and local per-pupil expenditure	1	3 – VOUCHER PROGRAMS 4 – TAX CREDIT PROGRAMS	3 – VOUCHER PROGRAMS 4 – TAX CREDIT PROGRAMS
Less than 40% of state and local per-pupil expenditure	0	3 - VOUCHER PROGRAMS 4 - TAX CREDIT PROGRAMS	0 - VOUCHER PROGRAMS 0 - TAX CREDIT PROGRAMS

PERCENTAGE OF STUDENTS ELIGIBLE STATEWIDE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
100% of students in state are eligible	4	2	8
61% to 99% of students in state are eligible	3	2	6
41% to 60% of students in state are eligible	2	2	4
15% to 40% of students in state are eligible	1	2	2
15% or less of students in state are eligible	0	2	0

CAP ON TOTAL PROGRAM ENROLLMENT OR FUNDING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
No cap on enrollment or funding	4	2	8
Cap on funding but includes automatic escalator if scholarship tax credit program	3	2	6
If cap on enrollment or funding, priority for low-income students	2	2	4
Cap on enrollment or funding	0	2	0

BARRIERS TO NEW SCHOOLS PARTICIPATING IN PROGRAM	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Brand-new start-up schools are allowed	4	1	4
Schools are required to be in operation prior to participating and/or the percent of scholarship students in school is capped	0	1	0

GROWTH IN ENROLLMENT OVER TIME*	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
26 points and higher than the national average	4	2	8
11-25 points higher than the national average	3	2	6
Within 10 points of the national average	2	2	4
11 points or more below the national average	0	2	0

STUDENT PARTICIPATION RATE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
4% or more of 5- to 17-year-old students participate	4	2	8
3.0-3.9% of 5- to 17-year-old students participate	3	2	6
2.0-2.9% of 5- to 17-year-old students participate	2	2	4
0.5-1.9% of 5- to 17-year-old students participate	1	2	2
Less than 0.5% of 5- to 17-year-old students participate	0	2	0

^{*} To prevent the growth numbers from being skewed by outliers, enrollment growth is not calculated until a program enrolls at least 500 students in a single year. This helps to ensure that programs that start out very small in their early years are not rewarded, while programs that enroll larger numbers of students in the first few years are not penalized. If a program does not reach 500 students by the second school year of implementation, it receives 0 points.

VOUCHER, TAX CREDIT SCHOLARSHIP AND ESA SCORING RUBRICS - SCHOOL ACCOUNTABILITY

ACADEMIC TESTING (APPLIES TO SCHOOL'S SCHOLARSHIP STUDENTS ONLY)	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Schools may choose between a national norm-referenced test or state assessment, and public reporting of results is required	4	1	4
Schools are required to give the state assessment	2	1	2
No testing required	0	1	0

REPORTING ACADEMIC RESULTS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Public reporting of testing results is required	4	1	4
Reporting of results required if over a certain number of scholarship students	3	1	3
No public reporting of testing results, but parents must be informed of their child's achievement	2	1	2
No reporting of testing results required	0	1	0

BACKGROUND CHECKS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Schools are required to run background checks on all staff	4	1	4
Schools are required to run background checks on some but not all staff	2	1	2
Schools have no requirements regarding background checks	0	1	0

FINANCIAL	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Annual financial reporting and proof of financial viability are required (proof of financial viability only for ESAs)	4	2 - VOUCHERS AND TAX CREDITS 1 - ESAs	8 - VOUCHERS AND TAX CREDITS 4 - ESAs
Reporting of finances required if over a certain number of scholarship students	3	2 - VOUCHERS AND TAX CREDITS 1 - ESAs	6 - VOUCHERS AND TAX CREDITS 3 - ESAs
Either annual financial reporting or proof of financial viability is required	2	2 - VOUCHERS AND TAX CREDITS 1 - ESAs	4 - VOUCHERS AND TAX CREDITS 2 - ESAs
Neither annual financial reporting nor proof of financial viability is required	0	2 - VOUCHERS AND TAX CREDITS 1 - ESAs	0

