



ALLIANCE *for* SCHOOL CHOICE

# School Choice Yearbook 2014–2015

**BREAKING DOWN BARRIERS TO CHOICE**



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School Choice Yearbook 2014–15  
An Annual Publication

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# School Choice Yearbook 2014–2015

FOREWORD BY BETSY DEVOS CHAIRMAN, AMERICAN FEDERATION FOR CHILDREN, ALLIANCE FOR SCHOOL CHOICE



It is with great excitement that we release the *2014–15 School Choice Yearbook*. The *School Choice Yearbook* is more than just the nation's leading reference for educational choice. Its pages tell the stories of students and parents who benefit from choice, describe the broad support from athletes and celebrities, and showcase the statistical evidence behind the momentum in our movement.

After years of monumental growth, expansion and an increase in enrollment, last year our education revolution continued to demonstrate strong national momentum. The year 2014 marked the 11th consecutive year in growth of new states creating school choice programs and new programs in existing choice states. Today, there are 41 educational choice programs in 19 states plus Douglas County, Colorado, and Washington, D.C.

Despite the two largest national teachers' unions spending as much as \$80 million to defeat pro-educational choice candidates and trying to stall our momentum—our movement prevailed. Parents continue to rise up in large numbers and demand educational freedom, and the American Federation for Children remains steadfast in its commitment to lead the EdRevolution and break down all barriers to educational choice.

In the years ahead, we recognize that more needs to be done to expand educational choice, to improve existing programs, to expand access, and to eliminate hurdles for parents, students and educators.

It is a privilege that our organization can act as the voice for so many parents desperate to receive a high-quality education for their children. Unfortunately, there are numerous children who are still attending failing public schools or trapped in learning environments inadequate at meeting their educational needs. There is so much work yet to be accomplished.

Many leaders have labeled education a top concern in states all across the country. To solve these issues, we are working to make education an opportunity for all parents to choose the best learning environment for their children's needs, an opportunity for children to reignite their passion for learning, and most of all an opportunity for all of America's students to succeed.

Best wishes,

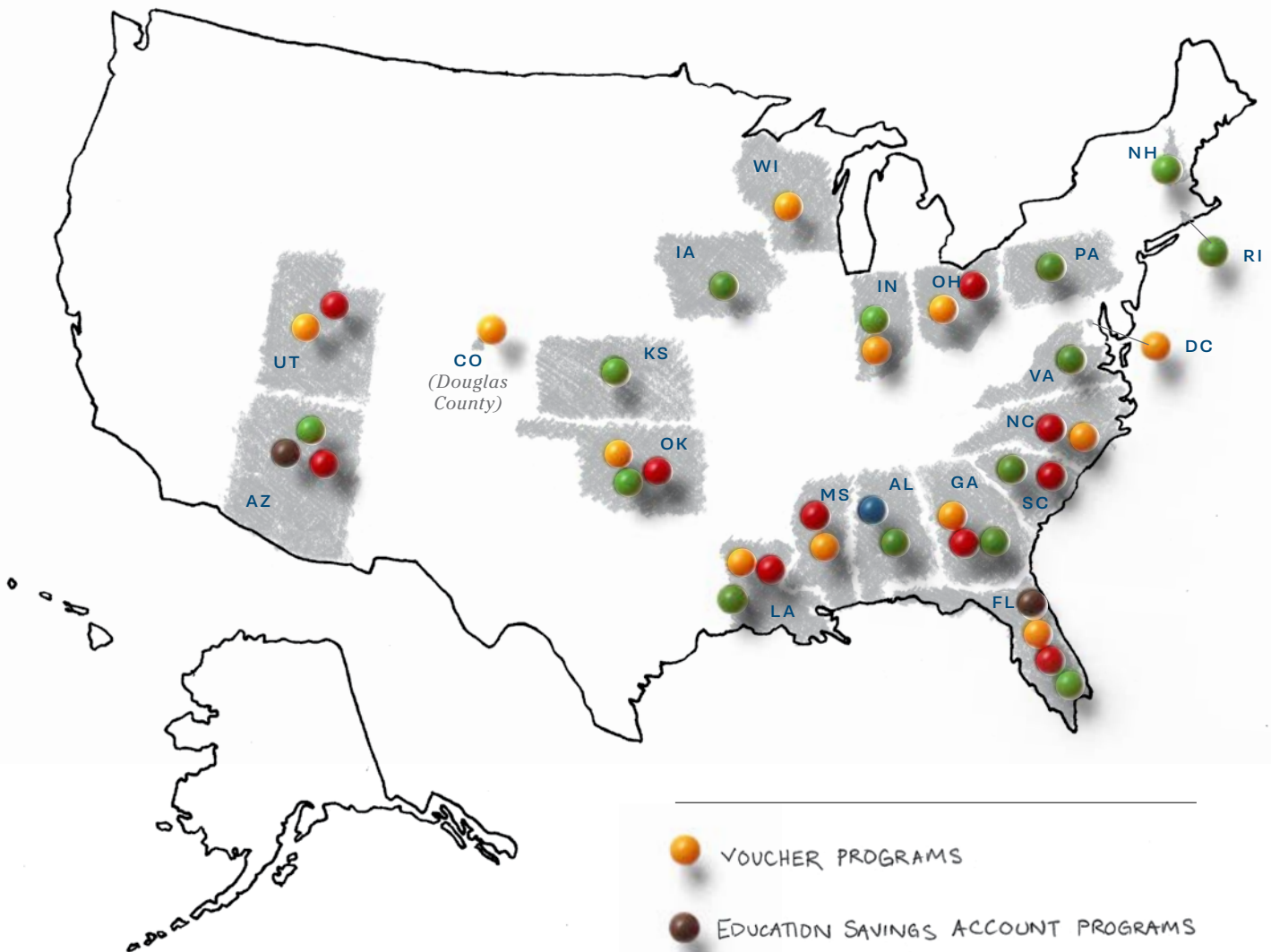
A handwritten signature in blue ink that reads "Betsy DeVos".

Betsy DeVos, *Chairman*  
American Federation for Children  
Alliance for School Choice

# What Is Educational Choice?

Our nation's education system is rooted in an outdated, top-down education model that stifles innovation in the classroom. Many children are falling behind and need a customized education to satisfy their learning needs whether it is through a traditional public school, charter school, private school, virtual school, or homeschool. Educational choice disrupts the status quo and provides parents, entrepreneurs, teachers and innovators the opportunity to revolutionize the country's antiquated education model.

## STATES WITH SCHOOL CHOICE PROGRAMS



- VOUCHER PROGRAMS
- EDUCATION SAVINGS ACCOUNT PROGRAMS
- INDIVIDUAL TUITION TAX CREDITS
- SCHOLARSHIP TAX CREDIT PROGRAMS
- SPECIAL NEEDS PROGRAMS

*At least one program in the state is designed to serve students with special needs.*



**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.

**SCHOOL VOUCHERS**

Voucher programs give children (usually children from low-income families, children in failing schools, or children with special needs) greater access to high-quality private schools. In voucher programs, 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.

**EDUCATION SAVINGS ACCOUNTS**

Education savings account programs give parents the power to use their child’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.

**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.

**VIRTUAL SCHOOLS**

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

**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 can help families choose educational tools they otherwise could not afford.

**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.

**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. Public school choice is an important option for students assigned to failing schools because of their ZIP code.

**MAGNET SCHOOLS**

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

# Types of School Choice Programs

Publicly funded private school choice programs come in many shapes and sizes, but all are designed to put students first. Programs most commonly help children from low- to middle-income families who otherwise would be trapped in schools failing to meet their educational needs. These innovative programs are allowing children to participate in revolutionary learning environments and achieve successes never thought possible.

## 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-preferenced programs* give preference to students from low-income families. The following programs help students from low-income families and students from middle-income families. Twenty-three of the nation's 41 private school choice programs are means-tested or means-preferenced.

### VOUCHER PROGRAMS

INDIANA'S Choice Scholarship Program

LOUISIANA'S Student Scholarships for Educational Excellence Program\*

NORTH CAROLINA'S Opportunity Scholarship Program

OHIO'S Cleveland Scholarship and Tutoring Program

OHIO'S Educational Choice Scholarship Program\*

OHIO'S Income-Based Scholarship Program

WASHINGTON, D.C.'S D.C. Opportunity Scholarship Program

WISCONSIN'S Milwaukee Parental Choice Program

WISCONSIN'S Racine Parental Choice Program

WISCONSIN Parental Choice Program

### SCHOLARSHIP TAX CREDIT PROGRAMS

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

ARIZONA'S Corporate School Tuition Organization Tax Credit

FLORIDA Tax Credit Scholarship

INDIANA'S Corporate and Individual Scholarship Tax Credit Program

IOWA'S Individual and Corporate Scholarship Tax Credit

KANSAS Tax Credit for Low Income Student Scholarship Program

LOUISIANA'S Tuition Donation Rebate Program\*

NEW HAMPSHIRE Education Tax Credit

OKLAHOMA'S Equal Opportunity Education Scholarships\*

PENNSYLVANIA'S Educational Improvement Tax Credit

PENNSYLVANIA'S Educational Opportunity Scholarship Tax Credit\*

RHODE ISLAND Corporate Scholarship Tax Credits

VIRGINIA Education Improvement Scholarships Tax Credits

## FAILING SCHOOLS PROGRAMS

Failing schools programs help students stuck in persistently failing public schools. These programs allow students to attend the private or public school of their parents' choice, providing immediate educational options to students. Eight of the nation's 41 private school choice programs are failing schools programs.

### VOUCHER PROGRAMS

LOUISIANA'S Student Scholarships for Educational Excellence Program\*

OHIO'S Educational Choice Scholarship Program\*

### SCHOLARSHIP TAX CREDIT PROGRAMS

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

KANSAS Tax Credit for Low Income Student Scholarship Program

OKLAHOMA'S Equal Opportunity Education Scholarships\*

PENNSYLVANIA'S Educational Opportunity Scholarship Tax Credit

### INDIVIDUAL TUITION TAX CREDITS

ALABAMA'S Parent Refundable Tax Credits\*

### EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA Empowerment Scholarship Accounts Program\*

## SPECIAL NEEDS SCHOLARSHIP PROGRAMS

Special needs scholarship programs are private school choice programs designed specifically for students with special needs. These programs allow students to attend a public or private school that can address their specific learning needs. Fourteen of the nation's 41 private school choice programs are specifically designed to serve students with special needs.

### VOUCHER PROGRAMS

FLORIDA'S John M. McKay Scholarship for Students with Disabilities Program

GEORGIA Special Needs Scholarship Program

LOUISIANA'S School Choice Pilot Program for Certain Students with Exceptionalities

MISSISSIPPI Dyslexia Therapy Scholarship for Students with Dyslexia Program

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

NORTH CAROLINA'S Children with Disabilities Scholarship Grant

OHIO'S Autism Scholarship Program

OHIO'S Jon Peterson Special Needs Scholarship Program

OKLAHOMA'S Lindsey Nicole Henry Scholarship for Students with Disabilities Program

UTAH'S Carson Smith Special Needs Scholarship

### SCHOLARSHIP TAX CREDIT PROGRAMS

ARIZONA'S Lexie's Law

SOUTH CAROLINA'S Educational Credit for Exceptional Needs Children

### EDUCATION SAVINGS ACCOUNT PROGRAMS

ARIZONA Empowerment Scholarship Accounts Program\*

FLORIDA Personal Learning Scholarship Account Program

*\*Some programs are designed to be for both failing schools and means-tested or means-preferenced. In addition, some programs are designed for students with special needs and students stuck in failing schools.*



# Educational Choice Today

The education revolution is sweeping across the country. More and more parents have been empowered with the ability to choose the school that best fits their child’s learning needs.

In 2014 existing programs were expanded and strengthened, plus two new programs were added to the educational choice family. The overall number of programs grew from 39 to 41, and the number of states participating in educational choice options increased to 19, plus Washington D.C. and Douglas County, Colorado.

Kansas is the latest state to enact an opportunity scholarship program that will help low-income students who attend low-performing schools seek high-quality educational options at private schools.

Florida, one of the nation’s leading states for innovative educational choice programs, passed legislation creating personal learning scholarships accounts, also known as education savings accounts. This form of choice offers K–12 students with significant special needs, including autism, Down syndrome and cerebral palsy, the ability to customize their education so it is tailored to their unique needs in the classroom.

## 2014–15 DATA AT A GLANCE\*

<b>19 STATES + D.C. + DOUGLAS COUNTY, CO</b> WITH PRIVATE SCHOOL CHOICE PROGRAMS	
<b>10 STATES + D.C. + DOUGLAS COUNTY, CO</b> with Voucher Programs	<b>14 STATES</b> with Scholarship Tax Credit Programs
<b>2 STATES</b> with Education Savings Account Programs	<b>10 STATES</b> with Special Needs Scholarship Programs

<b>41 PRIVATE SCHOOL CHOICE PROGRAMS</b>	
<b>21</b> Voucher Programs	<b>17</b> Scholarship Tax Credit Programs
<b>2</b> Education Savings Account Programs	<b>14</b> Special Needs Scholarship Programs

<b>NEARLY \$1.5 BILLION</b> EXPENDED FOR PRIVATE SCHOOL CHOICE PROGRAMS	
<b>\$789.8 MILLION</b> expended for Voucher Programs	<b>\$661 MILLION</b> expended for Scholarship Tax Credit Programs
<b>\$31.3 MILLION</b> expended for Education Savings Account Programs	<b>\$304.7 MILLION</b> expended for Special Needs Scholarship Programs

<b>\$4,325 AVERAGE SCHOLARSHIP</b> AMOUNT IN PRIVATE SCHOOL CHOICE PROGRAMS	
<b>\$5,895 AVERAGE</b> Scholarship Amount in Voucher Programs	<b>\$3,173 AVERAGE</b> Scholarship Amount for Scholarship Tax Credit Programs
<b>\$12,026 AVERAGE</b> Scholarship Amount in Education Savings Account Programs	<b>\$7,433 AVERAGE</b> 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.

# Educational Choice Growth

## NEW PROGRAMS IN 2014



### FLORIDA

#### PERSONAL LEARNING SCHOLARSHIP ACCOUNT PROGRAM

An education savings account (ESA) program for students with special needs. Florida is the second state in the nation to enact an ESA. Under the Florida law, the program is administered by approved scholarship funding organizations (SFOs) rather than the Department of Education.



