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2021 School Choice Guidebook An Annual Publication

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## 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 allow eligible families to take a portion of the taxpayer funding meant for educating their children to a private school of their choosing.

#### 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 district-run public schools other than their assigned school.

#### 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

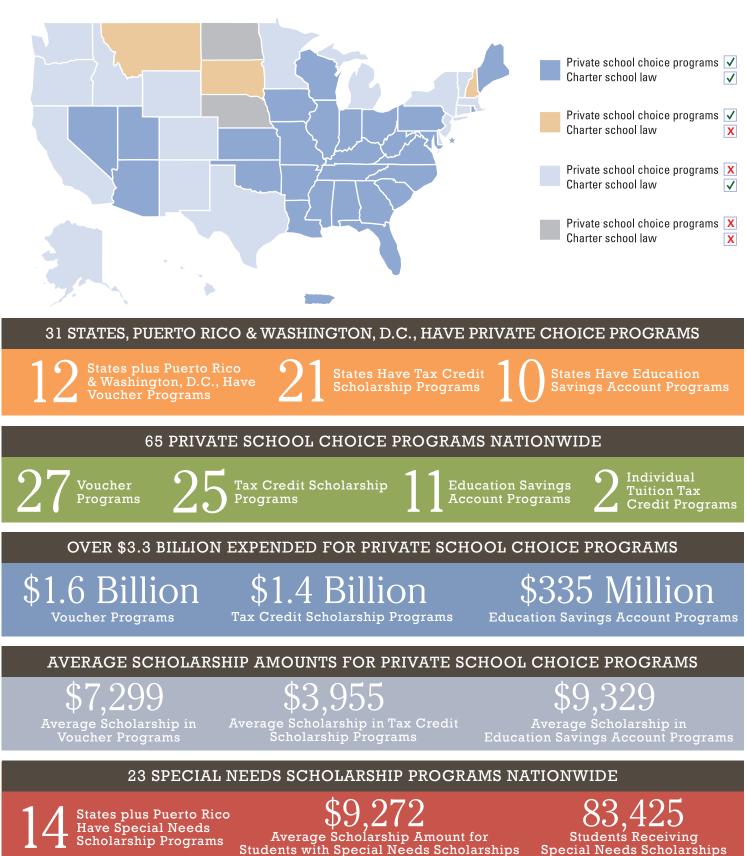


Vouchers

**Education Savings Accounts** 

## EDUCATIONAL CHOICE TODAY

## QUICK NATIONWIDE DATA FOR 2020-21



## NEWLY ENACTED PRIVATE SCHOOL CHOICE PROGRAMS

It has been an extraordinary year for private school choice. With the COVID-19 pandemic pushing more families to demand educational options for their kids, polling data from RealClear Opinion Research shows that from April 2020 to June 2021, support for school choice jumped from 64% to 74%. During the 2021 legislative sessions, legislators across the country responded to this demand by creating new private school choice programs in seven states - this is more new programs created in a single year than any other year in the history of U.S. education.



#### ARKANSAS

TYPE OF PROGRAM: TAX CREDIT

The Philanthropic Investment in Arkansas Kids Scholarship program was enacted in May 2021. Starting in 2022, 100% of the contributions to scholarship-granting organizations—up to \$2 million—will fund approximately 250 student scholarships annually to students from low-income families that earn up to 200% of the federal poverty line. For students in K-8, scholarships are worth up to 80% of the state perpupil funding and up to 90% for students in 9-12.



#### INDIANA

#### TYPE OF PROGRAM: EDUCATION SAVINGS ACCOUNT

The Education Scholarship Account Program is an education savings account where students with special needs will receive a portion of their assigned state education funding for private school tuition or other educational expenses like individual classes, testing fees, transportation, and special needs services. The Indiana legislature appropriated \$10 million for this program and will fund the education savings accounts at 90% of what each student would receive in a public school.



#### **KENTUCKY**

#### TYPE OF PROGRAM: EDUCATION SAVINGS ACCOUNT

The Kentucky Educational Opportunity Account Program is an education savings account that allows income-eligible families to receive a portion of state education funding for private school tuition or other educational expenses, like tutoring, instructional materials, technology, transportation, therapies and higher education courses. Businesses and individuals will receive a 95% tax credit to account-granting organizations, the nonprofits that will administer Education Opportunity Accounts.



#### **MISSOURI**

#### TYPE OF PROGRAM: EDUCATION SAVINGS ACCOUNT

The Missouri Empowerment Scholarship Account Program is a \$25 million education savings account program that awards students with a scholarship of approximately \$6,350. The awards will be given in rounds, with students who have an IEP or families with an income below that which qualifies them for the free or reduced-price lunch program; then all other students in a a family making less than 200% of the income that qualifies them for the free or reduced-price lunch program. Eligible families can use the funds for things like private school tuition, textbooks, tutoring services, and other costs.



#### **NEW HAMPSHIRE**

#### TYPE OF PROGRAM: EDUCATION SAVINGS ACCOUNT

Education Freedom Accounts is an education savings account program that allows families whose income is less than 300% of the federal poverty level to receive money that can be used for tuition, tutoring, online learning, internet connectivity, textbooks, and other learning experiences.



#### OHIO

#### TYPE OF PROGRAM: TAX CREDIT SCHOLARSHIP

The new tax credit scholarship program creates a \$750 state tax credit for individual contributions made to Scholarship Granting Organizations (SGOs). Existing or new SGOs may make contributions to tuition accounts for students who are enrolled at a private school. All Ohio students are eligible, but the SGOs must prioritize students from low-income families.

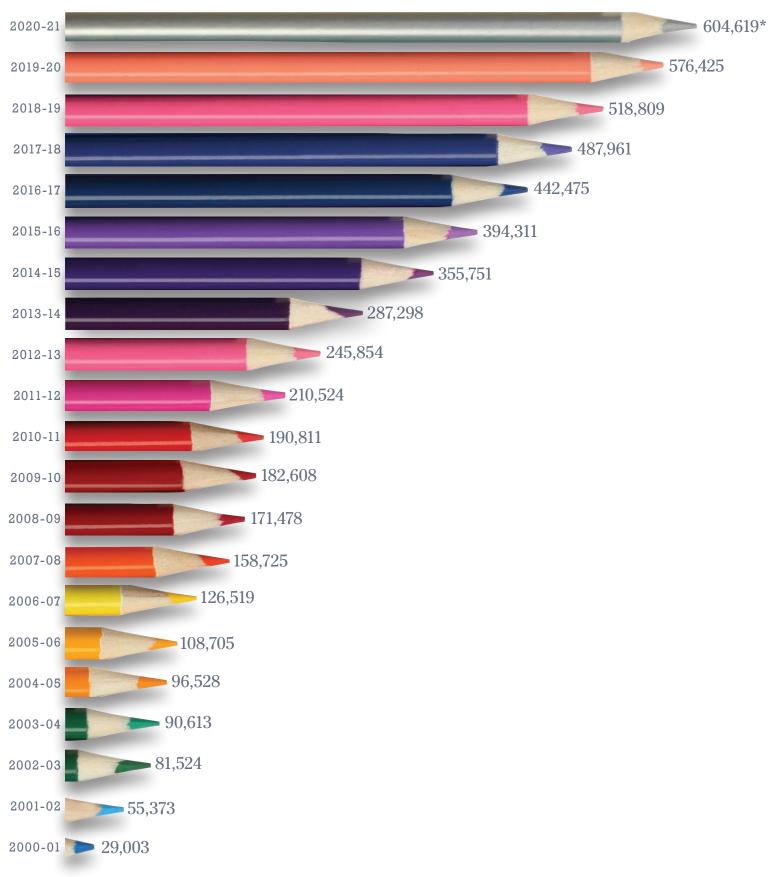


#### WEST VIRGINIA

#### TYPE OF PROGRAM: EDUCATION SAVINGS ACCOUNT

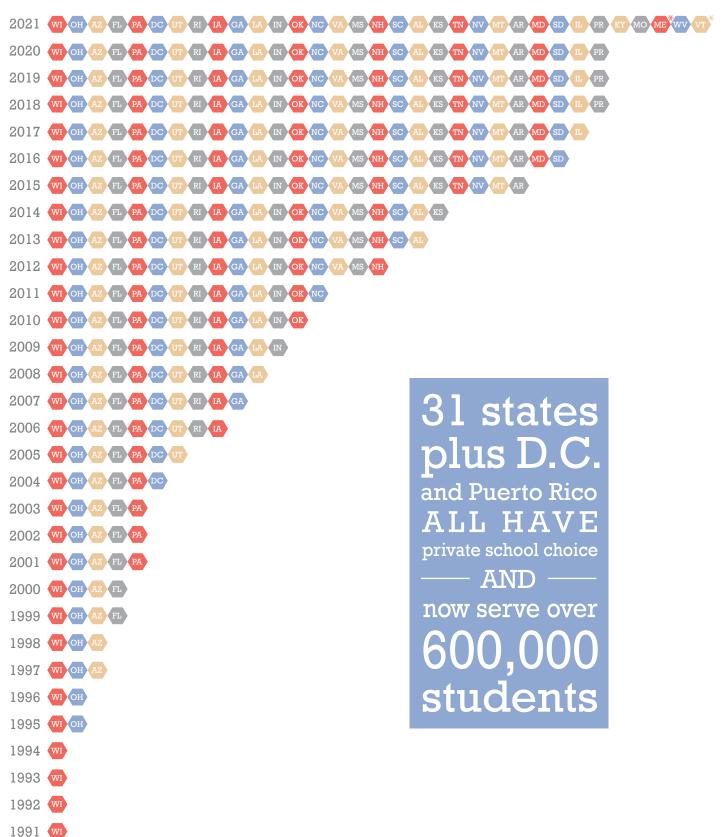
The Hope Scholarship Program is an education savings account program that allows students who leave the public school system to use up to \$4,600 for private school tuition, homeschooling costs, or other educational expenses. To be eligible, students must have previously attended a public school.

## STUDENT ENROLLMENT IN PRIVATE SCHOOL CHOICE PROGRAMS



\*AFC Growth Fund estimate

## **GROWTH OF STATES WITH PRIVATE SCHOOL CHOICE PROGRAMS**



1990 wi

\*These programs have been added to the Guidebook in light of recent court opinions.

## **PROGRAM RANKINGS**

Here are the program rankings for all tax credit scholarship, voucher, ESA, and special education programs that had students enrolled in the 2019-2020 school year. 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. For an in-depth breakdown of each state's scores, see page 82.

## TAX CREDIT SCHOLARSHIP PROGRAMS

RANK	STATE	PROGRAM	% RANKING
1	FL	Tax Credit Scholarship	85%
2	FL	Hope Scholarship	78%
3	AZ	Individual School Tuition Organization Tax Credit	68%
4	MT	Tax Credits for Contributions to SSOs	67%
4	NV	Nevada Educational Choice Scholarship Program	67%
6	LA	Tuition Donation Tax Credit Program	66%
7	AL	Tax Credits for Contributions	64%
8	AZ	Low-Income Corporate School Tuition Organization Tax Credit	63%
9	IL	Invest in Kids	62%
10	IN	Corporate & Individual Scholarship Tax Credit	61%
11	RI	Corporate Scholarship Tax Credit	59%
12	PA	Educational Improvement Tax Credit	58%
13	SD	The Partners in Education Tax Credit Program	57%
14	GA	Scholarship Tax Credit	52%
14	VA	Education Improvement Scholarships Tax Credits	52%
16	IA	Individual and Corporate Tax Credit	51%
16	PA	Educational Opportunity Scholarship Tax Credits	51%
18	NH	Education Tax Credit Program	49%
19	OK	Equal Opportunity Education Scholarships	45%
20	KS	Tax Credit for Low Income Students	37%

## **VOUCHER PROGRAMS**

RANK	STATE	PROGRAM	% RANKING
1	IN	Choice Scholarship Program	71%
2	WI	Racine Parental Choice Program	69%
3	WI	Wisconsin Parental Choice Program	67%
4	WI	Milwaukee Parental Choice Program	65%
5	NC	Opportunity Scholarship Program	63%
5	FL	Family Empowerment Scholarship Program	63%
7	LA	Student Scholarships for Educational Excellence Program	58%
8	ME	Town Tuitioning	57%
8	OH	Cleveland Scholarship and Tutoring Program	57%
10	OH	Income-Based Scholarship Program (EdChoice Expansion)	56%
11	VT	Town Tuitioning	53%
12	OH	Educational Choice Scholarship Program	51%
12	DC	D.C. Opportunity Scholarship Program	51%
14	PR	Free Selection of Schools	49%
15	MD	Broadening Options and Opportunities for Students Today (BOOST) Program	40%

## **PROGRAM RANKINGS**

## EDUCATION SAVINGS ACCOUNT PROGRAMS

RANK	STATE	PROGRAM	% RANKING
1	AZ	Empowerment Scholarship Accounts Program	68%

## SPECIAL EDUCATION PROGRAMS

RANK	STATE	PROGRAM	% RANKING
1	FL	McKay Scholarship for Students with Disabilities	79%
2	OH	Autism Scholarship Program	71%
2	UT	Carson Smith Special Needs Scholarship	71%
4	WI	Special Needs Scholarship	68%
5	OK	Lindsey Nicole Henry Scholarship for Students with Disabilities	66%
5	FL	Gardiner Scholarship Program	66%
7	GA	Special Needs Scholarship	62%
8	AR	Succeed Scholarship Program for Students with Disabilities	61%
9	NC	Children with Disabilities Scholarship Grants	61%
10	TN	Individualized Education Account Program	57%
11	OH	Jon Peterson Special Needs Scholarship Program	54%
12	MS	Dyslexia Therapy Scholarship	53%
12	AZ	Lexie's Law	53%
14	SC	Educational Credit for Exceptional Needs Children	47%
14	NC	Personal Education Savings Account	47%
16	MS	Equal Opportunity for Students with Special Needs Act	43%
17	LA	School Choice Program for Certain Students with Exceptionalities	37%

## **PROGRAMS: ENROLLMENT AND FUNDING**

#### TAX CREDIT SCHOLARSHIP PROGRAMS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2020-21	AMOUNT OF DONATIONS IN 2020-21
ALABAMA	Tax Credit for Contributions to Scholarship Granting Organizations	2013	2,925	\$19,408,038
ARIZONA	Individual School Tuition Organization Tax Credit	1997	58,209*	\$65,409,860*
ARIZONA	Corporate School Tuition Organization Tax Credit	2006	29,829*	\$106,983,528*
ARIZONA	Lexie's Law	2009	964*	\$5,000,000 *
ARKANSAS	Philanthropic Investment in Kids	2021		
FLORIDA	Florida Tax Credit Scholarship	2001	106,112	\$727,700,000
FLORIDA	Hope Scholarship Program	2018	488	\$78,186,603
GEORGIA	Georgia Scholarship Tax Credit Program	2008	16,193	\$82,201,237 *
ILLINOIS	Invest in Kids Program	2017	7,642	\$67,504,594
INDIANA	Corporate and Individual Scholarship Tax Credit Program	2009	9,494	\$24,854,825
IOWA	Individual and Corporate School Tuition Organization Tax Credit	2006	12,071	\$19,622,122
KANSAS	Tax Credit for Low Income Students Scholarship Program	2014	632	\$3,572,903
LOUISIANA	Tuition Donation Tax Credit Program	2012	2,298	\$15,842,406
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	2015	56	\$22,400
NEVADA	Nevada Educational Choice Scholarship Program	2015	1,056	\$3,751,000
NEW HAMPSHIRE	Education Tax Credit Program	2012	720	\$1,474,000
оню	Individual Tax Credit	2021		
OKLAHOMA	Equal Opportunity Education Scholarships	2011	2,776**	\$6,184,293**
PENNSYLVANIA	Educational Improvement Tax Credit	2001	45,882*	\$111,995,290*
PENNSYLVANIA	Education Opportunity Scholarship Tax Credit	2012	14,505 <sup>*</sup>	\$54,930,690 <sup>*</sup>
RHODE ISLAND	Rhode Island Corporate Scholarship Tax Credit	2006	579	\$1,545,738
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	2013	1,039	\$4,045,000
SOUTH DAKOTA	The Partners in Education Tax Credit Program	2016	892	\$2,000,000
UTAH	Special Needs Opportunity Scholarship Program	2020	_	_
VIRGINIA	Education Improvement Scholarship Tax Credits	2012	4,861	\$15,201,697
		TOTALS	319,223	\$1,417,436,224

#### EDUCATION SAVINGS ACCOUNTS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2020-21	FUNDS EXPENDED IN 2020
ARIZONA	Empowerment Scholarship Accounts Program	2011	9,831	\$138,000,000
FLORIDA	Gardiner Scholarship Program	2014	18,585	\$190,818,965
INDIANA	Education Scholarship Account	2021	—	
KENTUCKY	Education Opportunity Account	2021	—	—
MISSISSIPPI	Equal Opportunity for Students with Special Needs	2015	495	\$2,332,084
MISSOURI	Empowerment Scholarship Accounts	2021	—	—
NEW HAMPSHIRE	Education Freedom Accounts	2021	—	
NORTH CAROLINA	Personal Education Savings Account Program	2017	332	\$2,650,500
TENNESSEE	Education Savings Account	2019		
TENNESSEE	Individualized Education Account Program	2015	287	\$1,527,113
WEST VIRGINIA	Hope Scholarship Program	2015	_	_
*2019-20 school year **AFC Growth Fund esti	mate	TOTALS	29,530	\$335,328,662

