<table>
<thead>
<tr>
<th>YEARBOOK CONTENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
</tr>
<tr>
<td>4</td>
</tr>
<tr>
<td>8</td>
</tr>
<tr>
<td>11</td>
</tr>
<tr>
<td>School Choice</td>
</tr>
<tr>
<td>Yearbook 2015–16</td>
</tr>
<tr>
<td>What Is Educational</td>
</tr>
<tr>
<td>Choice?</td>
</tr>
<tr>
<td>Types of School</td>
</tr>
<tr>
<td>Choice Programs</td>
</tr>
<tr>
<td>Educational</td>
</tr>
<tr>
<td>Choice Today</td>
</tr>
</tbody>
</table>

| 12               |
| 14               |
| 20               |
| 22               |
| Educational      |
| Choice Growth    |
| Programs: Enrollment |
| and Funding      |
| Innovation Through |
| School Choice    |
| Legal Update     |

| 23               |
| 24               |
| 28               |
| 30               |
| Quality, Transparency |
| and Accountability |
| Accountability    |
| Check             |
| Facts, Figures    |
| and Polling       |
| National News     |

| 31               |
| 33               |
| 34               |
| 40               |
| State News       |
| 2015 Year in Review |
| Success Stories  |
| Athletes and Educational Choice |

| 42               |
| 44               |
| 47               |
| 107              |
| The Fight for Educational Choice |
| Timeline of Educational Choice |
| School Choice Programs by State |
| About Us          |

| 110              |
| Sources + Credits |
As a result of the work of education advocates across the country and the education revolution we’ve created, our nation’s education system is changing. The antiquated, top-down model of education in this country that originated in the 1800s in order to “educate the masses” is beginning to transform to a student-centric model that respects every child’s unique learning style.

This change has come about through victories and some setbacks, with moments of pause and moments of great change, but the momentum continues to shift in our favor. Educational choice is an essential part of the solution to our nation’s education challenges, including the greater issue of education inequality in America. The idea that no child should be defined or limited by his or her ZIP code or family’s income is deeply rooted in our movement’s commitment to social justice. Every parent should be free to choose the best educational environment for their children and low-income and minority children are too often the ones without choice. The only way to truly improve and innovate our nation’s system and help these students is through educational choice. The public is recognizing that true choice will break open our nation’s closed education system, encouraging innovation and education entrepreneurs to develop new ways for children to learn and reach their full potential.

Today there are 50 private school choice programs in 25 states plus the District of Columbia. Last year alone, four states enacted their first school choice programs, and a total of eight new programs were signed into law. Additionally, half of all states passed at least one private school choice bill out of one chamber of their respective state legislatures.

With an education system that’s 200 years old, and an entrenched establishment, change can be slow, but great progress continues to be made. There’s a monumental transformation underway as more and more parents rise up, speak out and demand access to educational choices for their children.

Thank you for your steadfast support and resolve to educate America’s school children, and thank you for joining me in the education revolution!

Betsy DeVos, Chairman
American Federation for Children Growth Fund
Educational choice puts children first. Our nation’s antiquated education system is failing too many students, and we must revolutionize this outdated model to serve every child. Through educational choice, parents are empowered with the ability to choose the environment—whether it is a traditional public school, charter school, private school, virtual school, home school or blended learning—that best suits their children’s needs. This encourages innovation and the creation of groundbreaking education methods to disrupt the status quo and help every child succeed academically.
the school choice yearbook 2015–2016

**Types of Educational Choice**

**Scholarship Tax Credits**
Scholarship tax credit programs give families greater access to high-quality private schools by providing incentives for businesses and individuals to get involved 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.

**SchooVouchers**
Voucher programs give children (usually children from low-income families, children in failing schools, or children with special needs) greater access to high-quality private schools. In voucher programs, education dollars “follow the child,” and parents select private schools and receive state-funded scholarships to pay tuition.

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

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

**Public School Choice**
Public school choice (also known as open enrollment) allows students attending poor-performing public schools to attend a higher-performing public school inside or outside the student’s assigned school district.

**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.

**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.

**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.

**Scholarship Tax Credit Programs**
Scholarship tax credit 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.

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

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

**Public School Choice**
Public school choice (also known as open enrollment) allows students attending poor-performing public schools to attend a higher-performing public school inside or outside the student’s assigned school district.

**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.

**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.

**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.
There are many different types of publicly funded private school choice programs, but they all have the same goal — to give children access to a quality education. Programs can specifically serve students from low-income families, failing schools or those with special needs. This year, we also saw one state enact the nation’s first near-universal education savings account program. Every program helps to innovate the system and place a focus on putting students first.

**Means-tested programs**

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

**Means-preferred programs**

Means-preferred programs give preference to students from low-income families. The following programs help students from low-income families and students from middle-income families. Twenty-four of the nation’s 48 private school choice programs are means-tested or means-preferred.

**Special needs programs**

Special needs scholarship programs are private school choice programs designed specifically for students with special needs. These programs allow students to attend a public or private school that can address their specific learning needs. Nineteen of the nation’s 48 private school choice programs are specifically designed to serve students with special needs.

**Universal eligibility programs**

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

---

**Types of School Choice Programs**

Failing schools programs help students stuck in persistently failing public schools. These programs allow students to attend the private or public school of their parents’ choice, providing immediate educational options to students. Eight of the nation’s 48 private school choice programs are failing schools programs.

**Scholarship Tax Credit Programs**

Scholarship tax credit programs allow students to attend public or private schools of their choice with their family’s tax dollars.

**Universal Eligibility Programs**

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

---

**Voucher Programs**

Voucher programs provide tax credits or grants to families who wish to send their children to private schools.

**Education Savings Account Programs**

Education savings account programs give parents control over their child’s education funds, allowing them to choose the best educational options for their children.

---

* Some programs are designed to be for students in failing schools and also is a means-tested or means-preferred program. Additionally, some programs are designed for students with special needs who are also assigned to failing schools.
2015 was a remarkable year for educational choice. States offered more educational options to its K–12 students through improving quality programs and exploring new and innovative forms of private school choice.

During the legislative session, eight new programs were created across the country, making this year one of the most successful the school choice movement has ever seen. Additionally, four states enacted their first ever school choice programs, bringing the total number of states with private school choice programs to 23 plus the District of Columbia. Nearly 400,000 students take advantage of a private school choice program nationwide—more than ever before. This year, many programs were expanded and improved, notably Florida, where The Gardiner Scholarship Program serving special needs students had a major funding and modest eligibility expansion, and Arizona, where the state’s ESA program eligibility was expanded to include students living on Native American reservations.

States also responded to the needs of children and parents, seeking the ability to customize education to meet their needs and foster innovation in the state’s education system. Nevada became a leader in this movement in 2015, enacting its first two private school choice programs. The state created the nation’s first near-universal education savings account program as well as a scholarship tax credit program specifically serving low-income students.

In 2015–16 data at a glance*

- **25 states + D.C. with private school choice programs**
  - 13 states + D.C. with Voucher Programs
  - 14 states with Scholarship Tax Credit Programs
  - 5 states with Education Savings Account Programs
  - 17 states with Scholarship Tax Credit Programs
  - 5 states with Special Needs Scholarship Programs

- **Over $1.9 billion expended for private school choice programs**
  - $1 million expended for Voucher Programs
  - $26.3 million expended for Scholarship Tax Credit Programs
  - $69.6 million expended for Education Savings Account Programs
  - $466.6 million expended for Special Needs Scholarship Programs

- **$4,902 average scholarship amount in private school choice programs**
  - $6,331 average scholarship amount in Voucher Programs
  - $2,580 average scholarship amount in Scholarship Tax Credit Programs
  - $11,067 average scholarship amount in Education Savings Account Programs
  - $7,205 average scholarship amount in Special Needs Scholarship Programs

*Information in the overall sections is not intended to add up to the numbers in the summary boxes. For example, some states have voucher and tax credit programs. Additionally, funding and student data for special needs scholarships is also included in data for vouchers, scholarship tax credit programs and education savings account programs.
New Programs in 2015

Arkansas

Succeed Scholarship Program for Students with Disabilities
A voucher program that provides scholarships to students with special needs to attend the private school of their parents’ choice.

Mississippi

Equal Opportunity for Students with Special Needs ACT
An education savings account (ESA) program available for 500 special needs students to access accounts worth approximately $6,500. An additional 500 slots will be available in each subsequent year.

Montana

Tax Credits for Contributions to Student Scholarship Organizations
A scholarship-tax credit program that provides individuals and corporations with a tax credit for donations made to student scholarship organizations. Eligibility for the program is universal; however, the donor tax credit cap is limited to $150.

Nevada

Nevada Educational Savings Account Program
A near-universal education savings account (ESA) program allows for any Nevada student who has attended public school for at least 100 days to qualify for the program. Eligible children wishing to use an ESA will receive 90 percent of the average state funding for public school students, while low-income students or those with special needs will receive 100 percent of the funds.

Nevada Educational Choice Scholarship Program
A $5 million corporate scholarship tax credit program was also enacted in 2015. Scholarships up to $7,750 will be available to students whose families earn up to 300 percent of the poverty level.

South Carolina

Refundable Tuition Credit for Exceptional Needs Children
A first-come, first-served refundable tax credit scholarship program is available to parents of special needs students for up to $10,000, which can go toward tuition and the costs of specialists, among other expenses.

Tennessee

Individualized Education Account Program
An education savings account (ESA) program to pay for educational expenses for students with special needs in grades K-12.

Wisconsin

Special Needs Scholarship Program
A new voucher program for students with special needs who have been denied the right to switch public school districts, giving them scholarships to attend the private school of their parents’ choice.

Expanded and Improved Programs in 2015

Alabama

Tax Credits for Contributions to Scholarship Granting Organizations
- Expanded its scholarship tax credit program cap from $25 million to $30 million as well as increased accountability and transparency

Arizona

Arizona Empowerment Scholarship Accounts Program
- Expanded to include nearly 50,000 children living on Native American reservations
- Created a bipartisan study committee to look into ways to improve ESAs for special needs students

Corporate School Tuition Organization Program
- S-corporations were added to the list of eligible donors

Florida

The Gardiner Scholarship Program
- Increased funding from $18 million to $35 million
- Expanded eligibility to include additional diagnoses as well as 3- and 4-year-olds who meet diagnosis criteria

Indiana

Choice Scholarship Program
- Increased voucher amounts for students in grades K-8 by as much as $2,000 in some cases

Corporate and Individual Scholarship Tax Credit Program
- $1 million increase for each of the next two fiscal years

North Carolina

Opportunity Scholarship Program
- Increased funding for the state’s voucher program from $10 million to nearly $25 million

Ohio

Educational Choice Scholarship Program and Income-Based Scholarship Program
- Both the income-based program and the underperforming schools program voucher amounts increased to $4,650 for students in grades K-8 and $5,900 for 2015–16, and will increase to $6,000 for 2016–17 for students in grades 9–12

Autism Scholarship and Jon Peterson Special Needs Scholarship Programs
- Increased scholarship cap to $27,000
- Scholarship dollar amounts per special needs category will increase as well

Oklahoma

Improved the Equal Opportunity Education Scholarships Tax Credit Program
- Raised the tax credit value percentage to 75 percent for two-year contributions

Wisconsin

Increased voucher amounts for both elementary and high school students for all of the state’s voucher programs
- Raised and then eliminated the enrollment caps on the statewide voucher program over a number of years
- Required state-created report cards on the academic success of all schools teaching publicly funded students in traditional public schools, independent charters and private schools participating in the voucher program
# Scholarship Tax Credit Programs in the United States

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Year Enacted</th>
<th>Students Enrolled in 2015-16</th>
<th>Funds Expended in 2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Tax Credits for Contributions to Scholarship Granting Organizations</td>
<td>2013</td>
<td>3,509</td>
<td>$13,413,510</td>
</tr>
<tr>
<td>Arizona</td>
<td>Individual School Tuition Organization Tax Credit</td>
<td>1997</td>
<td>46,536</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>Arizona</td>
<td>Corporate School Tuition Organization Tax Credit</td>
<td>2006</td>
<td>16,579</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>Arizona</td>
<td>Lexie’s Law</td>
<td>2009</td>
<td>988</td>
<td>$5,031,920</td>
</tr>
<tr>
<td>Florida</td>
<td>Florida Tax Credit Scholarship</td>
<td>2007</td>
<td>9,057</td>
<td>$24,256,265</td>
</tr>
<tr>
<td>Georgia</td>
<td>Georgia Scholarship Tax Credit Program</td>
<td>2008</td>
<td>13,428</td>
<td>$53,786,581</td>
</tr>
<tr>
<td>Indiana</td>
<td>Individual and Corporate Scholarship Tax Credit Program</td>
<td>2009</td>
<td>5,527</td>
<td>$16,105,681</td>
</tr>
<tr>
<td>Iowa</td>
<td>Individual and Corporate School Tuition Organization Tax Credit</td>
<td>2006</td>
<td>10,848</td>
<td>$16,200,000</td>
</tr>
<tr>
<td>Kansas</td>
<td>Tax Credit for Low Income Students Scholarship Program</td>
<td>2014</td>
<td>73</td>
<td>$108,384</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Tuition Donation Rebate Program</td>
<td>2012</td>
<td>776</td>
<td>$221,161</td>
</tr>
<tr>
<td>Montana</td>
<td>Tax Credits for Contributions to Student Scholarship Organizations</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Nevada</td>
<td>Nevada Educational Choice Scholarship Program</td>
<td>2015</td>
<td>541</td>
<td>N/A</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Education Tax Credit Program</td>
<td>2012</td>
<td>128</td>
<td>$217,199</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Equal Opportunity Education Scholarships</td>
<td>2011</td>
<td>871</td>
<td>$951,701</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Educational Improvement Tax Credit</td>
<td>2001</td>
<td>34,826</td>
<td>$165,800,000</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Educational Opportunity Scholarship Tax Credit</td>
<td>2012</td>
<td>14,987</td>
<td>$58,217,000</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Rhode Island Corporate Scholarship Tax Credit</td>
<td>2006</td>
<td>513</td>
<td>$1,568,036</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Educational Credit for Exceptional Needs Children</td>
<td>2013</td>
<td>2,083</td>
<td>$8,000,000</td>
</tr>
<tr>
<td>South Dakota</td>
<td>The Partners in Education Tax Credit Program</td>
<td>2016</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Virginia</td>
<td>Education Improvement Scholarships Tax Credits</td>
<td>2012</td>
<td>1,368</td>
<td>$3,864,861</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$826,327,141</td>
</tr>
</tbody>
</table>

# Education Savings Account Programs in the United States

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Year Enacted</th>
<th>Students Enrolled in 2015-16</th>
<th>Funds Expended in 2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arizona</td>
<td>Arizona Empowerment Scholarship Accounts Program</td>
<td>2011</td>
<td>2,502</td>
<td>$28,217,709</td>
</tr>
<tr>
<td>Florida</td>
<td>The Gardiner Scholarship Program</td>
<td>2014</td>
<td>3,814</td>
<td>$41,400,000</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Equal Opportunity for Students with Special Needs Act</td>
<td>2015</td>
<td>286</td>
<td>N/A</td>
</tr>
<tr>
<td>Nevada</td>
<td>Nevada Educational Savings Account Program</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Individualized Education Account Program</td>
<td>2015</td>
<td>6,692</td>
<td>$60,617,709</td>
</tr>
</tbody>
</table>