### KANSAS

#### TAX CREDIT FOR LOW INCOME STUDENTS SCHOLARSHIP PROGRAM

A corporate scholarship tax credit program for students from very low-income families who attend low-performing schools. Scholarships granted under this program can be worth up to \$8,000.

## EXPANDED AND IMPROVED PROGRAMS IN 2014



### ARIZONA

#### ARIZONA EMPOWERMENT SCHOLARSHIP ACCOUNTS

- Strengthened accountability by requiring parents to spend accumulated ESA dollars on basic education subjects.
- Allows children with disabilities to periodically renew their Individualized Education Plan (IEP).
- Expanded eligibility to include the children of members of the Armed Forces killed in the line of duty and extends eligibility to siblings of current ESA students.

#### LEXIE'S LAW

Expanded access to the program by removing the public school attendance requirement for eligible students.



### FLORIDA

#### TAX CREDIT SCHOLARSHIP

- Expanded access to the program by removing the public school attendance requirement for eligible students in grades 6-12.
- Expanded eligibility for the program by increasing the income requirement to students from families earning up to 200 percent of the federal poverty guideline (\$47,700 for a family of four in 2014) and, beginning in 2016, allowing students from families earning up to 260 percent (\$62,010) to be eligible for a partial scholarship.
- Increased maximum scholarship amounts to \$5,300 with the possibility of increasing scholarships to 82 percent of the per-pupil funding formula in the future.
- Strengthened accountability with annual audit requirements for SFOs that administer the program.



## LOUISIANA

### STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM

- Increased the program's appropriation by \$3 million over the previous year and included additional funding to increase the use of technology in schools.
- Allowed participating students to transfer to the state's Tuition Donation Rebate Program.



## OHIO

### CLEVELAND SCHOLARSHIP AND TUTORING PROGRAM

Increased the program's appropriation by up to \$7.5 million for FY 2015 over the foundation funding line item to cover increased demand and higher scholarship amounts for the program.



## OKLAHOMA

### EQUAL OPPORTUNITY EDUCATION SCHOLARSHIPS

- Increased statewide cap on credits to \$5 million, up from \$3.5 million.
- Designated S-corporations as eligible to make donations and receive tax credits
- Increased tax credit value from 50 percent to 75 percent for donors who commit to donating the same amount for three consecutive years.



## SOUTH CAROLINA

### EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN

- Improved the reporting requirements for scholarship funding organizations (SFOs).
- Gave the Department of Revenue the authority to establish a process to determine the amount of credit available to be claimed.
- Allowed SFOs to transfer funds to another SFO if they are unable to distribute the funds quickly enough or if they are closing.



## VIRGINIA

### EDUCATION IMPROVEMENT SCHOLARSHIP TAX CREDITS

Improved program by allowing corporate and individual donors to receive their tax credit in the same year the donation was made rather than the year following the donation.

## SCHOLARSHIP TAX CREDIT PROGRAMS IN THE UNITED STATES

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2014-15	FUNDS EXPENDED IN 2014-15
ALABAMA	Tax Credits for Contributions to Scholarship Granting Organizations	2013	2,851	\$14,937,588
ARIZONA	Individual School Tuition Organization Tax Credit	1997	40,918	\$84,216,343
ARIZONA	Corporate School Tuition Organization Tax Credit	2006	12,955	\$35,831,808
ARIZONA	Lexie's Law	2009	345	\$2,925,845
FLORIDA	Florida Tax Credit Scholarship	2001	69,671	\$327,100,000
GEORGIA	Georgia Scholarship Tax Credit Program	2008	13,268	\$54,915,000
INDIANA	Corporate and Individual Scholarship Tax Credit Program	2009	11,067	\$16,125,956
IOWA	Individual and Corporate School Tuition Organization Tax Credit	2006	10,254	\$18,458,292
KANSAS	Tax Credit for Low Income Students Scholarship Program	2014	N/A	N/A
LOUISIANA	Tuition Donation Rebate Program	2012	53	\$60,975
NEW HAMPSHIRE	Education Tax Credit Program	2012	40	\$52,650
OKLAHOMA	Equal Opportunity Education Scholarships	2011	709	\$401,375
PENNSYLVANIA	Educational Improvement Tax Credit	2001	38,278	\$65,238,839
PENNSYLVANIA	Educational Opportunity Scholarship Tax Credit	2012	7,601	\$30,864,904
RHODE ISLAND	Rhode Island Corporate Scholarship Tax Credit	2006	411	\$1,663,726
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	2013	405	\$6,005,072
VIRGINIA	Education Improvement Scholarships Tax Credits	2012	982	\$2,222,225
			209,808	\$661,020,598

## EDUCATION SAVINGS ACCOUNT PROGRAMS IN THE UNITED STATES

STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2014-15	FUNDS EXPENDED IN 2014-15
ARIZONA	Arizona Empowerment Scholarship Accounts Program	2011	1,311	\$18,232,715
FLORIDA	Personal Learning Scholarship Accounts	2014	1,294	\$13,070,594
			2,605	\$31,303,309

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.

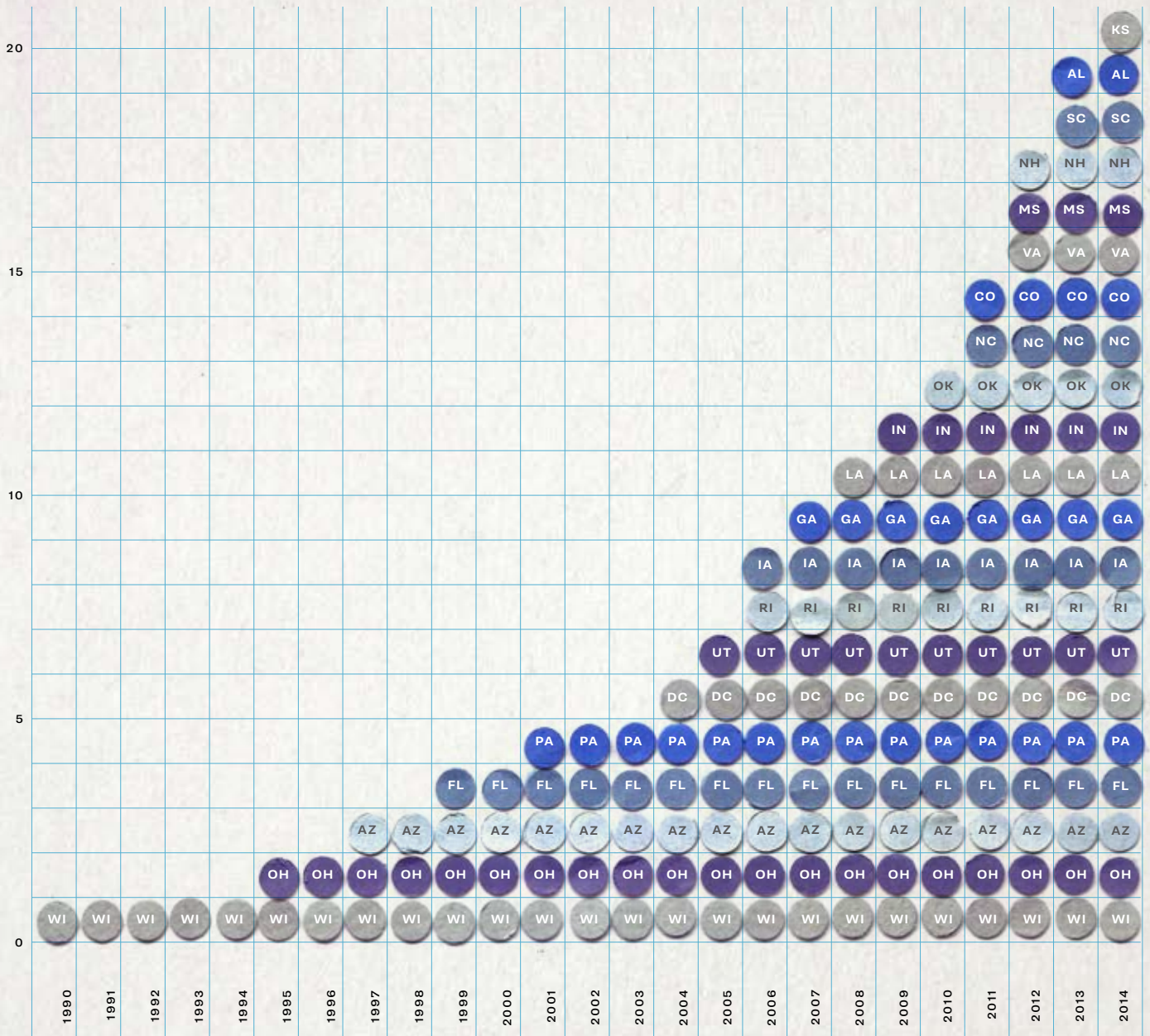


**VOUCHER PROGRAMS IN THE UNITED STATES**

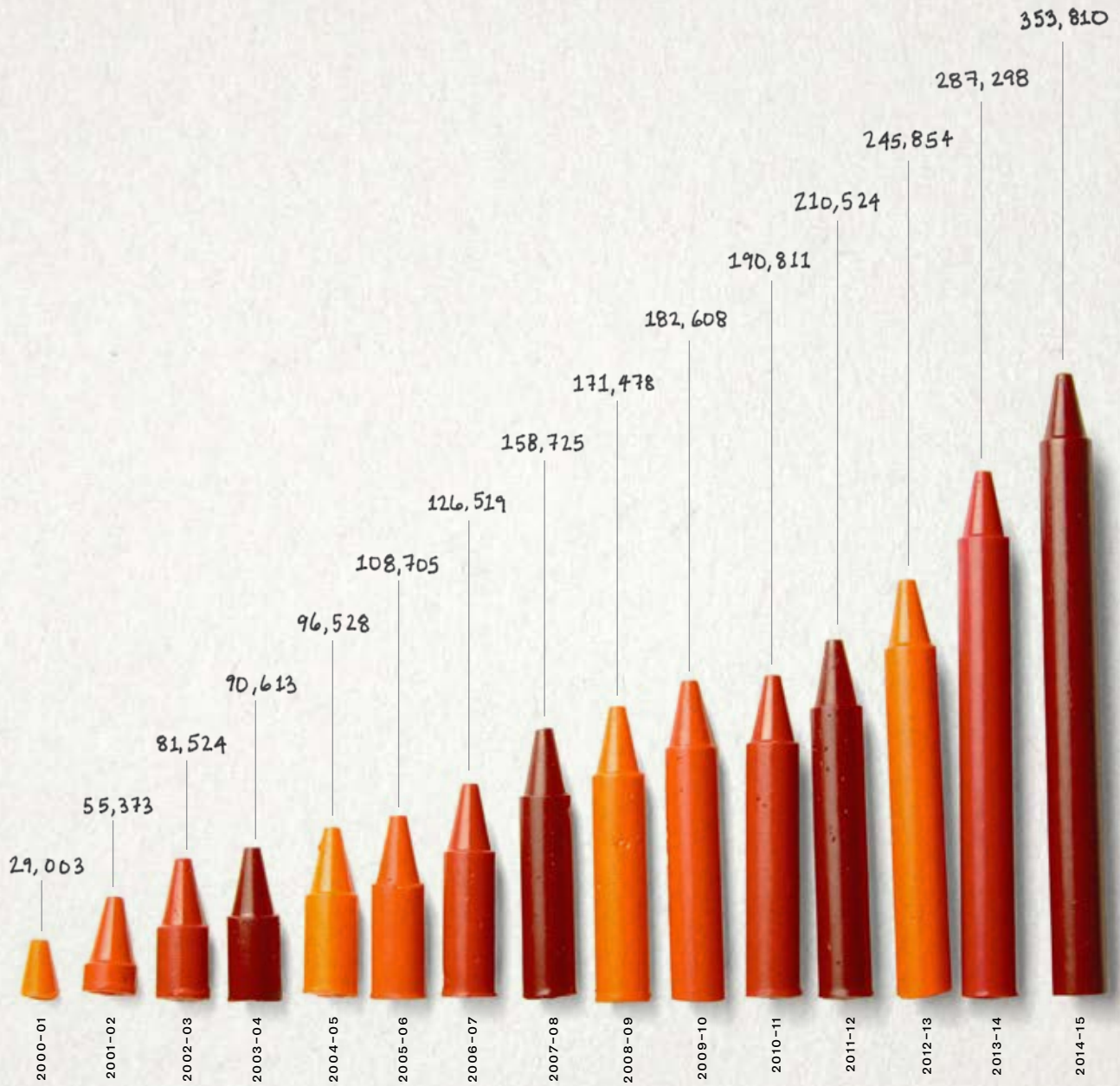
STATE	PROGRAM	YEAR ENACTED	STUDENTS ENROLLED IN 2014-15	FUNDS EXPENDED IN 2014-15
COLORADO	Douglas County Choice Scholarship Program	2011	N/A	N/A
FLORIDA	John M. McKay Scholarship for Students with Disabilities Program	1999	28,957	\$183,968,864
GEORGIA	Georgia Special Needs Scholarship Program	2007	3,400	\$13,649,039
INDIANA	Choice Scholarship Program	2011	29,148	\$115,923,832
LOUISIANA	Student Scholarships for Educational Excellence Program	2008	7,362	\$36,582,025
LOUISIANA	School Choice Pilot Program for Certain Students with Exceptionalities	2010	311	\$700,000
MISSISSIPPI	Mississippi Dyslexia Therapy Scholarship	2012	116	\$545,331
MISSISSIPPI	Mississippi Speech-Language Therapy Scholarship	2013	1	\$4,701
NORTH CAROLINA	Opportunity Scholarship Program	2013	1,199	\$10,000,000
NORTH CAROLINA	Children with Disabilities Scholarship Grants	2013	356	\$840,000
OHIO	Cleveland Scholarship and Tutoring Program	1995	7,449	\$29,776,923
OHIO	Autism Scholarship Program	2003	3,181	\$48,962,462
OHIO	Educational Choice Scholarship Program	2005	20,261	\$78,073,382
OHIO	Jon Peterson Special Needs Scholarship Program	2011	3,680	\$27,792,007
OHIO	Income Based Scholarship Program (EdChoice Expansion)	2013	3,702	\$12,441,347
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	2010	384	\$2,500,000
UTAH	Carson Smith Special Needs Scholarship	2005	700	\$3,739,717
WASHINGTON, D.C.	D.C. Opportunity Scholarship Program	2004	1,442	\$13,400,000
WISCONSIN	Milwaukee Parental Choice Program	1990	26,930	\$191,000,000
WISCONSIN	Racine Parental Choice Program	2011	1,740	\$12,500,000
WISCONSIN	Wisconsin Parental Choice Program	2013	1,007	\$7,400,000
			141,326	\$789,799,630