REGULATORY BURDEN ON PARTICIPATING SCHOOLS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Light regulations beyond what is required above	4	1	4
Nonintrusive but unnecessary regulatory burden placed on schools	2	1	2
High compliance costs for schools and/or curriculum intrusion, or implementing agency does not follow the law and makes rules that suppress enrollment	0	1	0

ADDITIONAL TAX CREDIT SCHOLARSHIP SCORING RUBRICS

TAX CREDIT VALUE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
100% of donation	4	2	8
Between 85% and 99% of donation	3	2	6
Between 66% and 84% of donation	2	2	4
Between 51% and 65% of donation	1	2	2
50% or less of donation	0	2	0

DONOR TAX CREDIT CAP	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
100% of donor's tax liability or \$100,000 or higher	4	2	8
Between 51% and 99% of donor's tax liability or more than \$1,000/single or \$2,500/couple	2	2	4
50% or less of donor's tax liability or \$1,000/single or \$2,500/couple	1	2	2
Less than \$500 per donor	0	2	0

ADMINISTRATIVE CAP ON SCHOLARSHIP ORGANIZATIONS (SOs)	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
At least 90% of donations must be used for scholarships	4	1	4
At least 80% of donations must be used for scholarships	1	1	1
Less than 80% of donations must be used for scholarships	0	1	0

SCHOLARSHIP SCHOOL EXCLUSIVITY	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
SOs are not allowed to restrict scholarships to one type or subset of schools	4	1	4
SOs must serve more than one school	1	1	1
SOs may serve one single school	0	1	0

SCHOLARSHIP RECIPIENT DESIGNATION BY DONORS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Donors may not designate or recommend that a particular student receive a scholarship	2	1	2
Donors may designate or recommend that a particular student receive a scholarship	0	1	0

SCHOLARSHIP ORGANIZATION (SO) FINANCIAL REPORTING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Donation and scholarship details and SO financial reporting required annually	4	2	8
Either donation and scholarship details or SO financial reporting required annually	2	2	4
Either donation and scholarship details or SO financial reporting required but less frequently than annually	1	2	2
Neither donation and scholarship details nor SO financial reporting required	0	2	0

SCHOLARSHIP ORGANIZATION (SO) STAFF BACKGROUND CHECKS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Background checks required for SO staff	4	1	4
Background checks not required for SO staff	0	1	0

ADDITIONAL EDUCATION SAVINGS ACCOUNT SCORING RUBRICS

FINANCIAL ACCOUNTABILITY	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
State or state's designee required to oversee account expenditures via an EBT card with limited merchant codes or by verifying expenditures before releasing	4	2	8
No requirement to have EBT card or verify expenditures before releasing account funds	0	2	0

PRACTITIONER CERTIFICATION	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Tutors and other practitioners must be licensed or accredited	4	1	4
No requirement that tutors and other practitioners must be licensed or accredited	0	1	0

ROLLOVER OF FUNDS FOR POSTSECONDARY EDUCATION	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Allows for contributions of up to \$2,000 annually for student's qualified tuition program (pursuant to 26 U.S.C. §530 and 11 U.S.C. §529)	4	1	4
Does not allow for contributions up to \$2,000 annually for student's qualified tuition program	0	1	0