# Voucher Programs in the United States

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Year Enacted</th>
<th>Students Enrolled in 2015-16</th>
<th>Funds Expended in 2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arkansas</td>
<td>Succeed Scholarship Program for Students with Disabilities</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Florida</td>
<td>John M. McKay Scholarship for Students with Disabilities Program</td>
<td>1999</td>
<td>30,116</td>
<td>$357,000,000</td>
</tr>
<tr>
<td>Georgia</td>
<td>Georgia Special Needs Scholarship Program</td>
<td>2007</td>
<td>3,400</td>
<td>$13,649,039</td>
</tr>
<tr>
<td>Indiana</td>
<td>Choice Scholarship Program</td>
<td>2011</td>
<td>32,686</td>
<td>$136,200,000</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Student Scholarships for Educational Excellence Program</td>
<td>2008</td>
<td>7,110</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>Maryland</td>
<td>School Choice Program for Certain Students with Exceptionalities</td>
<td>2010</td>
<td>342</td>
<td>$774,275</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Mississippi Dyslexia Therapy Scholarship</td>
<td>2012</td>
<td>149</td>
<td>$724,783</td>
</tr>
<tr>
<td>Missouri</td>
<td>Missouri Empowerment Scholarship Program</td>
<td>2013</td>
<td>1</td>
<td>N/A</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Opportunity Scholarship Program</td>
<td>2013</td>
<td>3,473</td>
<td>$17,600,000</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Children with Disabilities Scholarship Grants</td>
<td>2013</td>
<td>820</td>
<td>$4,428,000</td>
</tr>
<tr>
<td>Ohio</td>
<td>Cleveland Scholarship and Tutoring Program</td>
<td>1995</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Ohio</td>
<td>Autism Scholarship Program</td>
<td>2003</td>
<td>3,135</td>
<td>$54,621,023</td>
</tr>
<tr>
<td>Ohio</td>
<td>Educational Choice Scholarship Program</td>
<td>2005</td>
<td>20,201</td>
<td>$80,332,424</td>
</tr>
<tr>
<td>Ohio</td>
<td>Jon Peterson Special Needs Scholarship Program</td>
<td>2011</td>
<td>4,159</td>
<td>$29,886,728</td>
</tr>
<tr>
<td>Ohio</td>
<td>Income-Based Scholarship Program (EdChoice Expansion)</td>
<td>2013</td>
<td>5,594</td>
<td>$13,081,658</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Lindsey Nicole Henry Scholarship for Students with Disabilities Program</td>
<td>2010</td>
<td>469</td>
<td>$3,600,000</td>
</tr>
<tr>
<td>Utah</td>
<td>Carson Smith Special Needs Scholarship Program</td>
<td>2005</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Washington, D.C.</td>
<td>D.C. Opportunity Scholarship Program</td>
<td>2004</td>
<td>1,244</td>
<td>$13,200,000</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Milwaukee Parental Choice Program</td>
<td>1999</td>
<td>27,622</td>
<td>$190,400,000</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Racine Parental Choice Program</td>
<td>2011</td>
<td>2,127</td>
<td>$15,100,000</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Wisconsin Parental Choice Program</td>
<td>2013</td>
<td>2,514</td>
<td>$18,300,000</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Wisconsin Special Needs Scholarship Program</td>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

# Individual Tuition Tax Credits

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Year Enacted</th>
<th>Students Enrolled in 2015-16</th>
<th>Funds Expended in 2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Parent Refundable Tax Credits</td>
<td>2013</td>
<td>108</td>
<td>N/A</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Refundable Tuition Credit for Exceptional Needs Children</td>
<td>2015</td>
<td>108</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Note: N/A stands for Not Available. Data may not be available for one of two reasons: a program is newly enacted or newly implemented and there is no official data, or a court has issued an injunction barring the program from moving forward.
GROWTH OF STATES WITH PRIVATE SCHOOL CHOICE PROGRAMS

RECENT STUDENT ENROLLMENT GROWTH IN SCHOOL CHOICE PROGRAMS
**48 Private School Choice Programs**

- **Vouchers**: 23
- **Scholarship Tax Credits**: 20
- **Education Savings Accounts**: 5
- **Individual Tuition Tax Credits**: 2

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

---

**2015-16 Scholarship Recipients by State**

- Florida: 111,009
- Arizona: 66,426
- Pennsylvania: 47,813
- Indiana: 41,873
- Ohio: 30,411
- Wisconsin: 32,268
- Georgia: 16,428
- Iowa: 10,748
- Louisiana: 10,748
- North Carolina: 4,493
- Alabama: 3,698
- South Carolina: 2,089
- Virginia: 1,368
- Oklahoma: 1,346
- Washington, D.C.: 1,244
- Utah: 700
- Nevada: 541
- Rhode Island: 313
- Mississippi: 436
- New Hampshire: 128
- Kansas: 73

---

*The School Choice Yearbook 2015-2016*
“We must open up the education [system] … we must open it up to entrepreneurs and innovators. This is how families without means will get access to a world-class education. This is how a student who’s not learning in their current model can find an individualized learning environment that will meet their needs.”
— Betsy DeVos, 2015 SXSW EDU Conference

By almost all accounts, the U.S. education system is failing its students. On standardized tests, when compared with peers worldwide, American students continue to fall in the middle of the pack. Also on the “Nation’s Report Card” or NAEP assessment:

- **40% of 4th graders are proficient in math, a decline from the year prior.**
- **36% of 4th graders are proficient in reading.**

While proponents of the status quo may point to rising graduation rates, the fact is our nation’s education system is not preparing its students. The National Center for Public Policy and Higher Education found that 60 percent of first-year college students are not fully prepared for their college courses.

School choice, whether it’s in the form of a voucher, tax credit scholarship, education savings account, course choice, virtual school or public charter school, disrupts the status quo and offers parents the ability to choose an innovative option that best suits their child’s academic needs.

As a part of its Great Choice Schools video series, AFC Growth Fund recently visited an innovative school that is working to give students a brighter future. The Crossing Education Center in Indiana specifically focuses on at-risk youth and seeks to provide them with an all-encompassing education that focuses on academics and preparation for the real world. What makes the school unique is its focus on job training. The school partners with local businesses to give students internships in industries that are of interest to them. The day we visited, students were working at a candle-making factory and learning how to work on the line and package merchandise. The Crossing uses an innovative learning model to empower students and help them succeed in the future.

As the success and momentum for the school choice movement continues to grow, the ability to attract innovators in education will also grow. As more entrepreneurs view the U.S. as a system open to innovation, the options available will continue to evolve and create an education system that will truly put students first.
Nearly every newly enacted or even established private school choice program has faced legal challenges, as opponents of educational choice have turned to litigation in an attempt to thwart the will of parents. In the last 10 years, 15 lawsuits have been filed attempting to block a school choice program. Of these, the courts have upheld nine programs outright with other cases still in progress. In anticipation of these legal actions, the American Federation for Children and the American Federation for Children Growth Fund work with our allies at the Institute for Justice to ensure programs can withstand legal examination and continue to serve children at a high level while facing this sort of scrutiny.

**FLORIDA: ONGOING**
In Florida, the state school boards association and the teachers’ union teamed up to file three different lawsuits against the state’s school choice programs.

**TAX CREDIT SCHOLARSHIP CASE: 2 VICTORIES AND 1 ONGOING**
The state teachers’ union and school boards association sued to shut down the state’s long-running tax credit scholarship program, which serves 77,000 students, all of whom come from low-income families and the vast majority of whom are minority students. There was a hearing in early 2015 to dismiss the lawsuit. It’s possible that litigation will take several years and ultimately be decided by the state Supreme Court.

**ADEQUACY FUNDING LAWSUIT: ONGOING**
This case has been in litigation for several years, although recently the union and parents’ groups have claimed that the tax credit scholarship program, McKay scholarship program and charter schools are draining money from public schools and believe that is unconstitutional. The coalition in support of the adequacy funding lawsuit is also arguing that the pre-K program is underfunded, violating the state constitution as well. This case remains in litigation.

**DOUGLAS COUNTY, COLORADO: LOST**
In early December 2014, the Colorado Supreme Court heard arguments on the constitutionality of Douglas County’s voucher program. The Douglas County School Board created its own voucher program in 2011, and almost immediately, a lawsuit was filed to block the program. Unfortunately, the state Supreme Court overturned the Court of Appeals’ ruling in favor of the opponents, striking down the constitutionality of the program. Proponents of the Douglas County program are now petitioning the U.S. Supreme Court.

**GEORGIA: VICTORY**
In February 2016, a judge dismissed claims made in a lawsuit by the Southern Education Foundation, that the scholarship tax credit program was not constitutional. The legal victory upheld the program and allows for the program to remain intact and available to serve Georgia families. An appeal is expected but has not been filed as of the date of publication.

**NORTH CAROLINA: VICTORY**
The North Carolina Association of Educators, a teachers’ union, and the North Carolina Justice Center sued to block the state’s voucher program. The state Supreme Court heard arguments on the case in February 2015 and in July 2015, the program was upheld.

**OKLAHOMA: VICTORY**
In February 2016, the state Supreme Court ruled that the Lindsey Nicole Henry Scholarship for Students with Disabilities law is constitutional. After a temporary setback in August 2014, when a district court judge ruled against the program, the state Supreme Court ruled the special needs voucher does not violate the Oklahoma Constitution, which prohibits public money from being used to support religious purposes.

**NEVADA: ONGOING**
On the heels of passing the nation’s first near universal-eligibility education savings account program, two lawsuits were filed in a Nevada court attempting to block the program from serving students. Duncan v. State of Nevada and Lopez v. Schwartz have similar arguments claiming that the ESA program is unconstitutional in Nevada. Expected to start awarding scholarships in 2016, the program had an injunction filed against it in January blocking the program from serving students. An appeal has been filed, and efforts are being made to deliver the promised funds to families in the state.

---

The American Federation for Children Growth Fund believes that quality program design, transparency and accountability in educational choice programs are crucial for program effectiveness, growth and longevity.

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

---

The momentum behind ensuring academic transparency and accountability in particular continues to gain strength, as it is increasingly recognized that academic data is an important component in the range of information parents need in order to choose high-quality schools that best meet the needs of their children. Simultaneously, policy makers, taxpayers and donors must be able to measure the impact of private school choice programs on academic achievement and attainment. As the chart below illustrates, the number of programs that include academic transparency and accountability has increased by more than 100 percent over the past five years. In fact, of the eight new programs enacted in 2015, four require testing and reporting, and two require just testing but no public reporting.
**Accountability Check**

AFC Growth Fund supports strong, commonsense accountability provisions for all private school choice programs. Transparency and accountability is smart public policy and also provides educational choice advocates with readily available data and information to showcase program successes.

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

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

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

### Accountability Standards in Voucher Programs

<table>
<thead>
<tr>
<th>State</th>
<th>Scholarship Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arkansas</td>
<td>Succeed Scholarship Program for Students with Disabilities</td>
</tr>
<tr>
<td>Florida</td>
<td>John McKay Scholarship Program for Students with Disabilities</td>
</tr>
<tr>
<td>Georgia</td>
<td>Georgia Special Needs Scholarship Program</td>
</tr>
<tr>
<td>Indiana</td>
<td>Choice Scholarship Program</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Student Scholarships for Educational Excellence Program</td>
</tr>
<tr>
<td>Louisiana</td>
<td>School Choice Pilot Program for Certain Students with Exceptionalities</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Mississippi Dyslexia Therapy Scholarship</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Speech-Language Therapy Scholarship</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Opportunity Scholarship Program</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Children with Disabilities Scholarship Grants</td>
</tr>
<tr>
<td>Ohio</td>
<td>Cleveland Scholarship and Tutoring Program</td>
</tr>
<tr>
<td>Ohio</td>
<td>Autism Scholarship Program</td>
</tr>
<tr>
<td>Ohio</td>
<td>Jon Peterson Special Needs Scholarship Program</td>
</tr>
<tr>
<td>Ohio</td>
<td>Income-Based Scholarship Program</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Lindsey Nicole Henry Scholarship Program for Students with Disabilities</td>
</tr>
<tr>
<td>Utah</td>
<td>Carson Smith Special Needs Scholarship</td>
</tr>
<tr>
<td>Washington, D.C.</td>
<td>D.C. Opportunity Scholarship Program</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Milwaukee Parental Choice Program</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Racine Parental Choice Program</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Wisconsin Parental Choice Program</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Wisconsin Special Needs Scholarship Program</td>
</tr>
</tbody>
</table>

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

### Accountability Standards in Scholarship Tax Credit Programs

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Credit Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Tax Credits for Contributions to Scholarship Granting Organizations</td>
</tr>
<tr>
<td>Arizona</td>
<td>Individual School Tuition Organization Tax Credit</td>
</tr>
<tr>
<td>Arizona</td>
<td>Corporate School Tuition Organization Tax Credit</td>
</tr>
<tr>
<td>Arizona</td>
<td>Lexie’s Law</td>
</tr>
<tr>
<td>Florida</td>
<td>Florida Tax Credit Scholarship</td>
</tr>
<tr>
<td>Georgia</td>
<td>Georgia Scholarship Tax Credit Program</td>
</tr>
<tr>
<td>Indiana</td>
<td>Corporate and Individual Scholarship Tax Credit Program</td>
</tr>
<tr>
<td>Iowa</td>
<td>Individual and Corporate School Tuition Organization Tax Credit</td>
</tr>
<tr>
<td>Kansas</td>
<td>Tax Credit for Low Income Students Scholarship Program</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Tuition Donation Rebate Program</td>
</tr>
<tr>
<td>Montana</td>
<td>Tax Credits for Contributions to Student Scholarship Organizations</td>
</tr>
<tr>
<td>Nevada</td>
<td>Nevada Educational Choice Scholarship Program</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>New Hampshire Education Tax Credit</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Equal Opportunity Education Scholarships</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Educational Improvement Tax Credit</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Educational Opportunity Scholarship Tax Credit</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Rhode Island Corporate Scholarship Tax Credit</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Educational Credit for Exceptional Needs Children</td>
</tr>
<tr>
<td>Virginia</td>
<td>Education Improvement Scholarships Tax Credits</td>
</tr>
</tbody>
</table>

### Accountability Standards in Education Savings Account Programs

<table>
<thead>
<tr>
<th>State</th>
<th>Account Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arizona</td>
<td>Arizona Empowerment Scholarship Accounts Program</td>
</tr>
<tr>
<td>Florida</td>
<td>The Gardiner Scholarship Program</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Equal Opportunity for Students with Special Needs Act</td>
</tr>
<tr>
<td>Nevada</td>
<td>Nevada Educational Savings Account Program</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Individualized Education Account Program</td>
</tr>
</tbody>
</table>

**Accountability Standards in Education Savings Account Programs**

<table>
<thead>
<tr>
<th>State</th>
<th>Standards of Accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arizona</td>
<td>Educational Improvement Tax Credit</td>
</tr>
<tr>
<td>Florida</td>
<td>The Gardiner Scholarship Program</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Equal Opportunity for Students with Special Needs Act</td>
</tr>
<tr>
<td>Nevada</td>
<td>Nevada Educational Savings Account Program</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Individualized Education Account Program</td>
</tr>
</tbody>
</table>
The data behind school choice programs and their support nationally are important aspects of the school choice movement. No matter the type of educational option, the public is in favor of extending high-quality opportunities to children, and existing programs are hitting milestones that make them stronger than ever before.

**Facts + Figures**

- **70%** of likely voters support school choice
- **12 years** of sustained growth in the number of educational choice programs across the country
- **26 years** of student enrollment growth in school choice programs
- The nation’s largest program is Florida’s Tax Credit Scholarship Program with 77,079 students
- Georgia’s Scholarship Tax Credit Program reached its $58 million donation cap in just one day
- Two Arizona programs also reached their donation caps in record time:
  - Corporate Tuition Tax Credit Program: $52 million cap reached in 3 days
  - Lexie’s Law: $5 million cap reached in 5 days
The American Federation for Children continues to conduct state and national polling throughout the year. This year’s results show even stronger support for educational choice nationally and among many different demographics of voters.

AFC released its second annual National School Choice Poll in early 2016. Beck Research conducted the poll of 1,100 likely voters.

- 70% support school choice, which remains steady with 69% supporting the concept in AFC’s 2015 poll.
- 63% of respondents say they are more likely to support a member of Congress or state legislator who supported expanding school choice.
- 68% agree that all students should be able to access a voucher or tax credit scholarship program or a universal eligibility school choice program.
- 83% support special needs scholarship programs.
- 75% support public charter schools.

All forms of private school choice received majority support:

- 74% support scholarship tax credit programs.
- 65% support education savings accounts.
- 65% support opportunity scholarships.
- 52% support school vouchers.