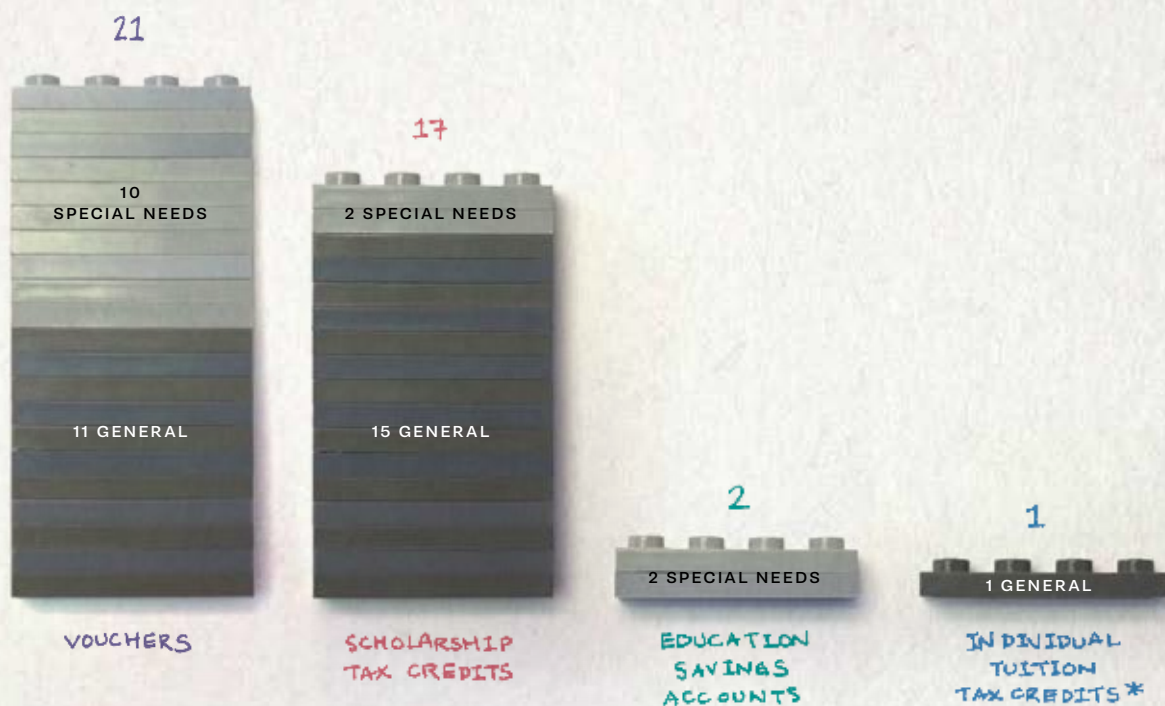
*Note: N/A stands for Not Available. Data may not be available for one of two reasons: a program is newly enacted or newly implemented and there is no official data, or a court has issued an injunction barring the program from moving forward.*

GROWTH IN STATES WITH PRIVATE SCHOOL CHOICE PROGRAMS



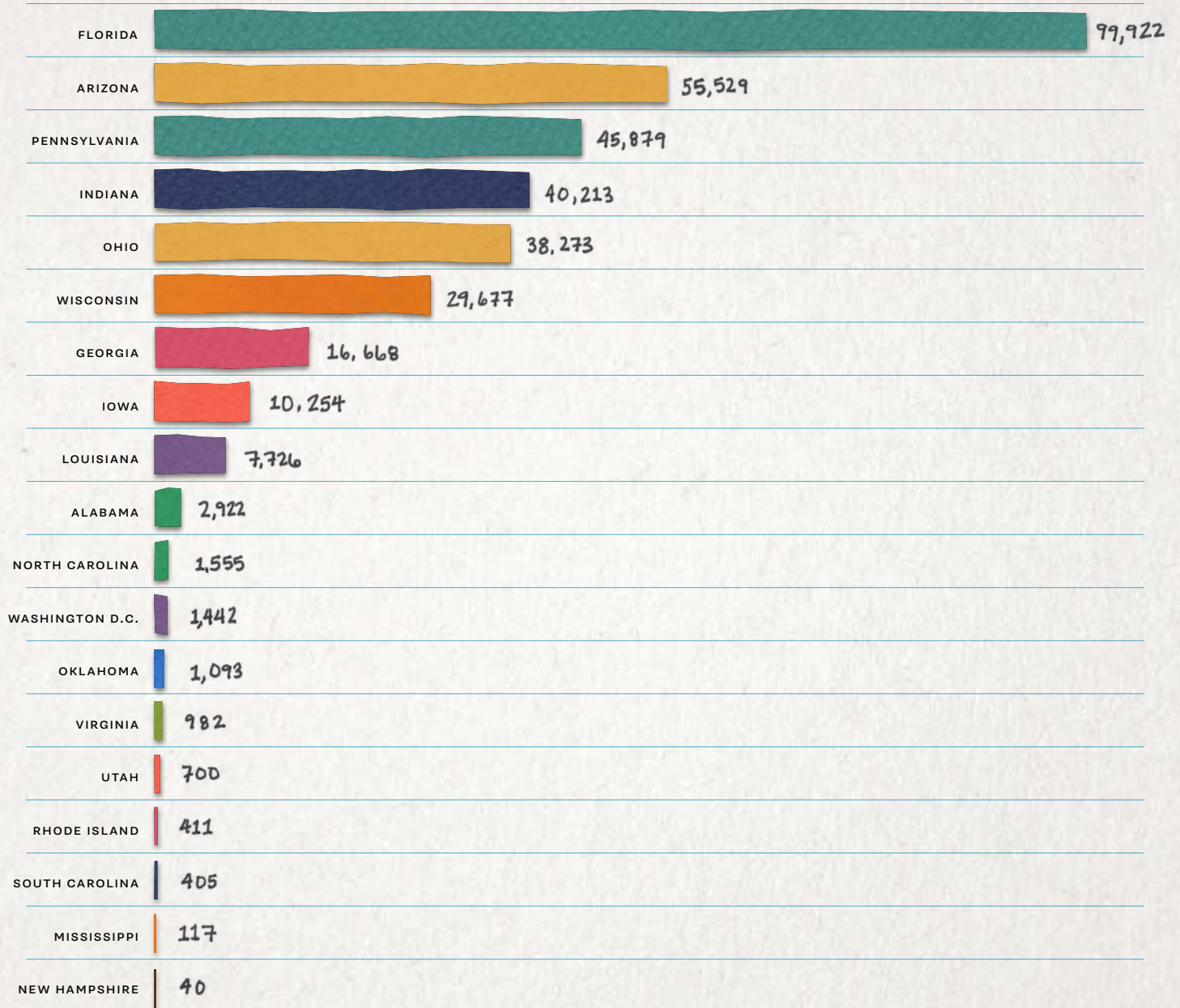
RECENT STUDENT ENROLLMENT GROWTH IN SCHOOL CHOICE PROGRAMS





*\*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, the Alliance only officially counts Alabama's Parent Refundable Tax Credits because it is the first credit that is sufficiently large enough to affect a family's ability to place their child in private school.*

2014-15 SCHOLARSHIP RECIPIENTS BY STATE



# School Choice: Disrupting the Status Quo

## THE EDUCATION REVOLUTION

Twenty-five years ago, the first voucher program was enacted to help children in Milwaukee obtain access to quality schools of their parents' choice. Today, educational choice serves as the catalyst to revolutionize our nation's antiquated education system.

For far too long, our nation's education system has been dominated by a 200-year-old top-down education model that was imported from Prussia. Children are treated like parts of an assembly line, expected to learn at the same pace, taught at the same pace, with their schools dictated by their ZIP code.

Vouchers, tax credit scholarships, ESAs, homeschooling, virtual schools, charter schools and course choice are all positive forms of disruption that are challenging and ultimately upending the status quo by empowering parents to take control of their child's education.

Just as Uber has disrupted the outdated taxi model, school choice is disrupting the outdated education model, offering customization, individualized learning models, and a venue to explore new forms of teaching that may not yet exist.

The American Federation for Children and the Alliance for School Choice are committed to identifying barriers that stifle innovation. AFC actively works to strengthen current and proposed private school choice programs, either legislatively or administratively, in ways that will encourage and facilitate educational entrepreneurship and new supply.



# Legal Update

In the past several years, as voters continue to express their support for school choice and legislators reflect their voters' sentiment by passing forward-thinking educational choice legislation, the opponents of school choice have increasingly turned their focus to litigation. Nearly every new program faces legal challenges, and in anticipation of these lawsuits, the American Federation for Children and the Alliance for School Choice work closely with our allies at the Institute for Justice to ensure programs can withstand legal scrutiny. Although not every bill that becomes a law is perfect, we remain committed to advocating for these programs and pushing back against attempts to sue and prevent parents from exercising choice.

## **ALABAMA: VICTORY**

Immediately after passage of the Alabama Accountably Act, which created the Alabama Tax Credit Scholarship Program, several attempts were made to undermine Alabama's new school choice program. In nearly every attempt made by the state's teachers' union and its allies to legally block the program, courts came down on the side of children. The case wound up in front of the state supreme court, which ruled in March 2015 that the program is constitutional.

## **ARIZONA: VICTORY**

On March 21, 2014, the Arizona state supreme court ruled that the nation's first education savings account (ESA) program is constitutional. Teachers' unions and opponents of educational choice had fought aggressively against this program. However, similar to other cases, courts continued to find the program legal, with children and parents ultimately prevailing in front of the state's top court.

## **FLORIDA: ONGOING & VICTORY**

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: ONGOING**

The state teachers' union and school boards association sued to shut down the state's long-running tax credit scholarship program, which serves nearly 70,000 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.

### **PLSA & TAX CREDIT CASE: VICTORY**

In this case, opponents of school choice sued to block the passage of the new special needs ESA program and an expansion to the existing tax credit scholarship program. Despite the trial judge allowing the union to refine its case (due to lack of standing), the judge ultimately dismissed the case with prejudice. The union did not appeal.

### **ADEQUACY FUNDING LAWSUIT: ONGOING**

This case has been in litigation for several years, although recently the union expanded its arguments, claiming that the tax credit scholarship program, McKay scholarship program, and charter schools are draining money from public schools and that all are unconstitutional. The union is also arguing that the pre-K program is underfunded, a violation of the constitution. This case remains in litigation.

## **DOUGLAS COUNTY, COLORADO: ONGOING**

In early December 2014, the Colorado Supreme Court heard arguments about 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. While a trial court sided with opponents of choice, the court of appeals ruled in favor of Douglas County. The case is awaiting a decision from the state supreme court.

## **GEORGIA: ONGOING**

A group called "Southern Education Foundation" filed suit against the state's scholarship tax credit program. This case remains in litigation and is awaiting a decision from the trial court.

## **NEW HAMPSHIRE: VICTORY**

The ACLU, ACLU of New Hampshire and Americans United for Separation of Church and State challenged the New Hampshire program, alleging it violated New Hampshire's Blaine Amendment. The Supreme Court of New Hampshire ruled in favor of the state's tax credit scholarship program, ruling that the funds were not "public dollars" but private funds, and that they came voluntarily from corporations.

## **NORTH CAROLINA: ONGOING**

The North Carolina Association of Educators (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. In positive signs, the supreme court allowed for the program to continue operating during litigation and granted a motion to expedite the case. This case is awaiting a decision from the state supreme court.

## **OKLAHOMA: APPEAL PENDING**

In Oklahoma, opponents of school choice successfully sued the Lindsey Nicole Henry Scholarships for Students with Disabilities law, and a district court judge found the law unconstitutional in August 2014. The state's attorney general immediately announced his intention to appeal the lower court's ruling.



# Transparency and Accountability Update

The Alliance for School Choice (Alliance) believes that transparency and accountability in educational choice programs are crucial for program effectiveness, growth and longevity.

The Alliance and its sister organization, the American Federation for Children, work to ensure that newly enacted private school choice programs include common sense academic, administrative, and financial accountability provisions. And when possible, they are added to existing programs where such provisions are absent. The momentum behind ensuring academic transparency and accountability in particular is gaining 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 100 percent over the past five years.

GROWTH IN NUMBER OF PROGRAMS THAT CONTAIN ACADEMIC ACCOUNTABILITY



# Accountability Check

The Alliance for School Choice supports strong, commonsense accountability provisions for private school choice programs. Not only are transparency and accountability smart public policy, but they provide the educational choice movement and advocates with readily available data and information to improve programs and to describe 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 meet health and safety codes, comply with nondiscrimination requirements and conduct background checks on employees. In scholarship tax credit programs, Scholarship Granting Organizations (SGOs) disclose donations and scholarship details, as well as conduct background checks of SGO operators.