TAX CREDIT SCHOLARSHIP POINT TOTALS

	MAX 8	MAX 8	MAX 8	MAX 4	MAX 4	MAX 16	MAX 8	MAX 8	MAX 4	MAX 8	MAX 8	MAX 4	MAX 4	MAX 4	IF OF MAX 8	MAX 4	MAX 8	MAX 8	MAX 4	MAX 4	MAX 2	MAX 8	MAX 4			
TAX CREDIT SCHOLARSHIP PROGRAMS ALABAMA	INCOME	PUBLIC SCHOOL PERFORMANCE	GEOGRAPHICAL AREA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	AVG. SCHOLARSHIP	% ELIGIBLE	CAP ON ENROLLMENT OR FUNDING	BARRIERS TO NEW SCHOOLS	ENROLLMENT GROWTH	STUDENT PARTICIPATION RATE	ACADEMIC - TESTING	ACADEMIC - PUBLIC REPORTING	ADMINISTRATIVE - BACKGROUND CHECKS	FINANCIAL - ANNUAL REPORTING, PROOF FINANCIAL VIABILITY	REGULATORY BURDEN	TAX CREDIT VALUE	DONOR TAX CREDIT CAP	ADMIN. CAP ON SCHOLARSHIP ORGS.	SCHOLARSHIP SCHOOL EXCLUSIVITY	SCHOLARSHIP RECIPIENT DESIGNATION BY DONORS	SCHOLARSHIP ORG. FINANCIAL REPORTING	SCHOLARSHIP ORG. STAFF BACKGROUND CHECKS	TOTAL	МАХ	PERCENTAGE
Tax Credits for Contributions to	2	6	8	3	2	8	4	4	4	0	2	4	4	4	4	2	8	2	4	4	2	8	4	93		65%
Scholarship Granting Organizations ARIZONA																										
Individual School Tuition Organization Tax Credit	8	8	8	4	4	0	8	8	4	4	8	0	0	4	2	4	8	2	4	1	0	8	0	97	142	68%
Low-Income Corporate School Tuition Organization Tax Credit	6	8	8	3	0	0	4	6	4	6	4	0	0	4	2	4	8	8	4	1	2	8	0	90	142	63%
FLORIDA																										
Hope Scholarship Program	8	8	8	4	4	12	0	8	4	-	0	4	3	4	6	2	8	6	4	4	2	8	0	107	134	80%
Tax Credit Scholarship	2	8	8	4	0	12	4	6	4	0	6	4	4	4	8	2	8	8	4	4	2	8	4	114	142	80%
GEORGIA				1					ı	ı	ı		ı	1												
Scholarship Tax Credit Program	8	8	8	3	4	0	6	0	4	0	2	0	0	0	2	4	8	2	4	1	2	8	0	74	142	52%
ILLINOIS																										
Invest in Kids	8	8	8	4	2	4	4	4	4	-	0	2	4	4	0	2	4	8	4	4	1	8	0	87	134	65%
INDIANA																										
School Scholarship Tax Credit Program	8	8	8	3	0	0	4	4	4	8	2	4	4	0	0	4	0	8	4	1	2	8	4	88	142	62%
IOWA													I													
Individual and Corporate School Tuition Organization Tax Credit	8	8	8	4	0	0	6	4	4	0	4	0	0	0	0	4	2	8	4	1	2	8	0	75	142	53%
Tay Condit for Law Income Students Scholaushin	1		I																			I				
Tax Credit for Low Income Students Scholarship Program	0	0	8	3	0	0	0	4	4	-	0	0	0	0	0	4	4	8	4	0	2	8	0	49	134	37%
LOUISIANA		ı	ı	ı					I	I	I		I	ı							1	ı			ı	
Tuition Donation Tax Credit Program	2	8	8	3	0	0	4	8	4	8	0	2	4	4	4	0	6	8	4	1	2	8	4	92	142	65%
MONTANA																										
Tax Credits for Contributions to Student Scholarship Organizations	8	8	8	4	4	0	8	6	4	-	0	4	4	0	0	2	8	0	4	4	2	4	0	82	134	61%
NEVADA															·											
Educational Choice Scholarship Program	4	8	8	4	0	4	4	4	4	0	2	4	4	4	6	0	8	8	4	1	2	8	0	91	142	64%
NEW HAMPSHIRE																										
Education Tax Credit	4	8	8	4	0	0	2	6	4	-	0	0	0	0	0	4	6	8	4	1	2	4	0	65	134	49%
OKLAHOMA																									'	
Equal Opportunity Education Scholarships	8	0	8	2	4	0	6	4	4	6	0	0	0	0	0	4	4	2	4	4	2	0	4	66	142	46%
PENNSYLVANIA	'	1	1										ı									1			'	
Educational Improvement Tax Credit	8	8	8	4	0	0	6	4	4	2	2	0	0	4	0	4	6	8	1	1	2	8	0	80	142	56%
Educational Opportunity Scholarship Tax Credit	8	0	8	4	0	0	0	4	4	8	2	0	0	4	0	4	6	8	1	0	2	8	0	71	142	50%
RHODE ISLAND																										
Corporate Scholarship Tax Credit	4	8	8	4	0	0	2	4	4	0	0	0	0	4	0	4	6	8	4	1	2	4	0	67	134	50%
SOUTH DAKOTA																										
The Partners in Education Tax Credit Program	4	8	8	3	2	0	4	4	4	-	0	0	0	0	0	4	4	8	4	0	2	8	4	71	134	53%
VIRGINIA							_											_								
Education Improvement Scholarships Tax Credits	4	8	8	3	0	0	2	4	4	8	0	4	4	0	0	2	2	8	4	1	2	8	4	80	142	56%
84 THE SCHOOL CHOICE	GU	JID	ΕB	0 (D K	2 0	1 9							<u> </u>												