National

73% support the overall concept of school choice.
61% support Nevada’s near-universal ESA program.
63% + 58% + 62% support the ESA program.

Demographics

African American Voters

In partnership with the Black Alliance for Educational Options (BAEO), 2,400 black voters in Alabama, Louisiana, New Jersey and Tennessee were surveyed by JMC Analytics and Polling.

- 60% of respondents say a candidate’s views on education are important to them before they vote.
- 75% support public charter schools.
- 63% of Republicans.
- 58% of Democrats.

Hispanic Voters

In AFC’s National School Choice Poll, conducted by Beck Research.

- 79% of Hispanics support the concept of school choice.
- 77% support public charter schools.
- 81% support opportunity scholarship or voucher programs.
- 79% of Republicans.
- 60% of Democrats.

Millennial Voters

In AFC’s National School Choice Poll, conducted by Beck Research, we examined the views of millennial voters on school choice policies. Overall, results show that the younger generation strongly supports school choice policies and innovation in education.

- 75% support the overall concept of school choice.
- 85% support public charter schools.
- 58% support school vouchers.

Arizona

The survey of 500 likely voters was conducted by Wilson Perkins Allen Opinion Research Group.

- 63% favor school choice.
- 64% believe that all students in Arizona deserve to have access to school choice programs.
- 69% agree that charter schools are a good choice option for students.

Oklahoma

Cole Haugrave Snodgrass and Associates, Inc. conducted the poll of 500 likely voters.

- 74% of Sooner voters across the state support school choice.
- 79% of Republicans.
- 60% of Democrats.

Nevada

The poll of 600 likely voters was conducted by The Tarrance Group.

- 63% of Republicans.
- 58% of Democrats.
- 62% of Independents.

Arizona

The survey of 500 likely voters was conducted by Wilson Perkins Allen Opinion Research Group.

- 63% favor school choice.
- 64% believe that all students in Arizona deserve to have access to school choice programs.
- 69% agree that charter schools are a good choice option for students.

National

73% support the overall concept of school choice.
61% support Nevada’s near-universal ESA program.
63% + 58% + 62% support the ESA program.

Demographics

African American Voters

In partnership with the Black Alliance for Educational Options (BAEO), 2,400 black voters in Alabama, Louisiana, New Jersey and Tennessee were surveyed by JMC Analytics and Polling.

- 60% of respondents say a candidate’s views on education are important to them before they vote.
- 75% support public charter schools.
- 63% of Republicans.
- 58% of Democrats.

Hispanic Voters

In AFC’s National School Choice Poll, conducted by Beck Research.

- 79% of Hispanics support the concept of school choice.
- 77% support public charter schools.
- 81% support opportunity scholarship or voucher programs.
- 79% of Republicans.
- 60% of Democrats.

Millennial Voters

In AFC’s National School Choice Poll, conducted by Beck Research, we examined the views of millennial voters on school choice policies. Overall, results show that the younger generation strongly supports school choice policies and innovation in education.

- 75% support the overall concept of school choice.
- 85% support public charter schools.
- 58% support school vouchers.
Democratic Candidates Won’t Directly Talk to Voters
By Campbell Brown and Kevin P. Chavous
October 8, 2015
“Rather than risk having Democratic candidates speak about education reform, perhaps celebrate the teachers unions’ positions or perhaps break with the teachers unions, the unions maneuvered behind the scenes to actively discourage candidates from participating.”
“In the end, while the NEA and AFT may claim a momentary victory by silencing discussion and debate on education reform, ultimately they will continue to lose the battle with public opinion.”

GOP Candidates Tackle Education For First Time
By Serena Elavia, August 18, 2015
“The summits are the first of their kind and are the result of a joint partnership between the non-profit, non-partisan, education news website The 74 Million and the American Federation for Children (AFC), a school-choice advocacy organization.”

Survey: Black Voters Want More School Choice Options
By Heather Kays, November 24, 2015
“According to the survey, more than 90 percent of black voters surveyed say a candidate’s views on education are important to them before they vote.”

Alabama Accountability Act upheld by state Supreme Court
By Mike Cason, March 2, 2015

SB1332 Passes Expanding School Choice on the State’s Tribal Lands
February 21, 2015

Governor Haslam Signs School Choice Bill for Special Needs Students in Tennessee
June 10, 2015

Bobby Jindal Champions School Vouchers in New Orleans on ‘Farewell’ Tour
December 15, 2015

A Decade of Improving Schools Following a Disaster
By Ann Duplessis, August 28, 2015

The findings from the American Federation for Children poll released last week indicate that 69% of Americans support the concept of school choice, 63% support private school choice in the form of vouchers and 76% support public-school charters.”

The emergence of school choice as a key political demand could help shape the upcoming primaries.”
The past year has been filled with many triumphs. Programs have been added and expanded all over the country. Recent polls continue to show strong support for educational choice across all demographics, and voters have rewarded legislators who support educational choice at the polls. As momentum for the education revolution continues, students will have even more opportunities to succeed!

**WHAT LEADERS HAVE TO SAY**

“Allow parents...the greatest power you can have, to choose the destiny of your child.”
Sen. Cory Booker (D-NJ) November 4, 2015, U.S. Senate Committee on Homeland Security and Governmental Affairs

“I really believe that where education has to provide this equal opportunity is for low-income families. If they want to have a choice, we ought to make it possible for them to have that choice.”
Sen. Dianne Feinstein (D-CA) November 4, 2015, U.S. Senate Committee on Homeland Security and Governmental Affairs

“I propose that we allow school charters, school choice, vouchers, competition. Competition breeds excellence and encourages innovation. And boy, we really need innovation.”

“Allowing parents to become the ultimate and final arbiter and decision maker on where their kids are getting their education is, for me, deeply empowering. It’s immoral that the only people in America who have no control over where their kids go to school are low-income parents.”
Sen. Marco Rubio (R-FL) November 11, 2015, Interview with The 74
**SUCCESS STORIES**

Facts and figures all play a role when sharing the story of educational choice; however, it’s the firsthand accounts from students whose lives have been touched by a program that paint the clearest picture of the impact of educational choice. Here are just a few stories from children who are taking advantage of these life-changing educational opportunities.

**BYANCA CARRASCO**

**ARIZONA’S EMPowerMENT SCHOLARSHIP ACCOUNT PROGRAM**

**6 YEARS OLD**

Byanca was born with Down syndrome and has issues with her speech. Her mother, Ramona Carrasco, wanted to send Byanca to a private school so she could have the special attention she needs. Ramona was concerned that her daughter would have difficulty adjusting to attending school, both academically and socially.

She turned to Arizona’s Empowerment Scholarship Account (ESA) program for the help she needed to get Byanca into a great private school.

“I wanted Byanca to be around and hang out with kids that speak well because Byanca learns by imitation,” says Ramona. “During the first two months that she attended her new school, she started speaking more, and her words were clear in both English and Spanish.”

Ramona is very grateful that Arizona embraces school choice and that her child with special needs has various options through the ESA program.

“[The] ESA is an excellent program. I never thought I could have my daughter in a private school, but thanks to the ESA program, we now have that opportunity!”

**JALEN ROBINSON**

**LOUISIANA SCHOLARSHIP PROGRAM**

**12 YEARS OLD**

Jalen is a perfect example of how needs can change for a student during his or her scholastic career. Jalen attended public school starting in kindergarten. She liked the school she attended and was successfully able to work through a problem preventing her from properly focusing on her schoolwork. Unfortunately, Jalen had to switch schools after fourth grade. Her family moved, so she then had to attend a new public school in her district.

“From the first day at the new public school, everything went downhill [and] I started failing,” said Jalen. “Luckily my mom found out about Good Shepherd School and the Louisiana Scholarship Program to help her pay my tuition there.”

Jalen’s mother enrolled her in Good Shepherd School along with her brother and sister three years ago. At Good Shepherd, she started thriving in her learning environment, and most importantly, she started succeeding.

“Since coming to Good Shepherd, I have been encouraged to believe in myself and believe in my ability to do the work required of me, so my grades have improved,” says Jalen. “I have grown as a person and I love Good Shepherd with all my heart. Thank you for making it possible for me to get a great education and believe in myself.”
15 Years Old

Niang and her family came to the U.S. as Burmese refugees fleeing their country during a violent and deadly civil war. Now living in low-income refugee housing in Clarkston, Georgia, Niang’s parents work day and night in a factory so Niang and her siblings can focus on school.

She is able to attend a high-performing private school thanks to the Georgia Tax Credit Scholarship Program. As a student at the Atlanta Adventist Academy, she loves her classes and is thankful every day for the chance to change her life and help her family.

“When we were back in our country, we could never dream of being here in the United States of America,” said Niang. “We are living beyond our dreams in America. We can attend a private school, and that’s more than a blessing.”

Niang is interested in the medical field and says she will likely become a nurse. At Atlanta Adventist, the faculty knows that an important part of working with Niang is helping her believe in herself so she can reach her full potential.

7 Years Old

Ashli and her mother Katherine plan their days around their top priority, Ashli’s education. They live in low-income housing in Washington, D.C. and travel across the city to get to Lowell School, where Ashli attends, each day.

“I don’t even let Ashli play outside in our neighborhood, so I wouldn’t want her attending school at our neighborhood school,” says Katherine.

Katherine typically spends four hours a day on the road getting her daughter to and from her private school but feels like this is the best investment of her time and limited resources.

“There’s nothing more important to me than Ashli’s education,” adds Katherine. “I choose to go without less important things, like getting my hair or nails done, in order to pay expenses for Ashli’s education.”

Ashli is able to attend Lowell School because of the D.C. Opportunity Scholarship Program and the tuition assistance the program provides. She never forgets how fortunate she is to have this opportunity or how much her mom sacrifices for her, so she works hard every day at school.

“Lowell is helping expose Ashli to a different environment than what is surrounding our home and that has been so important to me.”
Created in 2012, AFC’s Champions for Choice in Education initiative has successfully brought attention to educational choice at a national level by using the voices of athletes and celebrities to carry the powerful message and stories of school choice. This year, our ambassadors focused on spreading the message nationally and in specific states to facilitate program implementation efforts. Champions for Choice recorded television and radio PSAs or were featured in advertisements reaching out to parents and giving them information about the educational options available in their state.

Champions for Choice also held another successful Pre-ESPYs celebration in Los Angeles in 2015. Celebrities interested in hearing more about educational choice gathered to learn about AFC’s mission and hear from Arizona scholarship student, Nydia Salazar, who shared her school choice success story. The event was another great celebration of the students whose lives have been changed thanks to school choice options across the country.

Jalen Rose, ABC and ESPN analyst, continued to have a strong presence in the educational choice movement in 2015. The operator of his own public charter school in Detroit, Rose was honored at AFC’s 2015 Pre-ESPYs celebration for his work and commitment to educational choice and also was featured in the “Every Child Matters” PSA. WNBA legend and four-time Olympic gold medalist Lisa Leslie kicked off the year by giving the keynote address at Arizona’s capital rally during National School Choice Week. She then represented AFC at Radio Row at the 2015 Super Bowl discussing the big game and educational choice. Leslie also visited Indianapolis schools that participate in the state’s school choice programs and reached out to coalition partners at the Indianapolis Urban League during a luncheon. She is also a featured member in AFC’s new PSA, “Every Child Matters.”

Desmond Howard, football great and ABC/ESPN analyst, spoke at the kickoff rally of 2015 National School Choice Week and took part in a Wisconsin implementation campaign for the statewide program. AFC worked with its allies at School Choice Wisconsin to create a targeted campaign informing parents about the educational options available in their state through a video PSA with Howard. Antawn Jamison, NBA All-Star and All-American for the UNC Tar Heels, was featured in a PSA that AFC worked on with its state partner in North Carolina, Parents for Educational Freedom in North Carolina. Jamison promoted the North Carolina Opportunity Scholarship Program, and urged parents to see if their family qualified to receive a scholarship for their child to attend a private school.

Antawn Jamison

Shaquille O’Neal is a featured member in AFC’s PSA “Every Child Matters” and a strong supporter of quality educational options for all children.
The Fight for Educational Choice

2015 Summit Review

As Louisiana celebrated 20 years of educational choice in the state, AFC kicked off its sixth annual National Policy Summit in New Orleans! Education reformers from across the country gathered to hear from thought leaders in the school choice movement and share ideas.

This 2015 Summit theme was The Fight for Educational Choice, which exemplifies our movement’s commitment to keep fighting and working on behalf of all students desperately seeking quality educational options nationwide. Featured speakers included Governor Scott Walker, former Senator Joseph Lieberman, Governor Bobby Jindal, journalist and education reform advocate Campbell Brown, Champion for Choice Lisa Leslie, Louisiana State Superintendent John White and Acton Academy co-founder Jeff Sandefer.

The conference also featured interesting panel discussions on innovation in education, messaging school choice in the media and in the community, the powerful educational choice story of New Orleans, and how to raise awareness of school choices with parents among others.

Each year that attendees gather for the Summit, the momentum for the education revolution grows. As the energy continues to build, we look forward to gathering together again in 2016 in Washington, D.C. where we will “Teach Choice!”

“Fight for the choice for low income parents, not just for the schoolhouse, but beyond.”
— Louisiana State Superintendent, John White

“This shouldn’t be a Republican or Democratic issue, this should be an American issue.”
— Gov. Bobby Jindal

“Whether it’s a traditional public school ... a choice school, a charter school, a private school, a home school, a virtual school environment, we need to provide as many options as possible.”
— Gov. Scott Walker

“We’re doing everything we can to give a voice to those who don’t have it—the children.”
— Campbell Brown
1990
The Milwaukee Parental Choice Program—the nation’s first and longest-running voucher program—is enacted.

1995
The Cleveland Scholarship and Tutoring Program, the second publicly funded private school choice program in the nation, is enacted in Ohio’s biennial budget.

1997
The first scholarship tax credit program is created in Arizona, which allows individuals to donate to School Tuition Organizations that provide scholarships to students to attend private school.

1999
Florida enacts the nation’s first private school choice program specifically tailored to students with special needs.

2001
More than 50,000 students participate in private school choice programs across the nation. The Florida Tax Credit Scholarship is signed into law, creating the nation’s most accountable scholarship tax credit program and a model for the nation.

2002
The United States Supreme Court upholds the constitutionality of school voucher programs in Zelman v. Simmons-Harris.

2004
Presidential George W. Bush signs the D.C. Opportunity Scholarship Program into law, creating the first federally funded voucher program in the nation. The program boasts a 90 percent graduation rate for participating students.

2005
More than 100,000 students participate in private school choice programs across the nation. Utah creates the Carson Smith Special Needs Scholarship. The program is named after an autistic student who, thanks to the program, attends the Provo School for Children with Autism.

2006
Iowa and Arizona each enact means-tested scholarship tax credit programs.

2007
Georgia and Rhode Island each create a special needs voucher program.

2008
Indiana creates a scholarship tax credit program, and Arizona’s Lexie’s Law transitions into a scholarship tax credit program.

2009
Indiana creates a scholarship tax credit program, and Arizona’s Lexie’s Law transitions into a scholarship tax credit program.

2010
Louisiana and Oklahoma each enact special needs voucher programs.

2011
The Wall Street Journal calls 2011 “The Year of School Choice.” Seven new programs are enacted, including Indiana’s Choice Scholarship Program, Wisconsin’s Racine Parental Choice Program and Arizona’s Empowerment Scholarship Accounts Program. The first of its kind in the nation.

2012
Louisiana expands its Student Scholarships Act Educational Excellence program statewide and enacts a scholarship tax rebate program.

Pennsylvania expands its Educational Improvement Tax Credit program and creates the Educational Opportunity Scholarship Tax Credit.

Arizona expands its educational savings account program and its individual scholarship tax credit program.

Mississippi, Virginia and New Hampshire create new private school choice programs, and Florida and Ohio strengthen existing programs.

2013
There are now 38 private school choice programs in 18 states and the District of Columbia, serving nearly 309,000 children.

Eight new programs are enacted, and nine programs were expanded, improved or strengthened.

Highlights included Alabama, Arizona, Indiana, Louisiana and Wisconsin.