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

## ACCOUNTABILITY STANDARDS IN VOUCHER PROGRAMS

		ADMINISTRATIVE			FINANCIAL		ACADEMIC		
		HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	ANNUAL FINANCIAL REPORTING	PROOF OF FINANCIAL VIABILITY	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
COLORADO	Douglas County Choice Scholarship Program	●	●	●	●	●	●	●	○
FLORIDA	John M. McKay Scholarship for Students with Disabilities Program	●	●	●	○	●	○	○	○
GEORGIA	Georgia Special Needs Scholarship Program	●	●	○	○	●	○	○	○
INDIANA	Choice Scholarship Program	●	●	●	●	○	●	●	●
LOUISIANA	Student Scholarships for Educational Excellence Program	●	●	●	●	○	●	●	●
LOUISIANA	School Choice Pilot Program for Certain Students with Exceptionalities	●	●	○	○	○	○	○	○
MISSISSIPPI	Mississippi Dyslexia Therapy Scholarship	●	●	●	●	○	○	○	○
MISSISSIPPI	Speech-Language Therapy Scholarship	●	●	●	●	○	○	○	○
NORTH CAROLINA	Opportunity Scholarship Program	●	●	●	●	○	●	●	●
NORTH CAROLINA	Children with Disabilities Scholarship Grants	●	●	○	○	○	○	○	○
OHIO	Cleveland Scholarship and Tutoring Program	●	●	●	○	○	●	○	○
OHIO	Autism Scholarship Program	●	●	●	●	○	○	○	○
OHIO	Educational Choice Scholarship Program	●	●	●	○	○	●	●	●
OHIO	Jon Peterson Special Needs Scholarship Program	●	●	●	●	○	●	○	○
OHIO	Income-Based Scholarship Program	●	●	●	○	○	●	●	○
OKLAHOMA	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	●	●	○	○	●	○	○	○
UTAH	Carson Smith Special Needs Scholarship	●	●	●	●	●	●*	○	○
WASHINGTON, D.C.	D.C. Opportunity Scholarship Program	●	●	○	●	●	●	●	●
WISCONSIN	Milwaukee Parental Choice Program	●	●	○	●	●	●	●	●
WISCONSIN	Racine Parental Choice Program	●	●	○	●	●	●	●	○
WISCONSIN	Wisconsin Parental Choice Program	●	●	○	●	●	●	●	○

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

**ACCOUNTABILITY STANDARDS IN SCHOLARSHIP TAX CREDIT PROGRAMS**

		SGO ADMINISTRATIVE AND FINANCIAL			SCHOOL ADMINISTRATIVE AND FINANCIAL				ACADEMIC		
		BACKGROUND CHECKS	DONATION AND SCHOLARSHIP DETAILS REPORTING	ANNUAL FINANCIAL REPORTING	HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ALABAMA	Tax Credits for Contributions to Scholarship Granting Organizations	●	●	●	●	●	●	●	●	●	○
ARIZONA	Individual School Tuition Organization Tax Credit	○	●	●	●	●	○	○	○	○	○
ARIZONA	Corporate School Tuition Organization Tax Credit	○	●	●	●	●	○	○	○	○	○
ARIZONA	Lexie's Law	○	●	●	●	●	○	○	○	○	○
FLORIDA	Florida Tax Credit Scholarship	●	●	●	●	●	●	●	●	●	○
GEORGIA	Georgia Scholarship Tax Credit Program	○	●	●	●	●	○	○	○	○	○
INDIANA	Corporate and Individual Scholarship Tax Credit Program	●	●	●	●	●	○	○	●	●	○
IOWA	Individual and Corporate School Tuition Organization Tax Credit	○	●	●	●	●	○	○	●	○	○
KANSAS	Tax Credit for Low Income Students Scholarship Program	○	●	●	○	○	○	○	○	○	○
LOUISIANA	Tuition Donation Rebate Program	●	●	●	●	●	●	●	●	●	○
NEW HAMPSHIRE	New Hampshire Education Tax Credit	○	●	○	○	○	○	○	○	○	○
OKLAHOMA	Equal Opportunity Education Scholarships	●	●	●	●	●	○	○	○	○	○
PENNSYLVANIA	Educational Improvement Tax Credit	○	●	●	●	●	●	○	○	○	○
PENNSYLVANIA	Educational Opportunity Scholarship Tax Credit	○	●	●	○	●	○	○	○	○	○
RHODE ISLAND	Rhode Island Corporate Scholarship Tax Credit	○	●	○	●	●	●	○	○	○	○
SOUTH CAROLINA	Educational Credit for Exceptional Needs Children	○	○	●	●	●	○	○	●	○	○
VIRGINIA	Education Improvement Scholarships Tax Credits	○	●	●	●	●	○	○	●	●	○

**ACCOUNTABILITY STANDARDS IN EDUCATION SAVINGS ACCOUNT PROGRAMS**

		ADMINISTRATIVE			FINANCIAL		ACADEMIC		
		HEALTH AND SAFETY	NONDISCRIMINATION	BACKGROUND CHECKS	PROOF OF FINANCIAL VIABILITY	ANNUAL AUDITS (RANDOM SAMPLE)	STANDARDIZED ASSESSMENTS	PUBLIC REPORTING OF RESULTS	INDEPENDENT EVALUATION
ARIZONA	Arizona Empowerment Scholarship Accounts Program	○	●	○	○	●	○	○	○
FLORIDA	Personalized Learning Scholarship Accounts Program	●	●	●	○	○	●	○	○

# Facts, Figures and Polling

Educational choice remains popular and in demand as a result of parents who have been let down by the status quo. Through the use of a voucher, a tax credit scholarship, an ESA, a charter school or an other form of school choice, parents are able to enroll their children in a school that better fits their needs.

## FACTS

Recent studies of educational choice programs reflect higher academic achievement, graduation rates and parental satisfaction.

D.C. Opportunity Scholarship Program (OSP) graduation rates are nearly **30 percent higher than the traditional public school graduation rates.** The average OSP graduation rate was more than 90 percent, nearly 90 percent of whom enroll in college, according to data compiled by the D.C. Children and Youth Investment Trust Corporation from 2010 to 2014.

Students participating in the Florida Scholarship Tax Credit program **performed just as well—if not better—than students nationally.** Worth noting is that these comparisons pertain to all students nationally - not just low-income students like those participating in the scholarship tax credit program.

In a parental survey conducted by AFC in partnership with BAEO in 2014, an overwhelming **91.9 percent of parents** with children in the Louisiana scholarship program are **happy with their children's school.**

African American students participating in a New York City private school choice program were **24 percent more likely to enroll in college as a result of receiving a voucher.** The study by the Brookings Institution and Harvard University also shows that African American enrollment rates in selective colleges more than doubled among voucher students, and the rate of enrollment in full-time colleges increased by 31 percent.

## FIGURES

Parents continue to drive the need for expanded and improved educational options.

**11**  
years

of sustained growth in the number of educational choice programs around the country

**25**  
years

of student enrollment growth in school choice programs

THE NATION'S  
LARGEST PROGRAM  
Florida's Tax Credit  
Scholarship Program with

**69,000**  
students

ONE OF THE NATION'S  
FASTEST-  
GROWING PROGRAMS

Indiana's Choice  
Scholarship Program

**47%**

increase over previous  
school year with  
**over 30,000** students

POLLING

The American Federation for Children regularly conducts state and national polling. More and more voters are understanding the importance of children receiving a quality education. Recent polling data shows a strong shift in public opinion in regard to education standards. In more states, voters are demanding bolder reforms to educational choice programs in order to see students succeed.



Alabama

The survey of likely general election voters in Alabama conducted by McLaughlin and Associates revealed:

65%

support the concept of school choice

67%

support the tax credit scholarship program created by the Alabama Accountability Act

58%

support expanding the program so additional students can participate

58%

agree that all children should have access to these programs, regardless of the school district to which they are assigned



Georgia

The survey of likely general election voters in Georgia conducted by McLaughlin and Associates revealed:

66%

support the concept of school choice

63%

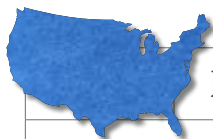
support creating a Georgia Opportunity Scholarship Program

66%

of voters support charter schools

65%

support the Georgia Tax Credit Scholarship Program



National

A recent national poll released in early 2015 conducted by Democratic polling firm Beck Research revealed:

69%

support the concept of school choice

63%

support “opportunity scholarships, also known as school vouchers”

76%

support public charter schools, with only 20 percent opposing it

54%

of those surveyed believe that giving parents more choices of schools will improve the education system

65% believe choice and competition among schools improve education

62% believe we need to make major changes to the ways that public schools are run

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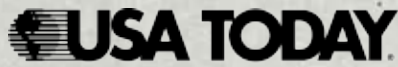
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# National News

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USA TODAY



## **Teachers unions flunked their midterms**

By Kevin P. Chavous

Democrats should beware of being on the wrong side of the school choice issue in 2016

TIME MAGAZINE



## **A Rough Election Day For Teachers Unions**

By Haley Sweetland Edwards

“Union-backed candidates embracing a one-size-fits-all, status quo education system for our children were soundly rejected by voters,” said Kevin Chavous, executive counsel of the American Federation for Children.

“This election marks the beginning of the end for the education establishment; no longer can unions expect to buy the outcome of elections,” he added. “Voters at every level have rejected an antiquated education establishment agenda and system.”

FOX NEWS



## **Teachers unions spend big, lose big on midterm elections**

By Perry Chiaramonte

“I think this whole idea of unions muscling their way into the political forum is turning,” said Chavous. “What we are seeing is that people are concerned about the educational system and, frankly, the union’s tactics are becoming a thing of the past.”

Chavous pointed out that candidates who went against school choice and voucher programs turned off voters in states like Wisconsin, North Carolina, Alabama, Georgia, Florida and Michigan while pro-reform candidates fared well.

WALL STREET JOURNAL



## **Teachers Unions Flunked Their Midterms**

By Allysia Finley

A torrent of negative union ads couldn’t hold back education reformers, who won almost across the board.

“The American Federation for Children, which supports private-school scholarships, elected all 13 of its legislative candidates in Alabama despite being outspent by the state teachers union 27-to-1. In Tennessee, the pro-school-choice outfit toppled Democratic state Rep. Gloria Johnson, a teachers-union favorite.”

EDUCATION WEEK



## **School-Choice Legislation Wins Big in States This Year**

By Andrew Ujifusa

“Among the big winners this year could be advocates of school choice programs in states like Illinois and Massachusetts, where Republican governors will take over, and in Wisconsin, where an activist GOP governor was re-elected.”

WALL STREET JOURNAL

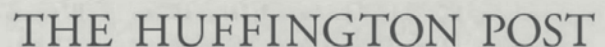


## **On the School-Choice Barricades**

By Allysia Finley

Former D.C. councilman Kevin Chavous talks about his battles with teachers unions across the country and why the voucher movement is advancing.

THE HUFFINGTON POST



## **The Education Revolution: Breaking the Status Quo**

By Kevin P. Chavous

“This model of education was brilliant for the industrial revolution, but in today’s world it is wholly unacceptable. Our country’s inability to improve the way in which we teach and reach students is a result of those who are wedded in defense of the status quo.”

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## State News

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ALABAMA

### The Anniston Star

**Thousands apply for Accountability Act scholarships**

By Tim Lockette, *The Anniston Star*, March 25, 2014

ALABAMA

### Arizona Daily Star

**Parents can be trusted to choose best education for their kids**

By Frank Scerbo and Nancy Darling Walbert, *Arizona Daily Star*, April 29, 2014

FLORIDA

### The Florida Times-Union

**Saturday's Lead Letter: Principal touts advantages of school choice**

By The Times-Union, *The Florida Times-Union*, April 25, 2014

GEORGIA

### ATLANTA BLACK STAR

**Black Voters Show Willingness to Ditch Democrats In Order to Get Adequate Education For Their Children**

by Taylor Gordon, *Atlanta Black Star*, November 18, 2014

IOWA

### The Gazette

**True choice in education puts kids first**

by The Gazette Opinion Staff, *The Gazette*, March 29, 2014

LOUISIANA

### The Times-Picayune

**Private school vouchers will be used to educate almost 9,000 Louisiana students**

by Jessica Williams and Danielle Dreilinger, *The Times-Picayune*, July 9, 2014

**One group that loves school vouchers? Parents**

By James Varney, *The Times-Picayune*, April 22, 2014

NORTH CAROLINA

### WRAL.com

**Applications pour in for private school vouchers**

By Laura Leslie, *WRAL.com (Raleigh)*, February 4, 2014

OHIO

### cleveland.com

**Special needs scholarship program changing lives**

By Lannie Davis, *Cleveland.com*, November 24, 2014

### CINCINNATI!.com

**School vouchers save state millions**

By Matt Cox, *Cincinnati.com*, December 4, 2014

WISCONSIN

### MILWAUKEE · WISCONSIN JOURNAL SENTINEL

**Closing the opportunity gap with school choice**

By Cynthia M. Allen, *Milwaukee-Wisconsin Journal Sentinel*, August 24, 2014

# Educational Choice in the News



AFC Chairman Betsy DeVos appeared on Fox News' "Stossel" to debate and advocate for school choice. September 5, 2014



AFC executive counsel Kevin P. Chavous went on CNBC's "Street Signs" to discuss the importance of the *Vergara v. California* ruling. June 11, 2014



Kevin P. Chavous, executive counsel to the American Federation for Children, speaks about education reform on "Street Signs" on CNBC. May 14, 2014



Ann Duplessis, president of the Louisiana Federation for Children, talks to WDSU about the Louisiana Scholarship Program and how parents can enroll their children into the program. January 4, 2015







## 2014 Year in Review

The past year has been filled with ups and downs, but more importantly the year has revealed that parents across the country support innovation and educational choice options.

The American Federation for Children partnered with parents and legislators to break down the barriers to a quality education - and it worked! Recent polls showed that two out of three Georgia parents support educational choice options. Sixty-seven percent of Alabamians support the tax credit program, and national polls reflected that more than 60 percent of parents support the opportunity to choose high-quality learning environments that best suit their children's learning needs.

Legislative sessions also highlighted a great deal of collaboration among our nation's leaders and lawmakers to strengthen existing programs in Arizona, Florida, Ohio, Oklahoma, Louisiana, Virginia and South Carolina.

As the education reform movement is continuing to expand its reach, more children have the opportunity to receive a quality education, succeed and beat the odds!

### WHAT LEADERS HAVE TO SAY



*"To me the ultimate goal of parental school choice is [to] put the parents in charge."*

Gov. Scott Walker (Wisconsin), *Fox 6*, Dec. 29, 2014



*“It will be a first principle of my agenda that schools and choices available to affluent parents must be open to all parents, whatever their means, wherever they live, period.”*

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Gov. Doug Ducey (Arizona), *Inaugural Address*, Jan. 6, 2015



*“Essential to the American dream is making sure every child gets a great education, but many children are trapped in failing schools.”*

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Gov. Bobby Jindal (Louisiana), *Conservative Political Action Conference*, April 8, 2014



*“I’ve always said there’s nothing that ails education in Indiana that can’t be fixed by giving parents more choices and teachers more freedom to teach.”*

---

Gov. Mike Pence (Indiana), *2014 State of the State Address*, April 8, 2014



*“Turning around right now in Tennessee education is exactly the wrong thing to do.”*

---

Gov. Bill Haslam (Tennessee), *The Tennessean: Haslam agenda hits hard times in Tenn. Legislature*, March 16, 2014



*“For too many it [education] is now the great discriminator, and the truth is we have two systems; one for the rich and one for the poor ... All students deserve a fair shot at the American Dream, and that is why we want to pass a \$100 million tax credit for public and private partnerships.”*

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Gov. Andrew Cuomo (New York) 2015, *State of the State Address*, Jan. 21, 2015



*“Georgia’s school choice options are paving the way for greater education opportunities that were previously untapped in our state.”*

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Gov. Nathan Deal (Georgia), *Savannahnow.com, Governor Deal: A better school shouldn’t be a privilege*, Jan. 21, 2014

# Success Stories, Parents, Children, Schools

No conversation about the success of educational choice is complete without stories about its actual beneficiaries—the students. Here are just a few of the amazing stories of kids who, thanks to their life-changing scholarships, are reaching new heights.