VOUCHER & ESA POINT TOTALS

		MAX 8	MAX 8	MAX 8	MAX 4	MAX 4	ND MAX 12	MAX 8	MAX 8	MAX 4	MAX 8	MAX 8	MAX 4	MAX 4	MAX 4	JF MAX 8	MAX 4			
VOUCHERS		INCOME	PUBLIC SCHOOL PERFORMANCE	GEOGRAPHICAL AREA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	AVG. SCHOLARSHIP AS A % OF STATE AND LOCAL PER PUPIL MAX 12	% Eugible	CAP ON ENROLLMENT OR FUNDING	BARRIERS TO NEW SCHOOLS	ENROLLMENT GROWTH	PERCENTAGE STUDENTS ENROLLED	ACADEMIC - TESTING	ACADEMIC - PUBLIC REPORTING	BACKGROUND CHECKS	FINANCIAL - ANNUAL REPORTING, PROOF OF FINANCIAL VIABILITY	REGULATORY BURDEN	TOTAL	MAX	PERCENTAGE
Choice Scholarship Program		2	8	8	3	2	3	4	8	4	4	6	2	4	4	4	0	66	104	63%
LOUISIANA																				
Student Scholarships for Educational Excellence Program		4	4	8	3	4	3	2	4	0	4	2	2	4	4	8	0	56	104	54%
MARYLAND																				
Broadening Options and Opportunities for Students Today (BOOST)		2	8	8	4	0	0	0	4	0	0	0	4	4	4	0	2	40	104	38%
NORTH CAROLINA																				
Opportunity Scholarship Program		4	8	8	3	0	3	4	4	4	6	2	4	4	2	6	2	64	104	62%
OHIO																				
Cleveland Scholarship and Tutoring Program		8	8	0	4	4	3	0	4	0	0	8	2	4	4	0	2	51	104	49%
Educational Choice Scholarship Program		8	4	8	3	0	0	0	4	0	4	2	2	4	4	0	2	45	104	43%
Income-Based Scholarship Program		2	8	8	4	2	0	2	4	0	6	2	2	4	4	0	2	50	104	48%
WASHINGTON, D.C.																				
D.C. Opportunity Scholarship Program		2	8	8	4	2	3	2	4	0	0	4	2	4	2	4	0	49	104	47%
WISCONSIN																				
Milwaukee Parental Choice Program		6	8	0	4	4	6	0	8	4	4	8	2	4	2	8	0	68	104	65%
Racine Parental Choice Program		6	8	0	3	4	6	0	8	4	6	8	2	4	2	8	0	69	104	66%
Parental Choice Program		4	8	8	3	4	6	2	4	4	6	2	2	4	2	8	0	67	104	64%
	MAX 8	MAX 8	MAX 8	MAX 4	MAX 4	MAX 12	MAX 8	MAX 8	MAX 4	MAX 4	MAX 8	MAX 4	MAX 4	MAX 4	MAX 8	MAX 4	MAX 4			
EDUCATION SAVINGS ACCOUNTS ARIZONA	INCOME	PUBLIC SCHOOL PERFORMANCE	GEOGRAPHICAL AREA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	SCHOLARSHIP CAP: STATE AND LOCAL %	% ELIGIBLE	CAP ON ENBOLLMENT OR FUNDING	BARRIERS TO NEW SCHOOLS	ENROLLMENT GROWTH	ACADEMIC - TEST AND PUBLIC REPORTING	BACKGROUND CHECKS	FINANCIAL - PROOF OF FINANCIAL VIABILITY	REGULATORY BURDEN	FINANCIAL ACCOUNTABILITY	PRACTITIONER CERTIFICATION	FUND ROLLOVER FOR POSTSECONDARY ED	TOTAL	MAX	PERCENTAGE
Empowerment Scholarship Accounts Program	8	2	8	3	4	6	2	0	4	4	0	0	0	4	8	4	4	61	104	59\$