## **PROGRAMS: ENROLLMENT AND FUNDING**

#### VOUCHER PROGRAMS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2020-21	FUNDS EXPENDED IN 2020
ARKANSAS	Succeed Scholarship Program for Students with Disabilities	2015	479	\$2,656,557
FLORIDA	Family Empowerment Scholarship Program	2019	34,521	\$217,996,377
FLORIDA	John M. McKay Scholarship for Students with Disabilities Program	1999	28,065	\$211,850,302
GEORGIA	Special Needs Scholarship Program	2007	4,927*	\$33,205,756*
INDIANA	Choice Scholarship Program	2011	35,698	\$169,339,335*
LOUISIANA	School Choice Program for Certain Students with Exceptionalities	2010	456	\$1,128,630*
LOUISIANA	Student Scholarships for Educational Excellence Program	2008	6,326	\$42,253,707
MAINE	Town Tuitioning Program	1873	3,071	
MARYLAND	Broadening Options and Opportunities for Students Today (BOOST)	2016	2,529	\$7,729,271
MISSISSIPPI	Dyslexia Therapy Scholarship for Students with Dyslexia Program	2012	221	\$161,123
MISSISSIPPI	Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program	2013	5	\$23,008
NORTH CAROLINA	Children with Disabilities Scholarship Grants	2013	1,636	\$10,823,875
NORTH CAROLINA	Opportunity Scholarship Program	2013	16,042	\$48,117,458
ОНІО	Autism Scholarship Program	2003	4,048	\$94,948,537*
оню	Cleveland Scholarship and Tutoring Program	1995	7,707	\$38,297,390*
ОНІО	Educational Choice Scholarship Program	2005	32,802	\$148,214,690*
ОНІО	Income-Based Scholarship Program	2013	16,069	\$51,229,573*
ОНІО	Jon Peterson Special Needs Scholarship Program	2011	7,038	\$72,001,438*
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	2010	944	\$6,914,159
PUERTO RICO	Program of Free Selection of Schools	2018	407*	\$926,218*
UTAH	Carson Smith Special Needs Scholarship	2005	964	\$5,913,876
VERMONT	Town Tuitioning Program	1869	3,749	\$58,000,000
WASHINGTON, D.C.	Opportunity Scholarship Program	2004	1,835	\$19,584,854
WISCONSIN	Milwaukee Parental Choice Program	1990	28,583	\$234,195,000
WISCONSIN	Wisconsin Parental Choice Program	2013	12,111	\$99,200,000
WISCONSIN	Racine Parental Choice Program	2011	3,835	\$31,800,000
WISCONSIN	Special Needs Scholarship Program	2015	1,425	\$18,465,387
		TOTALS	255,493	\$1,624,976,521

#### INDIVIDUAL TUITION TAX CREDITS

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED 2020-21	FUNDS EXPENDED 2020
ALABAMA	Parent Refundable Tax Credits	2013	111	\$363,994
SOUTH CAROLINA	Refundable Tuition Credit for Exceptional Needs Children	2015	272*	\$2,000,000
		TOTALS	383	\$2,363,994

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#### ALABAMA | Parent Refundable Tax Credits

This Guidebook

does not score

or rank

individual tuition

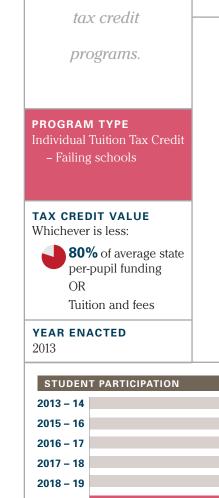
#### STUDENT ELIGIBILITY

• Student must be enrolled in 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

STUDENT PA	RTICIPATI	ON						DATA UPDATE	
2013 – 14				71				Total Amount of 2020 Donations \$363,9	94
2015 – 16					1	108			
2016 – 17							145		
2017 – 18							132		
2018 – 19						120	)		
2019 – 20						111			
0	20	40	60	80	100	120	140		





- Family income cannot exceed 185% of the federal poverty level (\$49,025 for a family of four in 2021-22)
- 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 (\$72,875 for a family of four in 2021-22)

#### 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

STUDENT PA	RTICIPATIO	N				
2014 – 15						<i>5,792</i>
2015 – 16				4,13	2	
2016 – 17				3,955		
2017 – 18				4,18	31	
2018 – 19				3,832		
2019 – 20				4,19	95	
2020 – 21			2,925			
0	1,000	2,000	3,000	4,000	5,000	6,000

DATA UPDATE	
Schools Participating	156
SGOs Operating	7
Average Scholarship Amount	\$6,402
2020 Donations	\$19,408,038

\$30 million

2013

YEAR ENACTED



This program ranks

\_\_\_\_

out of 1

Education Savings

Account Program

72 out of 104 pts.

**Education Savings Account** 

- Students living on Native

American reservations

• 90% of the charter school per-pupil base funding

(takes into account grade

student average is \$6,400

Sibling of ESA recipientParents who are blind/hearing

SCHOLARSHIP CAP

and disability) • General education

**ENROLLMENT CAP** 

**PROGRAM FUNDING** 

Special needs and foster care
Active-duty military families

(or parent who has died in the

**PROGRAM TYPE** 

line of duty)

- Failing schools

impaired

• Student must:

STUDENT ELIGIBILITY

- 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

#### SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS

Arizona Department of Education is the granting entity and has 45 days to approve ESA application

- Determine student eligibility
- Establish and maintain separate accounts for each eligible student
- Verify qualifying expenditures

#### SCHOOL REQUIREMENTS

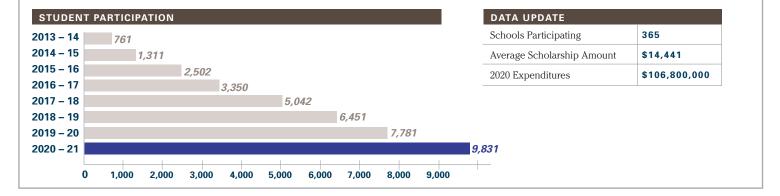
- Cannot discriminate on the basis of race, color or national origin
- Cannot share, refund or rebate any empowerment account monies with or to the parent or student

#### YEAR ENACTED

\$138 million

2011

None



- 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 (\$49,025 to \$90,696 for family of four in 2021-22)
  - 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

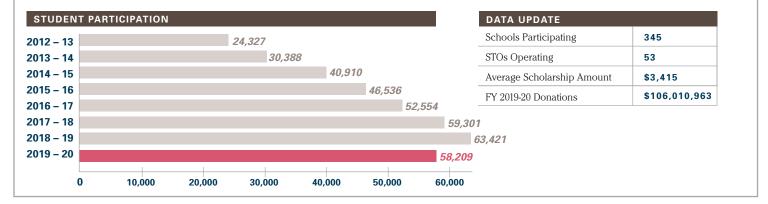
#### This program ranks



**STATEWIDE CAP** None

YEAR ENACTED

1997 - Original program 2012 - Switcher program



## STUDENT ELIGIBILITY

out of 17 Special Education

Programs

40 out of 76 pts.

**PROGRAM TYPE** 

Tax Credit Scholarship-

 Special needs and foster children

#### TAX CREDIT VALUE

100% of donation

#### 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

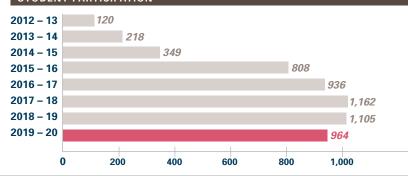
#### STATEWIDE CAP

\$5 million

#### YEAR ENACTED

2009

#### STUDENT PARTICIPATION



DATA UPDATE	
Schools Participating	119
STOs Operating	11
Average Scholarship Amount	\$5,049
FY 2018-19 Donations	\$5,000,000

### • Student must:

- Have been placed in foster care at any time before the student graduates from high school or obtains a GED: or
- Be identified as having a disability under Section 504 of the Rehabilitation Act, identified by a school district as a student with a disability, or identified as eligible to receive disability services from a school district; or
- Have a 504 plan from an Arizona public school

#### SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 90% of contributions for scholarships
- · Make scholarships available for more than one school
- Allow the state to verify that scholarships are awarded to students attending a qualified school
- Report annually to the state:
  - Data on accepted contributions, grants awarded, 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 (\$49,025 and \$90,696 for family of four in 2021-22)
  - Amount of money being held for identified student scholarships in future years
- List of participating schools with the number and dollar amount of scholarship awards received
- Salary of the STO's top three highest-paid officials for the fiscal year
- 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

- To be eligible:
  - Family income cannot exceed 185% of the amount required to qualify for the free or reduced-price lunch program (\$90,696 for family of four in 2021-22)
  - 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 (\$49,025 and \$90,696 for family of four in 2021-22), 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

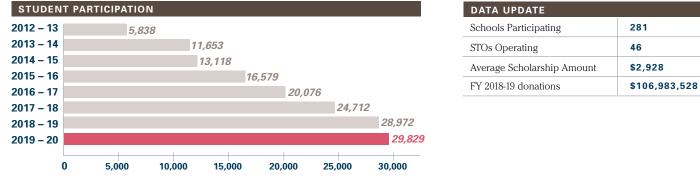
- Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools
- · Require teachers and staff to be fingerprinted



- \$5,600 (grades K-8 in 2018-19)
- \$6,900 (grades 9-12 in 2018-19)
- Caps increase by \$100 each year
- DONOR TAX CREDIT CAP
- S corporations must donate a minimum of \$5,000

#### STATEWIDE CAP

• \$89,161,006 (FY 2019) YEAR ENACTED • 20% annual increase each 2006 year



#### This program ranks

out of 20

## ARKANSAS | Philanthropic Investment in Kids

This Guidebook	STUDENT ELIGIBILITY
This Guidebook	• To be eligible:
de comot	<ul> <li>Family income cannot exceed 200% of the federal poverty level (\$53,000 for a family of four in 2021-22)</li> </ul>
does not	<ul> <li>Enrolled in a public school the previous school year, enrolling in an Arkansas school for the first time, or is a previous scholarship recipient</li> </ul>
score or rank	<ul> <li>If a student was previous enrolled in another state and was enrolled in an Arkansas private school for less than half the academic year for which their family is applying for a scholarship, they may also be eligible</li> </ul>
newly created	SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS
	<ul> <li>Provide credit donation receipts to donors as well as the Arkansas Department of Finance upon request</li> </ul>
programs.	• Ensure first-time recipients of scholarships were not continuously enrolled in an Arkansas private school the previous school year
	Conduct background checks for all employees
PROGRAM TYPE	Distribute eligible contributions within three years of receipt
Tax Credit Scholarship— corporate – Means-tested	• Post a surety bond or otherwise demonstrate fiscal solvency if receive more than \$50,000 in donations in a given year
	• Report to the state data on scholarship distributions and students' school districts of residence
	• Ensure that participating private schools comply with all rules and regulations
TAX CREDIT VALUE	
<b>100%</b> of donation	SCHOOL REQUIREMENTS
	• Comply with all state health and safety regulations
SCHOLARSHIP CAP	Comply with municipal building occupancy rules
• Up to 80% of state per-pupil funding (K-8 students)	• Administer a nationally norm-referenced test for scholarship students in grades 3–10 and report student results to parents as well as state researchers
• Up to 90% of state per-pupil funding (9-12 students)	
DONOR TAX CREDIT CAP	
None	
STATEWIDE CAP	
• \$2 million	
YEAR ENACTED 2021	

- 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





46 out of 76 pts.

**PROGRAM TYPE** Voucher – Special needs

#### SCHOLARSHIP CAP

#### • Whichever is less:

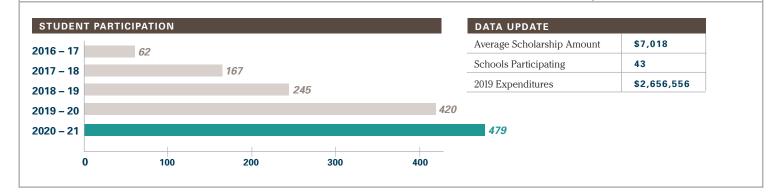
- Foundation funding amount for the current school year
- Tuition and fees of a private school

ENROLLMENT CAP None

PROGRAM FUNDING

• None specified in the law

YEAR ENACTED 2015





66 out of 104 pts.

**PROGRAM TYPE** 

Voucher

- Income based

#### SCHOLARSHIP CAP

 Whichever is less:
 95% of public school funding students would have received

- Tuition and fees of private school

#### STATEWIDE CAP

• 46,889 students for 2020-2021 school year

## **YEAR ENACTED** 2019

STUDENT ELIGIBILITY

- The student's household income level does not exceed 300% of the federal poverty level (\$79,500 for a family of four in 2021-22) or the student is on the direct certification list (list of children who qualify for the food assistance program, the Temporary Assistance to Needy Families 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 AND
- The student is eligible to enroll in kindergarten or has spent the prior school year (2018-19) in attendance at a Florida public school. Prior attendance means the student was enrolled in and in attendance at a Florida public school during both the October and February student counts. A sibling of a student who is participating in the scholarship program under the above eligibility criteria is eligible for a scholarship if the student resides in the same household as the sibling.
- Students who received a Florida Tax Credit Scholarship in the previous year and then lost scholarship funding.

#### SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS

- Must be annually approved by the State Board of Education
- Allowed to keep 3% of the total amount of all scholarships awarded under chapter 1002 funds raised to cover operating expenses if the SFO has operated with clean audits for more than three years
- Shall verify the household income level of students and submit the verified list of students and related documentation to the department
- 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 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 cooperating with parents who choose to have the student participate in statewide assessments
- Notify the Department when a scholarship student withdraws from the school
- New schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding
- Annually administer or make provision for students participating in the program to take one of the nationally norm-referenced tests identified by the department or to take the statewide assessments and report a student's scores to his or her parent

STUDENT PAR	TICIPATION				DATA UPDATE	
2019 – 20		17.802			Schools Participating	1,746
2020 – 21		17,002		34,521	Total Amount of 2020 Expenditures	\$217,996,377
					Avg. Scholarship Amount	\$6,315
0	10,000	20,000	30,000	40,000		

- 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

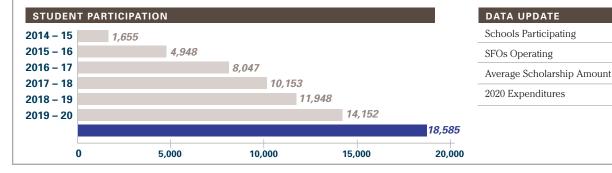
- Parent must sign an agreement with the scholarship funding organization (SFO) annually to:
- Affirm that the student is enrolled in a program that meets regular school attendance requirements
- Use program funds only for authorized purposes, including not submitting payment to both Medicare and Gardiner 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



his	pro	grai	m	ran	R.



1,258

\$10,267

\$190,818,965

2



Tax Credit Scholarship Programs



#### 104 out of 134 pts.

#### **PROGRAM TYPE**

Tax Credit Scholarship individual

 Bullied and harassed students

#### TAX CREDIT VALUE

100% of donation

#### SCHOLARSHIP CAP

- School tuition or scholarship value, whichever is less:
- Scholarship varies by grade and county but averages between \$6,673 and \$7,169
- \$750 scholarship covering 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

None

## YEAR ENACTED 2018

# STUDENT PARTICIPATION 2018 - 19 127 2019 - 20 445 2020 - 21 488 0 100 200 300 400 500

DATA UPDATE	
Schools Participating	262
SFOs Operating	1
Average Scholarship Amount	\$6,799
2020 expenditures	\$78,186,603

#### 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
- 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 gain scores published by state researchers
- DOE will conduct site visits for all new participating schools; new schools must receive a satisfactory site visit from DOE before the school is eligible to receive scholarship funding
- DOE 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 at which 10 or more students transferred; reviewing performance of participating private schools which 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

- Student must:
  - Have an individualized education plan (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act
  - Have spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and the Blind
- 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
- New schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding





60 out of 76 pts.