Joseph Gauthier

LOUISIANA SCHOLARSHIP PROGRAM

## 9 YEARS OLD, KINDERGARTEN

Born with Down syndrome, Joseph Gauthier struggled for years in a traditional school setting.

“I remember he came home one day with all F’s on his report card,” said Pamela Gauthier, Joseph’s mother. “There’s no hope there. I knew there had to be more out there for my child.”

Pamela’s dream of finding more for her son was realized when the Greater Baton Rouge Hope Academy joined the Louisiana Scholarship Program. The Hope Academy is a specialized school with resources to teach Joseph effectively and help him succeed.

At 9 years old, Joseph is in his first year at his new school thanks to the tuition aid he receives from the Louisiana Scholarship Program. After years of struggle, disappointment and many tears, Pamela finally is hopeful for Joseph’s future.

“He is very confident now in his numbers and alphabet,” said Pamela. “A new confidence has come over him, and we can tell that he’s learning.”





## Skylar Banks

INDIANA CHOICE SCHOLARSHIP



**14 YEARS OLD, 9TH GRADE**

Skylar, 14, loves her new Indianapolis school, Providence Cristo Rey High School. Thanks to the Indiana Choice Scholarship Program, Skylar's mother, April Jefferson, was able to enroll her daughter into a school she feels is a perfect fit for Skylar.

"I feel like she's challenged, the atmosphere is totally different. I'm a pretty strict parent when it comes to education and discipline," said April. "Providence Cristo Rey has no tolerance for nonsense, and I like that. The program was better [than her previous school], and I knew I would be able to give my children a better education!"

At Skylar's school, all students not only work hard in the classroom, but they also are required to work one day a week in a professional environment. Their wages help pay their tuition and, more importantly, give the high school students exposure to future career options.

Skylar is excelling at her new high school with all A's and B's in her classes, and now she feels more confident than ever in the classroom. "At my old school, I wasn't sure if I could pass tests," remembers Skylar. "Now I'm able to ace [them]."

Skylar plans to attend Indiana University-Purdue University Indianapolis and become an elementary school teacher.

"Some of us want our children to have the extra push and drive that a college preparatory education provides," said April. "The voucher program really was a big life-saver for me because there's no way I would have been able to afford this education for her."



## LOUIS AND MATEO RAMIREZ

ARIZONA, EMPOWERMENT SCHOLARSHIP ACCOUNT PROGRAM



*The boys now attend Most Holy Trinity School in Phoenix thanks to Arizona's Empowerment Scholarship Account Program.*

LUIS - 14 YEARS OLD, 8TH GRADE  
MATEO - 13 YEARS OLD, 7TH GRADE

When brothers Louis and Mateo Ramirez of Phoenix were removed from their mother's care due to neglect, their aunt Angie Ramirez welcomed them with open arms and adopted the boys. Since then, Angie has worked hard to keep the boys home life consistent and actively advocates for their well-being, especially in their education.

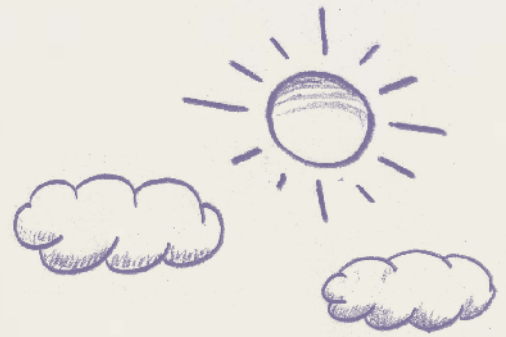
Angie started looking for alternatives to their neighborhood school after she noticed the boys struggling with their homework and saw their grades getting lower and lower. That's when she found the Empowerment Scholarship Account Program.

"The ESA program opened up my eyes that there are more opportunities than just public schools. I always thought private school was just for people or children with money," said Angie. "I used to think you either put up with the school you have or send them to a charter school. I was excited to find out that the boys can attend a great private school even though I don't have the funds to do it on my own."

As first-year Empowerment Scholarship Account users, both Mateo and Luis are doing much better in their new school, Most Holy Trinity School in Phoenix.

"They are more secure. They feel like they are in a family and not just at school. They feel like they belong," Angie adds.





## St. Marcus Lutheran School

MILWAUKEE PARENTAL CHOICE PROGRAM

When St. Marcus Lutheran School opened in one of the most impoverished and high-crime neighborhoods in Milwaukee, its goal was to become part of urban education reform in Wisconsin. Today the school has grown to include nearly 900 students and two campuses. The majority of students come from low-income families and are considered high-risk students, but they are exceeding expectations and are performing at a high academic level.

“A lot of our incoming students are very low-performing,” said Henry Tyson, superintendent of St. Marcus. “We build an infrastructure around them so that by eighth grade they can be highly successful.”

That infrastructure includes keeping the school open for 14 hours a day on weekdays and opening on weekends for a special Saturday School.

“Some of our kids are here at 6:30 in the morning waiting to get through these doors and are here until 8:30 at night,” said Shawn Spewer, director of the after-school program.

The school has a strict “no excuses for failure” policy, and the educators work day in and day out to address whatever it is that is holding a child back.

“If the child goes home and there’s no electricity or their home life is so chaotic that they cannot do homework, we have to provide the solution,” said Tyson. “Our solution is stay at school. We’ll feed you dinner and help you get your work done.”



Many of the students are able to attend this great school because of the Milwaukee Parental Choice program, which helps low-income parents pay tuition to high-performing schools. St. Marcus is one of the highest-performing schools in Milwaukee.

“The Milwaukee Parental Choice Program has plainly opened doors for students who would have otherwise been trapped in failing schools,” adds Tyson.

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## Athletes and Educational Choice

The Champions for Choice in Education initiative successfully leverages the influential voices of celebrities and athletes to raise awareness for parental choice and help in the effort to give every child access to quality educational options.

The initiative uses athletes to draw attention to the educational choice movement, raise awareness of programs and enrollment dates, and serve as ambassadors and speakers at high-profile events.

The highlight of 2014 was the “Educational Choice Now” PSA that was released at the 2014 Super Bowl in New York City and features Lisa Leslie, Kathie Lee Gifford, Jalen Rose, Lou Gossett Jr., Vivica Fox, Stephen A. Smith, Keshia Knight Pulliam, Deion Sanders, “Mary Mary,” Janet Evans, Theotis Beasley, Mary Millben, Laila Ali and Garcelle Beauvais. In

conjunction with the 2015 Super Bowl and National School Choice Week, the PSA was aired in broadcast and cable TV in target states across the country.

AFC also arranged several high-profile national interviews for its Champions and hosted its third annual Champions for Choice Celebration at the ESPY Awards in Los Angeles. The initiative continues to elevate the importance of parental choice and find unique ways to communicate its importance to a broader audience.



*Champions for Choice gather together prior to the ESPY Awards to celebrate the students whose lives have been forever changed by participating in a choice program.*



*Lisa Leslie takes time to visit with students in Washington, D.C., as part of the Put Kids First Celebration.*

MEMPHIS EDUCATIONAL CHOICE RALLY WITH SCLC



Elise Neal gives an account of her years growing up in Memphis and the opportunities she received in order for her to succeed.

DEION SANDERS ON MORNING JOE



Deion Sanders, Hall of Fame football star and NFL Network analyst appeared, on MSNBC's "Morning Joe" to discuss the importance of educational choice.

JALEN ROSE ON FBN'S THE INDEPENDENTS



Jalen Rose discusses the importance of educational choice on FBN's "The Independents."

NBC TODAY SHOW WITH KATHIE LEE AND HODA



Kathie Lee Gifford discussed her support for AFC and educational choice on NBC's "Today Show."

# Breaking Down Barriers to Choice

## 2014 SUMMIT REVIEW

Sunny Orlando set the stage for an EdRevolution at the Fifth Annual American Federation for Children and Alliance for School Choice National Policy Summit. Education reformers from across the country gathered together to discuss the importance of high-quality educational choices and the growing popularity of school choice nationwide.

The Summit began four years ago as a forum to bring education reform supporters together to share ideas and most importantly discuss how to revolutionize education by putting students first. Year after year the summit has grown in size and now welcomes hundreds of educational freedom advocates to converse and share their ideas for future reforms.

The Summit focused on innovation as panelists discussed digital learning and the impact it is making on education. The importance of community engagement was reinforced by new data about the current state of education and the upcoming detriments to society if we stand by idly as students continue to attend a failing school.

At the end of the first day, guests were captivated by an interview with former journalist and education reform advocate Campbell Brown. As a mother, she shared her personal journey as a celebrity voice for education reform and discussed her thoughts for the future of the movement. Campbell also helped cofound the Parents' Transparency Project, a nonprofit watchdog organization that helps parents

who are seeking information and accountability from teachers' unions and state or local departments of education on actions that impact children at school.

Louisiana Governor Bobby Jindal was the recipient of the 2014 John T. Walton Champions for School Choice Award on the second day of the summit, stating that "all children, no matter what, deserve the opportunity to receive a high-quality education."

Keynote speakers also included Dr. Sugata Mitra, professor of educational technology at Newcastle University and winner of the 2013 TED Global Prize for his vision to build a school in the cloud, where children can learn from one another. His world travels and pioneering studies of children and how they learn in some of the poorest locations was riveting. During his speech, Dr. Mitra shared some videos from his studies of children in some of the most underdeveloped countries becoming incredibly proficient in a short period of time while using digital learning techniques.



*Dr. Steve Perry, founder and principal of the Capital Preparatory Magnet School*



*Civil Rights Pioneer H. K. Matthews, AFC's Michael Benjamin and Southern Christian Leadership President Rev. Dwight Montgomery*

Arthur Brooks, an educational choice advocate, noted author and president of the American Enterprise Institute (AEI) also gave a keynote address. As an economist, he further intrigued attendees as he explained the economic impact of our current education system and the gains that could be made by expanding choice and options nationwide.

Dr. Steve Perry, best known for being featured in CNN's Black in America series, is also the founder and principal of the Capital Preparatory Magnet School, named one of *U.S. News and World Report's* top schools in the country. Dr. Perry opened the Summit with laughs and personal experiences as an educator.

However, the Summit would not be complete without highlighting the real reason why we continue to fight for educational choice - the students. Student speaker Nydia Salazar from Arizona had the audience in tears as she expressed her appreciation for the opportunity to attend the school of her choice. She is now a flourishing young adult and is giving back to her community in hopes of helping even more children receive the high-quality education they deserve.

A mother and son shared their unlikely story of success through use of a Florida tax credit scholarship. Being the son

of teenage parents, Davion, according to many, was destined for failure. After several years in the public school system and through hard work by his mother, Faith, Davion received the opportunity to attend a private school with a tax credit scholarship. Since high school graduation he has excelled in his college education, making the Dean's List and President's List and being named math tutor of the year. He plans to continue his education through a master's degree and stay in his home state to be a math teacher. Davion's gratitude for his education has inspired him to help future generations receive a high-quality education too. Videos of other students' success stories were also played throughout the two days to give attendees an idea of the programs and the families whose lives were changed by these opportunities.

The time shared at the Summit was emotional and intellectual, only furthering the progress of the education revolution. As the revolution continues throughout the year, we look forward to reconvening in New Orleans in 2015 for more innovative discussions and celebrating the empowerment of parents across the country through educational choice.



*Matthew Ladner is the senior advisor for policy and research at the Foundation for Excellence in Education and led one of the Summit's many panel discussions*



*Campbell Brown, Derrell Bradford, Lisa Leslie and Kevin P. Chavous*

# Timeline of Educational Choice



**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 created 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.

Pennsylvania’s Educational Improvement Tax Credit goes into effect.

**2002**

The U.S. Supreme Court upholds the constitutionality of school voucher programs in *Zelman v. Simmons-Harris*.

**2004**

President 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 91 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 Pingree School for Children with Autism.

Ohio’s Educational Choice Scholarship Program—the state’s third school choice program—is enacted.

**2006**

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



## 2007

Georgia and Rhode Island each create private school choice programs—a special needs voucher program and a means-tested scholarship tax credit program, respectively.

## 2008

The Georgia Scholarship Tax Credit Program is enacted, and a New Orleans scholarship program is enacted in Louisiana.

## 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 Ohio's Jon Peterson Special Needs Scholarship Program.

In addition, 11 programs are expanded, including the D.C. Opportunity Scholarship Program.

## 2012

Louisiana expands its Student Scholarships for 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 education 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 39 private school choice programs in 18 states and the District of Columbia, serving nearly 309,000 children.

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

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

## 2014

Two new private school choice programs were enacted this year, creating 41 educational choice 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.

and more  
**GREAT** things  
to come...