SPECIAL EDUCATION PROGRAM RANKINGS

SPECIAL EDUCATION PROGRAMS

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 20	PROGRAM & SCHOLARSHIP SIZE MAX 28 OR 36	SCHOOL ACCOUNTABILITY MAX 20	TOTAL MAX 68 OR 76	PERCENTAGE RANKING
1	FL	McKay Scholarship for Students with Disabilities	14	28	20	62/76	82%
2	ОН	Autism Scholarship Program	8	30	16	54/76	71%
2	UT	Carson Smith Special Needs Scholarship	20	20	14	54/76	71%
4	FL	Gardiner Scholarship Program	12	20	20	52/76	68%
4	OK	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	18	30	4	52/76	68%
4	WI	Special Needs Scholarship Program	20	8	18	46/68	68%
7	GA	Special Needs Scholarship Program	14	28	8	50/76	66%
8	AR	Succeed Scholarship Program for Students with Disabilities	14	16	10	40/68	59%
9	TN	Individualized Education Account Program	11	16	12	39/68	57%
10	NC	Children with Disabilities Scholarship Grants	16	18	8	42/76	55%
11	NC	Personal Education Savings Account Program	16	8	12	36/68	53%
11	AZ	Lexie's Law	16	20	4	40/76	53%
11	ОН	Jon Peterson Special Needs Scholarship Program	16	12	12	40/76	53%
11	SC	Educational Credit for Exceptional Needs Children	20	8	12	40/76	53%
15	MS	Dyslexia Therapy Scholarship	6	16	12	34/68	50%
16	MS	Equal Opportunity for Students with Special Needs Act	13	12	8	33/76	43%
17	LA	School Choice Program for Certain Students with Exceptionalities	16	4	4	24/76	32%

SPECIAL EDUCATION PROGRAM SCORING RUBRICS - STUDENT ELIGIBILITY

ELIGIBLE STUDENTS WITH SPECIAL NEEDS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
All students with Individualized Education Plans (IEPs) or 504 plans or private school service plans are eligible (at least two of three)	4	4	16
All students with either an IEP, 504 plan, or both are eligible	3	4	12
Scholarship program limits student eligibility to two or more types of disability	2	4	8
Scholarship program limits student eligibility to one type of disability	1	4	4

STUDENT ELIGIBILITY IS LIMITED BY PRIOR PUBLIC SCHOOL ATTENDANCE	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Students eligible regardless of whether they were previously enrolled in private or public school	4	1	4
Allows incoming kindergarten or 1st graders to skip public school requirement	3	1	3
Program has certain exceptions and/or waivers for prior public school requirement	2	1	2
Students must attend public school for at least one semester	1	1	1
Students must attend public school for at least one year	0	1	0

SPECIAL EDUCATION PROGRAMS SCORING RUBRICS - SCHOLARSHIP SIZE

AVG. SCHOLARSHIP AMOUNT AS A PERCENTAGE OF STATE AND LOCAL PER-PUPIL FUNDING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
100% of state and local per-pupil expenditure for given disability	4	4	16
Between 80% and 99% of state and local per-pupil expenditure for given disability	3	4	12
Between 60% and 79% of state and local per-pupil expenditure for given disability	2	4	8
Between 40% and 59% of state and local per-pupil expenditure for given disability	1	4	4
Less than 40% of state and local per-pupil expenditure for given disability	0	0	0

CAP ON TOTAL PROGRAM ENROLLMENT OR FUNDING	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
No cap on enrollment or funding	4	2	8
Cap on funding but includes automatic escalator or increase	2	2	4
Cap on enrollment or funding	0	2	0

BARRIERS TO NEW SCHOOLS PARTICIPATING IN PROGRAM	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Brand-new start-ups are allowed	4	1	4
Schools are required to be in operation prior to participating	0	1	0