2014
Two new private school choice programs are enacted making it 41 programs across the country. Five other states (Arizona, Florida, Louisiana, Oklahoma and Ohio) expanded their choice programs.

As result of the momentum of the parental choice movement, numerous lawsuits were filed by opponents against programs in several states.

2015
With host states enacting their first school choice programs and a total of eight new programs, 2015 is one of the strongest years for the educational choice revolution.

New states included Arkansas, Montana, Nevada and Wisconsin. In addition to the states listed above (and the two programs enacted in Nevada), Mississippi, South Carolina and Wisconsin all enacted new programs.

This momentum comes on the heels of a strong 2014 election, where parents and voters rose up nationwide to reward pro-school choice candidates.

2016
There are now 39 private school choice programs in 18 states and the District of Columbia, serving nearly 309,000 children.

Eight new programs are enacted, and nine programs were expanded, improved or strengthened.

Highlights included Alabama, Arizona, Indiana, Louisiana and Wisconsin.

and more GREAT things to come...
SCHOOL CHOICE PROGRAMS BY STATE

Alabama
Arizona
Arkansas
Florida
Georgia
Indiana
Iowa
Kansas
Louisiana
Maryland
Mississippi
Montana
Nevada
New Hampshire
North Carolina
Ohio
Oklahoma
Pennsylvania
Rhode Island
South Carolina
South Dakota
Tennessee
Utah
Virginia
Washington, D.C.
Wisconsin
**Program Type**
- Scholarship tax credit—corporate and individual
  - Means-tested and failing schools

**Student Eligibility**
- Family income cannot exceed 185 percent of the federal poverty level ($44,863 in 2015–16)
- Students must be zoned to attend a public school designated as failing (defined as failing by the State Department of Education or in the lowest 6 percent of public schools on the state assessment), once a student receives a scholarship, he or she remains eligible regardless of whether or not he or she remains zoned to attend a failing school
- After July 31 of each year, SGOs may award unaccounted scholarship funds to students whose family incomes do not exceed 185 percent of the federal poverty level ($44,863 for a family of four in 2015–16) whether or not they are assigned to a failing school
- A renewing student’s family income can increase to up to 275 percent of the federal poverty level ($46,688 for a family of four in 2015–16)

**Scholarship Granting Organization (SGO) Requirements**
- Use at least 95 percent of contributions for scholarships
- Conduct criminal background checks on employees
- Make scholarships portable to any qualifying school
- Spend a portion of expenditures on scholarships for low-income students (family income does not exceed 185 percent of the federal poverty level, $44,863 for a family of four) equal to the percentage of low-income students in the county where the SGO expends the majority of its scholarships
- Ensure that at least 75 percent of first-time recipients of scholarships were not enrolled in a private school during the previous year
- Submit annually to the state:
  - Data on accepted contributions
  - Data on scholarships awarded, including the amount awarded to students who qualify for the federal free and reduced-price lunch program, the number of scholarships for students zoned to attend failing public schools, the percentage of first-time scholarship recipients who were enrolled in a public school the previous year, the number of scholarship recipients who were previously enrolled in private schools, and the schools enrolling scholarship students and the funds those schools receive (must be submitted quarterly)
  - Financial audit performed by a certified public accountant
  - Policies and procedures used to determine scholarship eligibility
  - Verification that no SGO policy or procedure restricts parental choice
  - Verification of how priority is given to students zoned to attend a failing school
  - Expending 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 a state-recognized accrediting agency within three years
- Demonstrate financial viability if it is to receive $50,000 or more in scholarships
- Annually administer the state achievement test or nationally recognized norm-referenced tests to scholarship students and provide test results to the state
- Provide graduation rates of scholarship students to the state
- Maintain website that describes the school, the instructional program of the school, and the tuition and mandatory fees charged by the school

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

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

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

**Statewide Cap**
- $30 million

**Year Enacted**
- 2013

**Data Update**
- Taxpayers Participating: 108
- Tax Credits Refunded: $230,088

**Student Participation**
- 2013–14
  - Taxpayers Participating: 77
  - Tax Credits Refunded: $230,088

- 2015–16
  - Taxpayers Participating: 108
  - Tax Credits Refunded: $230,088

**Alabama: Parent Refundable Tax Credits**

**Program Type**
- Individual tuition tax credit
- Failing schools

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

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

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

**Tax Credit Value**
- 50 percent of tax liability, up to $50,000 for individuals and couples
- 50 percent of tax liability for corporations

**Statewide Cap**
- $71 million

**Year Enacted**
- 2013
**Program Type**
- Individual School Tuition Organization (STO) Tax Credit
- Corporate School Tuition Organization (STO) Tax Credit

**Scholarship Cap**
- Scholarship tax credit—individual
  - Tuition only
- Scholarship tax credit—corporate
  - $5,100 (grades K–8)
  - $6,400 (grades 9–12)
- Caps increase by $100 each year

**Tuition Cap**
- $5,100 (grades K–8)
- $6,400 (grades 9–12)
- Caps increase by $100 each year

**Student Eligibility**
- None specified in the law
- Requirements may be determined by School Tuition Organizations (STO)
- Private school students are eligible
- Family income cannot exceed 185 percent of the amount required to qualify for the free or reduced-price lunch program ($82,997 for a family of four in 2015–16)
- Student must have attended public school the previous year or be entering kindergarten

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

**Donor Tax Credit Cap**
- None
- $1,034 single
- $2,062 married couple

**School Tuition Organization (STO) Requirements**
- Use at least 90 percent of contributions for scholarships
- Make scholarships available for more than one school
- May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations
- Cannot exchange recommendations of student beneficiaries with other donors
- Report annually to the state:
  - Data on accepted contributions, grants awarded, dollar amount of scholarships granted to students who qualify for the free or reduced-price lunch program, dollar amount of scholarships granted to those students whose household income falls between 185 percent and 342 percent of the federal poverty level ($44,860 and $82,935 for a family of four in 2015–16), amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, the salary of the STO’s top three officials for the fiscal year, and proof of independent review of financial statements by a certified public accountant

**Statewide Cap**
- None
- $42.99 million (FY 2015)
- 20 percent annual increase each year

**Year Enacted**
- 1997
- 2006

**School Requirements**
- Comply with state private school regulations, including nondiscrimination and health and safety codes
- Comply with state private school regulations, including nondiscrimination and health and safety codes
- Require teachers to be fingerprinted

**Data Update**

<table>
<thead>
<tr>
<th>Arizona: Individual School Tuition Organization Tax Credit</th>
<th>Arizona: Corporate School Tuition Organization Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scholarships Awarded</strong></td>
<td><strong>Scholarships Awarded</strong></td>
</tr>
<tr>
<td>2006–07</td>
<td>35</td>
</tr>
<tr>
<td>2007–08</td>
<td>5,937</td>
</tr>
<tr>
<td>2008–09</td>
<td>6,947</td>
</tr>
<tr>
<td>2009–10</td>
<td>5,652</td>
</tr>
<tr>
<td>2010–11</td>
<td>5,625</td>
</tr>
<tr>
<td>2011–12</td>
<td>4,578</td>
</tr>
<tr>
<td>2012–13</td>
<td>5,698</td>
</tr>
<tr>
<td>2013–14</td>
<td>4,776</td>
</tr>
<tr>
<td>2014–15</td>
<td>11,623</td>
</tr>
<tr>
<td>2015–16</td>
<td>12,110</td>
</tr>
<tr>
<td><strong>2016–17</strong></td>
<td><strong>2015–16</strong></td>
</tr>
<tr>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>5,000</td>
<td>10,000</td>
</tr>
<tr>
<td>10,000</td>
<td>15,000</td>
</tr>
<tr>
<td>15,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Schools Participating</strong></th>
<th><strong>Schools Participating</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006–07</td>
<td>288</td>
</tr>
<tr>
<td>2007–08</td>
<td>289</td>
</tr>
<tr>
<td>2008–09</td>
<td>314</td>
</tr>
<tr>
<td>2009–10</td>
<td>305</td>
</tr>
<tr>
<td>2010–11</td>
<td>303</td>
</tr>
<tr>
<td>2011–12</td>
<td>295</td>
</tr>
<tr>
<td>2012–13</td>
<td>290</td>
</tr>
<tr>
<td>2013–14</td>
<td>288</td>
</tr>
<tr>
<td>2014–15</td>
<td>287</td>
</tr>
<tr>
<td>2015–16</td>
<td>288</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>STOs Operating</strong></th>
<th><strong>STOs Operating</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006–07</td>
<td>51</td>
</tr>
<tr>
<td>2007–08</td>
<td>51</td>
</tr>
<tr>
<td>2008–09</td>
<td>51</td>
</tr>
<tr>
<td>2009–10</td>
<td>51</td>
</tr>
<tr>
<td>2010–11</td>
<td>51</td>
</tr>
<tr>
<td>2011–12</td>
<td>51</td>
</tr>
<tr>
<td>2012–13</td>
<td>51</td>
</tr>
<tr>
<td>2013–14</td>
<td>51</td>
</tr>
<tr>
<td>2014–15</td>
<td>51</td>
</tr>
<tr>
<td>2015–16</td>
<td>51</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2016–17</strong></th>
<th><strong>2015–16</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>5,000</td>
<td>10,000</td>
</tr>
<tr>
<td>10,000</td>
<td>15,000</td>
</tr>
<tr>
<td>15,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2015 Donations</strong></th>
<th><strong>2015 Donations</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006–07</td>
<td>$4,209,170</td>
</tr>
<tr>
<td>2007–08</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2008–09</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2009–10</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2010–11</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2011–12</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2012–13</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2013–14</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2014–15</td>
<td>$92,504,312</td>
</tr>
<tr>
<td>2015–16</td>
<td>$92,504,312</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2016–17</strong></th>
<th><strong>2015–16</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>5,000</td>
<td>10,000</td>
</tr>
<tr>
<td>10,000</td>
<td>15,000</td>
</tr>
<tr>
<td>15,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2015 Donations</strong></th>
<th><strong>2015 Donations</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006–07</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2007–08</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2008–09</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2009–10</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2010–11</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2011–12</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2012–13</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2013–14</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2014–15</td>
<td>$42,998,170</td>
</tr>
<tr>
<td>2015–16</td>
<td>$42,998,170</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2016–17</strong></th>
<th><strong>2015–16</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>5,000</td>
<td>10,000</td>
</tr>
<tr>
<td>10,000</td>
<td>15,000</td>
</tr>
<tr>
<td>15,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Scholarships Awarded</strong></th>
<th><strong>Schools Participating</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006–07</td>
<td>16,579</td>
</tr>
<tr>
<td>2008–09</td>
<td>21,146</td>
</tr>
<tr>
<td>2009–10</td>
<td>22,529</td>
</tr>
<tr>
<td>2010–11</td>
<td>24,327</td>
</tr>
<tr>
<td>2011–12</td>
<td>27,528</td>
</tr>
<tr>
<td>2012–13</td>
<td>27,476</td>
</tr>
<tr>
<td>2013–14</td>
<td>27,153</td>
</tr>
<tr>
<td>2014–15</td>
<td>25,343</td>
</tr>
<tr>
<td>2015–16</td>
<td>28,321</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>2016–17</strong></th>
<th><strong>2015–16</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5,000</td>
</tr>
<tr>
<td>5,000</td>
<td>10,000</td>
</tr>
<tr>
<td>10,000</td>
<td>15,000</td>
</tr>
<tr>
<td>15,000</td>
<td>20,000</td>
</tr>
</tbody>
</table>
**Student Eligibility**
- Students who received vouchers under Arizona’s two previous voucher programs (for foster children and students with disabilities) receive priority in scholarships.
- Must have been placed in foster care at any time before the student graduates from high school or obtains a GED, or been placed in foster care at any time before the student graduates from high school.
- Be identified as having a disability under Section 504 of the Rehabilitation Act, by a school district as a student with a disability or identified as eligible to receive disability services from a school district.

**Scholarships Awarded**
- Whichever is less:
  - Tuition of private school
  - 90 percent of the cost to send the child to a public school

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

**Donor Tax Credit Cap**
- None

**Statewide Cap**
- 5 million

**Year Enacted**
- 2009
  - In 2009, this program transitioned from a voucher program to a scholarship tax credit program. Student enrollment data for years before 2009–10 is for the voucher program.

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

**School Requirements**
- Cannot discriminate.
- Cannot share, refund or rebate any empowerment account monies with the parent or student.

**Data Update**
- Scholarships Awarded: 808
- Schools Participating: 134
- STOs Operating: 51
- 2015 Donations: $5,031,920

**Student Participation**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts</td>
<td>439</td>
<td>259</td>
<td>210</td>
<td>248</td>
<td>169</td>
<td>116</td>
<td>90</td>
<td>130</td>
<td>190</td>
<td>1,500</td>
</tr>
</tbody>
</table>

**Enrollment Cap**
- 0.5 percent of the previous school year’s total public and public charter school student enrollment.
### Program Type
- **Voucher**
  - Special needs

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

### Student Eligibility
- Student must:
  - Have an Individualized Education program (IEP) in accordance with the Individuals with Disabilities Act
  - Have attended public school for at least one full academic year; dependents of active-duty military are exempt from this requirement
  - Have been accepted for admission into an eligible private school

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

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

### Program Funding
- None specified in the law

### Year Enacted
- 2015

### Program Update
Students are slated to first participate in the program during the 2016–17 school year.
PROGRAM TYPE
- Voucher
  - Special needs

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

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

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

ENROLLMENT CAP
- None

PROGRAM FUNDING
- No specific program appropriation

YEAR ENACTED
- 1999

DATA UPDATE
- Scholarships Awarded: $4,116
- Schools Participating: 1,542
- 2015 Expenditures: $357,000,000

STUDENT PARTICIPATION

<table>
<thead>
<tr>
<th>YEAR</th>
<th>SCHOLARSHIPS</th>
<th>SCHOOL PARTICIPANTS</th>
<th>SCHOLARSHIP EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999-00</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2000-01</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2001-02</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2002-03</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2003-04</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2004-05</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2005-06</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2006-07</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2007-08</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2008-09</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2009-10</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2010-11</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2011-12</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2012-13</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2013-14</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2014-15</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>2015-16</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
</tbody>
</table>

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

STUDENT ELIGIBILITY
- Family income cannot exceed 185 percent of the federal poverty level ($44,863 for a family of four in 2015–16)
- Student must be placed, or have been placed in the previous year, in foster or out-of-home care
- A renewing student’s family income can increase to 200 percent of the federal poverty level ($48,500 for a family of four) and he or she is still eligible for a full scholarship, renewing students with family incomes between 200 and 230 percent of the federal poverty level ($55,775 for a family of four) are eligible for a partial scholarship
- Beginning in the 2016–17 school year, a student with a family income of up to 200 percent of the federal poverty level will be eligible for a full scholarship, while students with family incomes between 200 and 260 percent of the federal poverty level ($63,050 for a family of four in 2015–16) will be eligible for partial scholarships; however, students at 185 percent of the federal poverty level, renewing students and students in foster care or out-of-home care will get priority

SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS
- Use at least 97 percent of contributions for scholarships
- Make scholarships available for more than one school
- Submit to the state:
  - Financial and compliance audit performed by certified public accountant
  - Quarterly reports on the number of scholarship recipients and participating schools

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

SCHOLARSHIP CAP
- $5,077 for private school scholarship
- $500 scholarship covering transportation to another public school
- The scholarship cap for 2016–15 was 80 percent of the per-pupil school funding formula. The cap increases 4 percent in any year in which the cap is raised until the cap reaches 82 percent

DATA UPDATE
- Scholarships Awarded: 77,079
- Schools Participating: 1,540
- SFOs Operating: 2
- 2015 Expenditures: $447,265,625