# School Choice Programs by State

<p><b>50</b> Alabama</p> 	<p><b>52</b> Arizona</p> 	<p><b>57</b> Douglas County, Colorado</p> 	<p><b>58</b> Florida</p> 	<p><b>62</b> Georgia</p> 
<p><b>64</b> Indiana</p> 	<p><b>66</b> Iowa</p> 	<p><b>67</b> Kansas</p> 	<p><b>68</b> Louisiana</p> 	<p><b>72</b> Mississippi</p> 
<p><b>75</b> New Hampshire</p> 	<p><b>76</b> North Carolina</p> 	<p><b>78</b> Ohio</p> 	<p><b>84</b> Oklahoma</p> 	<p><b>86</b> Pennsylvania</p> 
<p><b>88</b> Rhode Island</p> 	<p><b>89</b> South Carolina</p> 	<p><b>90</b> Utah</p> 	<p><b>91</b> Virginia</p> 	<p><b>93</b> Washington, D.C.</p> 
<p><b>94</b> Wisconsin</p> 				

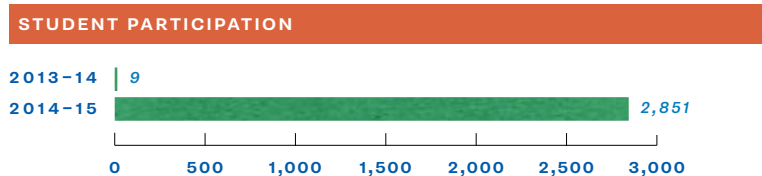


# Alabama

## TAX CREDITS FOR CONTRIBUTIONS TO SCHOLARSHIP GRANTING ORGANIZATIONS

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual             <ul style="list-style-type: none"> <li>Means-tested and failing schools</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with health and safety codes</li> <li>Conduct criminal background checks on employees</li> <li>Accredited by state-recognized accrediting agency</li> <li>Demonstrate financial viability if they are to receive \$50,000 or more in scholarships</li> <li>Annually administer the state achievement test or nationally recognized norm-referenced tests to scholarship students and provide test results to the state</li> <li>Provide graduation rates of scholarship students to the state</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 150 percent of the median household income in Alabama (\$60,734 in 2012)</li> <li>Zoned to attend a public school designated as failing (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 six percent of public schools on the state assessment)</li> <li>After Sept. 15 of each year, SGOs may award unaccounted scholarship funds to students whose family incomes do not exceed 200 percent of the federal poverty level (\$47,700 for a family of four in 2014) whether or not they are assigned to a failing school</li> </ul>	<p><b>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 95 percent of contributions for scholarships</li> <li>Conduct criminal background checks on all employees and board members</li> <li>Make scholarships portable to any qualifying school</li> <li>Spend a portion of expenditures on scholarships for low-income students (family income does not exceed 200 percent of the federal poverty level, \$47,700 for family of four in 2014) equal to the percentage of low-income students in the county where the SGO expends the majority of its scholarships</li> <li>Ensure that at least 75 percent of first-time recipients of scholarships were not enrolled in a private school during the previous year</li> <li>Submit annually to the state:             <ul style="list-style-type: none"> <li>Data on accepted contributions</li> <li>Data on scholarships awarded, including the amount awarded to students who qualify for the federal free and reduced-price lunch program, and the percentage of first-time scholarship recipients who were enrolled in a public school the previous year</li> <li>Financial audit performed by a certified public accountant</li> </ul> </li> </ul> <p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Scholarship amounts determined by SGOs</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul> <p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>50 percent of tax liability, up to \$7,500 for individuals and couples</li> <li>50 percent of tax liability for corporations</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$25 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2013</li> </ul>

DATA UPDATE	
Scholarships Awarded	2,851*
Schools Participating	172
SGOs Operating	9
2014 Donations	\$14,937,588



\*Alliance Estimate



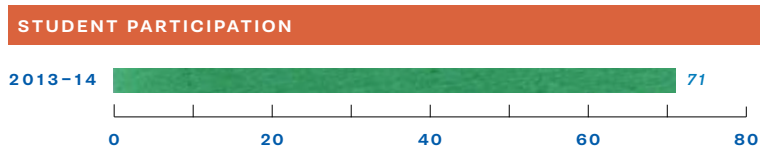
# Alabama

## PARENT REFUNDABLE TAX CREDITS

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Individual tuition tax credit             <ul style="list-style-type: none"> <li>Failing schools</li> </ul> </li> </ul>	<p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>Whichever is less:             <ul style="list-style-type: none"> <li>80 percent of average state per-pupil funding</li> <li>Tuition and fees</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>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 six percent of public schools on the state assessment)</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2013</li> </ul>
<p><b>PARENT REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Certification that the student was enrolled in or assigned to attend a failing school, certification that 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</li> </ul>	

DATA UPDATE	
Taxpayers Participating	71*
Tax Credits Refunded	\$142,365*

\*Alliance Estimate



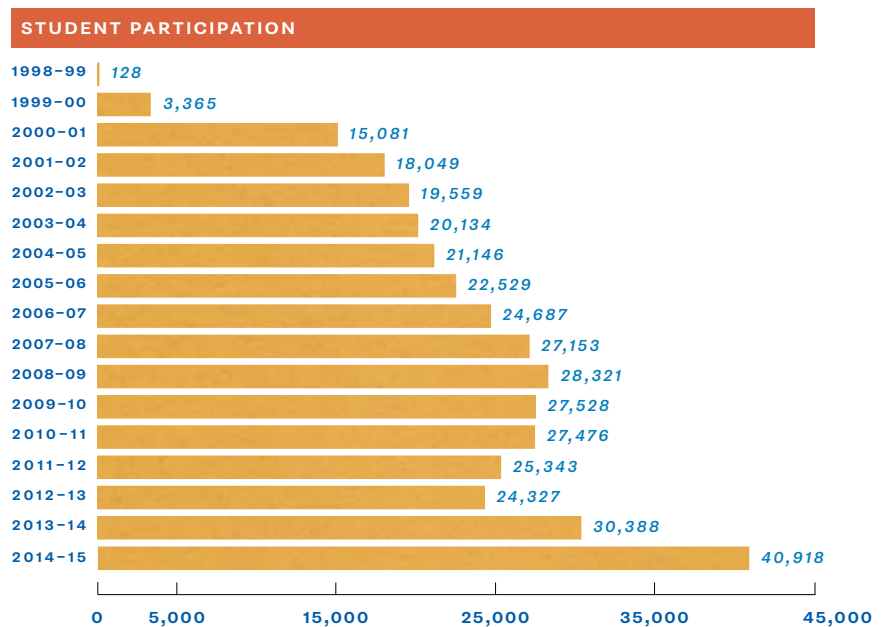


# Arizona

## INDIVIDUAL SCHOOL TUITION ORGANIZATION TAX CREDIT

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—individual</li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with state private school regulations, including nondiscrimination and health and safety codes</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>None specified in law</li> <li>Requirements may be determined by School Tuition Organizations (STO)</li> <li>Private school students also eligible</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Tuition only</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul>
<p><b>SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>May allow donors to recommend student beneficiaries but shall not award, designate or reserve scholarships solely on the basis of donor recommendations</li> <li>Cannot exchange recommendations of student beneficiaries with other donors</li> <li>Report annually to the state:             <ul style="list-style-type: none"> <li>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 (\$44,123 and \$81,567 for a family of four in 2014), 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</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$1,034 single</li> <li>\$2,062 married couple</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>1997</li> </ul>

DATA UPDATE	
Scholarships Awarded	40,918
Schools Participating	374
STOs Operating	52
2014 Donations	\$84,216,343





# Arizona

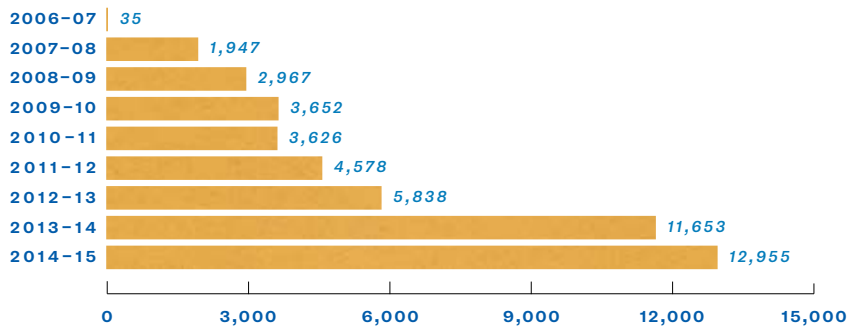
## CORPORATE SCHOOL TUITION ORGANIZATION TAX CREDIT

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate             <ul style="list-style-type: none"> <li>Means-tested</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with state private school regulations, including nondiscrimination and health and safety codes</li> <li>Require teachers to be fingerprinted</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 185 percent of the free or reduced-price lunch program (\$81,628 for a family of four in 2014)</li> <li>Attended public school the previous year or entering kindergarten</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>\$5,100 (grades K–8)</li> <li>\$6,400 (grades 9–12)</li> <li>Caps increase by \$100 each year</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul>
<p><b>SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Must allow the state to verify that scholarships are awarded to students attending a qualified school</li> <li>Report annually to the state:             <ul style="list-style-type: none"> <li>Data on accepted contributions, grants awarded, amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, salary of the STO's top three officials for the fiscal year, and proof of independent review of financial statements by a certified public accountant</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$42.99 million (FY 2015)</li> <li>20 percent annual increase each year</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2006</li> </ul>

### DATA UPDATE

Scholarships Awarded	12,955
Schools Participating	243
STOs Operating	56
2014 Donations	\$35,831,808

### STUDENT PARTICIPATION





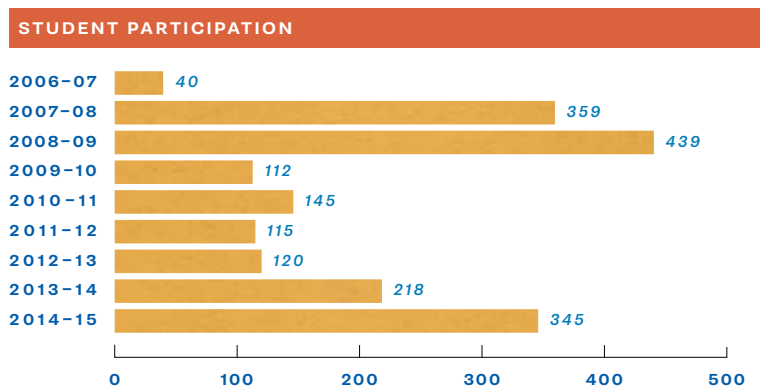
# Arizona

## LEXIE'S LAW



<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate             <ul style="list-style-type: none"> <li>Special needs and foster children</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Must not discriminate on the basis of race, color, handicap, familial status or national origin, and must satisfy the requirements prescribed by federal law for private schools</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Students who received vouchers under Arizona's two previous voucher programs (for foster children and students with disabilities) receive priority in scholarships</li> <li>Students must:             <ul style="list-style-type: none"> <li>Have been placed in foster care at any time before the student graduates from high school or obtains a GED, or</li> <li>Have been identified as having a disability under Section 504 of the Rehabilitation Act, identified by a school district as a student with a disability or identified as eligible to receive disability services from a school district</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Whichever is less:             <ul style="list-style-type: none"> <li>Tuition of private school</li> <li>90 percent of the cost to send the child to public school</li> </ul> </li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul>
<p><b>SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Allow the state to verify that scholarships are awarded to students attending a qualified school</li> <li>Annually report to the state:             <ul style="list-style-type: none"> <li>Data on accepted contributions, grants awarded, amount of money being held for identified student scholarships in future years, list of participating schools with the number and dollar amount of scholarship awards received, salary of the STO's top three officials for the fiscal year, and proof of independent review of financial statements by a certified public accountant</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$5 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2009             <ul style="list-style-type: none"> <li>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.</li> </ul> </li> </ul>

DATA UPDATE	
Scholarships Awarded	345
Schools Participating	95
STOs Operating	56
2014 Donations	\$2,925,845







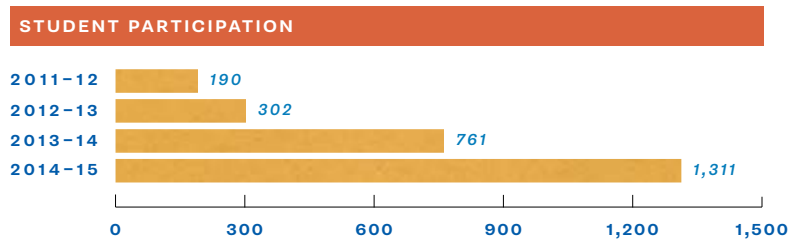
# Arizona

## ARIZONA EMPOWERMENT SCHOLARSHIP ACCOUNTS PROGRAM

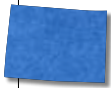


<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Education savings account             <ul style="list-style-type: none"> <li>– Special needs and foster care</li> <li>– Active-duty military families</li> <li>– Failing schools</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Cannot discriminate</li> <li>• Cannot share, refund or rebate any empowerment account monies with the parent or student</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Student must:             <ul style="list-style-type: none"> <li>– Be identified as a child with a disability under Section 504 of the Rehabilitation Act, or by a school district, or is eligible to receive special education services from a school district under state law and has an Individualized Education Program (IEP), or</li> <li>– Have attended a public school or school district that received a “D” or an “F” on the state accountability report card, or</li> <li>– Have a parent who is an active-duty member of the U.S. military or was killed in the line of duty, or</li> <li>– Be adopted from the state foster care system or is placed with a family and has a case plan of adoption, or</li> <li>– Be a sibling of a current ESA student</li> </ul> </li> <li>• Attended public school as a full-time student for 100 days prior to the fiscal year and who transferred to a qualified private school, participated in the Empowerment Scholarship Account Program in the previous year, or received a scholarship under Lexie’s Law</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• 90 percent of the charter school per-pupil base funding (takes into account grade and disability)</li> </ul> <p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>PARENT REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Must sign an agreement to:             <ul style="list-style-type: none"> <li>– Provide an education in the subjects of reading, grammar, mathematics, social studies and science</li> <li>– Not enroll student in a school district or charter school</li> <li>– Release the school district from all obligations to educate the student</li> <li>– Not accept a scholarship under any of Arizona’s tax credit scholarship programs</li> <li>– Use the money deposited in the empowerment account for purposes specified in the law and spend accumulated ESA dollars on basic education subjects</li> </ul> </li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2011</li> </ul>

DATA UPDATE	
Accounts Awarded	1,311
Schools Participating	134
2014 Expenditures	\$18,232,715







<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Universal</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Tuition of private school</li> <li>– 75 percent of state portion of per-pupil revenue</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Live in the Douglas County School District</li> <li>• Attended a Douglas County School District school for at least one year</li> <li>• Satisfy all admission requirements of the selected private school</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• 500</li> </ul>
	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be accredited by a recognized state or national accrediting organization</li> <li>• Demonstrate student achievement and growth results for participating students at least as strong as what district neighborhood and charter schools produce</li> <li>• Disclose financial history, including the past three years of audited financial statements, and documentation showing adequate insurance policies</li> <li>• Private schools that have been in operation for fewer than three years must demonstrate the ability to indemnify the district for any loss if the school closes</li> <li>• Comply with building codes and have a safe school plan</li> <li>• Conduct criminal background checks on school employees</li> <li>• May not discriminate in employment or enrollment decisions</li> <li>• Must release participating students so the district can administer statewide or districtwide assessments</li> <li>• Provide information on employment and enrollment policies, a description of student performance assessments, student conduct and discipline policies, and a description of governance and operations</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2011</li> </ul>

**PROGRAM UPDATE**

In response to litigation filed by opponents of educational choice, a Colorado court has issued an injunction barring the program from moving forward. Appeals to that decision have been filed, and arguments before the state supreme court were made on Dec. 10, 2014.