GROWTH IN ENROLLMENT OVER TIME	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
21 points and higher than the national average for special education programs	4	2	8
11-20 points higher than the national average for special education programs	3	2	6
Within 10 points of the national average for special education programs	2	2	4
11-20 points below the national average for special education programs	1	2	2
21 points or more below the national average for special education programs	0	2	0

SPECIAL EDUCATION PROGRAMS SCORING RUBRICS – SCHOOL ACCOUNTABILITY

FINANCIAL REPORTING TO STATE DEPARTMENT OF EDUCATION OR TREASURY DEPARTMENT	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Annual financial reporting is required (and proof of financial viability for ESAs)	4	2	8
Financial reporting required for schools over a certain income limit	3	2	6
Either annual financial reporting or proof of financial viability is required	2	2	4
Neither annual financial reporting nor proof of financial viability is required	0	2	0

BACKGROUND CHECKS REQUIRED FOR SCHOOL STAFF	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Schools are required to run background checks on staff	4	1	4
Schools have no requirements regarding background checks	0	1	0

REPORTING STUDENT PROGRESS TO PARENTS OR GUARDIANS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Schools required to provide quarterly written reports of student progress to parents or guardians	4	1	4
Schools required to provide biannual written reports of student progress to parents or guardians	3	1	3
Schools required to provide annual written reports of student progress to parents or guardians	2	1	2
Schools required to provide written reports of student progress to parents or guardians but no time frame specified	1	1	1
Schools are not required to provide written reports of student progress to parents or guardians	0	1	0

HEALTH & SAFETY CODES	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Schools are required to comply with all health and safety laws or codes that apply to public or private schools	4	1	4
Schools are not required to comply with all health and safety laws or codes that apply to public or private schools	0	1	0

SPECIAL EDUCATION PROGRAM POINT TOTALS

	MAX 16	MAX 8	MAX 4	MAX 8	MAX 16	MAX 4	MAX 8	MAX 4	MAX 4	MAX 4			
	≥		_						_	_			
SPECIAL EDUCATION PROGRAMS ARIZONA	SCHOLARSHIP SIZE	CAP ON ENROLLMENT OR FUNDING	BARRIERS TO NEW SCHOOLS	GROWTH IN ENROLLMENT OVER TIME	ALL STUDENTS WITH SPECIAL NEEDS CAN PARTICIPATE	LIMITED BY PRIOR PUBLIC SCHOOL ATTENDANCE	FINANCIAL	BACKGROUND CHECKS	ACADEMIC REPORTING	HEALTH & SAFETY CODES	TOTAL	MAX	PERCENTAGE SCORE
Lexie's Law	12	0	4	4	12	4	0	4	0	0	40	76	53%
ARKANSAS													
Succeed Scholarship Program for Students with Disabilities	8	8	0	-	12	2	4	0	2	4	40	68	59%
FLORIDA													
Gardiner Scholarship Program	12	0	0	8	8	4	8	4	4	4	52	76	68%
McKay Scholarship for Students with Disabilities Program	16	8	4	0	12	2	8	4	4	4	62	76	82%
GEORGIA													
Special Needs Scholarship Program	8	8	4	8	12	2	4	0	0	4	50	76	66%
LOUISIANA													
School Choice Program for Certain Students with Exceptionalities	4	0	0	0	12	4	0	0	0	4	24	76	32%
MISSISSIPPI													
Dyslexia Therapy Scholarship	4	8	4	-	4	2	2	4	2	4	34	68	50%
Equal Opportunity for Students with Special Needs Act	8	0	4	0	12	1	0	4	0	4	33	76	43%
NORTH CAROLINA													
Children with Disabilities Scholarship Grants	12	0	4	2	12	4	6	0	2	0	42	76	55%
Personal Education Savings Account Program	8	0	0	-	12	4	6	0	2	4	36	68	53%
OHIO													
Autism Scholarship Program	16	8	0	6	4	4	4	4	4	4	54	76	71%
Jon Peterson Special Needs Scholarship Program	12	0	0	0	12	4	4	4	0	4	40	76	53%
OKLAHOMA													
Lindsey Nicole Henry Scholarship for Students with Disabilities Program	16	8	4	2	16	2	0	0	0	4	52	76	68%
SOUTH CAROLINA													
Educational Credit for Exceptional Needs Children	0	0	4	4	16	4	8	0	0	4	40	76	53%
TENNESSEE													
Individualized Education Account Program	4	8	4	-	8	3	2	4	2	4	39	68	57%
UTAH													
Carson Smith Special Needs Scholarship	8	4	4	4	16	4	4	4	2	4	54	76	71%
WISCONSIN												_	
Special Needs Scholarship Program	2	2	4	_	16	4	8	4	2	4	46	68	68%

SOURCES

Thank you to the following agencies and nonprofit organizations that provided Guidebook data.