PROGRAM TYPE Voucher

- Special needs

#### SCHOLARSHIP CAP

- Whichever is less:
- 95% 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 PARTICIPATION		DATA UPDATE	
012 – 13	26,611	Schools Participating	1,565
013 – 14	28,370	Average Scholarship Amount	\$8,618
014 – 15	30,378	2020 Expenditures	\$211,850,302
015 – 16	31,173	2020 Expenditures	\$211,050,302
016 – 17 017 – 18	31,499 31,044		
018 – 19	30,695		
019 – 20	29,571		
020 – 21	28,065		
0 10,000	20,000 30,000	40,000	

#### **FLORIDA** | *Tax Credit Scholarship*

St

This program ranks

#### STUDENT ELIGIBILITY

- Family income cannot exceed 260% of the federal poverty level (\$68,900 for a family of four in 2021-22) for a partial scholarship
- Renewing students get first priority. Students with family income at or below 185% of the federal poverty level (\$49,025 for family of four in 2021-22), 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 scholarships awarded 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

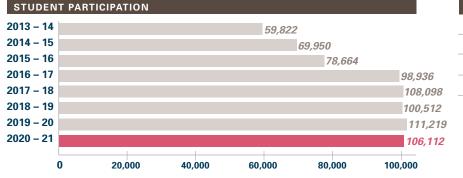
#### SCHOOL REQUIREMENTS

- 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, 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

**STATEWIDE CAP** • \$873.5 million

- Cap is allowed to increase by 25% in any year after 90% of the cap is reached
- New schools must receive a satisfactory site visit from the Florida Department of Education before the school is eligible to receive scholarship funding



Schools Participating	
	1,945
SFOs Operating	2
Average Scholarship Amount	\$6,239
2020 Donations	\$662,030,287

# Programs

out of 20

Tax Credit Scholarship

#### 120 out of 142 pts.

#### **PROGRAM TYPE**

Tax Credit Scholarship – Corporate

- Means-tested

#### TAX CREDIT VALUE

100% of donation

#### SCHOLARSHIP CAP

- School tuition or scholarship value, whichever is less:

   Scholarship varies by grade and county but averages between \$6,673 and \$7,169
- \$750 scholarship covering transportation to an out-of-district public school

#### DONOR TAX CREDIT CAP

#### • 100% of state tax liability

YEAR ENACTED 2001

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

#### **STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS**

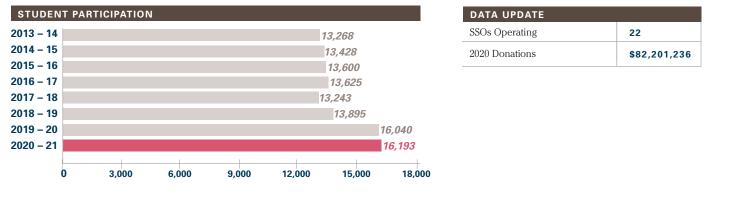
- Use at least 90% of contributions for scholarships
- Make scholarships available for more than one school
- Have an independent board of directors
- · Ensure donors cannot designate their donations to any individual student
- Submit annually to the state:
  - Data on accepted contributions and tax 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

#### This program ranks





2008

• Student must:

STUDENT ELIGIBILITY

- Have a parent who was a resident of Georgia for at least one year (exception for military service members as noted below); AND
- Have attended public school the last year; or received preschool special education or related services within the past year; or have a parent who is an active duty military service member stationed in Georgia in the previous year; or be adopted or placed in permanent guardianship from foster care within the previous year; or have previously participated in the program (Note: there is also a one-time exception for the 2021-22 school-year due to COVID-19 where a less than full-year of public school in 2019-20 or 2020-21 school year may be sufficient); AND
- Have an IEP or have a 504 for most special needs at some point in the year prior to receiving the scholarship (\*see full list of eligible diagnoses for 504 plans below)
- Waivers from one-year school requirement for military dependents and students adopted or placed in permanent guardianship from foster care (see above); discretionary waiver from one year public school requirement for medical or behavioral need.

\*(i) ADHD; (ii) Autism spectrum disorder; (iii) Bipolar disorder; (iv) Cancer; (v) Cerebral palsy; (vi) Cystic fibrosis; (vii) Deafness; (viii) Down syndrome; (ix) Drug or alcohol abuse; (x) Dual sensory impairment; (xi) Dyslexia; (xii) Emotional or behavioral disorder; (xiii) Epilepsy; (xiv) Hearing impairment; (xv) Intellectual disability; (xvi) Muscular dystrophy; (xvii) Specific learning disability; (xvii) Spina bifida; (xix) Traumatic brain injury; (xx) Visual impairment; or (xxi) Any rare disease identified by the NIH Genetic and Rare Diseases Information Center's list of rare disease disorders; and (xxii) Any other eligible condition as determined by the State Board of Education.

#### 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

STUDENT PAR	TICIPATION					DATA UPDATE	
2012 – 13			3,22	29		Schools Participating	254
2013 – 14			3,075			Average Scholarship Amount	\$6,734
2014 – 15				3,643		2020 Expenditures	\$35,576,322
2015 – 16				4,15	4	<b>r r r r r r r r r r</b>	1
2016 – 17					4,553		
2017 – 18					4,664		
2018 – 19					4,769		
2019 – 20					4,927		
2020 – 21					5,203		
0	1,000	2,000	3,000	4,000	5,000		

30 | THE SCHOOL CHOICE GUIDEBOOK 2021

62%

out of 17

Special Education

Programs

47 out of 76 pts.

**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

- Family income cannot exceed 300% of the federal poverty level (\$79,500 for family of four in 2021-22)
- Renewing student's family income can increase to 400% of federal poverty level (\$106,000 for family of four in 2021-22)
- Priority given to returning scholarship students; students whose family income does not exceed 185% of the federal poverty level (\$49,025 for family of four in 2021-22); 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
- 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 whom 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

DONOR TAX CREDIT CAP
\$1 million

**9 out of 20** *Tax Credit Scholarship Programs* 

This program ranks



PROGRAM TYPE Tax Credit Scholarship corporate and individual

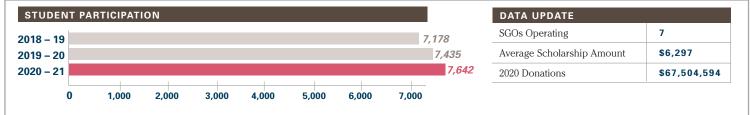
- Means-tested

#### TAX CREDIT VALUE



#### 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 (\$49,025); 75% for students whose household income is 185% to 249% of the federal poverty guidelines (\$49,025 to \$65,985); and 50% for students whose household income is 250% to 400% of the federal poverty guidelines (\$66,250 to \$106,000)
- 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%





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
  - 70% of the state per-pupil funding for students with a family income not exceeding 125% of the required income for the FRL program
  - 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

#### STUDENT ELIGIBILITY

Income Eligibility

1. To qualify for 90% scholarship (pre-K Track only), student must be a member of a household with an annual income equal to or less than 69% of the amount to qualify for the federal free or reduced-price Lunch Program (FRL) (\$33,827 for a family of four in 2021-22)

2. To qualify for the 90% scholarship (all eligibility tracks besides pre-K), student must be a member of a household with an annual income equal to or less than 100% of the amount to qualify for FRL (\$49,025 for a family of four in 2021-22)

3. To qualify for the 70% scholarship (all eligibility tracks besides pre-K), student must be a member of a household with an annual income equal to or less than 125% of the amount to qualify for FRL (\$61,281 for a family of four in 2021-22)

4. To qualify for the 50% scholarship (all eligibility tracks besides pre-K, continuing choice, and special education), the student must be a member of a household with an annual income equal to or less than 150% of the amount to qualify for FRL (\$73,538 for a family of four in 2021-22).

5. To qualify for the 50% scholarship (continuing choice and special education tracks only), the student must be a member of a household with an annual income equal to or less than 200% of the amount to qualify for FRL (\$98,050 for a family of four in 2021-22)

All students must satisfy the following two residence and age requirements:

- 1. Have legal settlement in Indiana; and
- 2. Be between the ages of five (5) and 22 no later than August 1 of the school year for which they are applying for a Choice Scholarship.

After satisfying the two residence and age requirements listed above, a student must satisfy the requirements for one of the eight eligibility tracks:

- 1. Continuing Choice Scholarship Student Track
- 2. Previous Choice Scholarship Student Track
- 3. Previous Scholarship Granting Organization (SGO) Award Track
- 4. Special Education Track
- 5. "F" Public School Track
- 6. Two Semesters in a Public School Track
- 7. Sibling Track
- 8. Pre-K Track

#### SCHOOL REQUIREMENTS

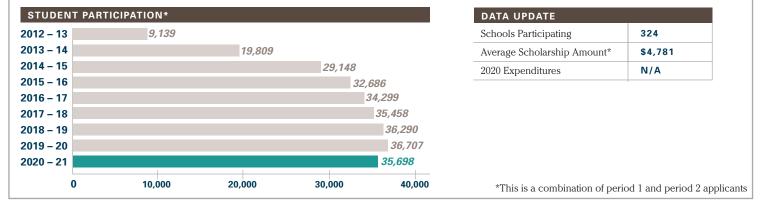
- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Not discriminate on the basis of race, color or national origin
- · Conduct criminal background checks on employees
- Administer the Indiana statewide assessments and report to the state data for A F ratings
- To remain eligible to accept new scholarship students, a school must not be rated as "D" or "F" for two or more consecutive years

#### **PROGRAM FUNDING** No specific program appropriation

- 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

**YEAR ENACTED** 2011

• Select students for admission via public lottery if the number of Choice Scholarship applicants exceeds the number of available seats



• Students must come from families earning no more than 300 percent of the threshold for free and reduced-price lunch (FRL) (\$147,075 for a family of four in 2021–22) and have an education plan for students with special needs. Eligible plans include an Individualized Education Program (IEP) from a public school district as well as a special needs service plan from a private school. Once enrolled in the program, students remain eligible to receive Education Scholarship Accounts until they graduate or turn 22 years old.

#### PARENT REQUIREMENTS

- Only use funds for qualified expenses
- Ensure a student's study in the subjects of reading, grammar, mathematics, social studies and scienceEnsure student takes the state test of the student's grade level or the assessment determined by his or

#### SCHOOL REQUIREMENTS

her IEP

A participating school is required to:

- Allow a student to include a reference to a writing, document, or record listed in subsection (b) in a report or other work product.
- Not punish the student in any way, including a reduction in grade, for using the reference.
- Display the United States flag in each classroom.
- Provide a daily opportunity for students to voluntarily recite the Pledge of Allegiance in each classroom or on school grounds (exemptions apply).
- Provide instruction on: the constitutions of Indiana and the United States, good citizenships, language arts, mathematics, social studies, good citizenship, sciences, fine arts, health education.

Participating schools must not teach the violent overthrow of the government of the United States.

For a participating school that enrolls students in grades 6 through 12, provide within the two (2) weeks preceding a general election five (5) full recitation periods of class discussion concerning: the system of government in Indiana and in the United States; methods of voting; party structures; election laws; and the responsibilities of citizen participation in government and in elections.

This Guidebook does not score or rank newly created programs. PROGRAM TYPE **Education Savings Account** - Special needs SCHOLARSHIP CAP • 90% of state funding **ENROLLMENT CAP** • None FUNDING CAP • \$10 million YEAR ENACTED 2021

# out of 20 Tax Credit Scholarship Programs



PROGRAM TYPE corporate and individual - Means-tested

TAX CREDIT VALUE

50% of donation

#### **SCHOLARSHIP CAP**

• Tuition and fees

#### DONOR TAX CREDIT CAP None

### **STATEWIDE CAP**

- \$15 Million (2019-2020)
- \$16.5 million

OTUDENT DADTIOIDATION

YEAR ENACTED 2009

#### STUDENT ELIGIBILITY

- Family income cannot exceed 200% of the amount required to qualify for the free or reduced-price lunch program (\$98,050 for family of four in 2021-2022)
- 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			11,067
2014 – 15			9,127
2015 – 16			9,424
2016 – 17			9,349
2017 – 18			9,744
2018 – 19			10,104
2019 – 20			10,012
2020 – 21			9,494

Schools Participating	325
SGOs Operating	6
Average Scholarship Amount	\$2,350
2019 Donations	\$24,854,825

• Family income cannot exceed 400% of the federal poverty guideline (\$106,000 for family of four in 2021-22)

#### 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

### out of 20 Tax Credit Scholarship Programs

This program ranks





corporate and individual – Means-tested

**PROGRAM TYPE** 

#### **SCHOLARSHIP CAP** • Tuition only

Tunuon ong

#### STATEWIDE CAP

- \$15 million for tax year 2021
- \$20 million for tax year 2022

YEAR ENACTED 2006

STUDENT PART	ICIPATION				DATA UPDATE	
2012 – 13				10,446	Schools Participating	143
2013 – 14				10,475	STOs Operating	12
2014 – 15				10,494	Avg. Scholarship Amount (2017)	\$1,463
2015 – 16 2016 – 17				10,848	2019 Donations	\$19,622,122
2017 – 18				10,752		
2018 – 19				10,791		
2019 – 20				12,418		
2020 – 21				12,071		
0	3,000	6,000	9,000	12,000		



49 out of 134 pts.

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

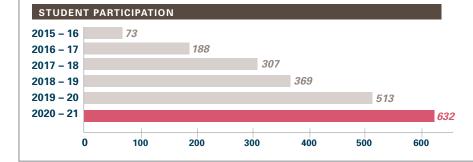
- Family income cannot exceed 130% of the federal poverty guideline (\$34,450 for a family of four for July 1, 2021 through June 30, 2022)
- Student must:
  - Have attended a school determined to be one of the 100 lowest-performing public elementary schools in Kansas; or
  - Be younger than 6 years old when first seeking a scholarship and eligible to attend a school determined to be one of the 100 lowest-performing public elementary schools in Kansas
- Have attended a public school in grades K-8 and be eligible for free or reduced price lunch

#### SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

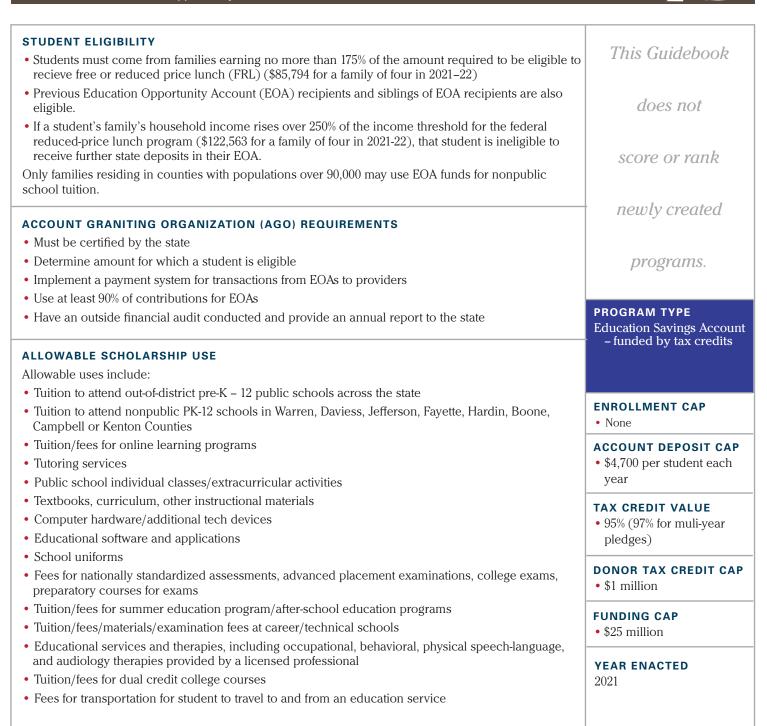
- Disburse NOT less than 90% of contributions for scholarships within 36 months of receiving the contributions
- Issue a receipt prescribed by the Secretary of Revenue to any contributing taxpayer
- Receive written verification from the State Board of Education that a student is eligible prior to awarding 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

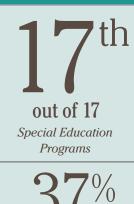
• Must be nonpublic elementary or secondary schools located in Kansas on and a qualified school must be accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure



DATA UPDATE	
Schools Participating	116
SGOs Operating	10
Average Scholarship Amount	\$3,157
2019 Donations	\$3,572,903



# This program ranks



28 out of 76 pts.

**PROGRAM TYPE** Voucher

- Special needs

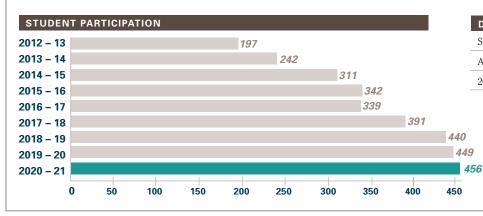
SCHOLARSHIP CAP

• 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. This amount averages approximately \$2,500 across the state.