STUDENT PARTICIPATION

<table>
<thead>
<tr>
<th>YEAR</th>
<th>SCHOLARSHIPS</th>
<th>SCHOOL PARTICIPANTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002-03</td>
<td>15,910</td>
<td>19,852</td>
</tr>
<tr>
<td>2003-04</td>
<td>17,819</td>
<td>22,198</td>
</tr>
<tr>
<td>2004-05</td>
<td>20,926</td>
<td>24,194</td>
</tr>
<tr>
<td>2005-06</td>
<td>25,000</td>
<td>28,370</td>
</tr>
<tr>
<td>2006-07</td>
<td>28,370</td>
<td>30,116</td>
</tr>
<tr>
<td>2007-08</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2008-09</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2009-10</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2010-11</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2011-12</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2012-13</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2013-14</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2014-15</td>
<td>30,378</td>
<td>30,378</td>
</tr>
<tr>
<td>2015-16</td>
<td>30,378</td>
<td>30,378</td>
</tr>
</tbody>
</table>

TAX CREDIT VALUE
- 100 percent of donation

DONOR TAX CREDIT CAP
- 100 percent of state tax liability

STATEWIDE CAP
- $447.3 million (2015–16)
- Cap is allowed to increase by 25 percent in any year after 90 percent of the cap is reached

YEAR ENACTED
- 2001
**Program Type**
- Education savings account
  - Special needs

**Student Eligibility**
- Student must have been diagnosed with one of the following: autism spectrum disorder, muscular dystrophy, cerebral palsy, Down syndrome, Prader-Willi syndrome, Spina bifida, Williams syndrome, an intellectual disability (severe cognitive impairment) or be considered a high-risk 3- or 4-year-old child or be in kindergarten with a developmental delay in cognition, language or physical development
- Student must have either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist

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

**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 personal learning scholarship account

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

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

**Enrollment Cap**
- None

**Program Funding**
- $55 million for 2015–16
- $73.3 million appropriated for 2016–17

**Year Enacted**
- 2014

---

**Data Update**

<table>
<thead>
<tr>
<th>Data Update</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Awarded</td>
<td>3,814</td>
</tr>
<tr>
<td>Schools Participating</td>
<td>Unknown</td>
</tr>
<tr>
<td>SFOs Operating</td>
<td>2</td>
</tr>
<tr>
<td>2015 Expenditures</td>
<td>$41,400,000</td>
</tr>
</tbody>
</table>

**Student Participation**

<table>
<thead>
<tr>
<th>Year</th>
<th>Accounts Awarded</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>3,814</td>
<td>1,655</td>
</tr>
</tbody>
</table>

---

**Florida: The Gardiner Scholarship Program**
**Georgia: Georgia Special Needs Scholarship Program**

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
<th>Student Eligibility</th>
<th>Enrollment Cap</th>
<th>Program Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher</td>
<td>• Whichever is less:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>— Amount of public school funding student would have received</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>— Tuition and fees of private school</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special needs</td>
<td></td>
<td></td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>

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

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

**Year Enacted**
- 2007

**Data Update**
- Scholarships Awarded: 3,400
- Schools Participating: 261
- 2013 Expenditures: $13,649,039

---

**Georgia: Georgia Scholarship Tax Credit**

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
<th>Student Eligibility</th>
<th>Tax Credit Value</th>
<th>Donor Tax Credit Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher</td>
<td>• 100 percent of state and local per-pupil funding</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special needs</td>
<td></td>
<td></td>
<td>$1,000 single</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$2,500 married couple</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>75 percent of corporation’s state income tax liability</td>
<td></td>
</tr>
</tbody>
</table>

**Student Eligibility**
- Must have attended public school the previous year or be entering pre-kindergarten, kindergarten or first grade
- Have an independent board of directors
- Ensure donors cannot designate their donations to any individual student
- Submit annually to the state:
  - Data on accepted contributions and tax credits approved
  - Independent review of financial statements by a certified public accountant
  - Total number of students and total dollar value of scholarships awarded each year
- Publicly disclose annually:
  - Total number of scholarships approved
  - Total number and amount of donations received
  - Average household income of scholarship recipients

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

**Year Enacted**
- 2007

**Data Update**
- Scholarships Awarded: 13,428
- Schools Participating: N/A
- SSOs Operating: 29
- 2013 Expenditures: $13,649,039

---

**Yearly Participation**
- 2008–09: 3,400
- 2009–10: 3,229
- 2010–11: 2,933
- 2011–12: 2,529
- 2012–13: 2,068
- 2013–14: 1,596
- 2014–15: 1,526

---

**Georgia: Georgia Special Needs Scholarship Program**

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher</td>
<td>• $1,000 single</td>
</tr>
<tr>
<td>Special needs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>75 percent of corporation’s state income tax liability</td>
</tr>
</tbody>
</table>

**Statewide Cap**
- $58 million in 2014
- Increases by the annual growth of the Consumer Price Index

**Data Update**
- Scholarships Awarded: 3,400
- Schools Participating: 261
- 2013 Expenditures: $13,649,039

---

**Yearly Participation**
- 2008–09: 3,400
- 2009–10: 3,229
- 2010–11: 2,933
- 2011–12: 2,529
- 2012–13: 2,068
- 2013–14: 1,596
- 2014–15: 1,526

---

**Georgia Special Needs Scholarship Program**

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher</td>
<td>• $1,000 single</td>
</tr>
<tr>
<td>Special needs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>75 percent of corporation’s state income tax liability</td>
</tr>
</tbody>
</table>

**Statewide Cap**
- $58 million in 2014
- Increases by the annual growth of the Consumer Price Index

**Data Update**
- Scholarships Awarded: 3,400
- Schools Participating: 261
- 2013 Expenditures: $13,649,039

---

**Yearly Participation**
- 2008–09: 3,400
- 2009–10: 3,229
- 2010–11: 2,933
- 2011–12: 2,529
- 2012–13: 2,068
- 2013–14: 1,596
- 2014–15: 1,526

---

**Georgia Scholarship Tax Credit**

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher</td>
<td>• 100 percent of state and local per-pupil funding</td>
</tr>
<tr>
<td>Special needs</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Statewide Cap**
- $58 million in 2014
- Increases by the annual growth of the Consumer Price Index

**Data Update**
- Scholarships Awarded: 13,428
- Schools Participating: N/A
- SSOs Operating: 29
- 2013 Expenditures: $13,649,039

---

**Yearly Participation**
- 2008–09: 3,400
- 2009–10: 3,229
- 2010–11: 2,933
- 2011–12: 2,529
- 2012–13: 2,068
- 2013–14: 1,596
- 2014–15: 1,526

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

**SCHOLARSHIP CAP**
- Tuition and fees

**STUDENT ELIGIBILITY**
- Family income cannot exceed 200 percent of the amount required to qualify for the free or reduced-price lunch program ($89,726 for a family of four in 2015–16)
- Student must have been enrolled in public school the prior year or be entering kindergarten or have received a scholarship in the previous school year

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

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

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

**DONOR TAX CREDIT CAP**
- None

**STATEWIDE CAP**
- $7.5 million

**YEAR ENACTED**
- 2009

**DATA UPDATE**

<table>
<thead>
<tr>
<th>Scholarships Awarded</th>
<th>1,027</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools Participating</td>
<td>N/A</td>
</tr>
<tr>
<td>SGOs Operating</td>
<td>3</td>
</tr>
<tr>
<td>2014 Donations</td>
<td>$11,195,001</td>
</tr>
</tbody>
</table>

**STUDENT PARTICIPATION**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>220</td>
<td>3,930</td>
<td>4,638</td>
<td>4,827</td>
<td>11,067</td>
</tr>
</tbody>
</table>

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

**STUDENT ELIGIBILITY**
- Family income cannot exceed 100 percent of the amount required to qualify for the free or reduced-price lunch program ($44,803 for a family of four in 2015–16) for a full scholarship
- Family income cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($67,255 for a family of four) for a partial scholarship
- Student must:
  - Have attended a public school for two semesters immediately prior to enrolling in the Choice Scholarship Program or have received a scholarship under the Corporate and Individual Scholarship Tax Credit Program
  - Have an Individualized Education Program (IEP) and have a family income that cannot exceed 200 percent of the amount required to qualify for the free or reduced-price lunch program ($89,726 for a family of four in 2015–16)
  - Have attended or be zoned to attend a public school rated “F” and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($67,255 for a family of four)
  - Be a sibling of a student who received either a Choice Scholarship or an SGO scholarship in a preceding school year and have a family income that cannot exceed 150 percent of the amount required to qualify for the free or reduced-price lunch program ($89,726 for a family of four)
  - Have received a voucher for the previous year and have a family income of 200 percent of the amount required to qualify for the free or reduced-price lunch program ($89,726 for a family of four)

**SCHOOL REQUIREMENTS**
- Be accredited by either the state board or a national or regional accreditation agency that is recognized by the state board
- Comply with health and safety codes
- Not discriminate on the basis of race, color or national origin
- Conduct criminal background checks on employees
- Submit to the state financial reporting on the amount of government funding received, funding disbursed and total disbursements
- Administer the Indiana Statewide Testing for Educational Progress (ISTEP) assessment and report to the state data for A–F ratings, including ISTEP scores and graduation rates
  - To remain eligible to accept new scholarship students, a school must not be rated as “D” or “F” for two or more consecutive years
  - Grant the state full access to its premises for observing classroom instruction and reviewing any instructional materials and curricula
- Provide civic and character education and display related historical documents

**SCHOLARSHIP CAP**
- Whichever is less:
  - Tuition and fees of private school
  - 30 percent of the state tuition support amount for students with a family income not exceeding 100 percent of the required income for the free or reduced-price lunch program or 50 percent of the state tuition support amount for students with a family income not exceeding 100 percent of the required income for the free or reduced-price lunch program

**DATA UPDATE**

<table>
<thead>
<tr>
<th>Scholarships Awarded</th>
<th>32,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools Participating</td>
<td>310</td>
</tr>
<tr>
<td>2015 Expenditures</td>
<td>$136,200,000*</td>
</tr>
</tbody>
</table>

* AFC Growth Fund estimate

**STUDENT PARTICIPATION**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2,819</td>
<td>8,129</td>
<td>12,628</td>
<td>20,168</td>
</tr>
</tbody>
</table>
**Kansas: Tax Credit for Low Income Students Scholarship Program**

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

**Scholarship Cap**
- $8,000

**Student Eligibility**
- Family income cannot exceed 100 percent of the federal poverty guideline ($24,250 for a family of four in 2015–16)
- Student must have attended a Title I Focus School or Title I Priority School (failing school) or be less than 6 years of age when first seeking a scholarship

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

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

**Scholarship Granting Organization (SGO) Requirements**
- Use at least 90 percent 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
- 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, if it receives more than $50,000 in donations
- 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 12-month period
  - Total number and dollar amount of educational scholarships awarded the preceding 12-month period to eligible students

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

**Data Update**
- Scholarships Awarded: 73
- Schools Participating: 26
- SGOs Operating: 6
- 2015 Expenditures: $108,384

---

**Iowa: Individual and Corporate School Tuition Organization Tax Credit**

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

**Scholarship Cap**
- Tuition only

**Student Eligibility**
- Family income cannot exceed 300 percent of the federal poverty guideline ($72,750 for a family of four in 2015–16)
- Private school students are also eligible

**Scholarship Tuition Organization (STO) Requirements**
- Use at least 90 percent 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

**Data Update**
- Scholarships Awarded: 10,848
- Schools Participating: 139
- STOs Operating: 12
- 2015 Donations: $16,200,000

---

**Student Participation**

- 2015–16: 73
- 2014–15: 108,384
- 2011–12: 10,600
- 2010–11: 10,475
- 2009–10: 10,848
- 2008–09: 10,494
- 2007–08: 10,848
- 2006–07: 116

---

**Statewide Cap**
- $12 million
  - 25 percent for corporations
  - 75 percent for individuals and married couples

**Year Enacted**
- 2006
### Louisiana: Student Scholarships for Educational Excellence Program

#### Program Type Data Update

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
<th>Student Eligibility</th>
<th>Enrollment Cap</th>
<th>Program Funding</th>
<th>Year Enacted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voucher</td>
<td>Whichever is less:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Means-tested and failing schools</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Family income cannot exceed 250 percent of the federal poverty guideline ($60,625 for a family of four in 2015–16)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Student must have attended a public school rated &quot;C,&quot; &quot;D&quot; or &quot;F&quot; or be entering kindergarten</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Spring income cannot exceed 250 percent of the federal poverty guideline ($60,625 for a family of four in 2015–16)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Student must have attended a public school rated &quot;C,&quot; &quot;D&quot; or &quot;F&quot; or be entering kindergarten</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Private schools must be approved by the state to participate</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Comply with health and safety codes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Not discriminate on the basis of race, color or national origin</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Use an open admissions process in enrolling scholarship recipients</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Administer all Louisiana state examinations required under the school and district accountability system</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Provide scholarships to no more than 20 percent of students for private schools in operation fewer than two years</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Submit to the state an annual independent financial audit conducted by a certified public accountant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Conduct criminal background checks on all school employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Maintain a curriculum of a quality at least equal to that prescribed for public schools</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student must:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Have an Individualized Education Program (IEP)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Be in need of services for autism, mental disability, emotional disturbance, developmental delay, other health-impairment specific learning disability or traumatic brain injury</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Be eligible to attend a public school</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Reside in one of the six large parishes: Jefferson, East Baton Rouge, Orleans, Caddo, St. Tammany or Lafayette</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Private school students are also eligible</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Be approved by the state to participate</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comply with state nondiscrimination and health and safety requirements</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have existed and provided educational services to students with special needs for two years prior to participating in the program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Require teachers to be certified to teach special education</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Scholarship Cap

- Voucher
  - Special needs

#### Program Funding

- $775,000

#### Year Enacted

- 2008

#### Student Participation

<table>
<thead>
<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
<th>Schools Participating</th>
<th>2015 Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009-10</td>
<td>440</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>2010-11</td>
<td>1,197</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>2011-12</td>
<td>1,823</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>2012-13</td>
<td>6,482</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>2013-14</td>
<td>8,770</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>2014-15</td>
<td>7,842</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
<tr>
<td>2015-16</td>
<td>7,110</td>
<td>119</td>
<td>$41,457,453</td>
</tr>
</tbody>
</table>

#### Data Update

- Scholarships Awarded: 7,110
- Schools Participating: 119
- 2015 Expenditures: $41,457,453
### Louisiana: Tuition Donation Rebate Program

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

**Student Eligibility**
- Family income cannot exceed 250 percent of the federal poverty guideline ($60,625 for a family of four in 2015–16)
- Students must have attended public school the previous year or be entering kindergarten or have received a scholarship under the Student Scholarships for Educational Excellence program the previous year
- Priority given to students who are from public schools that received a letter grade of “D” or “F” received a scholarship in the previous year, or are siblings of participating students

**School Tuition Organization (STO) Requirements**
- Conduct background checks on school employees and board members
- Report annually to the state:
  - Total number and dollar amount of contributions received
  - Total number and dollar amount of scholarships awarded
  - Total amount expended on administrative costs
  - Tuition and fee amounts published by participating schools
  - Information on contributions made by each contributor
  - Financial information report by a certified public accountant
- Conduct background checks on school employees
- Annually administer and report the results of the state test associated with the school and district accountability system to measure learning gains in math and language arts to all participating students in grades that require testing under the state’s accountability testing requirements for public schools
- Any school receiving more than $50,000 in scholarship money must:
  - File financial information demonstrating its financial viability
  - File a surety bond if in operation for five years or less

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

**Scholarship Cap**
- Whichever is less:
  - Tuition and fees
  - Grades K–8 (80 percent of average state per-pupil funding: approximately $4,157)
  - Grades 9–12 (90 percent of average state per-pupil funding: approximately $4,676)

**TAX Rebate Value**
- 95 percent of donation

**Donor Rebate Cap**
- None

**Statewide Cap**
- None

**Year Enacted**
- 2009

**Data Update**
- Scholarships Awarded: 776
- Schools Participating: 104
- STOs Operating: 6
- 2015 Rebates Issued: $231,181

### Maryland: Broadening Options and Opportunities for Students Today

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

**Scholarship Cap**
- Whichever is less:
  - Tuition and fees
  - Grades K–8 (80 percent of average state per-pupil funding: approximately $4,157)
  - Grades 9–12 (90 percent of average state per-pupil funding: approximately $4,676)