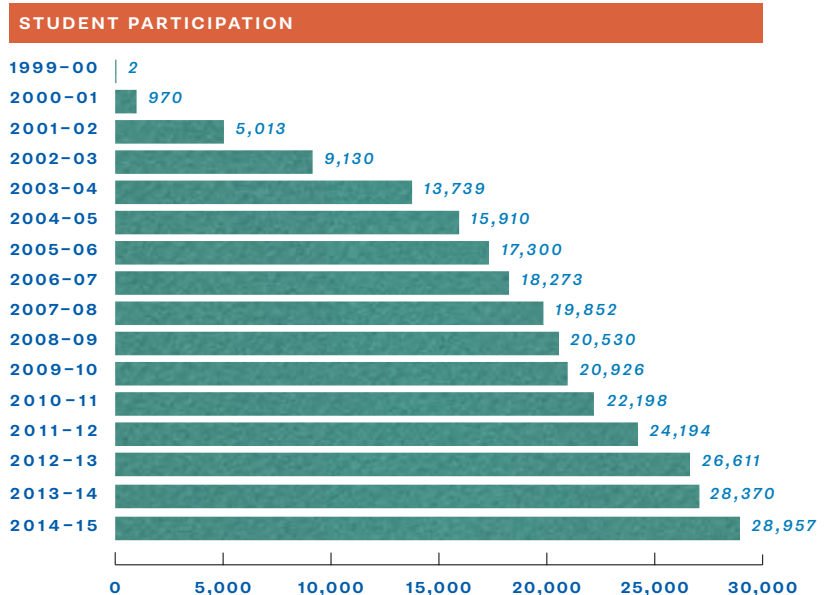


# Florida

## JOHN M. MCKAY SCHOLARSHIP FOR STUDENTS WITH DISABILITIES PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Amount of public school funding students would have received</li> <li>– Tuition and fees of private school</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Have Individualized Education Program (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act</li> <li>• Attended public school in any of the five years prior to the 2010–11 fiscal year</li> <li>• Children of U.S. military personnel transferring are exempt from prior year public school attendance requirement</li> <li>• 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</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be approved by the state</li> <li>• Submit to the state annual sworn compliance reports regarding all local and state health and safety codes</li> <li>• Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d</li> <li>• Teachers and other school personnel working with scholarship recipients must undergo federal background checks</li> <li>• Teachers must have a bachelor's degree, three years of teaching experience or special expertise</li> <li>• Schools in operation less than three years must obtain a surety bond or letter of credit to cover value of the scholarship payments for one quarter</li> <li>• Report student's progress to parents annually</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 1999</li> </ul>

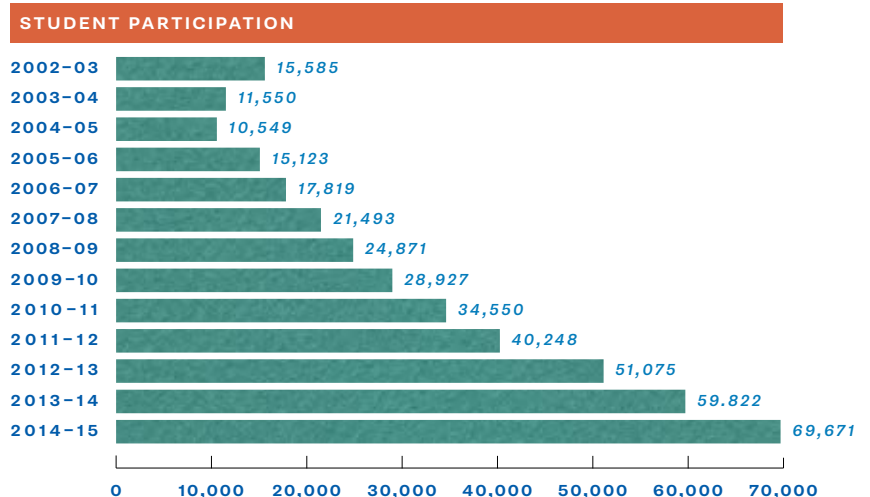
DATA UPDATE	
Scholarships Awarded	28,957
Schools Participating	1,271
2014 Expenditures	\$183,968,864





<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate             <ul style="list-style-type: none"> <li>Means-tested</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>\$5,272 for private school scholarship</li> <li>\$500 scholarship covering transportation to another public school</li> <li>The scholarship cap for 2014–15 is 76 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</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 185 percent of the federal poverty level (\$44,123 for a family of four in 2014)</li> <li>Currently placed, or during the previous year was placed, in foster care or in out-of-home care</li> <li>A renewing student's family income can increase to 200 percent of the federal poverty level (\$47,700 for a family of four) and they are still eligible for a full scholarship; renewing students with family incomes between 200 and 230 percent of the federal poverty level (\$54,855 for a family of four) are eligible for a partial scholarship</li> <li>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 (\$62,010 for a family of four in 2014) will be eligible for partial scholarships; however, students at 185 percent of poverty, renewing students and students in foster care or in out-of-home care will get priority</li> </ul>	<p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul>
<p><b>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 97 percent of contributions for scholarships</li> <li>SFOs with fewer than three years' worth of audits must use 100 percent of donations for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Submit to the state:             <ul style="list-style-type: none"> <li>Financial and compliance audit performed by certified public accountant</li> <li>Quarterly reports on number of scholarship recipients and participating schools</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>100 percent of state tax liability</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Be approved by the state</li> <li>Submit to the state annual sworn compliance reports regarding all local and state health and safety codes</li> <li>Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d</li> <li>Teachers and other school personnel working with scholarship recipients must undergo federal background checks</li> <li>Teachers must have a bachelor's degree, three years of teaching experience or special expertise</li> <li>Schools in operation less than three years must obtain a surety bond or letter of credit to cover value of the scholarship payments for one quarter</li> <li>Any school receiving more than \$250,000 in scholarship money must provide financial reporting to the state</li> <li>Scholarship students must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3–10 must post standardized test score gains</li> </ul>	<p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$357.8 million (2014–15)</li> <li>Cap is allowed to increase by 25 percent in any year after 90 percent of the cap is reached</li> </ul>
	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2001</li> </ul>

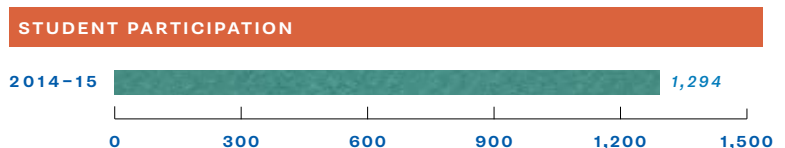
DATA UPDATE	
Scholarships Awarded	69,671
Schools Participating	1,525
SFOs Operating	2
2014 Expenditures	\$327,100,000





<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Education Savings Account             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• 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</li> <li>• Provide SFO with all documentation required for the student's participation, including the private school's and student's fee schedules</li> <li>• Be academically accountable to the parent by:             <ul style="list-style-type: none"> <li>– Annually providing to the parent a written explanation of the student's progress</li> <li>– 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</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Student must have been diagnosed with one of the following: autism, cerebral palsy, Down syndrome, an intellectual disability, Prader-Willi syndrome, Spina bifida, or be a high-risk child in kindergarten with a developmental delay in cognition, language or physical development</li> <li>• Student needs either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist</li> </ul>	
<p><b>PARENT REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Parent must sign an agreement with the scholarship funding organization (SFO) annually to:             <ul style="list-style-type: none"> <li>– Affirm that the student is enrolled in a program that meets regular school attendance requirements</li> <li>– Use program funds only for authorized purposes</li> <li>– Ensure that the student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test</li> <li>– Affirm that the parent will not transfer any college saving funds to another beneficiary</li> <li>– Affirm that the parent will not take possession of any funding provided by the state</li> <li>– Maintain a portfolio of records and materials for two years, and make it available for inspection by the school district</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• 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</li> </ul>
<p><b>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>– Participate in the Florida Tax Credit Scholarship Program</li> <li>– Determine student eligibility</li> <li>– Provide the Department of Education with information on the student to enable the department to report the student for funding</li> <li>– Establish and maintain separate accounts for each eligible student</li> <li>– Verify qualifying expenditures</li> <li>– Return any unused funds to the department when the student is no longer eligible for a personal learning scholarship account</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$18.4 million appropriated in 2014</li> </ul>
	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2014</li> </ul>

DATA UPDATE	
Accounts Awarded	1,294
Schools Participating	UNKNOWN
SFOs Operating	2
2014 Expenditures	\$13,070,594





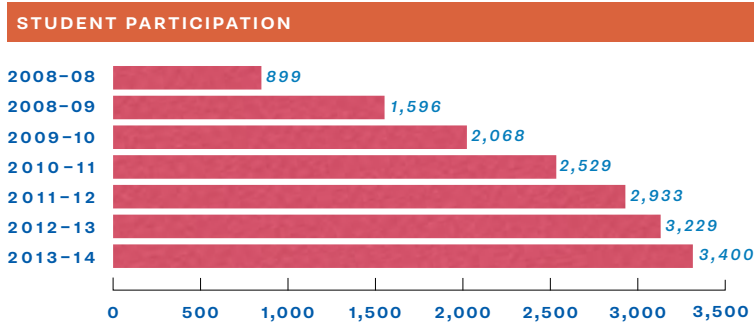


# Georgia

## GEORGIA SPECIAL NEEDS SCHOLARSHIP PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Amount of public school funding student would have received</li> <li>– Tuition and fees of private school</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Attended public school the previous year</li> <li>• Have an Individualized Education Program (IEP) for the entire school year prior to receiving a scholarship</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Notify state regarding intention to participate</li> <li>• Demonstrate financial viability</li> <li>• Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d</li> <li>• Comply with state health and safety requirements</li> <li>• Be accredited or in the process of becoming accredited</li> <li>• Teachers must have bachelor's degree or three years' experience in education or health</li> <li>• Provide parents with teachers' credentials</li> <li>• Report to parents and state regarding students' academic progress</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2007</li> </ul>

DATA UPDATE	
Scholarships Awarded	3,400
Schools Participating	243
2013 Expenditures	\$13,649,039





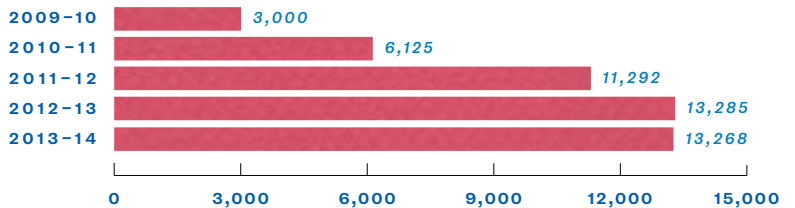


<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual</li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Be accredited or in the process of becoming accredited</li> <li>Comply with the federal Civil Rights Act of 1964</li> <li>Comply with all state private school regulations, including health and safety codes</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Attended public school the previous year or entering pre-kindergarten, kindergarten or first grade</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>100 percent of state and local per-pupil funding</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul>
<p><b>STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Have an independent board of directors</li> <li>Ensure donors cannot designate their donation to any particular individual student</li> <li>Submit annually to the state:             <ul style="list-style-type: none"> <li>Data on accepted contributions and tax credits approved</li> <li>Independent review of financial statements by certified public accountant</li> <li>Total number of students and total dollar value of scholarships awarded each year</li> </ul> </li> <li>Publicly disclose annually:             <ul style="list-style-type: none"> <li>Total number of scholarships approved</li> <li>Total number and amount of donations received</li> <li>Average household income of scholarship recipients</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$1,000 single</li> <li>\$2,500 married couple</li> <li>75 percent of corporation's state income tax liability</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$58 million in 2014</li> <li>Increases by the annual growth of the Consumer Price Index</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2008</li> </ul>

**DATA UPDATE**

Scholarships Awarded	13,268
Schools Participating	NOT AVAILABLE
STOs Operating	30
2013 Donations	\$54,915,000

**STUDENT PARTICIPATION**



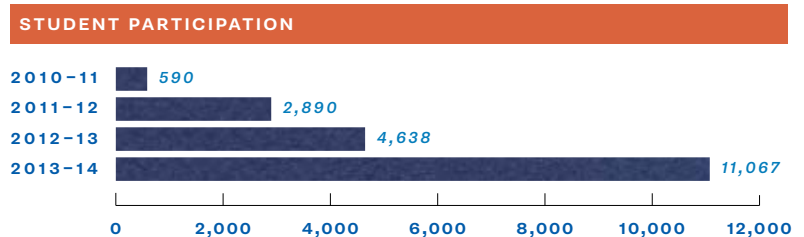


# Indiana

## CORPORATE AND INDIVIDUAL SCHOLARSHIP TAX CREDIT PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual</li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Be accredited by a national or regional accreditation agency that is recognized by the state board</li> <li>Administer a nationally recognized and norm-referenced assessment to the students</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 200 percent of the free or reduced-price lunch program (\$88,246 for a family of four in 2014)</li> <li>Must have been enrolled in public school the prior year or be entering kindergarten or received a scholarship in the previous school year</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Tuition and fees</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>50 percent of donation</li> </ul>
<p><b>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Certified by the state</li> <li>Make scholarships available for more than one school</li> <li>Conduct criminal background checks on all SGO employees and board members</li> <li>Have an outside financial audit conducted and provide an annual report to the state</li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$7.5 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2009</li> </ul>

DATA UPDATE	
Scholarships Awarded	11,067
Schools Participating	295
SGOs Operating	5
2013 Donations	\$16,125,956