ENROLLMENT CAP	YEAR ENACTED
funding – Tuition of private school	<b>PROGRAM FUNDING</b> \$1 million
- 50% of state per-pupil	

2010

#### ENROLLMENT CAP None



DATA UPDATE	
Schools Participating	23
Average Scholarship Amount	\$2,488
2020 Expenditures	\$1,128,630

Students that have been evaluated by a Louisiana public school district and determined to be in need of services for specific exceptionalities and have an Individual Education Plan, district provided services plan or a nonpublic school created service plan.
Student must:

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

- 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 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
- Be approved by the state to participate
- · Comply with state nondiscrimination and health and safety requirements
- · Require teachers to be certified to teach special education

• 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 (\$66,250 for family of four in 2021) or a continuing student

# SCHOOL REQUIREMENTS

- 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 two years
- Submit to the state an annual independent financial audit conducted by a certified public accountant
- · Conduct criminal background checks on all school employees
- Maintain a curriculum of a quality at least equal to that prescribed for public schools

# This program ranks



#### **PROGRAM TYPE** Voucher

- Means-tested and
- failing schools

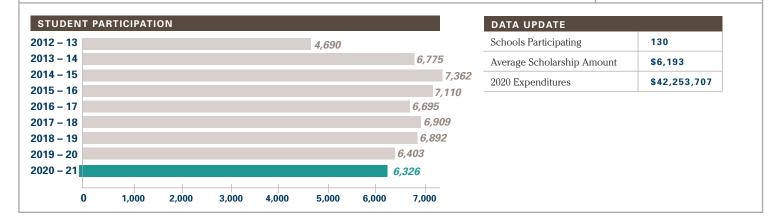
#### SCHOLARSHIP CAP

- Whichever is less: – State and local
- per-pupil funding
- Tuition, fees and costs associated with testing

### **ENROLLMENT CAP** None

# PROGRAM FUNDING

• 2020-21 funding: \$42,253,707





66% 94 out of 142 pts.

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 \$4,500), whichever is less.

# DONOR TAX CREDIT CAP

• 100% of state tax liability

**STATEWIDE CAP** None YEAR ENACTED

2012

STUDENT PARTICIPATION DATA UPDATE 2013 - 14 16 Schools Participating 173 2014 – 15 63 STOs Operating 4 2015 - 16 776 Average Scholarship Amount \$4.098 1,706 2016 - 17 2020 Donations \$15,842,406 2.018 2017 - 18 2018 - 19 2,155 2019 - 20 2,306 2020 - 212 298 0 2.000 2,500 500 1.000 1.500

- Students are eligible if the student's family income does not exceed 250% of the federal poverty guidelines (\$66,250 for family of four in 2021) 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

40 | THE SCHOOL CHOICE GUIDEBOOK 2021

• Students must live in Maine and reside in an identified sending town that does not have a public school at their grade level

# SCHOOL REQUIREMENTS

STUDENT PARTICIPATION

500

1,000

1,500

2,000

2,500

0

2020 - 21

- Meet requirements for basic school approval
- Comply with reporting and auditing requirements
- Participate in the statewide assessment program if enrollment 60% or more students in the school are under the Town Tuitioning Program
- Release copies of all student records for students transferring from the private school to the school unit
- Report annually to the commissioner any information that they require



3,071

3,000



# This program ranks





# PROGRAM TYPE

Voucher

– Means-tested

#### SCHOLARSHIP CAP

• \$4,4000

# ENROLLMENT CAP

None

# PROGRAM FUNDING

\$6.8 million for school year 2020-21

# YEAR ENACTED

2016

#### STUDENT PARTICIPATION 2016 - 17 2,405 2017 - 18 2,594 2018 - 19 3,168 3,071 2019 - 20 2020 - 21 2,529 0 500 1,000 1.500 2.000 2,500 3,000

Schools Participating	177
Average Voucher Amount	\$2,606
Y 2020 Appropriation	\$7,729,271

# • Family income must qualify for the free or reduced lunch program (\$49,250 for a family of four in 2021-22)

• An appointed BOOST Advisory Board establishes 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
- 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

• 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 nonpublic 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

# This program ranks



53%

Programs

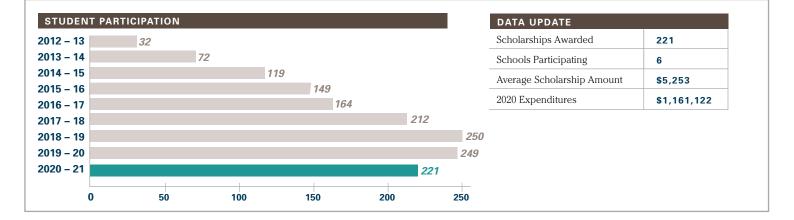
**36 out of 68 pts.** 

**PROGRAM TYPE** Voucher – Special needs

#### SCHOLARSHIP AMOUNT

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

**PROGRAM FUNDING** \$1,161,122







33 out of 76 pts.

#### PROGRAM TYPE

Education Savings Account – Special needs

#### SCHOLARSHIP CAP

- \$6,765 for 2019-2020
  - This amount will increase or decrease by the same proportion as the base student cost is increased or decreased

#### **ENROLLMENT CAP**

- 2,500 students in 2019-2020
- New student enrollment is limited to 500 additional students each year thereafter

# PROGRAM FUNDING

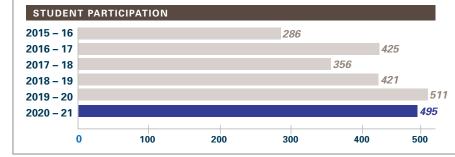
None specified by law

# 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 or a homeschool program
- 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 (accreditation is no longer required)
- 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	
Scholarships Awarded	503
Schools Participating	105
Average Scholarship Amount	\$5,606
2019 Expenditures	\$2,332,084

- Student must:
  - Be entering grades K-6
  - Be evaluated and determined to be eligible under the Individuals with Disabilities Education Act (IDEA) for a speech-language impairment
  - have previously attended a public school or an accredited school that emphasizes instruction in speech-language therapy and intervention

# PARENT REQUIREMENTS

• Parents must fotify the State if the child is removed from the private school and returns to public school

# 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
- 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 at

least 30 students

enrolled for the

2020-2021

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)

ENROLLMENT CAP None

# **PROGRAM FUNDING**

No specific program appropriation

0010 14				Scholarships awarded	4
2013 – 14	1				
2014 – 15	1			Schools Participating	1
2015 – 16	1			Average Scholarship Amount	\$4,601
2016 – 17   0					
2017 – 18 0				2020-21 Expenditures	\$23,008
2018 – 19 0					
2019 – 20			5		
2020 – 21			5		



This Guidebook	<b>STUDENT ELIGIBILITY</b> Any elementary or secondary school student who is a resident of Missouri and resides in any county with a charter form of government or any city with at least 30,000 residents who
does not	<ul> <li>Has an IEP or</li> <li>Whose family total income does not exceed an amount equal to 200% (\$98,050 for a family of four in 2021-2022) of the income standards used to qualify for free or reduced price lunches, and meets at least one of the following qualifications:</li> </ul>
score or rank	<ul> <li>Attended a public school as a full-time student for at least one semester during the previous 12 months, or</li> <li>Is eligible to begin kindergarten or first grade</li> </ul>
newly created	EDUCATIONAL ASSISTANCE ORGANIZATION REQUIREMENTS
v	Each educational assistance organization shall:
	• Notify the state treasurer of its intent to provide scholarhip accounts to qualified students
programs.	• Demonstrate to the state treasurer that it is exempt from federal income tax
	• Provide a state treasurer-approved receipt to taxpayers for contributions made to the organization
PROGRAM TYPE	Ensure grants are distributed to scholarship accounts of qualified students
Education Savings Account	Distribute scholarship accounts either four times per year or in a single lump sum
(funded by tax credits) – Preference for students with disabilities and	• Provide the state treasurer, upon request, with criminal background checks on all its employees and board members and exclude from employment or governany governance any individual who might reasonably pose a risk to the appropriate use of contributed funds
students from	Demonstrate its financial accountability
low-income families ENROLLMENT CAP	• Ensure that participating students take the state achievement tests or nationally norm-referenced tests that measure learning gains in math and English language arts, and provide for value-added assessments, in grades that require testing
• None	• Allow costs of testing requirements to be covered by the scholarships distributed to the educational
ACCOUNT DEPOSIT CAP	assistance organization
Approximately \$6,350 per student each year	• Provide the parents of each student who was tested with a copy of the results of the tests on an annual basis
TAX CREDIT VALUE	Provide the test results to the state treasurer on an annual basis
100% of donation	• Report student information that would allow the state treasurer to aggregate data by grade level, gender, family income level, and race
	Provide rates of high school graduation, college attendance, and college graduation for participating     atudatte
• \$25 million	<ul><li>students</li><li>Provide to the state treasurer the results from an annual parental satisfaction survey</li></ul>
φ25 mmon	• Provide to the state treasurer the results from an annual parental satisfaction survey
YEAR ENACTED 2021	ALLOWABLE SCHOLARSHIP USE
2021	Tuition or fees for a private school within Missouri
	• Textbooks
	<ul> <li>Educational therapies or services from a licensed or accredited provider, which includes:</li> <li>– Tutoring services,</li> </ul>
	– Curriculum,
	- Tuition or fees for a private virtual school
	<ul> <li>Fees for a nationally standardized norm-referenced achievement test, advanced placement exams, international baccalaureate exams, or any exam related to college or university admissions,</li> </ul>
	<ul> <li>Fees for management of the Missouri Empowerment scholarship account by firms selected by the</li> </ul>
	educational assistance organization,
	<ul> <li>Services provided by a public school, including individual classes and extracurricular activities,</li> <li>Computer hardware or other technological devices,</li> </ul>
	<ul> <li>Fees for summer education programs and specialized after-school education programs,</li> </ul>
	- Transportation costs for mileage to and from a qualified school

• 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

# This program ranks

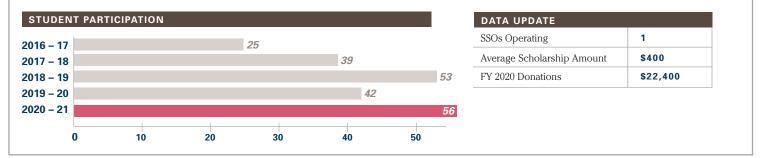


- 50% of per-pupil average of total public school expenditures is the maximum amount for each individual scholarship
  - An SSO's average scholarship amount for all distributed scholarships for an academic year cannot exceed 30% of the per-pupil average

#### **DONOR TAX CREDIT CAP** • \$150

PROGRAM FUNDING

Unknown



Scholarship Program

SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

Educational Choice Scholarship Program

• Use at least 95% of contributions for scholarships

2021-22)

# This program ranks

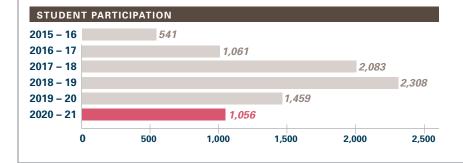


Tax Credit Scholarship— Corporate

#### address of the school, the number of students enrolled in the school for whom the grant was TAX CREDIT VALUE made, and the total dollar amount of the scholarships provided for students enrolled in the school 100% of donation A copy of an audited or compiled financial statement of the scholarship organization prepared by an independent certified public accountant SCHOLARSHIP CAP Cannot award scholarships to new students unless the SO can provide a scholarship in that same • \$8,469 for 2021 amount for each school year until the student graduates from high school Increases by the annual growth of the Consumer SCHOOL REQUIREMENTS Price Index • Be licensed by the Nevada Department of Education, which requires that schools: - Provide instruction that meets or exceeds the Nevada State Standards, including 180 days of DONOR TAX CREDIT CAP instruction and the same number of minutes of instruction per day that is required of public schools 100% of tax liability - Comply with health and safety codes STATEWIDE CAP - Submit a financial statement if the school has more than 30 students • \$11.45M (2021-22) 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 YEAR ENACTED

2015

• 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



DATA UPDATE	
Schools Participating	99
SOs Operating	3
Average Scholarship Amount	\$6,026
2020 - 21 Donations	\$6,655,000

• Submit quarterly reports to the Department of Education as required by statute • Submit to the Department of Education each year:

- The total number and dollar amount of the donations, gifts and grants received by the scholarship organization during the preceding calendar year

• Family income cannot exceed 300% of the federal poverty guidelines (\$79,500 for family of four in

• The SO, board and staff cannot own or operate any school that receives money under the Nevada

• 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

- 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

• Make scholarships available for more than one school Cannot limit scholarships to specific students

**PROGRAM TYPE** 

- Means-tested

- Must be resident of New Hampshire and eligible to enroll in a public elementary or secondary school
- Annual household income at the time of the application must be less than or equal to 300% of the federal poverty line (\$79.500 for a family of four in 2021-22)
- No income threshold needs to be met in subsequent years, provided the student otherwise qualifies
- No prior public enrollment is required

#### ALLOWABLE SCHOLARSHIP USE

Qualified educational expenses include:

- Tuition and fees to private schools or other public schools, career technical schools, or college courses
- Tuition and fees for non-public online learning programs
- Tutoring services, textbooks, curricula and other instructional materials
- Computer hardware, internet connectivity, other tech services
- School uniforms
- Educational services and therapies
- Testing
- Transportation
- Summer education programs and specialized education programs

This Guidebook

does not

score or rank

newly created

programs.

**PROGRAM TYPE** Education Savings Account

**ENROLLMENT CAP** None

# ACCOUNT DEPOSIT CAP

• 100% of the state education funds (\$4,600 for 2021-22)

FUNDING CAP None



PROGRAM TYPE

Tax Credit Scholarshipcorporate

- Means-tested

TAX CREDIT VALUE

85% of donation

#### SCHOLARSHIP CAP

- At least \$5,043 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

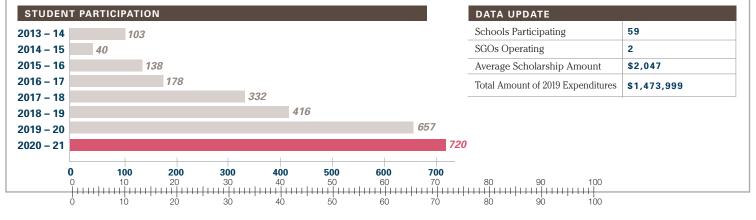
• No more than 10% of the aggregate amount of tax credits permitted in a given year

STATEWIDE CAP

\$5.1 million in donor tax credits

YEAR ENACTED

2012



# STUDENT ELIGIBILITY

- Family income cannot exceed 300% of the federal poverty guideline (\$79,500 for family of four in 2021-2122)
- 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 (\$49,500 for family of four in 2021-22) 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

# NORTH CAROLINA | Children with Disabilities Scholarship Grants

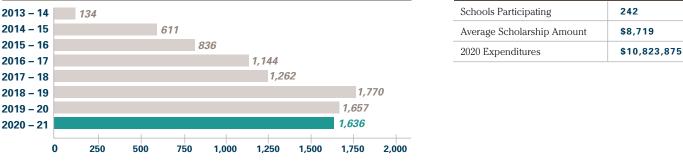
# STUDENT ELIGIBILITY

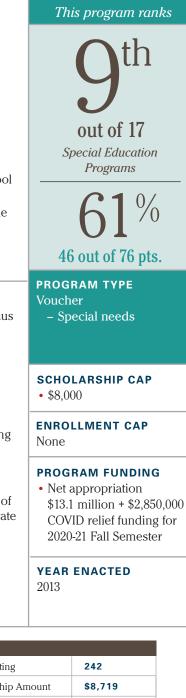
- Student must meet all of the following:
  - Is 5 years old on or before August 31
  - Has not graduated from high school
  - Is a resident of North Carolina
  - Is a child with a disability who requires special education, as documented by the public school Individualized Education Program (IEP)
- Student 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
- Private schools must 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

# STUDENT PARTICIPATION







# NORTH CAROLINA | Opportunity Scholarship Program

# This program ranks

# STUDENT ELIGIBILITY

- Student must meet all of the following:
- Is 5 years old on or before August 31
- Lives in an eligible household (family income cannot exceed 150% of the amount required to qualify for the federal free or reduced-price lunch program (\$73,538for family of four in 2021-22)
- Has not graduated from high school and has not been in college
- Is a North Carolina resident
- Student must meet at least one of the following:
  - Received an Opportunity Scholarship 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
  - 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

# SCHOOL REQUIREMENTS

- 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

STUDENT PARTICIPATION DATA UPDATE 2014 - 15 Schools Participating 532 1,216 2015 - 16 3,682 Average Scholarship Amount \$3,917 2016 - 17 5.624 2020 Expenditures \$48,117,458 7,371 2017 - 18 2018 - 19 9,651 2019 - 20 12,284 16,042 2020 - 21 16,000 0 2.000 4.000 6.000 8.000 10.000 12.000 14.000

STU

5 out of 15 Voucher Programs

63% 66 out of 104 pts.

PROGRAM TYPE

Voucher

– Means-tested

# SCHOLARSHIP CAP

# Whichever is less:

- \$4,200
- Tuition and fees
- 90% of tuition and fees for students with a family income exceeding income level for free or reduced-price lunch qualification (\$49,025 for family of four in 2021-22)

#### **ENROLLMENT CAP** None

#### **PROGRAM FUNDING**

• \$64.8 million (2020–21)

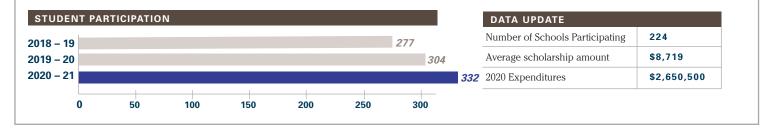
# YEAR ENACTED

2013

- 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







36 out of 76 pts.