**TAX Rebate Value**
- 95 percent of donation

**Donor Rebate Cap**
- None

**Statewide Cap**
- None

**Year Enacted**
- 2012

**Data Not Yet Available**
### Mississippi: Dyslexia Therapy Scholarship

**Program Type**
- Voucher
  - Special needs

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

**Student Eligibility**
- Student must:
  - Be diagnosed with dyslexia
  - Be entering grades 1–6
  - Have previously attended a public or private school that emphasizes instruction in dyslexia intervention or have been accepted for admission to an eligible private school

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

**Data Update**
- Scholarships Awarded: 149
- Schools Participating: 3
- 2015 Expenditures: $732,783

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

**Program Type**
- Voucher
  - Special needs

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

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

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

**Data Update**
- Scholarships Awarded: 5
- Schools Participating: 1
- 2015 Expenditures: N/A

**Student Participation**

<table>
<thead>
<tr>
<th>Year</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>22</td>
<td>72</td>
<td>119</td>
<td>158</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-14</td>
<td>f</td>
<td>f</td>
<td>f</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>f</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-14</td>
<td>3</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>1</td>
</tr>
</tbody>
</table>
Mississippi: Equal Opportunity for Students with Special Needs

**Program Type**
- Education savings account

**Student Eligibility**
- Student must have an active Individualized Education Program (IEP) within the 18 months prior to receiving an ESA

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

**School Requirements**
- Be accredited by a state or regional accrediting agency or be approved/licensed by the State Department of Education
- Comply with the nondiscrimination policies set forth in 42 U.S.C. §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: 286
- Schools Participating: 13
- 2015 Expenditures: N/A

**Scholarship Cap**
- $6,500 for 2015–16
  - This amount will increase or decrease by the same proportion as the base student cost is increased or decreased

**Enrollment Cap**
- 500 students in 2015–16
  - New enrollment is limited to 500 additional students each year thereafter

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

**Year Enacted**
- 2015

**Scholarship Tax Credit—Corporate and Individual**
- Universal

**TAX CREDIT VALUE**
- 100 percent

**Statewide Cap**
- $3 million
- Cap is increased by 10 percent in any year after 100 percent of the cap is reached via preapproval of donations by the Department of Revenue

**Donor Tax Credit Cap**
- $150

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

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

**Program Update**
Donors were unable to make donations and claim tax credits until January 2016.

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

**Scholarship Cap**
- 50 percent of per-pupil average of total public school expenditures
- However, an SSO’s average scholarship for an academic year cannot exceed 30 percent of the per-pupil average

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

**Statewide Cap**
- $3 million
- Cap is increased by 10 percent in any year after 100 percent of the cap is reached via preapproval of donations by the Department of Revenue

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

**Program Update**
Donors were unable to make donations and claim tax credits until January 2016.

<table>
<thead>
<tr>
<th>Mississippi: Equal Opportunity for Students with Special Needs</th>
<th>Montana: Tax Credits for Contributions to Student Scholarship Organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Type</strong></td>
<td><strong>Program Type</strong></td>
</tr>
<tr>
<td>- Education savings account</td>
<td>- Scholarship tax credit—corporate and individual</td>
</tr>
<tr>
<td><strong>Student Eligibility</strong></td>
<td><strong>Scholarship Cap</strong></td>
</tr>
<tr>
<td>- Student must have an active Individualized Education Program (IEP) within the 18 months prior to receiving an ESA</td>
<td>- 50 percent of per-pupil average of total public school expenditures</td>
</tr>
<tr>
<td><strong>Parent Requirements</strong></td>
<td>- However, an SSO’s average scholarship for an academic year cannot exceed 30 percent of the per-pupil average</td>
</tr>
<tr>
<td>- Parent must sign an agreement promising to:</td>
<td>- Montana residents between the ages of 5 and 18</td>
</tr>
<tr>
<td>- Provide an organized, appropriate educational program with measurable annual goals</td>
<td>- Private school students are also eligible</td>
</tr>
<tr>
<td>- Document his or her participating student’s disability</td>
<td><strong>Statewide Cap</strong></td>
</tr>
<tr>
<td>- Not enroll his or her participating student in a public school or participate in the state’s Dyslexia Therapy Scholarship or the Speech Language Therapy Scholarship</td>
<td>- $3 million</td>
</tr>
<tr>
<td>- 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</td>
<td>- Cap is increased by 10 percent in any year after 100 percent of the cap is reached via preapproval of donations by the Department of Revenue</td>
</tr>
<tr>
<td>- Parents must use program funds only for authorized purposes</td>
<td><strong>Student Scholarship Organization (SSO) Requirements</strong></td>
</tr>
<tr>
<td>- 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))</td>
<td>- Use at least 90 percent of contributions for scholarships</td>
</tr>
<tr>
<td><strong>School Requirements</strong></td>
<td>- Cannot restrict or reserve scholarships for use at a particular school/education provider</td>
</tr>
<tr>
<td>- Be accredited by a state or regional accrediting agency or be approved/licensed by the State Department of Education</td>
<td>- Pay out contributions in the form of scholarships within three years after receiving them</td>
</tr>
<tr>
<td>- Comply with the nondiscrimination policies set forth in 42 U.S.C. §1981</td>
<td>- Have an annual fiscal review done by an independent certified public accountant that includes:</td>
</tr>
<tr>
<td>- Provide parents with details of the school’s programs, qualifications, experience and capacities to serve students with special needs</td>
<td>- Total number and dollar value of individual and corporate contributions</td>
</tr>
<tr>
<td>- Comply with all health and safety laws or codes that apply to nonpublic schools</td>
<td>- Total number and dollar value of scholarships obligated to eligible students</td>
</tr>
<tr>
<td>- Hold a valid occupancy permit if required by the school’s municipality</td>
<td>- Total number and dollar value of scholarships awarded to eligible students</td>
</tr>
<tr>
<td>- Have no public record of fraud or malfeasance</td>
<td>- Maintain separate accounts for scholarship funds and operating funds</td>
</tr>
<tr>
<td>- Offer participating students the option of taking a nationally standardized norm-referenced achievement test</td>
<td><strong>Program Update</strong></td>
</tr>
<tr>
<td>- Conduct criminal background checks on employees and exclude from employment any person not permitted by state law to work in a nonpublic school or anyone who might reasonably pose a threat to the safety of students</td>
<td>Donors were unable to make donations and claim tax credits until January 2016.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Student Eligibility</th>
<th>Scholarship Cap</th>
<th>tax credit value</th>
<th>Statewide Cap</th>
<th>Donor Tax Credit Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mississippi</td>
<td></td>
<td>$6,500</td>
<td>100 percent</td>
<td>$3 million</td>
<td>$150</td>
</tr>
<tr>
<td>Montana</td>
<td></td>
<td>50 percent</td>
<td></td>
<td>$3 million</td>
<td></td>
</tr>
</tbody>
</table>
Nevada: Nevada Educational Choice Scholarship Program

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

Student Eligibility
- Family income cannot exceed 300 percent of the federal poverty level ($72,750 for a family of four in 2015–16)
- Private school students are also eligible

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

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

Scholarship Cap
- $7,755 for fiscal year 2015–16
- Increases by the annual growth of the Consumer Price Index

TAX CREDIT VALUE
- 100 percent

DONOR TAX CREDIT CAP
- 100 percent of tax liability

Statewide Cap
- $5 million (fiscal year 2015–16)
- $5.5 million (fiscal year 2016–17)
- For each succeeding fiscal year, an amount equal to 110 percent of the amount authorized for the preceding fiscal year

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

Parent Requirements
- Parent must sign an agreement promising that:
  - The student will receive instruction from a private school, a postsecondary education institution in the state, a program of distance education that is not offered by a public school or the Department of Education, a tutor or tutoring agency or the parent that has made an application to the State Treasurer
  - The student will receive instruction from an education institution in the state, a program of distance education that is not offered by a public school or the Department of Education, a tutor or tutoring agency or the parent that has made an application to the State Treasurer
  - $7,755 for fiscal year 2015–16
  - $7,875 for fiscal year 2016–17
  - Increases by the annual growth of the Consumer Price Index

Year Enacted
- 2015

Program Update
Students are slated to first participate in the program in 2016, but choice opponents have filed two lawsuits against the program. Currently, there is an injunction prohibiting it from serving students.

Data Update
Scholarships Awarded: 241
Schools Participating: 37
SOs Operating: 3
2015 Expenditures: N/A

Student Participation
2015–16

Program Funding
- None

Enrollment Cap
- None

Scholarship Tax Credit—Corporate Program Type

Program Type
- Education savings account

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

Parent Requirements
- Parent must sign an agreement promising that:
  - The student will receive instruction from a private school, a postsecondary education institution in the state, a program of distance education that is not offered by a public school or the Department of Education, a tutor or tutoring agency or the parent that has made an application to the State Treasurer
  - The student will receive instruction from an education institution in the state, a program of distance education that is not offered by a public school or the Department of Education, a tutor or tutoring agency or the parent that has made an application to the State Treasurer
  - $7,755 for fiscal year 2015–16
  - $7,875 for fiscal year 2016–17
  - Increases by the annual growth of the Consumer Price Index

Year Enacted
- 2015

Program Update
Students are slated to first participate in the program in 2016, but choice opponents have filed two lawsuits against the program. Currently, there is an injunction prohibiting it from serving students.

Data Update
Scholarships Awarded: 5,411
Schools Participating: 60
SOs Operating: 2
2015 Expenditures: $4,863

Student Participation
2015–16

Program Funding
- None

Enrollment Cap
- None
Program Type
• Scholarship tax credit—corporate
  • Means-tested

Student Eligibility
• Family income cannot exceed 300 percent of the federal poverty guideline ($72,750 for a family of four in 2015–16)
• Private school and homeschool students are also eligible

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

School Requirements
• Comply with state home education law

Data Update

| Scholarships Awarded (Total) | 128 |
| Enrolled in Private Schools | 102 |
| Homeschooled | 20 |
| Schools Participating | 26 |
| SOs Operating | 2 |

2015 Expenditures (Total) | $237,199 |
| Private School Scholarship Expenditures | $210,849 |
| Homeschooler Expenditures | $26,350 |

Student Participation

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships Awarded</td>
<td>128</td>
<td>103</td>
</tr>
<tr>
<td>Enrolled in Private Schools</td>
<td>67</td>
<td>40</td>
</tr>
<tr>
<td>Homeschooled</td>
<td>20</td>
<td>10</td>
</tr>
<tr>
<td>Schools Participating</td>
<td>26</td>
<td>26</td>
</tr>
<tr>
<td>SOs Operating</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>
North Carolina: Opportunity Scholarship Program

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

**Student Eligibility**
- Student must:
  - Have attended public school the previous year or be entering kindergarten or first grade
  - Be a child in foster care or have been adopted no more than one year prior to applying for the scholarship
  - Family income cannot exceed 133 percent of the amount required to qualify for the federal free or reduced-price lunch program ($59,668 for a family of four in 2015–16)

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

**Scholarship Cap**
- $17.6 million (2015–16)
- $24.8 million (2016–17)

**Enrollment Cap**
- None

**Year Enacted**
- 2013

**Data Update**
- Scholarships Awarded: 3,673
- Schools Participating: 387
- 2015 Expenditures: $17,600,000

North Carolina: Children with Disabilities Scholarship Grants

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Student must:
  - Have an Individualized Education Program (IEP) and receive special education or related services on a daily basis
  - Have attended a North Carolina public school during the previous semester, received special education services as a preschooler during the previous semester, received a voucher under this program during the previous semester or be eligible for enrollment in kindergarten or first grade
  - Family income cannot exceed 133 percent of the amount required to qualify for the federal free or reduced-price lunch program ($44,863 for a family of four in 2015–16)

**School Requirements**
- Meet state nondiscrimination policies
- Comply with health and safety requirements
- Be accredited by the North Carolina Association of Independent Schools
- 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

**Scholarship Cap**
- $6,000

**Enrollment Cap**
- None

**Program Funding**
- $4.4 million

**Year Enacted**
- 2013

**Data Update**
- Scholarships Awarded: 3,673
- Schools Participating: 387
- 2015 Expenditures: $4,428,000*
**Ohio: Cleveland Scholarship and Tutoring Program**

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

**Student Eligibility**
- Student must live in the Cleveland Metropolitan School District
- Priority given to students living below 200 percent of the federal poverty guideline ($48,500 for a family of four in 2015–16)
- Scholarship may continue throughout high school
- Private school students are also eligible

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

**Year Enacted**
- 1995

**Data Update**
- Scholarships Awarded: 7,372
- Schools Participating: 38
- 2015 Expenditures: $30,796,220

**Student Participation**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006-07</td>
<td>2,916</td>
<td>3,874</td>
<td>4,000</td>
<td>4,101</td>
<td>4,797</td>
<td>4,842</td>
<td>20,630</td>
</tr>
<tr>
<td>2007-08</td>
<td>4,573</td>
<td>5,887</td>
<td>6,232</td>
<td>6,816</td>
<td>7,100</td>
<td>6,372</td>
<td>40,804</td>
</tr>
<tr>
<td>2008-09</td>
<td>5,000</td>
<td>6,195</td>
<td>6,492</td>
<td>6,503</td>
<td>6,116</td>
<td>6,044</td>
<td>39,160</td>
</tr>
<tr>
<td>2009-10</td>
<td>5,276</td>
<td>6,442</td>
<td>5,503</td>
<td>5,503</td>
<td>6,044</td>
<td>6,158</td>
<td>38,570</td>
</tr>
<tr>
<td>2010-11</td>
<td>5,424</td>
<td>6,426</td>
<td>6,274</td>
<td>5,503</td>
<td>6,356</td>
<td>6,158</td>
<td>38,878</td>
</tr>
<tr>
<td>2011-12</td>
<td>5,970</td>
<td>6,503</td>
<td>6,274</td>
<td>6,297</td>
<td>6,044</td>
<td>6,158</td>
<td>38,370</td>
</tr>
<tr>
<td>2012-13</td>
<td>6,044</td>
<td>6,274</td>
<td>6,297</td>
<td>6,297</td>
<td>6,044</td>
<td>6,158</td>
<td>38,370</td>
</tr>
<tr>
<td>2013-14</td>
<td>6,274</td>
<td>6,044</td>
<td>6,297</td>
<td>6,297</td>
<td>6,044</td>
<td>6,158</td>
<td>38,370</td>
</tr>
<tr>
<td>2014-15</td>
<td>6,274</td>
<td>6,044</td>
<td>6,297</td>
<td>6,297</td>
<td>6,044</td>
<td>6,158</td>
<td>38,370</td>
</tr>
<tr>
<td>2015-16</td>
<td>6,274</td>
<td>6,044</td>
<td>6,297</td>
<td>6,297</td>
<td>6,044</td>
<td>6,158</td>
<td>38,370</td>
</tr>
</tbody>
</table>

**Ohio: Autism Scholarship Program**

**Program Type**
- Voucher
  - Special needs

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

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

**Year Enacted**
- 2003

**Data Update**
- Scholarships Awarded: 9,135
- Schools/Providers Participating: 278
- 2015 Expenditures: $30,796,220

**Student Participation**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2006-07</td>
<td>200</td>
<td>475</td>
<td>724</td>
<td>1,255</td>
<td>1,672</td>
<td>2,124</td>
<td>7,236</td>
</tr>
<tr>
<td>2007-08</td>
<td>1,672</td>
<td>2,124</td>
<td>2,236</td>
<td>2,885</td>
<td>3,391</td>
<td>4,132</td>
<td>16,490</td>
</tr>
<tr>
<td>2008-09</td>
<td>2,236</td>
<td>2,885</td>
<td>3,391</td>
<td>4,132</td>
<td>5,160</td>
<td>5,849</td>
<td>22,622</td>
</tr>
<tr>
<td>2009-10</td>
<td>2,885</td>
<td>3,391</td>
<td>4,132</td>
<td>5,160</td>
<td>5,849</td>
<td>6,527</td>
<td>24,618</td>
</tr>
<tr>
<td>2010-11</td>
<td>3,391</td>
<td>4,132</td>
<td>5,160</td>
<td>5,849</td>
<td>6,527</td>
<td>7,205</td>
<td>27,865</td>
</tr>
<tr>
<td>2011-12</td>
<td>4,132</td>
<td>5,160</td>
<td>5,849</td>
<td>6,527</td>
<td>7,205</td>
<td>7,883</td>
<td>31,067</td>
</tr>
<tr>
<td>2012-13</td>
<td>5,160</td>
<td>5,849</td>
<td>6,527</td>
<td>7,205</td>
<td>7,883</td>
<td>8,561</td>
<td>34,535</td>
</tr>
<tr>
<td>2013-14</td>
<td>5,849</td>
<td>6,527</td>
<td>7,205</td>
<td>7,883</td>
<td>8,561</td>
<td>9,232</td>
<td>38,257</td>
</tr>
<tr>
<td>2014-15</td>
<td>6,527</td>
<td>7,205</td>
<td>7,883</td>
<td>8,561</td>
<td>9,232</td>
<td>9,903</td>
<td>41,950</td>
</tr>
<tr>
<td>2015-16</td>
<td>7,205</td>
<td>7,883</td>
<td>8,561</td>
<td>9,232</td>
<td>9,903</td>
<td>10,564</td>
<td>45,800</td>
</tr>
</tbody>
</table>
### Ohio: Educational Choice Scholarship Program

**Program Type**
- Voucher
  - Failing schools

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

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

**Scholarship Cap**
- Whichever is less:
  - Tuition
  - $4,650 (grades K-8)
  - $5,900 (grades 9-12 in 2015-16)
- Scholarship can cover full tuition for students living under 200 percent of the federal poverty guideline ($48,500 for a family of four in 2015-16).