ALABAMA

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FLORIDA

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GEORGIA

Georgia Department of Education

ILLINOIS

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INDIANA

Indiana Department of Education
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NEVADA

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Commonwealth Foundation

SOUTH CAROLINA

Exceptional SC

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SOUTH DAKOTA

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UTAH

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WISCONSIN

School Choice Wisconsin

Wisconsin Department of Public Instruction

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EdChoice

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U.S. Census Bureau

U.S. Department of Education

ABOUT US



MISSION

The American Federation for Children Growth Fund seeks to empower families, especially lower-income families, with the freedom to choose the best K-12 education 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 proven strategies, 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 families expanded opportunities, and improves educational outcomes for all children.

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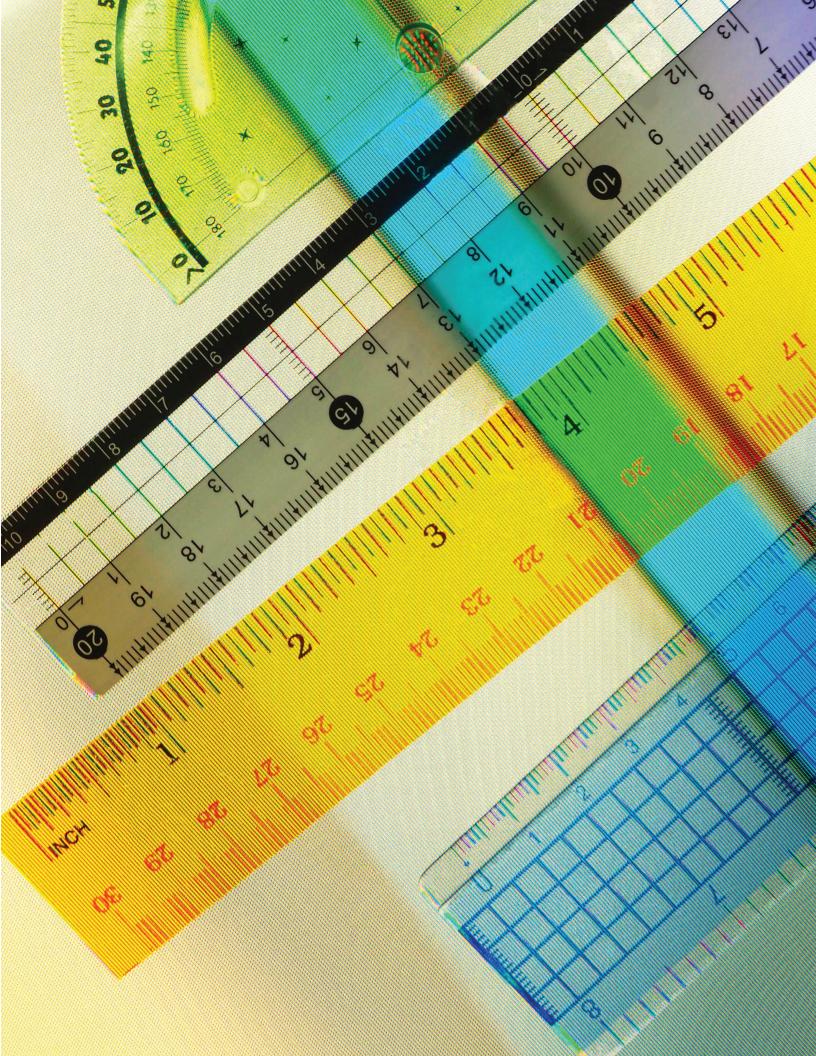
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