**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 million annually + \$3,650,000 COVID relief funding for 2020-21 Fall Semester

# **OHIO** | Autism Scholarship Program

#### This program ranks **STUDENT ELIGIBILITY**

- Student must be identified in the category of autism through assigned school district
- Student must have a current Individualized Education Program (IEP)
- Private school students are also eligible
- · Be in compliance with state compulsory attendance law

# SCHOOL REQUIREMENTS

- 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 to the parents: regular student progress reports, written policies, and description of special education services
- Make fee schedule available to Ohio Department of Education
- · Have a letter of credit or bond
- · Meet local health and safety codes
- · Allow for on-site monitoring

#### 2012 - 13 2,627 2013 - 14 2,985 2014 - 15 2,981 2015 - 16 3,135 3,519 2016 - 17 2017 - 18 3,666 3,773 2018 - 19 3,906 2019 - 20 4,048 2020 - 21 0 1,000 2,000 3,000 4,000

Schools/Providers Participating	298
Average Scholarship Amount	\$24,433
2020 Expenditures	\$94,948,537





# 54 out of 76 pts. **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 PARTICIPATION

- 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 (\$53,000 for family of four in 2021-22)
- 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 assessment or alternate assessment approved by the Department of Education; report assessment results to the Department of Education
- Principal and teaching staff must be credentialed by the Ohio Office of Educator Licensure
- Conduct background checks on teachers and staff working with children

# This program ranks





PROGRAM TYPE

Voucher

– Means-preferenced

# SCHOLARSHIP CAP

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

#### **ENROLLMENT CAP**

Based on the availability of funding

**YEAR ENACTED** 1995

#### PROGRAM FUNDING

\$46,901,887 for 2020-2021 school year

STUDENT PAR	TICIPATION					DATA UPDATE	
12 – 13			6,044			Schools Participating	42
013 – 14			6,35	4		Average Scholarship Amount	\$5,117
2014 – 15			6,5	58		2020 Expenditures	\$38,29,7389
2015 – 16				7,372			
2016 – 17				8,003			
2017 – 18				7,688			
018 – 19				7,438			
019 – 20				7,638			
2020 – 21				7,707			
0	2,000	4,000	6,000	8,000	10,000		





**5**3 out of 104 pts.

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 for the 2020-21 school year:

- Eligible students who received scholarships in 2019-20;
- Students who meet both of the following: (1) did not receive scholarships for the 2019-20 school year; and (2) are newly enrolled (or would be newly enrolled) in eligible buildings on both the 2019-20 and 2020-21 lists;
- Students who were eligible in the 2019-20 school year and remain eligible in the 2020-21 school year;
- Students who meet all three of the following: (1) had siblings who received Traditional EdChoice Scholarships in the 2019-20 school year; (2) were (or would be) enrolled in kindergarten through 12th grade in eligible buildings on the 2019-20 list; and (3) were enrolled in public or nonpublic schools or homeschooled in the 2019-20 school year or will be enrolled in kindergarten or start homeschooling for the equivalent of kindergarten in the 2020-21 school year
- Low-Income Eligibility: Students who do not meet the preceding eligibility criteria and will be entering grades K-12 in fall 2020 still may be eligible for EdChoice scholarships if their family income is at or below 200% of the federal poverty guidelines (\$53,4000 for family of four in 2021-22)
- 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 assessment or alternate assessment approved by the Department of Education; report assessment results to the Department of Education
- Principal and teaching staff must be credentialed by the Ohio Office of Educator Licensure

STUDENT PAI	RTICIPATION	l .					DATA UPDATE	
2012 – 13			16,	126		Schools Participating	538	
2013 – 14			1	7,076			Average Scholarship Amount	\$5,012
2014 – 15		18,401					2020 Expenditures	\$148,214,690
2015 – 16				20,20	01			••••
2016 – 17				2	1,846			
2017 – 18					22,637			
2018 – 19					23,512			
2019 – 20						30,14	0	
2020 – 21							32,802	
0	5,000	10,000	15,000	20,000	25,000	30,000		

- Family income below 200% of the federal poverty guidelines (\$53,000 for family of four in 2023-22) for initial eligibility; scholarships are renewable through graduation
- If upon renewal, a student's family income has increased and is between 201% and 400% of federal poverty guidelines (\$53,265 to \$106,000 for family of four in 2021-22), 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 2019-20 school year, only students entering grades K-6 were 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 assessment or alternate assessment approved by the Department of Education; report assessment results to the Department of Education
- Principal and teaching staff must be credentialed by the Ohio Office of Educator Licensure



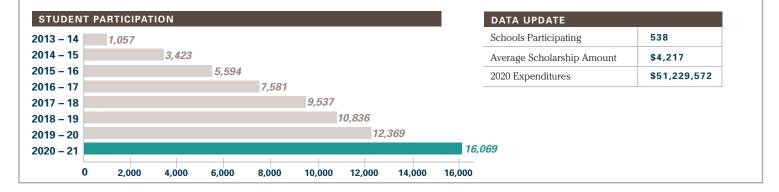
This program ranks



**PROGRAM TYPE** Voucher – Means-tested

# SCHOLARSHIP CAP

- Whichever is less:
- Tuition
- \$4,650 (K-8); \$6,000 (9-12)
- If the renewal student's family income is above 200% and at or below 300% of the federal poverty guidelines (\$53,000-\$79,500 for family of four in 2021), the student will receive a scholarship in the amount of 75% of the full scholarship amount
   If the renewal student's family
- If the renewal student's family income is above 300% and at or below 400% of the federal poverty guidelines (\$79,500-\$106,000 for family of four in 2021), the student will receive a scholarship in the amount of 50% of the full scholarship amount



**ENROLLMENT CAP** 

based on funding

YEAR ENACTED

2013

This program is funded via

line-item, so the number of

seats available is limited

**PROGRAM FUNDING** 

• \$121 million (2021)



This Guidebook	STUDENT ELIGIBILITY  • None  – priority for students from low-income families
does not	SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS
score or rank	<ul> <li>A scholarship granting organization must satisfy the following:</li> <li>It is a religious or nonreligious nonprofit organization exempt from federal taxation under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) of the Internal Revenue Code.</li> </ul>
newly created	<ul> <li>Primarily awards academic scholarships for primary and secondary school students</li> <li>Prioritizes awarding its scholarships to low-income students</li> </ul>
programs.	
<b>PROGRAM TYPE</b> Tax Credit Scholarship— – low-income preference	
<b>TAX CREDIT VALUE</b> <b>100%</b> of donation	
<b>DONOR TAX CREDIT CAP</b> • \$750 per person	
STATEWIDE CAP None	
YEAR ENACTED 2021	

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

#### SCHOOL REQUIREMENTS

- 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 unless the IEP states otherwise
- · 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
- Demonstrate fiscal soundness by maintaining property and casualty insurance and no problematic findings for from the auditor of the state of Ohio
- Provide fee schedule to parents and the Ohio Department of Education

# This program ranks



Special Education Programs



41 out of 76 pts.

PROGRAM TYPE Voucher – Special needs

#### SCHOLARSHIP CAP

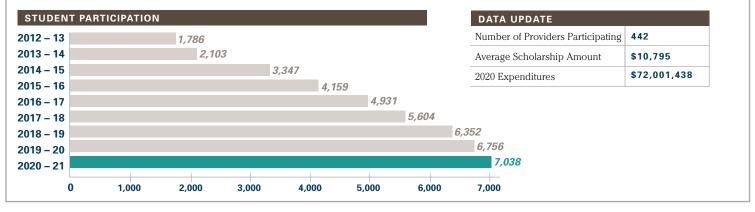
- Whichever is less:
- IEP-related services
- Student's per-pupil special
- education funding amount based on disability, with a cap of \$27,000

#### **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



This program ranks	STUDENT ELIGIBILITY								
1 Oth	• Family income cannot exceed 300% of the amount required to qualify for the free or reduced-price lunch program (\$147,075 for family of four in 2021-22); or								
<b>IQ</b> <sup>III</sup>	• Student must have attended or was eligible to attend a public school identified as in need of improvement during the preceding school year; or								
out of 20	<ul> <li>For the special needs portion of the scholarship, eligible students must have attended a public school and have an Individualized Education Program (IEP)</li> </ul>								
Tax Credit Scholarship Programs	SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS								
	• Use at least 90% of contributions for scholarships								
	Register as a scholarship granting organization with the state								
<b>40</b> <sup>70</sup> 64 out of 142 pts.	• Spend a portion of expenditures on scholarships for students who qualify for the free or reduced-price lunch program (\$49,025 for family of four in 2021) in an amount equal to or greater than the percentage of eligible low-income students in the state								
PROGRAM TYPE	• Ensure scholarships are portable during the school year and can be used at any qualified school th accepts the eligible student								
Fax Credit Scholarship—	Conduct background checks on employees and board members								
corporate and individual – Means-tested	• Maintain full and accurate records on contributions and expenditures and other documentation required by the state								
AX CREDIT VALUE	SCHOOL REQUIREMENTS								
<b>50%</b> for a one-year	Be accredited by the state or a state-approved accrediting association								
donation	<ul><li>Comply with health and safety laws and codes</li><li>Have a stated policy against discrimination</li></ul>								
	Ensure academic accountability through regular progress reports to parents								
<b>75%</b> for a two-year donation									
<ul> <li>SCHOLARSHIP CAP</li> <li>For 2020-21, an eligible student can receive up to \$6,900 annually to cover</li> </ul>	<ul> <li><b>DONOR TAX CREDIT CAP</b></li> <li>\$1,000 per individual</li> <li>\$2,000 per married couple</li> </ul>								
the cost of tuition, fees	• \$100,000 for a qualified business entity, including corporations,								
and transportation costs. This is 80% of the	partnerships, sub-S corporations and								
statewide annual average expenditure per pupil.	<ul><li>Iimited liability companies.</li><li>Tax credits from pass-through entities</li></ul>								
• For students with special	are not subject to the \$1,000/\$2,000								
needs who have an IEP, up to \$25,000 to cover the	limitations for single and married taxpayers.								
cost of tuition, fees,									
services and transportation.	STATEWIDE CAPYEAR ENACTED\$3.5 million2011								
STUDENT PARTICIPATION	DATA UPDATE								
2013 – 14 467	Schools Participating 105								
2014 – 15 709	boot operating								
	871 Average Scholarship Amount \$1,883								
2016 – 17 2017 – 18	2,457 2019 Donations \$6,654,140								
2018 – 19	2,892								
2019 – 20	3,200*								
2020 – 21	2,776*								
0 500 1	1,000 1,500 2,000 2,500 3,000 3,500 *AFC Growth Fund Estin								

- 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

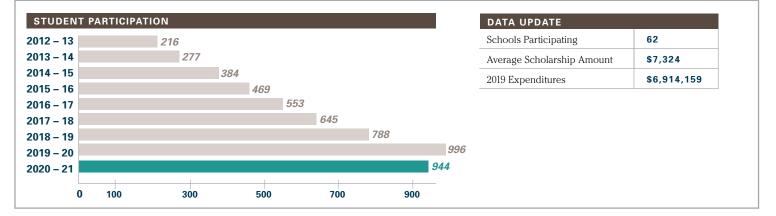
#### SCHOOL REQUIREMENTS

- Be accredited by the State Board of Education or an approved accrediting association
- · Comply with state nondiscrimination and health and safety requirements
- Be in operation for one school year prior to participation in the program OR 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



**YEAR ENACTED** 2010

**PROGRAM FUNDING** No specific program appropriation







# 82 out of 142 pts.

# PROGRAM TYPE

Tax Credit Scholarship corporate – Means-tested

# TAX CREDIT VALUE





# SCHOLARSHIP CAP

• Tuition and fees

# DONOR TAX CREDIT CAP

• \$750,000

# STATEWIDE CAP

\$135 million (2020-21) \$175 million (2021-22)

# YEAR ENACTED

2001

STUDENT PART	ICIPATION				DATA UPDATE	
2012 – 13				34,534	SOs Operating	238
2013 – 14				38,278	2018-2019 Donations	\$111,995,290
2014 – 15				34,826		
2015 – 16			30,469			
2016 – 17			3	34,433		
2017 – 18				37,725		
2018 – 19				45,882	2	
0	10,000	20,000	30,000	40,000		

# STUDENT ELIGIBILITY

- Family income cannot exceed \$96,676 plus \$17,017 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 \$96,676, plus \$17,017 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

- 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

- 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 (\$49,025 for family of four in 2021-22)
- Family income cannot exceed \$96,676, plus \$17,017 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

#### 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







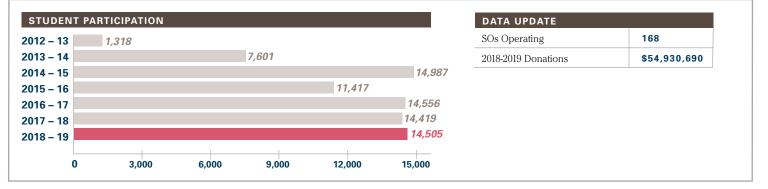


# SCHOLARSHIP CAP

- 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







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

• Department of Education can establish an enrollment cap ranging from 1% to 3% of the active enrollment of the Department depending on the availability of funds

# PROGRAM FUNDING

\$926,218 for 2019-2020 school year

# YEAR ENACTED

2018

# STUDENT ELIGIBILITY

- 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 created 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

ICIPATION			
		1	407
100	200	300	400
	ICIPATION		



DATA UPDATE

• Family income cannot exceed 250% of the federal poverty guidelines (\$66,250 for family of four in 2021-22)

# SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

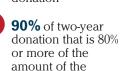
- Use at least 90% of contributions for scholarships
- Provide annual report to the state detailing the number and value of scholarships awarded, residential ZIP codes of scholarship recipients and criteria used to award scholarships
- Award scholarships to eligible students without limiting availability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

### SCHOOL REQUIREMENTS

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





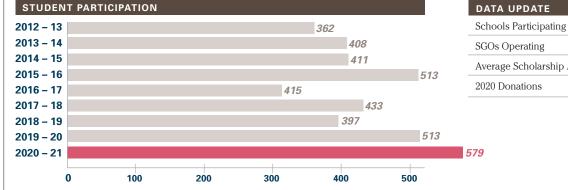


first-year donation

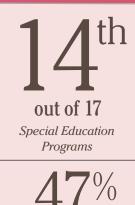
**SCHOLARSHIP CAP** • None

**DONOR TAX CREDIT CAP**• \$100,000

**STATEWIDE CAP** \$1.5 million



Schools Participating	51
SGOs Operating	6
Average Scholarship Amount	\$9,321
2020 Donations	\$1,545,738



36 out of 76 pts.

PROGRAM TYPE

Tax Credit Scholarshipcorporate and individual

- Special needs

# TAX CREDIT VALUE

100% of donation

# SCHOLARSHIP CAP

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

#### DONOR TAX CREDIT CAP

• 75% of tax liability

**STATEWIDE CAP** \$12 million

# YEAR ENACTED

2013

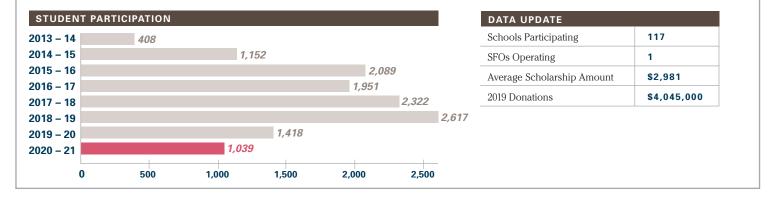
### STUDENT ELIGIBILITY

• Student must be designated by the South Carolina Department of Education as meeting the federal definition of a "child with a disability" (34 C.F.R. §300.8)

# SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- 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 95% 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

- 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





- 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
  - Be a South Carolina resident,
  - Be eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the applicable school year.

#### PARENT REQUIREMENTS

• Must enroll child in a school considered an eligible institution

#### 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, 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

# This Guidebook

does not score

or rank

individual tuition

tax credit

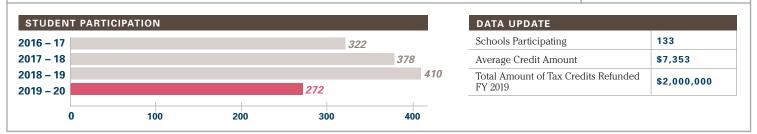
programs.