**Enrollment Cap**
- 60,000

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2005

### Data Update

**Scholarships Awarded**: 4,159
**Schools Participating**: 201
**2015 Expenditures**: $2,086,728

### Student Participation

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2,712</td>
<td>7,444</td>
<td>10,422</td>
<td>11,342</td>
<td>14,728</td>
<td>16,128</td>
<td>15,678</td>
<td>15,420</td>
<td>16,401</td>
<td>20,201</td>
</tr>
</tbody>
</table>

### Ohio: Jon Peterson Special Needs Scholarship Program

**Program Type**
- Voucher
  - Special needs

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

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

**Program Funding**
- No specific program appropriation.

**Year Enacted**
- 2011

### Data Update

**Scholarships Awarded**: 4,159
**Schools/Providers Participating**: 201
**2015 Expenditures**: $2,086,728

### Student Participation

<table>
<thead>
<tr>
<th>Year</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>1,740</td>
<td>2,032</td>
<td>3,347</td>
<td>4,159</td>
</tr>
</tbody>
</table>
**Program Type**
- Voucher
  - Means-tested

**Student Eligibility**
- Family income below 200 percent of the federal poverty guideline ($48,500 for a family of four in 2015–16) for full scholarship; priority given to students from families at or below the federal poverty guideline ($24,250 for a family of four in 2015–16)
- Family income below 400 percent of the federal poverty guideline ($97,000 for a family of four in 2015–16) for a partial scholarship for renewal students
- Student must not be eligible for the Educational Choice Scholarship Program
- For the 2015–16 school year, only students who are entering kindergarten, first and second grade are eligible; for each subsequent school year, scholarships shall be awarded to students in the next grade level above the highest grade level awarded in the preceding school year, in addition to the grade levels for which students received scholarships in the preceding school year

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

**Program Funding**
- $17 million in 2014–15

**Year Enacted**
- 2013

**Scholarship Cap**
- Whichever is less:
  - Tuition /IEP related services $4,650
- If the renewal student’s family income is above 200 percent ($48,500) but at or below 300 percent ($72,750) of the federal poverty guidelines, the student will receive a scholarship in the amount of 75 percent of the full scholarship amount
- If the renewal student’s family income is above 300 percent ($72,750) but at or below 400 percent ($97,000) of the federal poverty guidelines, the student shall receive a scholarship in the amount of 50 percent of the full scholarship amount

**Enrollment Cap**
- None

**Data Update**
- Scholarships Awarded: 5,594
- Schools Participating: 475
- 2015 Expenditures: $13,081,058

**Student Participation**

<table>
<thead>
<tr>
<th>Year</th>
<th>2013–14</th>
<th>2014–15</th>
<th>2015–16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students</td>
<td>1,027</td>
<td>2,423</td>
<td>5,594</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>2013–14</th>
<th>2014–15</th>
<th>2015–16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students</td>
<td>1,027</td>
<td>2,423</td>
<td>5,594</td>
</tr>
</tbody>
</table>

**Ohio: Income-Based Scholarship Program**
Oklahoma: LINDSEY NICHOLAS HENRY SCHOLARSHIP FOR STUDENTS WITH DISABILITIES PROGRAM

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Have an Individualized Education Program (IEP) in effect at the time the scholarship is requested
- Attended public school the previous school year or in preschool and identified as needing early intervention
- Children of U.S. military personnel transferring are exempt from prior year public school attendance requirement
- Have regular and direct contact with private school teachers at the physical location of the private school

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

**Enrollment Cap**
- None

**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
- 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 to have special skills, knowledge or expertise that qualifies them to provide instruction in the subjects taught

**Year Enacted**
- 2010

**Scholarship Granting Organization (SGO) Requirements**
- Be accredited by the State Board of Education or an approved accrediting association
- Comply with health and safety laws and codes
- Have a stated policy against discrimination
- Ensure academic accountability through regular progress reports to parents

**Program Funding**
- No specific program appropriation

**Donor Tax Credit Cap**
- $1,000 individuals
- $2,000 married couples
- $100,000 corporations

**Statewide Cap**
- $3.5 million

**Year Enacted**
- 2010

---

**Oklahoma: EQUAL OPPORTUNITY EDUCATION SCHOLARSHIPS**

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Family income cannot exceed 300 percent of the amount required to qualify for the free or reduced-price lunch program ($134,589 for a family of four in 2015–16)
- Student must have attended or was eligible to attend a public school identified as in need of improvement during the preceding school year
- If participating students and their siblings remain eligible until graduation
- For the special needs portion of the scholarship, eligible students must have attended a public school and have an Individualized Education Program (IEP)

**Scholarship Cap**
- Whichever is greater:
  - $5,000
  - 80 percent of average per-pupil expenditure in the student’s school district
- Up to $25,000 to cover the tuition, fees and transportation costs at the selected private school for special needs students

**Tax Credit Value**
- 50 percent for a one-year donation
- 75 percent for a two-year donation

**Donor Tax Credit Cap**
- $1,000 individuals
- $2,000 married couples
- $100,000 corporations

**Statewide Cap**
- $3.5 million

**Year Enacted**
- 2011

---

**DATA UPDATE**

**Scholarships Awarded**
- 2011–12: 10
- 2012–13: 748
- 2013–14: 216
- 2014–15: 277
- 2015–16: 344
- Total: 609

**Schools Participating**
- 51

**2015 Expenditures**
- $5,000,000*

---

**DATA UPDATE**

**Scholarships Awarded**
- 2011–12: 30
- 2012–13: 467
- 2013–14: 469
- 2014–15: 35
- 2015–16: 277
- Total: 277

**Schools Participating**
- 51

**2015 Expenditures**
- $3,600,000*
Pennsylvania: Educational Improvement Tax Credit

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

**Student Eligibility**
- Family income cannot exceed $75,000, with an additional $15,000 allowed for each additional dependent
  - Income adjusted annually to reflect growth of the Consumer Price Index
- For special needs students, family income cannot exceed $75,000, with an additional $15,000 per dependent multiplied by 1.5 for students not enrolled in special education schools (Support Level 1) or 2.9993 for students enrolled in special education schools (Support Level 2)

**Scholarship Cap**
- Tuition and fees

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

**Donor Tax Credit Cap**
- $750,000

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

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

**Statewide Cap**
- $60 million

**Year Enacted**
- 2001

---

Pennsylvania: Educational Opportunity Scholarship Tax Credit

**Program Type**
- Scholarship tax credit—corporate
  - Failing schools, means-tested and means-preferred

**Student Eligibility**
- Children residing within the attendance boundary of a low-achieving school (bottom 15 percent based on combined reading and math scores on the state assessment)
  - Preference given to:
    - Students who received a scholarship during the previous year
    - Students from households with a family income that does not exceed 185 percent of the federal poverty guideline ($44,863 for a family of four in 2015–16)
    - Family income cannot exceed $75,000, with an additional $15,000 allowed for each additional dependent
    - Income adjusted annually to reflect growth of the Consumer Price Index
    - Private school students are also eligible
    - For special needs students, family income cannot exceed $75,000, with an additional $15,000 per dependent multiplied by 1.5 for students not enrolled in special education schools (Support Level 1) or 2.9993 for students enrolled in special education schools (Support Level 2)

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

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

**Donor Tax Credit Cap**
- $750,000

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

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

**Statewide Cap**
- $50 million

**Year Enacted**
- 2012

---

Data Update:

- **Scholarships Awarded**: 14,987
- **Schools Participating**: n/a
- **SOs Operating**: 186
- **2014 Donations**: $55,000,000

Student Participation:

- **2001-02**: 17,000
- **2002-03**: 20,000
- **2003-04**: 25,000
- **2004-05**: 20,000
- **2005-06**: 30,000
- **2006-07**: 32,000
- **2007-08**: 36,000
- **2008-09**: 38,000
- **2009-10**: 36,000
- **2010-11**: 32,000
- **2011-12**: 26,000
- **2012-13**: 26,000
- **2013-14**: 28,000
- **2014-15**: 25,000

- **2001-02**: 2000
- **2002-03**: 3000
- **2003-04**: 4000
- **2004-05**: 5000
- **2005-06**: 6000
- **2006-07**: 7000
- **2007-08**: 8000
- **2008-09**: 9000
- **2009-10**: 10,000
- **2010-11**: 11,000
- **2011-12**: 12,000
- **2012-13**: 13,000
- **2013-14**: 14,000
- **2014-15**: 15,000
### Rhode Island: Rhode Island Corporate Scholarship Tax Credit

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
<th>Scholarship Granting Organization (SGO) Requirements</th>
<th>Tax Credit Value</th>
<th>Donor Tax Credit Cap</th>
<th>Statewide Cap</th>
<th>Year Enacted</th>
</tr>
</thead>
</table>
| Scholarship tax credit—corporate | None | - Use at least 90 percent of contributions for scholarships  
- Provide annual report to the state detailing the number and value of scholarships awarded, ZIP codes of recipients and criteria used to award scholarships | - 75 percent of one-year donation  
- 90 percent of two-year donation | $100,000 | $1.5 million | 2006 |

**Student Eligibility**
- Family income cannot exceed 250 percent of the federal poverty guideline ($60,625 for a family of four in 2015–16)
- Other criteria determined by the scholarship granting organization
- Private school students are also eligible

**Taxes Credit Value**
- 75 percent of one-year donation
- 90 percent of two-year donation

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

**Statewide Cap**
- $1.5 million

**Year Enacted**
- 2006

### 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

### Data Update

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships Awarded</td>
<td>513</td>
<td>328</td>
<td>411</td>
<td>511</td>
<td>511</td>
<td>460</td>
<td>278</td>
<td>400</td>
<td>328</td>
</tr>
<tr>
<td>Schools Participating</td>
<td>41</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
</tr>
<tr>
<td>SGOs Operating</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Student Participation**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships Awarded</td>
<td>278</td>
<td>328</td>
<td>241</td>
<td>241</td>
<td>241</td>
<td>241</td>
<td>241</td>
<td>241</td>
<td>241</td>
</tr>
<tr>
<td>Schools Participating</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
<td>300</td>
</tr>
<tr>
<td>SGOs Operating</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Year**
- 2007–08
- 2008–09
- 2009–10
- 2010–11
- 2011–12
- 2012–13
- 2013–14
- 2014–15
- 2015–16
**PROGRAM TYPE**
- Scholarship tax credit—corporate and individual
  - Special needs

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

**SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS**
- Use at least 97 percent of contributions for scholarships
- Allocate all scholarships to exceptional needs students
- Serve more than one school
- Conduct a financial audit performed by a certified public accountant

**SCHOOL REQUIREMENTS**
- Not discriminate based on race, color, religion or national origin
- Comply with health and safety codes
- Have a curriculum that includes courses set forth in the state’s diploma requirements
- Administer national achievement or state standardized tests
- Be a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools or the South Carolina Independent Schools Association
- Have a compliance audit conducted by an outside entity or auditing firm
- Submit previous year’s scholarship details
- Have a:
  - Compilation, review or audit of the school’s financial statement conducted by a certified public accountant
  - Certification that it meets eligibility requirements

**SCHOLARSHIP CAP**
- Whichever is less:
  - Tuition and fees
  - $10,000

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

**DONOR TAX CREDIT CAP**
- 60 percent of tax liability

**STATEWIDE CAP**
- $8 million

**YEAR ENACTED**
- 2013

**DATA UPDATE**
- Scholarships Awarded: 2,089
- Schools Participating: 101
- SFOs Operating: 4
- 2015 Donations: $8,000,000

**SCHOLARSHIP TYPE**
- Individual tuition tax credit
  - Special needs

**STUDENT ELIGIBILITY**
- Student must:
  - Be designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability” (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 deaf, blind or orthopedic disability, or some other disability or acute or chronic condition that significantly impedes the student’s ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child’s unique needs
- Private school students are also eligible

**SCHOOL REQUIREMENTS**
- Not discriminate based on race, color, religion or national origin
- Comply with health and safety codes
- Have a curriculum that includes courses set forth in the state’s diploma requirements
- Administer national achievement or state standardized tests
- Be a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools or the South Carolina Independent Schools Association
- Have a compliance audit conducted by an outside entity or auditing firm
- Apply to the Education Oversight Committee to be considered an eligible institution; application must include:
  - A compilation, review or compliance audit of the school’s financial statements, conducted by a certified public accounting firm

**TAX CREDIT VALUE**
- Up to $10,000 per child, depending on amount spent on tuition

**STATEWIDE CAP**
- $4 million

**YEAR ENACTED**
- 2015

**PROGRAM UPDATE**
This program was enacted in 2015 and although families are currently using this credit, data is not yet available.
### South Dakota: The Partners in Education Tax Credit Program

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Scholarship Cap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education savings account, special needs</td>
<td>100 percent of the per-pupil state and local funds generated and required through the basic education program (BEP) for the school that the student is zoned to attend plus the special education funds from the BEP that the participating student would otherwise be entitled to under his or her particular IEP</td>
</tr>
</tbody>
</table>

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

**Enrollment Cap**
- None

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2015

**Program Update**
This program was originally slated to first award individualized education accounts during the 2016–17 school year. However, the Tennessee Department of Education has announced publicly that it will not enroll students or begin distributing funds until Jan. 1, 2017.

### Tennessee: Individualized Education Account Program

<table>
<thead>
<tr>
<th>Program Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education savings account</td>
</tr>
</tbody>
</table>

**Student Eligibility**
- Student must:
  - Have an Individualized Education Program (IEP) in effect
  - Have been previously enrolled in a public school during the two semesters preceding the semester in which the student receives an individualized education account (IEA), be attending a public school for the first time, or have received an IEA in the previous school year

**Enrollment Cap**
- None

**Program Funding**
- No specific program appropriation

**Year Enacted**
- 2015

**Program Update**
This program was originally slated to first award individualized education accounts during the 2016–17 school year. However, the Tennessee Department of Education has announced publicly that it will not enroll students or begin distributing funds until Jan. 1, 2017.
Utah: Carson Smith Special Needs Scholarship

Program Type
- Voucher
  - Special needs

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

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 teacher's credentials

Enrollment Cap
- None

Program Funding
- $4,704,358

Year Enacted
- 2005

Data Update
- Scholarships Awarded: 700
- Schools Participating: 43
- 2014 Expenditures: $5,759,717

Virginia: Education Improvement Scholarships Tax Credits

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

Student Eligibility
- Family income cannot exceed 300 percent of the federal poverty guideline ($72,750 for a family of four in 2015–16)
- Student must have attended public school the previous year or be entering kindergarten or first grade
- Eligible students with a disability must satisfy the above requirement, they must also have an Individualized Education Program (IEP), and their family's income cannot exceed 400 percent of the federal poverty guideline ($97,000 for a family of four in 2015–16)

School Requirements
- Comply with state and local health and safety laws
- Hold a valid occupancy permit
- Comply with the Title VI of the Civil Rights Act of 1964
- Comply with nonpublic school accreditation requirements as set forth in Section 22.1–19, 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

Data Update
- Scholarships Awarded: 1,368
- Schools Participating: 107
- SFs Operating: 21
- 2015 Donations: $3,054,901

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

Statewide Cap
- $25 million

Year Enacted
- 2012

*AFG Growth Fund estimate
## Washington, DC: D.C. Opportunity Scholarship Program

### Program Type
- Voucher
  - Means-tested

### Student Eligibility
- Student must qualify for the free or reduced-price lunch program ($44,863 for a family of four in 2015–16) or have participated in the program in the preceding year and have a family income of up to 300 percent of the federal poverty guideline ($72,750 for a family of four in 2015–16)
- Priority given to students who attend schools deemed in need of improvement, corrective action or restructuring under the federal No Child Left Behind Act; were awarded a scholarship in the preceding year; or have a sibling participating in the program
- Students from low-income families in other public schools are also eligible
- Students currently attending private school are also eligible
- Evaluation participants must take a nationally norm-referenced test

### School Requirements
- Not discriminate
- Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Require teachers in core subjects to have a bachelors degree
- Comply with standards prescribed under the District of Columbia compulsory school attendance laws
- Allow site visits by the administering program entity
- Administer a nationally norm-referenced standardized test; a comparative evaluation will be conducted utilizing D.C. Public Schools, charter schools and OSP school testing data
- Submit proof of financial sustainability for schools in operation for five years or less
- Have financial systems in place to ensure that funds are used appropriately

### Scholarship Cap
- $8,381 (grades K–8)
- $12,572 (grades 9–12)

### Enrollment Cap
- None

### Program Funding
- $20 million authorized

### Year Enacted
- 2004

### Data Update

<table>
<thead>
<tr>
<th>Scholarships Awarded</th>
<th>1,244</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools Participating</td>
<td>49</td>
</tr>
<tr>
<td>2015 Expenditures</td>
<td>$12,200,000</td>
</tr>
</tbody>
</table>

### Student Participation

<table>
<thead>
<tr>
<th>Year</th>
<th>Students Participating</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004–05</td>
<td>1,022</td>
</tr>
<tr>
<td>2005–06</td>
<td>1,712</td>
</tr>
<tr>
<td>2006–07</td>
<td>1,792</td>
</tr>
<tr>
<td>2007–08</td>
<td>1,933</td>
</tr>
<tr>
<td>2008–09</td>
<td>1,370</td>
</tr>
<tr>
<td>2009–10</td>
<td>1,041</td>
</tr>
<tr>
<td>2010–11</td>
<td>1,025</td>
</tr>
<tr>
<td>2011–12</td>
<td>1,344</td>
</tr>
<tr>
<td>2012–13</td>
<td>1,556</td>
</tr>
<tr>
<td>2013–14</td>
<td>1,615</td>
</tr>
<tr>
<td>2014–15</td>
<td>1,712</td>
</tr>
<tr>
<td>2015–16</td>
<td>1,442</td>
</tr>
</tbody>
</table>

### Scholarship Yearbook 2015–2016
### Wisconsin: Milwaukee Parental Choice Program

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

**Student Eligibility**
- Student must live in the Milwaukee Public School District
- Family income below 300 percent of the federal poverty guideline ($72,840 for a family of four in 2015–16), with an additional $7,000 allowed for households with married parents
- Private school students are also eligible

**School Requirements**
- Meet state nondiscrimination policies
- Meet state health and safety codes
- Allow students to opt out of religious programs
- Administer to scholarship recipients the Wisconsin Forward exam for: science in grades 4 and 8; social studies in grades 4, 8, and 10; and English Language Arts and Math in grades 3–8
- Administer to scholarship recipients in high school: the ACT suite of assessments; and beginning in the 2016–17 school year, a civics test comprised of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services (scholarship students must correctly answer at least 60 of those questions to receive a high school diploma)
- Provide the state with information about the academic program at the participating school and student test score data
- Submit to the state an annual financial audit conducted by a certified public accountant
- Admit eligible students on a random basis
- Provide the state with evidence of sound fiscal practices and financial viability to the state
- Require school administrators to undergo financial training and to have at least a bachelor’s degree from an accredited institution of higher education
- Require teachers to have a bachelor’s degree from an accredited institution of higher education and teacher aides to have a high school diploma or a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the state with information about the academic program at the participating school and student test score data

**Enrollment Cap**
- None

**Data Update**
- Scholarships Awarded: 27,622
- Schools Participating: 117
- 2015 Expenditures: $196,400,000

### Wisconsin: Racine Parental Choice Program

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

**Student Eligibility**
- Student must live in Racine Unified School District
- Family income below 300 percent of the federal poverty guideline ($72,840 for a family of four in 2015–16), with an additional $7,000 allowed for households with married parents
- Student must be enrolled in public school in the Racine Unified School District the previous school year; be entering school for the first time; or is applying to attend kindergarten, first grade or ninth grade at a participating private school
- Student must be a citizen of the United States, or must be a lawful permanent resident of the United States, or must be admitted for permanent resident status by the United States Citizenship and Immigration Services (scholarship students must correctly answer at least 60 of those questions to receive a high school diploma)
- Students from a family of four in 2015–16, with an additional $7,000 allowed for households with married parents
- Meet state nondiscrimination policies
- Allow students to opt out of religious programs
- Admit to scholarship recipients the Wisconsin Forward exam for: science in grades 4 and 8; social studies in grades 4, 8, and 10; and English Language Arts and Math in grades 3–8
- Administer to scholarship recipients: the ACT suite of assessments; and beginning in the 2016–17 school year, a civics test comprised of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services (scholarship students must correctly answer at least 60 of those questions to receive a high school diploma)
- Receive accreditation within three years of participating in the Racine Parental Choice Program
- Submit to the state an annual financial audit conducted by a certified public accountant
- Provide the state evidence of sound fiscal practices and financial viability to the state
- Require school administrators to undergo financial training and to have at least a bachelor’s degree from an accredited institution of higher education
- Require teachers to have a bachelor’s degree from an accredited institution of higher education and teacher aides to have a high school diploma or a GED or HSED
- Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12
- Provide the state with information about the academic program at the participating schools and student test score data

**Enrollment Cap**
- None

**Data Update**
- Scholarships Awarded: 2,137
- Schools Participating: 19
- 2015 Expenditures: $15,100,000

---

**Scholarship Cap**
- $7,214 (for K–8)
- $7,860 (for 9–12)

**Program Funding**
- $15.1 million

---

**School Expenditures**

<table>
<thead>
<tr>
<th>Year</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001–02</td>
<td>1,230</td>
</tr>
<tr>
<td>2002–03</td>
<td>1,733</td>
</tr>
<tr>
<td>2003–04</td>
<td>2,127</td>
</tr>
<tr>
<td>2004–05</td>
<td>2,500</td>
</tr>
<tr>
<td>2005–06</td>
<td>2,900</td>
</tr>
<tr>
<td>2006–07</td>
<td>3,310</td>
</tr>
<tr>
<td>2007–08</td>
<td>3,750</td>
</tr>
<tr>
<td>2008–09</td>
<td>4,200</td>
</tr>
<tr>
<td>2009–10</td>
<td>4,650</td>
</tr>
<tr>
<td>2010–11</td>
<td>5,050</td>
</tr>
<tr>
<td>2011–12</td>
<td>5,450</td>
</tr>
<tr>
<td>2012–13</td>
<td>5,850</td>
</tr>
<tr>
<td>2013–14</td>
<td>6,250</td>
</tr>
<tr>
<td>2014–15</td>
<td>6,650</td>
</tr>
<tr>
<td>2015–16</td>
<td>7,050</td>
</tr>
</tbody>
</table>

---

**Student Participation**

<table>
<thead>
<tr>
<th>Year</th>
<th>Students Participating</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001–02</td>
<td>112</td>
</tr>
<tr>
<td>2002–03</td>
<td>160</td>
</tr>
<tr>
<td>2003–04</td>
<td>208</td>
</tr>
<tr>
<td>2004–05</td>
<td>256</td>
</tr>
<tr>
<td>2005–06</td>
<td>304</td>
</tr>
<tr>
<td>2006–07</td>
<td>352</td>
</tr>
<tr>
<td>2007–08</td>
<td>400</td>
</tr>
<tr>
<td>2008–09</td>
<td>448</td>
</tr>
<tr>
<td>2009–10</td>
<td>496</td>
</tr>
<tr>
<td>2010–11</td>
<td>544</td>
</tr>
<tr>
<td>2011–12</td>
<td>592</td>
</tr>
<tr>
<td>2012–13</td>
<td>640</td>
</tr>
<tr>
<td>2013–14</td>
<td>688</td>
</tr>
<tr>
<td>2014–15</td>
<td>736</td>
</tr>
<tr>
<td>2015–16</td>
<td>784</td>
</tr>
</tbody>
</table>

---

**Scholarship Participants**

<table>
<thead>
<tr>
<th>Year</th>
<th>Scholarships Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001–02</td>
<td>220</td>
</tr>
<tr>
<td>2002–03</td>
<td>270</td>
</tr>
<tr>
<td>2003–04</td>
<td>320</td>
</tr>
<tr>
<td>2004–05</td>
<td>370</td>
</tr>
<tr>
<td>2005–06</td>
<td>420</td>
</tr>
<tr>
<td>2006–07</td>
<td>470</td>
</tr>
<tr>
<td>2007–08</td>
<td>520</td>
</tr>
<tr>
<td>2008–09</td>
<td>570</td>
</tr>
<tr>
<td>2009–10</td>
<td>620</td>
</tr>
<tr>
<td>2010–11</td>
<td>670</td>
</tr>
<tr>
<td>2011–12</td>
<td>720</td>
</tr>
<tr>
<td>2012–13</td>
<td>770</td>
</tr>
<tr>
<td>2013–14</td>
<td>820</td>
</tr>
<tr>
<td>2014–15</td>
<td>870</td>
</tr>
<tr>
<td>2015–16</td>
<td>920</td>
</tr>
</tbody>
</table>
**Wisconsin: Wisconsin Parental Choice Program**

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

**Student Eligibility**
- Family income cannot exceed 185 percent of the federal poverty guideline ($44,863 for a family of four in 2015–16), with an additional $7,000 allowed for households with married parents
- Student must reside outside of the Milwaukee Public School District and the Racine Unified School District
- Enrolled in public school the previous school year, entering school for the first time; or applying to attend kindergarten, first grade or ninth grade at a participating private school

**School Requirements**
- Meet state nondiscrimination policies
- Allow students to opt out of religious programs
- Administer to scholarship recipients the Wisconsin Forward exam for: science in grades 4 and 8; social studies in grades 4, 8 and 10; and English Language Arts and Math in grades 3–8
- Administer to scholarship recipients in high school: the ACT suite of assessments; and beginning in the 2016–17 school year, a civics test comprised of the same 100 questions that may be asked of an individual during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services (school year students must correctly answer at least 60 of those questions to receive a high school diploma)
- Receive accreditation within three years of participating in the Wisconsin Parental Choice Program
- Submit annually to the state a financial audit conducted by a certified public accountant
- Conduct criminal background checks of employees
- Comply with the federal nondiscrimination requirements of 42 U.S.C. §200d
- Hold a valid certificate of occupancy
- Comply with all health and safety laws or codes that apply to private schools
- Admit eligible students on a first come, first served basis
- Be approved as a private school by the state superintendent or have received accreditation as of the August 1 preceding the school term for which a scholarship is awarded
- Admit eligible students on a first come, first served basis
- Special needs
  - Have an Individualized Education Program (IEP) or services plan in affect and was enrolled in a Wisconsin public school for the entire immediately preceding the school year
  - Have applied to attend one more public schools in nonresident school districts under the state's open enrollment program in school year 2011–12 forward and have been denied enrollment by the nonresident school districts

**Scholarship Cap**
- $7,214 (for K–8)
- $7,860 (for 9–12)
- Each year, the scholarship cap will increase by a percentage equal to the percentage increase given to Wisconsin public schools

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

**Program Funding**
- $18.3 million

**Year Enacted**
- 2013

**Data Update**
- Scholarships Awarded: 2,514
- Schools Participating: 82
- 2015 Expenditures: $18,300,000

---

**Wisconsin: Special Needs Scholarship Program**

**Program Type**
- Voucher
  - Special needs

**Student Eligibility**
- Student must:
  - Have an Individualized Education Program (IEP) or services plan in affect and was enrolled in a Wisconsin public school for the entire immediately preceding the school year
  - Have applied to attend one more public schools in nonresident school districts under the state's open enrollment program in school year 2011–12 forward and have been denied enrollment by the nonresident school districts

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

**Scholarship Cap**
- $12,000 (school year 2016–17)
- Beginning in school year 2017–18, voucher payments will increase by a percentage equal to the percentage increase in general school aid to Wisconsin public schools

**Enrollment Cap**
- None

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

**Year Enacted**
- 2015

**Student Participation**
- Students are slated to first participate in the program during the 2016–17 school year.
394,311 students are enrolled in private school choice programs for the 2015–16 school year.
MISSION

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

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

BOARD OF DIRECTORS

Betsy DeVos, Chairman • Grand Rapids, MI
John F. Kirtley, Vice Chairman • Tampa, FL
H. Lee Barfield II • Nashville, TN
Campbell Brown • New York, NY
Kevin P. Chavous • Washington, D.C.
Kathy Hubbard • Indianapolis, IN
Hon. Joseph Lieberman • New York, NY
Spencer Robertson, New York, NY
William E. Oberndorf, Chairman Emeritus • San Francisco, CA

IN MEMORIAM

Peter M. Flanigan, Alliance for School Choice cofounder
John T. Walton, Alliance for School Choice cofounder
**American Federation of Children Staff of 2015–16**

*Our team works across the nation*


*Not Pictured:* Ed Kirby, Senior Advisor, Jamestown, RI
The authors of the 2015–16 School Choice Yearbook utilized information from a variety of sources in developing this annual publication. To maintain the flow of the document without interruption, the sourcing for the book is provided in this section.

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

All of the photographs that appear in the 2015–16 School Choice Yearbook were provided by educational choice organizations across the country. We are enormously grateful to the following organizations for providing photographs for use in this publication:

- Arizona Federation for Children
- Louisiana Federation for Children

**Photographs**

**State Profiles**

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

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

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

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

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

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

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

**Louisiana:** Information provided by the Louisiana Department of Education (Courtney Werpy).

**Mississippi:** Information provided by the Mississippi Department of Education.

**Nevada:** Information provided by Denise Lasher.

**New Hampshire:** Information provided by the Network for Educational Opportunity (Kate Baker).

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

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

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

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

**Rhode Island:** Information provided by the Rhode Island Department of Revenue.

**South Carolina:** Information provided by Access Opportunity (Neil Mellen).

**Utah:** Information provided by Parents for Choice in Education (Judi Clark).

**Virginia:** Information provided by the Thomas Jefferson Institute (Christian N. Braunlich).

**Washington, D.C.:** Information provided by Serving Our Children (William Lopez).

**Wisconsin:** Information provided by the Wisconsin Department of Public Instruction (Molly J. Koranda).
CONTACT US

ADDRESS: 1660 L Street NW, Suite 1000, Washington, D.C. 20036

PHONE: 202.280.1990

EMAIL: info@AFCGrowthfund.org

www.AFCGrowthFund.org
The AFC Growth Fund is a 501(c)(3) nonprofit, nonpartisan education organization. Donations to the AFC Growth Fund are tax deductible for federal income tax purposes.

www.AFCGrowthFund.org

The Nation’s Voice for Educational Choice