PROGRAM TYPE Individual Tuition Tax Credit – Special needs

#### TAX CREDIT VALUE

- If a student receives both an Educational Credit for Exceptional Needs Children and a Refundable Tuition Credit, the total scholarship amount may not exceed \$11,000 or the cost of tuition, whichever is lower
- If a student receives only a Refundable Tuition Credit, then the credit is up to \$11,000 or the amount spent on tuition, whichever is lower

**STATEWIDE CAP** \$2 million



<ul> <li>133 for family of four in 2021)</li> <li>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, student remains eligible if family income does not exceed 200% of the amount required to qualify FRL (\$98,050 for family of four in 2021)</li> <li>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</li> <li>Annually collect written documentation from qualifying schools verifying that the schools are accredited by the South Dakota Department of Education</li> <li>Ensure that at least 90% of tax credit revenue is spent on scholarships</li> <li>Carry forward no more than 25% of its revenue from contributions to the following fiscal year</li> </ul>						
<ul> <li>Lunch (FRL) program (\$73,538 for family of four in 2021)</li> <li>A renewing student remains eligible for three years, or if the student is entering high school, quaduation, regardless of household income; after initial period of income eligibility, student remains eligible if family income does not exceed 200% of the amount required to qualify FRL (\$98,050 for family of four in 2021)</li> <li>Arenewing student remains eligible if family income does not exceed 200% of the amount required to qualify FRL (\$98,050 for family of four in 2021)</li> <li>SCHOLARSHIP GRANTING ORGANIZATION (SGO) RECUIREMENTS         <ul> <li>Annually collect written documentation from qualifying schools verifying that the schools are accredited by the South Dakota Department of Education</li> <li>Ensure that at least 90% of tax credit revenue is spent on scholarships</li> <li>Carry forward no more than 25% of its revenue from contributions to the following fiscal year</li> <li>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</li> <li>Conduct background checks on all employees and board members</li> <li>Ensure that scholarships are portable during the school year</li> <li>Submit to the state:</li> <li>The name and address of each contributions received from each company</li> <li>The total number and total anount of scholarships awarded to leigible students and the percentage of first-time recipients of scholarships awarded to leigible students and the percentage of first-time recipients of scholarships who were enrolled in public school in the prior school year</li> <li>Financial audit performed by certified public accountant</li> </ul> </li> <li>School REQUIREMENTS         <ul> <li>Be accredited by the Department of Education</li> </ul> </li> <li>PARENT REQUIREMENTS</li></ul>	This program ranks	STUDENT ELIGIBILITY				
<ul> <li>A renewing student remains eligible for three years, or it the student is entering high school, until high school graduation, regardless of household income; after initial period of income eligibility, student remains eligible if family income does not exceed 200% of the amount required to qualify FRL (\$98,050 for family of four in 2021)</li> <li>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS         <ul> <li>Annually collect written documentation from qualifying schools verifying that the schools are accredited by the South Dakota Department of Education</li> <li>Ensure that at least 90% of tax credit revenue is spent on scholarships</li> <li>Carry forward no more than 25% of its revenue from contributions to the following fiscal year</li> <li>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</li> <li>Conduct background checks on all employees and board members</li> <li>Ensure that scholarships are portable during the school year</li> <li>Submit to the state:</li> <li>The total number and total dollar amount of scholarships awarded to leigible students, includit the total number and total aramount of scholarships awarded to leigible students, includit the total number and total dollar amount of scholarships awarded to leigible students, includit the total number and total aramount of scholarships awarded to leigible students, includit the total number and total aramount of scholarships awarded to leigible students, includit the total number and total aramount of scholarships awarded to leigible students, and the percentage of first-time recipients of scholarships who were enrolled in public school in the prior school year</li> <li>Financial audit performed by certified public accountant</li> </ul> </li> <li>School REQUIREMENTS         <ul> <li>Be accredited by the Department of E</li></ul></li></ul>	<b>1 1</b> th	• Family income cannot exceed 150% of the amount required to qualify for the free or reduced-price lunch (FRL) program (\$73,538 for family of four in 2021)				
Tax Credit Scholarship Programs       SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS         557%	13	• 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 fo FRL (\$98,050 for family of four in 2021)				
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<ul> <li>Financial audit performed by certified public accountant</li> </ul>		• Ensure that at least 90% of tax credit revenue is spent on scholarships				
76 out of 134 pts.         PROGRAM TYPE         Tax Credit Scholarship- corporate (insurance companies only)       - Means-tested         • Means-tested       - The name and address of each contributing company         • The name and address of each contributing company       - The total number and total dollar amount of contributions received from each company         • TAX CREDIT VALUE       00% of donation         SCHOLARSHIP CAP       - The total number and total dollar amount of scholarships awarded to low-income students and the percentage of first-time recipients 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         • Tuition and fees       - Financial audit performed by certified public accountant         DONOR TAX CREDIT CAP • 100% of tax liability       - Be accredited by the Department of Education         STATEWIDE CAP \$2 million       - BARENT REOUIREMENTS         • Ensure that the participating student takes the norm-referenced tests or statewide assessments	$\mathbf{D}$ $\mathbf{D}$	• Carry forward no more than 25% of its revenue from contributions to the following fiscal year				
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100% of tax liability     SCHOOL RECORRENTS     Be accredited by the Department of Education     STATEWIDE CAP     \$2 million     PARENT REQUIREMENTS     Ensure that the participating student takes the norm-referenced tests or statewide assessments		- Thancial audit performed by certified public accountant				
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STATEWIDE CAP       \$2 million         PARENT REQUIREMENTS         • Ensure that the participating student takes the norm-referenced tests or statewide assessments	• 100% of tax liability					
Ensure that the participating student takes the norm-referenced tests or statewide assessments						
	\$2 million					
2016						
2016 – 17 Schools Participating 44	2016 – 17 2017 – 18					
	2018 - 19	492				
2017 – 18         Average Scholarship Amount         \$1,972           2018 – 19         492         5000         5000	2019 – 20	776 \$2,000,000				
2017 - 18         480         Average Scholarship Amount         \$1,972           2018 - 19         492         2020 Donations         \$2,000,000	2020 – 21	892				
2017 - 18         Average Scholarship Amount         \$1,972           2018 - 19         492         2020 Donations         \$2,000,000           2019 - 20         776         \$2,000,000         \$2,000,000						
2017 - 18       480       Average Scholarship Amount       \$1,972         2018 - 19       492       2020 Donations       \$2,000,000         2019 - 20       776       892	0 200	400 600 800				

### STUDENT

TENNESSEE Education Savings Account Program	
<ul> <li>STUDENT ELIGIBILITY</li> <li>Student must: <ul> <li>Have previously enrolled in and attended a Tennessee public school for the one full school year</li> </ul> </li> </ul>	This Guidebook
<ul> <li>immediately preceding the school year for which the student receives an education savings account; or</li> <li>Be eligible for the first time to enroll in a Tennessee K-12 public school; or</li> </ul>	does not score or rank
<ul> <li>Have received an education savings account in the previous school year;</li> <li>Be a student in grades K-12;</li> </ul>	programs that
- Be 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 lunch program (\$98,050 for family of four in 2021-22)	did not have
<ul> <li>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:</li> </ul>	at least 30 students
<ul> <li>Identified as priority schools in 2015, as defined by the state's accountability system;</li> <li>Among the bottom 10% of schools, as identified by the education department in 2017; and</li> <li>Identified as priority schools as defined by the state's accountability system in 2018; or</li> <li>Is zoned to attend a school that is in the ASD on the effective date of this act</li> </ul>	enrolled for the
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.	2020-21 school year.
PARENT REQUIREMENTS	PROGRAM TYPE
<ul> <li>To participate in the program, a parent of an eligible student must agree in writing to:</li> <li>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;</li> </ul>	Education Savings Account – Means-preferenced
<ul> <li>Not enroll the participating student in a public school while participating in the program;</li> <li>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;</li> <li>Only use the funds deposited in a participating student's ESA for one or more of the following expenses of the student: <ul> <li>Tuition or fees at a participating school;</li> <li>Textbooks required by a participating school;</li> </ul> </li> </ul>	<b>SCHOLARSHIP CAP</b> • Scholarship amount cannot exceed the statewide per-pupil average
<ul> <li>Tutoring services provided by a tutor or tutoring facility that meets the requirements established by the department and the state board;</li> <li>Fees for transportation to and from a participating school or educational provider paid to a fee-for-service transportation provider;</li> <li>Fees for early postsecondary opportunity courses and examinations required for college admission;</li> <li>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</li> </ul>	<b>ENROLLMENT CAP</b> • 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.
<ul> <li>needs and is purchased through a participating school, private school, or provider;</li> <li>School uniforms, if required by a participating school;</li> <li>Tuition and fees for summer education programs and specialized after-school education programs, as a previous doubt the department which do activate after school sc</li></ul>	PROGRAM FUNDING No specific program
<ul><li>approved by the department, which do not include afterschool childcare;</li><li>Educational therapy services provided by therapists that meet the requirements established by the department and the state board; or</li></ul>	appropriation YEAR ENACTED
• Fees for the management of the ESA by a private or nonprofit financial management organization, as approved by the department	2019
<ul> <li>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.</li> </ul>	
<ul> <li>SCHOOL REQUIREMENTS</li> <li>Participating schools must: <ul> <li>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</li> <li>Meet health and safety standards, fulfill criminal background checks, and not discriminate on the basis of race, color, or national origin</li> </ul> </li> </ul>	

# STUDENT PARTICIPATION

Student enrollment was planned to begin in the fall of 2020 with over 2,000 students enrolled but the opening of this program was delayed due to a legal challenge.



out of 17

Special Education

Programs

39 out of 68 pts.

**Education Savings Account** 

**PROGRAM TYPE** 

- Special needs

SCHOLARSHIP CAP

· Scholarship amount

cannot exceed the

funds generated

per-pupil state and local

and required through the

Basic Education Program

(BEP) for the school

district in which the

and is zoned to attend

student resides

**ENROLLMENT CAP** 

**PROGRAM FUNDING** 

\$1,555,935 (FY 2020)

YEAR ENACTED

None

2015

#### **STUDENT ELIGIBILITY** • Student must:

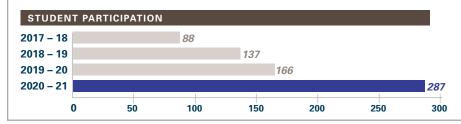
- Be a Tennessee resident; and
  - Be in grades K-12 at the time of enrollment in the IEA Program; and
  - Have an active Individualized Education Program (IEP) through a Tennessee public school district in effect at the time of request for participation in the program; and
- Have one of the following 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

- 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, or send IEA accounts to collections in order to settle unpaid debts



DATA UPDATE	
Schools Participating	26
Average Scholarship Amount	\$7,100
2020 Expenditures	\$1,527,113

- 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

# SCHOOL REQUIREMENTS

- Be approved by the state
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §2000d
- · Comply with state health and safety codes
- · Submit to the state an audit and financial report completed by a certified public accountant
- · Possess adequate working capital to maintain operations for the first year
- Disclose to parents the special education services to be provided and the cost of those services
- Administer an annual assessment of the student's academic progress and report 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



This program ranks

54 out of 76 pts.

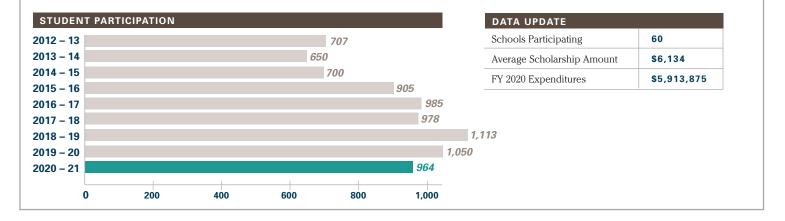
**PROGRAM TYPE** Voucher – Special needs

#### 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



# This Guidebook

does not score or

rank programs that

did not have

at least 30 students

enrolled for the

2020-21 school year.

# PROGRAM TYPE

Tax Credit Scholarship – Special needs

# SCHOLARSHIP CAP

•	Students with IEPs and families
	earning up to 185% (\$48,470 for
	family of four in 2020-21) of the
	federal poverty level (FPL) are
	eligible for scholarships worth
	up to two-and-a-half times
	Utah's weighted pupil unit
	(\$9,362.50 in 2020–21).

- Students with IEPs and families earning between 185 and 555% of FPL (\$145,410 for family of four in 2020-21) may receive scholarships worth up to twice the weighted pupil unit (\$7,490 in 2020-21).
- Students with IEPs whose family income exceeds 555 percent of FPL are eligible for scholarships up to one-and-a-half times Utah's weighted pupil unit (\$5,617 in 2020-21).
- Students without IEPs and eligible kindergartners with an IEP are eligible for scholarships up to the weighted pupil unit (\$3,745 in 2020-21).
   Kindergarten students without IEPs may receive scholarships worth up to half of Utah's weighted pupil unit (\$1,827 in 2020-21).

DONOR TAX CREDIT CAP

none

# STUDENT ELIGIBILITY

- Students are eligible for scholarships if they have special needs and meet one of the following categories:
- have a current IEP,
  - if they are a kindergarten student without a current IEP but have an individualized family service plan in accordance with IDEA or
- have been determined by a multidisciplinary evaluation team to be eligible for services under IDEA

To be eligible, students must not be a public school student or a recipient of the state's Carson Smith Special Needs Scholarship Program

# SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS

- Be a state-approved 501(c)(3) nonprofit organization
- Provide a methodology on verifying student eligibility
- · Administer annual reports to state board
- Submit to annual audits of the total dollar amount of donations, number and dollar amount of scholarships awarded and the percentage of first-time recipients previously enrolled in a public school
- Use at least 92 percent of contributions for scholarships
- Use all revenue from interest or investments for scholarships
- Prohibit employees with a criminal background risk from handling, managing or processing donations
- Ensure that scholarships can be transferred during the school year to a different qualifying school

# SCHOOL REQUIREMENTS

Participating school must:

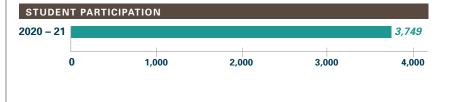
- Notify a scholarship granting organization of the qualifying school's intention to participate in the program
- Submit evidence to the scholarship granting organization that the qualifying school has been approved by the state board and submit a signed affidavit that the qualifying school will comply with the requirements of the program
- Before beginning of the school year following a school year in which a qualifying school receives scholarship money equal to or more than \$100,000, the qualifying school shall file with a scholarship granting organization that allocates scholarship money to the qualifying school: a) a surety bond payable to the SGO in an amount equal to the aggregate amount of scholarship money expected to be received during the school year or b) financial information that demonstrates the financial viability of the qualifying school
- Contract with a certified public accountant to conduct an Agreed Upon Procedures engagement or obtain an audit and report from a certified public accountant
- Comply with the antidiscrimination provisions of 42 U.S.C. 2000d
- Meet state and local health and safety laws and codes
- Provide a written disclosure to the parent of each prospective student, before the student is enrolled, of: the special education services that will be provided to the student, including the cost of those services; tuition costs; additional fees a parent will be required to pay during the school year; and the skill or grade level of the curriculum in which the prospective student will participate;
- Administer an annual assessment of each scholarship student's academic progress and report the results of the assessment to the scholarship student's parent
- Employ or contract with teachers who: hold baccalaureate or higher degrees; have at least three years of teaching experience in public or private schools; or have the necessary expertise that qualifies the teacher to provide instruction

<b>STATEWIDE CAP</b> \$5.9 million	YEAR ENACTED 2020		Require certain school staff and contractors to submit to a nationwide, fingerprint-based criminal background check and ongoing monitoring as required by state law
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### STUDENT ELIGIBILITY

• Students must live in Vermont and reside in an identified tuitioning town, which is a town that does not operate a public school at a given grade level range.





Schools Participating	140
Average Voucher Amount	\$9,712
Estimated 2018-19 Expenditures	\$58,000,000

# This program ranks STUDENT ELIGIBILITY • For general education students, family income cannot exceed 300% of the federal poverty guidelines (\$79,500 for family of four in 2021-22) and student must have attended public school the previous year or be entering kindergarten or 1st grade or be a new resident of the Commonwealth of Virginia • Special education students must either: - Be educated in a public school with an IEP and have family income of less than 400% of the federal poverty guidelines (\$106,000 for family of four in 2021-22) OR Have severe disabilities and be educated in specially licensed private schools designed exclusively to serve students with disabilities and have family income of less than 400% of the federal poverty guidelines (\$106,000 for family of four in 2021-22) Programs 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:

STATEWIDE CAP

\$25 million

- 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

4,335

4,381

4.000

4,861

5.000

#### YEAR ENACTED \$125,000 in a taxable 2012 year STUDENT PARTICIPATION 2013 - 14 652 2014 - 15 1.368 2015 - 16 2.419 2016 - 17 3,258 2017 - 18 2018 - 19 2019 - 20

DATA UPDATE	
Schools Participating	N/A
Scholarship Foundations	34
Average Scholarship Amount	\$3,442
FY 2020 Donations	\$15,201,697

74 | THE SCHOOL CHOICE GUIDEBOOK 2021

2.000

3,000

1.000





74 out of 142 pts.

**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
- 300% of state per-pupil funding for students with severe disabilities educated in specially licensed private schools

#### DONOR TAX CREDIT CAP

- Corporate
  - 100% of state tax liability
- Individual:
  - 100% of state tax liability, no less than \$500 and no more than

0

N/A
34
\$3,442
\$15,201,697



### STUDENT ELIGIBILITY

- Washington, D.C. residents only
- Student coming from a household receiving SNAP benefits, or having a family income of up to 185% of the federal poverty line (\$49,025 for a family of four in 2021-22) or, for a family already participating in the program, 300% of the poverty line (\$79,500 for a family of four in 2021-22)
- Priority given to students who attend a school identified as one of the lowest-performing schools under the District of Columbia accountability system; were awarded a scholarship in the preceding year; or have a sibling participating in the program
- Students from low-income families in other public schools are also eligible
- Students currently attending private school are also eligible
- Participants may be required to cooperate with the congressionally mandated independent evaluation

### SCHOOL REQUIREMENTS

- 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





**PROGRAM TYPE** Voucher

– Means-tested

#### SCHOLARSHIP CAP

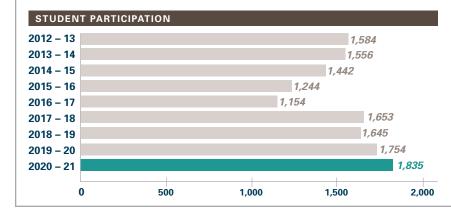
- \$9,401 (grades K-8)
- \$14,102 (grades 9-12)

### ENROLLMENT CAP None

### PROGRAM FUNDING

\$20 million authorized subject to annual appropriation

YEAR ENACTED 2004



DATA UPDATE	
Schools Participating	42
Average Scholarship Amount	\$9,584
2020 Expenditures	\$19,584,854

# WEST VIRIGINA Hope Scholarship Program



	STUDENT ELIGIBILITY
This Guidebook	• Students in grades 1-12 must have attended public elementary or secondary schools for at least 45 full-time instruction days of the school year in which they apply or been enrolled in public school for the entirety of the previous school year.
does not	• All kindergarten students are eligible for a Hope Scholarship regardless of previous public school attendance.
score or rank	PARENT REQUIREMENTS
	Parent must sign an agreement promising to:
newly created	<ul> <li>Provide an education in the subjects of reading, language, mathematics, science and social studies</li> <li>Only use the Hope Scholarship for qualifying expenses</li> </ul>
	- Comply with all rules and requirements as promulgated by the Hope Scholarship Program Board
programs.	<ul> <li>Allow the student to participate in enrichment activities such as organized athletics, art, music and literature</li> </ul>
	– Alert the Hope Scholarship Program Board of any enrollment changes or withdrawals
PROGRAM TYPE	EDUCATION SERVICE PROVIDER REQUIREMENTS
Education Savings Account	An education service provider shall:
– Special needs	– Submit notice to the board that they wish to participate in the Hope Scholarship Program
	<ul> <li>Provide participating parents with a receipt for all qualifying educational expenses for the Hope Scholarship student</li> </ul>
<b>SCHOLARSHIP CAP</b> • 100% of the prior year's statewide average net	<ul> <li>Agree not to refund, rebate, or share Hope Scholarship funds with parents or students in any manner, except that funds may be remitted or refunded to a Hope Scholarship account in accordance with statute</li> </ul>
state aid allotted per pupil	- Certify that it will not discriminate on any basis prohibited by 42.U.S.C. 1981
(about \$4,600 in 2020-21)	- Agree to submit any employee who will have contact with Hope Scholarship students to a criminal
	background check
	– In the case of a participating school, provide notice of enrollment annually to the county
<b>ENROLLMENT CAP</b> • None	superintendent or any student for which a student's tuition is being paid through the Hope Scholarship Program
	ALLOWABLE SCHOLARSHIP USE
	• Tuition and fees for private schools, nonpublic online programs, or alternative education programs
	Tutoring services
	Fees for standardized or advanced placement exams
	Fees for preparation courses
	Educational services and therapies
PROGRAM FUNDING	Supplemental materials like supplies and textbooks
None	Any other qualified expenses as approved by the Hope Scholarship Board
YEAR ENACTED 2021	



### This program ranks



68 out of 104 pts.

## PROGRAM TYPE

Voucher

 Means-tested for new students

#### SCHOLARSHIP CAP

- \$8,300 (for K-8)
- \$8,946 (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

**PROGRAM FUNDING** \$234.2 million

### YEAR ENACTED

1990

### STUDENT ELIGIBILITY

- Student must live in Milwaukee
- Family income must be below 300% of the federal poverty guideline (\$79,500 for family of four in 2021-22), 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

12 – 13	24,596	Schools Participating	131
13 – 14	25,734	Average Scholarship Amount	\$8,300 (K-8) \$8,946 (9-12)
14 – 15	26,868	2020 Expenditures	\$234,195,000
015 – 16	27,651		
016 – 17	27,975		
017 – 18	28,680		
18 – 19	28,917		
019 – 20	28,978		
020 – 21	28,583		

# This program ranks

out of 15

Voucher

Programs

72 out of 104 pts.

**PROGRAM TYPE** 

- Means-tested

SCHOLARSHIP CAP

increase by a percentage

Wisconsin public schools

equal to the percentage

• \$8,300 (for K-8)

• \$8,946 (for 9-12)

increase given to

ENROLLMENT CAP

**PROGRAM FUNDING** 

None

2011

\$31.8 million

YEAR ENACTED

• Each year, the scholarship cap will

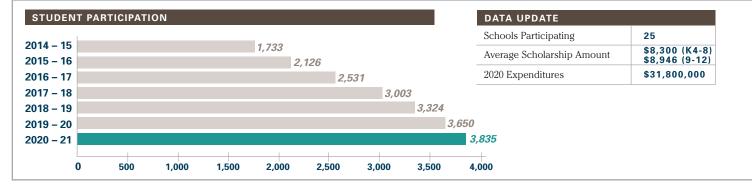
Voucher

### STUDENT ELIGIBILITY

- Student must live in the Racine Unified School District
- Family income below 300% of the federal poverty guideline (\$79,500 for family of four in 2021-22), 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, demographics, 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 to attend the school under the program certain school and policy information



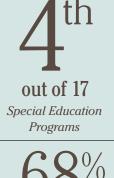
### STUDENT ELIGIBILITY

- 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 all records of implementation of the child's IEP or services plan by the private school to the resident school board, if requested
- · Report regularly to parents on the student's progress
- Administer pupil assessments approved by the state superintendent upon parent request





52 out of 76 pts.

**PROGRAM TYPE** Voucher

- Special needs

#### SCHOLARSHIP CAP

- \$12,977
- \$8,300 (K-8 partial scholarship)
- \$8,946 (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

one

**PROGRAM FUNDING** \$18 million

**YEAR ENACTED** 2015

STUDENT PA	ARTICIPATION				DATA UPDATE	
2016 – 17	205				Schools Participating	124
2017 – 18	246					\$12,977 (K-8)
2018 – 19		692			Average Scholarship Amount	\$8,300 (partial scholarship K-8)
2019 – 20 2020 – 21			1,058	1,425		\$8,946 (partial scholarship9-12)
0	200 400	600 800	1,000 1,200	1,400	2020 Expenditures	\$18,465,386

# This program ranks

out of 15 Voucher

Programs

70 out of 104 pts.

Means-tested for new

• Each year, the scholarship

cap will increase by a

to Wisconsin public

Each district's enrollment

will be capped at 5% of its

enrollment for the 2020-21

cap increases by 1% each

school vear until 2025-26.

**PROGRAM FUNDING** 

\$99.2 million

2013

YEAR ENACTED

after which there is no cap.

school year. The enrollment

**ENROLLMENT CAP** 

public school district

percentage equal to the

percentage increase given

**PROGRAM TYPE** 

SCHOLARSHIP CAP

• \$8,300 (for K-8)

• \$8,946 (for 9-12)

Voucher

students

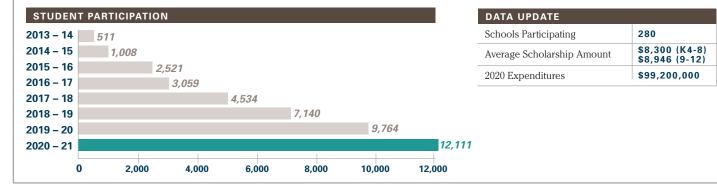
schools

#### 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 (\$58,300 for family of four in 2021-22), 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 Are applying to the Wisconsin Parental Choice Program and are on any prior year Wisconsin
- Parental Choice 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
- 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
- School administrator annually registers 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
  - Provide to parents that apply for their children to attend the school under the voucher program certain school and policy information
  - Provide to parents that apply to attend the school under the program certain school and policy information
  - 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



# **PROGRAM RANKING DETAILS & METHODOLOGY**

# METHODOLOGY

This Guidebook gives a rating to every private school choice program in the country - except for tax rebate programs and programs without students enrolled in the 2020-2021 school year.

As you will see in the rubrics on the following pages, all of the scored programs are rated using criteria from 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	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 44 OR 52	ACCOUNTABILITY MAX 24	TAX CREDIT FEATURES MAX 38	TOTAL MAX 142	PERCENTAGE RANKING
1	FL	Tax Credit Scholarship	28	32	22	38	120 / 142	85%
2	FL	Hope Scholarship	29	24	19	32	104/134	78%
3	AZ	Individual School Tuition Organization Tax Credit	30	32	10	25	97 / 142	68%
4	MT	Tax Credits for Contributions to SSOs	32	18	10	30	90/134	67%
4	NV	Nevada Educational Choice Scholarship Program	24	22	18	31	95 / 142	67%
6	LA	Tuition Donation Tax Credit Program	23	24	14	33	94 / 142	66%
7	AL	Tax Credits for Contributions	21	20	18	32	91 / 142	64%
8	AZ	Corporate School Tuition Organization Tax Credit	25	24	10	31	90 / 142	63%
9	IL	Invest in Kids	26	16	12	29	83/134	62%
10	IN	Corporate & Individual Scholarship Tax Credit	28	20	12	27	87 / 142	61%
11	RI	Corporate Scholarship Tax Credit	24	22	8	25	79/134	59%
12	PA	Educational Improvement Tax Credit	28	20	8	26	82 / 142	58%
13	SD	The Partners in Education Tax Credit Program	26	10	6	34	76/134	57%
14	GA	Scholarship Tax Credit	31	12	6	25	74 / 142	52%
14	VA	Education Improvement Scholarships Tax Credits	23	16	10	25	74 / 142	52%
16	IA	Individual and Corporate Tax Credit	28	14	4	27	73 / 142	51%
16	PA	Educational Opportunity Scholarship Tax Credits	20	18	8	26	72 / 142	51%
18	NH	Education Tax Credit Program	24	12	4	25	65 / 134	49%
19	OK	Equal Opportunity Education Scholarships	22	18	4	20	64 / 142	45%
20	KS	Tax Credit for Low Income Students	13	6	4	26	49/134	37%

# **VOUCHER PROGRAMS**

RANK	STATE	PROGRAM	STUDENT ELIGIBILITY MAX 32	PROGRAM AND SCHOLARSHIP SIZE MAX 48	accountability MAX 24	TOTAL MAX 104	PERCENTAGE RANKING
1	IN	Choice Scholarship Program	29	31	14	74/104	71%
2	WI	Racine Parental Choice Program	19	37	16	72/104	69%
3	WI	Wisconsin Parental Choice Program	25	29	16	70/104	67%
4	WI	Milwaukee Parental Choice Program	20	32	16	68/104	65%
5	NC	Opportunity Scholarship Program	23	25	18	66/104	63%
5	FL	Family Empowerment	23	25	18	66/104	63%
7	LA	Student Scholarships for Educational Excellence Program	23	19	18	60/104	58%
8	ME	Town Tuitioning	20	22	13	55/96	57%
8	OH	Cleveland Scholarship and Tutoring Program	24	23	12	59/104	57%
10	OH	Income Based Scholarship Program (EdChoice Expansion)	26	20	12	58/104	56%
11	VT	Town Tuitioning	20	26	5	51/96	53%
12	OH	Educational Choice Scholarship Program	23	18	12	53/104	51%
12	DC	D.C. Opportunity Scholarship Program	24	17	12	53/104	51%
14	PR	Free Selection of Schools	31	12	4	47/96	49%
15	MD	Broadening Options and Opportunities for Students Today (BOOST) Program	22	6	14	42/104	40%

# 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	27	24	4	16	71/104	68%

# 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	18	60/76	79%
2	OH	Autism Scholarship Program	8	30	16	54/76	71%
2	UT	Carson Smith Special Needs Scholarship	20	20	14	54/76	71%
4	WI	Special Needs Scholarship	20	14	18	52/76	68%
5	OK	Lindsey Nicole Henry Scholarship for Students with Disabilities	18	28	4	50/76	66%
5	FL	Gardiner Scholarship Program	12	18	20	50/76	66%
7	GA	Special Needs Scholarship	14	24	9	47/76	62%
8	AR	Succeed Scholarship Program for Students with Disabilities	14	22	10	46/76	61%
9	NC	Children with Disabilities Scholarship Grants	16	22	8	46/76	61%
10	TN	Individualized Education Account Program	11	16	12	39/68	57%
11	OH	Jon Peterson Special Needs Scholarship Program	16	12	13	41/76	54%
12	MS	Dyslexia Therapy Scholarship	6	12	18	36/68	53%
12	AZ	Lexie's Law	16	20	4	40/76	53%
14	SC	Educational Credit for Exceptional Needs Children	20	4	12	36/76	47%
14	NC	Personal Education Savings Account	16	8	12	36/76	47%
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	20	4	4	28/76	37%

# 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 (\$98,050 for family of four)	4	2	8
Income eligibility limit is at least 166% of FRL eligibility (\$81,382 for family of four)	3	2	6
Income eligibility limit is at least 133% of FRL eligibility (\$65,203 for family of four)	2	2	4
Income eligibility limit is at least 100% of FRL eligibility (\$49,025 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
Scholarship granting organizations are not allowed to restrict scholarships to one type or subset of schools	4	1	4
Scholarship granting organizations must serve more than one school	1	1	1
Scholarship granting organizations 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 GRANTING ORGANIZATION (SOG) STAFF BACKGROUND CHECKS	POINTS AWARDED	WEIGHT	POSSIBLE POINTS TOTAL
Background checks required for SOG staff	4	1	4
Background checks not required for SOG 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		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

# SPECIAL EDUCATION PROGRAM SCORING RUBRICS - STUDENT ELIGIBILITY

ELIGIBLE STUDENTS WITH SPECIAL NEEDS		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		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	0 1	

GROWTH IN ENROLLMENT OVER TIME		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		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

# 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.

### **35 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
- MARYLAND
- 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 ARKANSAS Philanthropic Investment in Kids FLORIDA Tax Credit Scholarship ILLINOIS Invest in Kids Program INDIANA School Scholarship Tax Credit Program IOWA Individual and Corporate Scholarship Tax Credit KANSAS Tax Credit for Low Income Students Scholarship Program LOUISIANA Tuition Donation Tax Credit Program NEVADA Educational Choice Scholarship Program NEW HAMPSHIRE **Education Tax Credit** OHIO Individual 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 Dattered in Education Tay Credit Dr

- The Partners in Education Tax Credit Program
- VIRGINIA
  - Education Improvement Scholarships Tax Credits

#### EDUCATION SAVINGS ACCOUNT PROGRAMS

#### KENTUCKY

Educational Opportunity Account Program MISSOURI Empowerment Scholarship Accounts Program NEW HAMPSHIRE Education Freedom Accounts 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

#### **4 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

#### EDUCATION SAVINGS ACCOUNT PROGRAMS

#### WEST VIRGINIA

Hope Scholarship Program

# 23 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

#### Special Needs Opportunity Scholarship Program

#### 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

- INDIANA
- Education Scholarship Account 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

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.

taxpayers, and donors can use school data to measure the impact of private school choice programs on academic achievement and attainment.		organizations (SGOs) disclose donations and	ADMINI	STRATIVE	FINAI	NCIAL	AC	1IC	
		scholarship details, as well as conduct background checks of SGO operators.		CKGROUND	ANNUAL FINANCIAL REPORTING	PROOF OF FINANCIAL VIABILITY	STAN DARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ACCOUNTABI	LITY STANDARDS II	N VOUCHER PROGRAMS	HEALTH , SAFETY	BACI CHE	ANN REP	PRO	S TA A SS	PUB OF I	EVA
ARKANSAS	Succeed Scholarship Program	or Students with Disabilities		$\bigcirc$	$\bigcirc$			$\bigcirc$	$\bigcirc$
FLORIDA	Family Empowerment Scholars	hips							$\bigcirc$
	John M. McKay Scholarship for	Students with Disabilities Program					$\bigcirc$	$\bigcirc$	$\bigcirc$
GEORGIA	Special Needs Scholarship Prog	gram		$\bigcirc$	$\bigcirc$		$\bigcirc$	$\bigcirc$	$\bigcirc$
INDIANA	Choice Scholarship Program					$\bigcirc$			$\bigcirc$
LOUISIANA	School Choice Program for Cer	tain Students with Exceptionalities			$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
	Student Scholarships for Educa	tional Excellence Program				$\bigcirc$			$\bigcirc$
MARYLAND	Broadening Options and Oppor	runities for Students Today Program			$\bigcirc$	$\bigcirc$			$\bigcirc$
MISSISSIPPI		for Students with Dyslexia Program				$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
	Speech-Language Therapy Sc Impairments Program	holarship for Students with Speech-Language				$\bigcirc$	0	$\bigcirc$	$\bigcirc$
NORTH CAROLINA	Children with Disabilities Schol	arship Grants		$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
	Opportunity Scholarship Progra	am				$\bigcirc$			$\bigcirc$
оніо	Autism Scholarship Program					$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
	Cleveland Scholarship and Tuto	ring Program			$\bigcirc$	$\bigcirc$			$\bigcirc$
	Educational Choice Scholarship	o Program			$\bigcirc$	$\bigcirc$			$\bigcirc$
	Income-Based Scholarship Prog	gram			$\bigcirc$	$\bigcirc$			$\bigcirc$
	Jon Peterson Special Needs Sch	nolarship Program				$\bigcirc$			$\bigcirc$
OKLAHOMA	Lindsey Nicole Henry Scholars	hip for Students with Disabilities Program					$\bigcirc$	$\bigcirc$	$\bigcirc$
PUERTO RICO	Free Selection of Schools		0	$\bigcirc$	0	$\bigcirc$	0	$\bigcirc$	$\bigcirc$
UTAH	Carson Smith Special Needs Sc	holarship	0	$\bigcirc$	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
WASHINGTON, D.C.	D.C. Opportunity Scholarship P	rogram							
WISCONSIN	Milwaukee Parental Choice Pro	gram							$\bigcirc$
	Parental Choice Program								$\bigcirc$
	Racine Parental Choice Program	n							$\bigcirc$
	Special Needs Scholarship Prog	gram					$\bigcirc$	$\bigcirc$	$\bigcirc$

			SGO INISTR FINAN		ADMI	CHOO NISTRA FINAN	ATIVE	AC	ACADEMIC			
ACCOUNTABI TAX CREDIT S	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					$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
	Individual School Tuition Organization Tax Credit					0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
	Lexie's Law	$\bigcirc$				$\bigcirc$	$\bigcirc$	0	$\bigcirc$	$\bigcirc$		
ARKANSAS	Philanthropic Investment in Kids			$\bigcirc$		$\bigcirc$						
FLORIDA	Hope Scholarship Program								$\bigcirc$	$\bigcirc$		
	Tax Credit Scholarship											
GEORGIA	Scholarship Tax Credit Program	$\bigcirc$				$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
ILLINOIS	Invest in Kids Program	0										
INDIANA	School Scholarship Tax Credit Program					$\bigcirc$	$\bigcirc$			$\bigcirc$		
IOWA	Individual and Corporate School Tuition Organization Tax Credit	0										
KANSAS	Tax Credit for Low Income Students Scholarship Program	0				$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
LOUISIANA	Tuition Donation Tax Credit Program											
MONTANA	Tax Credits for Contributions to Student Scholarship Organizations	$\bigcirc$		$\bigcirc$		$\bigcirc$	$\bigcirc$			$\bigcirc$		
NEVADA	Educational Choice Scholarship Program											
NEW HAMPSHIRE	Education Tax Credit	$\bigcirc$		$\bigcirc$		$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
оніо	Individual Tax Credit	$\bigcirc$										
OKLAHOMA	Equal Opportunity Education Scholarships					$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
PENNSYLVANIA	Educational Improvement Tax Credit	$\bigcirc$										
	Educational Opportunity Scholarship Tax Credit											
RHODE ISLAND	Corporate Scholarship Tax Credit	$\bigcirc$		$\bigcirc$			$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$		
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	$\bigcirc$										
SOUTH DAKOTA	Partners in Education Tax Credit Program						$\bigcirc$		$\bigcirc$	$\bigcirc$		
UTAH	Special Needs Opportunity Scholarship Program								$\bigcirc$	$\bigcirc$		
VIRGINIA	Education Improvement Scholarships Tax Credits	$\bigcirc$				$\bigcirc$	$\bigcirc$			$\bigcirc$		

		ADMINIS	TRATIVE	FINAI	NCIAL	AC	CADEN	IC
	LITY STANDARDS IN SAVINGS 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	$\bigcirc$	$\bigcirc$	$\bigcirc$		$\bigcirc$	$\bigcirc$	$\bigcirc$
FLORIDA	The Gardiner Scholarship Program							$\bigcirc$
INDIANA	Education Scholarship Account Program	0						$\bigcirc$
KENTUCKY	Educational Opportunity Account Program	$\bigcirc$	$\bigcirc$	$\bigcirc$		$\bigcirc$	$\bigcirc$	$\bigcirc$
MISSOURI	Empowerment Scholarship Accounts Program	$\bigcirc$						$\bigcirc$
MISSISSIPPI	Equal Opportunity for Students with Special Needs Act							$\bigcirc$
NEW HAMPSHIRE	Education Freedom Accounts	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	0
NORTH CAROLINA	Personal Education Savings Account Program							$\bigcirc$
TENNESSEE	Education Savings Account				$\bigcirc$		$\bigcirc$	0
	Individualized Education Account Program			0			$\bigcirc$	0
WEST VIRGINIA	Hope Scholarship Program	$\bigcirc$						$\bigcirc$

# 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	of of Max 8	MAX 4	MAX 8	MAX 8	MAX 4	MAX 4	J MAX 2	MAX 8	MAX 4			
TAX CREDIT SCHOLARSHIP PROGRAMS	INCOME	PUBLIC SCHOOL PERFORMANCE	GEOGRAPHICAL AREA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	AVG. SCHOLARSHIP	% ELI GIBLE	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	MAX	PERCENTAGE
Tax Credits for Contributions to	2	6	8	3	⊲ 2	8	2	4	4	0	2	4	4	4	4	2	8	2	4	4	2	8	ю 4	₽ 91	<b>2</b> 142	<b>6</b> 4%
Scholarship Granting Organizations ARIZONA	2		Ű	Ŭ	-		-	-	-	Ŭ	-	-	-	-	7	2		-	-	-	-		-		142	0470
Individual School Tuition Organization Tax	8	8	8	2	4	0	8	8	4	4	8	0	0	4	2	4	8	2	4	1	2	8	0	97	142	68%
Credit Low-Income Corporate School Tuition Outputien Tay Condition	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%
Organization Tax Credit FLORIDA																										
Hope Scholarship Program	8	8	8	1	4	12	0	8	4	0	0	4	3	4	6	2	8	6	4	4	2	8	0	104	134	78%
Tax Credit Scholarship	8	8	8	4	0	12	4	6	4	0	6	4	4	4	8	2	8	8	4	4	2	8	4	120	142	85%
GEORGIA																									]	(]
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					I	I																				
Invest in Kids	4	8	8	4	2	4	4	4	4	-	0	2	4	4	0	2	4	8	4	4	1	8	0	83	134	62%
INDIANA																									I	
School Scholarship Tax Credit Program	8	8	8	4	0	0	6	4	0	8	2	4	4	0	0	4	0	8	4	1	2	8	4	87	142	61%
IOWA				1	1	1																				
Individual and Corporate School Tuition Organization Tax Credit	8	8	8	4	0	0	6	4	0	0	4	0	0	0	0	4	4	8	4	1	2	8	0	73	142	51%
KANSAS	1	1	1	1	1	1		1	1	1	1	1							1	1	1	1	1			
Tax Credit for Low Income Students Scholarship Program	2	0	8	3	0	0	2	4	0	-	0	0	0	0	0	4	4	8	4	0	2	8	0	49	134	37%
LOUISIANA	1																		1							
Tuition Donation Tax Credit Program	4	8	8	3	0	0	4	8	4	8	0	2	4	4	4	0	6	8	4	1	2	8	4	84	142	66%
MONTANA	1																									
Tax Credits for Contributions to Student Scholarship Organizations	8	8	8	4	4	0	8	6	4	0	0	4	4	0	0	2	8	8	4	4	2	4	0	90	134	67%
NEVADA	1																									
Educational Choice Scholarship Program	4	8	8	4	0	8	4	6	4	0	0	4	4	4	6	0	8	8	4	1	2	8	0	95	142	67%
NEW HAMPSHIRE																										
Education Tax Credit	4	8	8	4	0	0	2	6	4	0	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	0	6	2	0	0	0	0	4	4	2	4	4	2	0	4	64	142	45%
PENNSYLVANIA	1	1	1	1		1		1			1	1							1	1	1	1				
Educational Improvement Tax Credit	8	8	8	4	0	0	6	4	4	2	4	0	0	4	0	4	6	8	1	1	2	8	0	82	142	58%
Educational Opportunity Scholarship Tax Credit	8	0	8	4	0	0	0	4	4	8	2	0	0	4	0	4	6	8	1	1	2	8	0	72	142	51%
RHODE ISLAND																										
Corporate Scholarship Tax Credit	4	8	8	4	0	8	2	4	4	4	0	0	0	4	0	4	6	8	4	1	2	4	0	79	134	59%
SOUTH DAKOTA																								 		
The Partners in Education Tax Credit Program	4	8	8	4	2	0	4	4	0	0	2	2	0	0	0	4	8	8	4	0	2	8	4	76	134	57%
VIRGINIA																										
Education Improvement Scholarships Tax Credits	4	8	8	3	0	0	2	4	4	6	0	4	4	0	0	2	2	8	4	1	2	8	0	74	142	52%
98   THE SCHOOL CHOICE	GU	JID	EB	00	ΟК	2 0	21			•										•	•					

# **VOUCHER & ESA POINT TOTALS**

	0 AVV		0 VHINI	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	DF MAX 8	MAX 4			
VOUCHERS	INFORME	ΙΝΟΟΜΙΓ		GEOGRAPHICAL AREA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	AVG. SCHOLARSHIP AS A % OF STATE AND LOCAL PER PUPIL MAX 12	% Eligible	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	×	PERCENTAGE
FLORIDA				GEO	PUB	ALM	AVG	В %	CAF	BAF	ENF	PER	AC/	AC/	BAC	NH O	REG	.0L	MAX	8
Family Empowerment Scholarship Program	4	. 8	3	8	3	0	9	4	4	2	4	2	4	4	4	6	0	66	104	63%
INDIANA																				
Choice Scholarship Program	8	3 8	3	8	3	2	3	6	8	0	8	6	2	4	4	4	0	74	104	71%
LOUISIANA											1 1									
Student Scholarships for Educational Excellence Program	4	. 2	4	8	3	4	3	2	4	0	8	2	2	4	4	8	0	60	104	58%
MAINE																				
Town Tuitioning	8	8 8	3	0	4	0	6	0	8	4	0	4	1	4	4	0	4	55	96	57%
MARYLAND																				
Broadening Options and Opportunities for Students Today (BOOST)	2	2 8	3	8	4	0	0	2	4	0	0	0	4	4	4	0	2	42	104	40%
NORTH CAROLINA																				
Opportunity Scholarship Program	4	1 8	в	8	3	0	3	4	4	4	8	2	4	4	2	6	2	66	104	63%
ОНІО											· · · ·									
Cleveland Scholarship and Tutoring Program	8	3 8	8	0	4	4	3	0	4	4	4	8	2	4	4	0	2	59	104	57%
Educational Choice Scholarship Program	8	3 4	4	8	3	0	0	2	4	4	6	2	2	4	4	0	2	53	104	51%
Income-Based Scholarship Program	4	1	8	8	4	2	0	2	4	4	8	2	2	4	4	0	2	58	104	56%
PUERTO RICO											· · ·									
Free Selection of Schools	8	3 8	8	8	3	4	0	4	4	4	0	0	0	0	0	0	4	47	96	49%
VERMONT											· · · ·									
Town Tuitioning	8	3 8	8	0	4	0	6	0	8	4	0	8	0	1	0	0	4	51	96	53%
WASHINGTON, D.C.																				
D.C. Opportunity Scholarship Program	2	2 8	в	8	4	2	3	2	4	0	4	4	2	4	2	4	0	53	104	51%
WISCONSIN																				
Milwaukee Parental Choice Program	4	1 8	8	0	4	4	6	0	8	4	6	8	2	4	2	8	0	68	104	65%
Racine Parental Choice Program	4	L 8	в	0	3	4	9	0	8	4	8	8	2	4	2	8	0	72	104	69%
Wisconsin Parental Choice Program	2	2 1	8	8	3	4	9	2	4	4	8	2	2	4	2	8	0	70	104	67%
MA MA NA			MAX 8	MAX 4	MAX 4	(12	8 X	MAX 8	MAX 4	MAX 4	MAX 8	MAX 4	MAX 4	MAX 4	MAX 8	MAX 4	MAX 4			í I
			MN	MM	MA	MAX 12	MAX		M	M	ΜA	MA	MA	M	M	MA	MA			
EDUCATION SAVINGS ACCOUNTS			INAPHILAL AKEA	PUBLIC SCHOOL ATTENDANCE	ALWAYS IN	SCHOLARSHIP CAP: STATE AND LOCAL %	% Eligible	CAP ON ENROLLMENT 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 POST SECONDARY ED	1		PERCENTAGE
ARIZONA			PEDI	PUBL	ALW,	SCHC	% EL	CAPI	BARF	ENR(	ACAI	BACk	FINA	REGL	FINA	PRAC	FUN	TOTAL	MAX	PER
Empowerment Scholarship Accounts Program	3	4	8	3	4	6	2	8	4	4	0	0	0	4	8	4	4	71	104	68%

# 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	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	AL	BACKGROUND CHECKS	ACADEMIC REPORTING	HEALTH & SAFETY CODES			PERCENTAGE SCORE
ARIZONA	SCHOLA	CAP ON	BARRIEF	GROWTH	ALL STU	LIMITED ATTEND	FINANCIAL	BACKGR	ACADEN	HEALTH	TOTAL	MAX	PERCEN
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	6	12	2	4	0	2	4	46	76	61%
FLORIDA						· · · ·							
Gardiner Scholarship Program	12	0	0	6	8	4	8	4	4	4	50	76	66%
McKay Scholarship for Students with Disabilities Program	16	8	4	0	12	2	6	4	4	4	60	76	79%
GEORGIA					1						1		
Special Needs Scholarship Program	8	8	0	8	12	2	4	0	1	4	47	76	62%
LOUISIANA			1		1						1		
School Choice Program for Certain Students with Exceptionalities	4	0	0	0	16	4	0	0	0	4	28	76	37%
MISSISSIPPI													
Dyslexia Therapy Scholarship	4	8	0	-	4	2	8	4	2	4	36	68	53%
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	6	12	4	6	0	2	0	46	76	61%
Personal Education Savings Account Program	8	0	0	0	12	4	6	0	2	4	36	76	47%
ОНІО													
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	1	4	41	76	54%
OKLAHOMA													
Lindsey Nicole Henry Scholarship for Students with Disabilities Program	16	8	0	4	16	2	0	0	0	4	50	76	66%
SOUTH CAROLINA													
Educational Credit for Exceptional Needs Children	0	0	0	4	16	4	8	0	0	4	36	76	47%
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						·ı		·					
Special Needs Scholarship Program	2	2	4	6	16	4	8	4	2	4	52	76	68%

# SOURCES

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

#### ALABAMA

Alabama Department of Revenue Alabama Opportunity Scholarship Fund

ARIZONA Arizona Department of Education Arizona Department of Revenue

ARKANSAS Arkansas Department of Education

FLORIDA Florida Department of Education Step Up for Students

**GEORGIA** Georgia Department of Education

ILLINOIS Empower Illinois

#### INDIANA

Indiana Department of Education (Choice Scholarship Program Data) Institute for Quality Education (Tax Credit Scholarship Program Data, not yet confirmed by IDOE)

IOWA

Iowa Department of Revenue

KANSAS Kansas Department of Education

LOUISIANA Louisiana Department of Education

MARYLAND Maryland Catholic Conference Maryland CAPE

MISSISSIPPI Mississippi Department of Education

MONTANA Big Sky Scholarships Montana Department of Revenue

**NEVADA** Nevada Department of Education

**NEW HAMPSHIRE** Children's Scholarship Fund New Hampshire

### NORTH CAROLINA

North Carolina Education Assistance Authority Parents for Educational Freedom in North Carolina

#### OHIO

Ohio Department of Education School Choice Ohio

### OKLAHOMA

Oklahoma Department of Education Opportunity Scholarship Fund

PENNSYLVANIA Commonwealth Foundation

### SOUTH CAROLINA

Exceptional SC South Carolina Department of Revenue

SOUTH DAKOTA Partners in Education

TENNESSEE Tennessee Department of Education

UTAH Utah State Board of Education

VIRGINIA Thomas Jefferson Institute for Public Policy

WASHINGTON, D.C. Serving Our Children

WISCONSIN School Choice Wisconsin Wisconsin Department of Public Instruction

#### NATIONAL

The Drexel Fund EdChoice National Center for Education Statistics (NCES) 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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