# Indiana

## CHOICE SCHOLARSHIP PROGRAM

### PROGRAM TYPE

- Voucher
  - Means-tested

### STUDENT ELIGIBILITY

- Family income cannot exceed 100 percent of the free or reduced-price lunch program (\$44,123 for a family of four in 2014) for a full scholarship
- Family income cannot exceed 150 percent of the free or reduced-price lunch program (\$66,185 for a family of four) for a partial scholarship
- Attended public school for two semesters immediately prior to enrolling in the Choice Scholarship Program or 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 free or reduced-price lunch program (\$88,246 for a family of four in 2014)
- Attended or zoned to attend a public school rated “F” and have a family income that cannot exceed 150 percent of the free or reduced-price lunch program (\$66,185 for a family of four)
- Are siblings 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 free or reduced-price lunch program (\$66,185 for a family of four)
- Received a voucher the previous year and have a family income of 200 percent of the free or reduced-price lunch program (\$88,246 for a family of four)

### SCHOLARSHIP CAP

- Whichever is less:
  - Tuition and fees of private school
  - 90 percent of the state tuition support amount for students with a family income not exceeding 100 percent of the free or reduced-price lunch program or 50 percent of the state tuition support amount for students with a family income not exceeding 150 percent of the free or reduced-price lunch program
  - \$4,700 for students in grades 1–8

### 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
- Must not discriminate on 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 school’s 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
- Must grant the state full access to its premises for observing classroom instruction and reviewing any instructional materials and curriculum
- Provide civic and character education and display related historical documents

### ENROLLMENT CAP

- None

### PROGRAM FUNDING

- No specific program appropriation

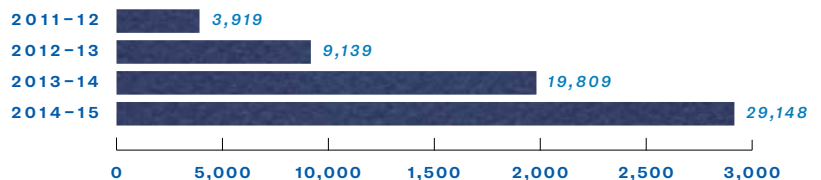
### YEAR ENACTED

- 2011

### DATA UPDATE

Scholarships Awarded	29,148
Schools Participating	313
2014 Expenditures	\$115,923,832

### STUDENT PARTICIPATION



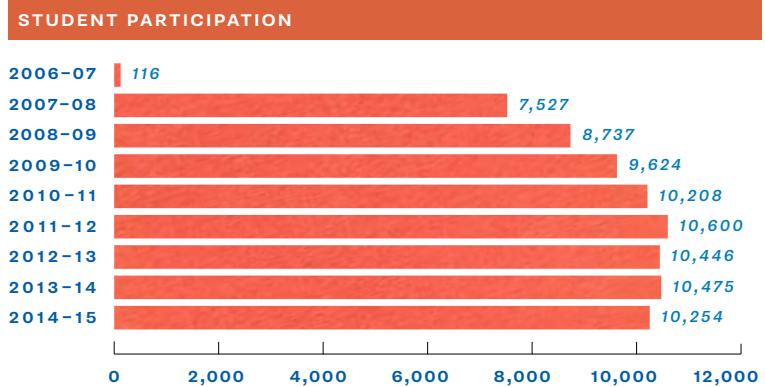


# Iowa

## INDIVIDUAL AND CORPORATE SCHOOL TUITION ORGANIZATION TAX CREDIT

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Be accredited</li> <li>Comply with federal Civil Rights Act of 1964 and Iowa Chapter 216</li> <li>Comply with state health and safety codes</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 300 percent of the federal poverty guideline (\$71,550 for a family of four in 2014)</li> <li>Private school students also eligible</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Tuition only</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>65 percent of donation</li> </ul>
<p><b>SCHOLARSHIP TUITION ORGANIZATION (STO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Annual review of financial statements by public accounting firm</li> <li>Submit data to the state on accepted contributions, grants awarded and participating schools</li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$12 million             <ul style="list-style-type: none"> <li>– 25 percent for corporations</li> <li>– 75 percent for individuals and married couples</li> </ul> </li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2006</li> </ul>

DATA UPDATE	
Scholarships Awarded	10,254
Schools Participating	139
STOs Operating	12
2014 Donations	\$18,458,292



# Kansas

## TAX CREDIT FOR LOW INCOME STUDENTS SCHOLARSHIP PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Scholarship Tax Credit—corporate             <ul style="list-style-type: none"> <li>– Means-tested and failing schools</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Must be nonpublic elementary or secondary school located in Kansas</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Family income cannot exceed 100 percent of the federal poverty guideline (\$23,850 for a family of four in 2014)</li> <li>• Attended a Title I Focus School or Title I Priority School (failing school) or is less than six years of age when first seeking a scholarship</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• \$8,000</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>• 70 percent of donation</li> </ul>
<p><b>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Use at least 90 percent of contributions for scholarships within 36 months of receiving the contributions</li> <li>• Issue a receipt prescribed by the Secretary of Revenue to any contributing taxpayer</li> <li>• Must 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</li> <li>• Report to the State Board of Education all students receiving a scholarship</li> <li>• 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 receives more than \$50,000 in donations</li> <li>• Ensure that qualified schools receiving scholarships are in compliance with the requirements of the program</li> <li>• At the end of the calendar year, the SGO shall have its accounts examined and audited by a certified public accountant 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</li> <li>• Submit annually to the state (via a report approved by a certified public accountant):             <ul style="list-style-type: none"> <li>– Names and addresses of eligible students receiving an educational scholarship by the SGO;</li> <li>– Total number and dollar amount of contributions received during the preceding 12-month period; and</li> <li>– Total number and dollar amount of educational scholarship awarded the preceding 12-month period to eligible students</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>• 100 percent of state income tax liability</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>• \$10 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2014</li> </ul>

### PROGRAM UPDATE

Because this program was enacted in 2014, there has not yet been official reporting on the donations SGOs have received or scholarships granted at this time.



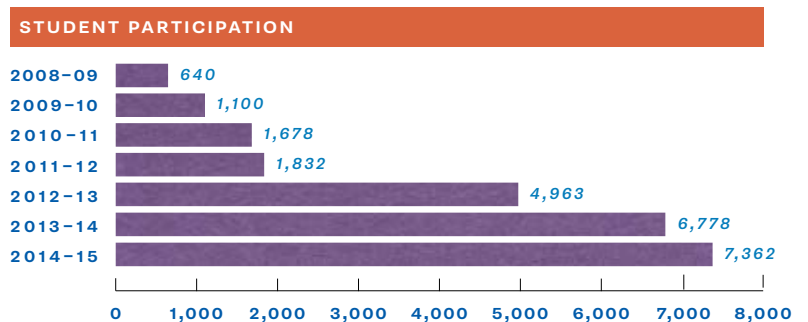
# Louisiana

## STUDENT SCHOLARSHIPS FOR EDUCATIONAL EXCELLENCE PROGRAM



<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Means-tested and failing schools</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– State and local per-pupil funding (state average \$8,500 for 2013–14)</li> <li>– Tuition, fees and costs associated with testing</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Family income cannot exceed 250 percent of the federal poverty guideline (\$59,625 for a family of four in 2014)</li> <li>• Attended a public school rated “C,” “D,” or “F” or entering kindergarten</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$46 million</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Private schools must be approved by the state to participate</li> <li>• Comply with health and safety codes</li> <li>• Not discriminate on basis of race, color or national origin</li> <li>• Use an open admissions process in enrolling scholarship recipients</li> <li>• Administer all Louisiana state examinations required under the school and district accountability system</li> <li>• Receive a Scholarship Cohort Index of at least 50 to remain eligible to accept new students</li> <li>• No more than 20 percent of students receiving scholarships for private schools in operation fewer than two years</li> <li>• Submit to the state an annual independent financial audit conducted by a certified public accountant</li> <li>• Conduct criminal background checks on all school employees</li> <li>• Maintain a curriculum of quality at least equal to that prescribed for public schools</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2008</li> </ul>

DATA UPDATE	
Scholarships Awarded	7,362
Schools Participating	131
2014 Expenditures	\$36,582,025



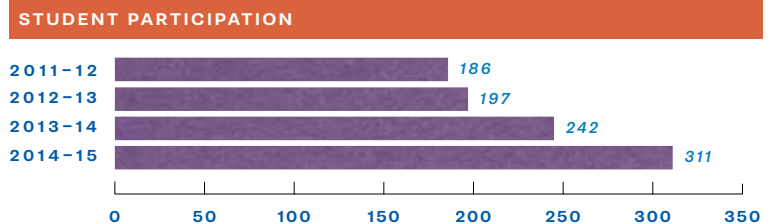


# Louisiana

## SCHOOL CHOICE PROGRAM FOR CERTAIN STUDENTS WITH EXCEPTIONALITIES

<p><b>PROGRAM TYPE DATA UPDATE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– 50 percent of state per-pupil funding</li> <li>– Tuition of private school</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Have an Individualized Education Program (IEP)</li> <li>• Be in need of services for autism, mental disability, emotional disturbance, developmental delay, other health-impairment specific learning disability or traumatic brain injury</li> <li>• Eligible to attend a public school</li> <li>• Reside in one of the six large parishes: Jefferson, East Baton Rouge, Orleans, Caddo, St. Tammany or Lafayette</li> <li>• Private school students also eligible</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$700,000</li> </ul> <p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be approved by the state to participate</li> <li>• Comply with state nondiscrimination and health and safety requirements</li> <li>• Have existed and provided educational services to students with special needs for two years prior to participating in the program</li> <li>• Teachers must be certified to teach special education</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2010</li> </ul>

DATA UPDATE	
Scholarships Awarded	311
Schools Participating	19
2014 Expenditures	\$700,000





# 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 (\$59,625 for a family of four in 2014)
- Attended public school the previous year or entering kindergarten, or 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 “D” or “F,” received a scholarship in the previous year, or are siblings of participating students

### SCHOOL TUITION ORGANIZATION (STO) REQUIREMENTS

- Use at least 95 percent of contributions for scholarships
- Conduct background checks on its 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

### SCHOOL REQUIREMENTS

- Be approved by the Board of Elementary and Secondary Education
- Not discriminate on basis of race, color or national origin
- Conduct background checks on its 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 \$4,048)
  - Grades 9–12 (90 percent of average state per-pupil funding: approximately \$4,552)

### TAX REBATE VALUE

- 95 percent of donation

### DONOR REBATE CAP

- None

### STATEWIDE CAP

- None

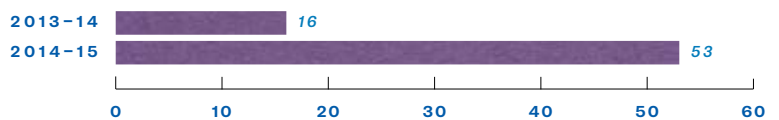
### YEAR ENACTED

- 2012

### DATA UPDATE

Scholarships Awarded	53
Schools Participating	20
STOs Operating	3
2013 Rebates Issued	\$60,975

### STUDENT PARTICIPATION







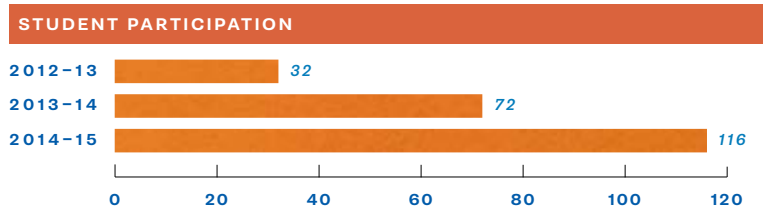


# Mississippi

## DYSLEXIA THERAPY SCHOLARSHIP

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• 100 percent of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Diagnosed with dyslexia</li> <li>• Entering grades 1–6</li> <li>• Previously attended a public or private school that emphasizes instruction in dyslexia intervention or whose parent has obtained acceptance for admission of the student to an eligible private school</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be a state-accredited special purpose school</li> <li>• Provide comprehensive dyslexia therapy instruction delivered by state Department of Education-licensed dyslexia therapists to children diagnosed with dyslexia as a primary learning disability</li> <li>• Provide the state all documentation required for a student’s participation</li> <li>• Provide parents with a written explanation of the student’s progress</li> <li>• Conduct background checks on teachers and other school personnel</li> <li>• Submit to annual audits of financial records by the state auditor</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2012</li> </ul>

DATA UPDATE	
Scholarships Awarded	116
Schools Participating	3
2014 Expenditures	\$545,331





# Mississippi

## MISSISSIPPI SPEECH-LANGUAGE THERAPY SCHOLARSHIP FOR STUDENTS WITH SPEECH-LANGUAGE IMPAIRMENTS PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• 100 percent of the Mississippi Adequate Education Program base student cost (state portion of per-pupil funding)</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Entering grades K–6</li> <li>• Evaluated and diagnosed with a speech-language impairment</li> <li>• Previously attended a public school or state-accredited special-purpose school that emphasizes instruction in speech-language therapy and intervention</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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</li> <li>• Annually provide the parents of scholarship students a written explanation of the student’s progress</li> <li>• Conduct criminal background checks on employees</li> <li>• 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</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2013</li> </ul>

DATA UPDATE	
Scholarships Awarded	1
Schools Participating	1
2014 Expenditures	N/A







### PROGRAM TYPE

- Scholarship tax credit—corporate
  - Means-tested

### SCHOOL REQUIREMENTS

- Comply with state home education law

### STUDENT ELIGIBILITY

- Family income cannot exceed 300 percent of the federal poverty guideline (\$71,550 for a family of four in 2014)
- Private school and homeschool students are also eligible

### SCHOLARSHIP CAP

- \$2,500 (average of all of SO scholarships)
- At least \$4,375 for students receiving special education programs or services
- Scholarship for homeschooled students is limited to 25 percent of \$2,500 (program's average scholarship)
- The scholarship cap will increase by the annual growth of the Consumer Price Index, beginning in the second year of the program

### SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS

- Use at least 90 percent of contributions for scholarships
- Comply with state and federal anti-discrimination and privacy laws
- Be registered with the director of charitable trusts
- Be approved by the state
- In awarding scholarships to students who attended public school or who received a scholarship the previous year, 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
- 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 parental satisfaction survey, designed by the state
  - Number of students who graduated and the number who dropped out of school

### TAX CREDIT VALUE

- 85 percent of donation

### DONOR TAX CREDIT CAP

- No more than 10 percent of the aggregate amount of tax credits permitted in a given year

### STATEWIDE CAP

- \$5.1 million
- Cap is allowed to increase by 25 percent in any year after 80 percent of the cap is reached

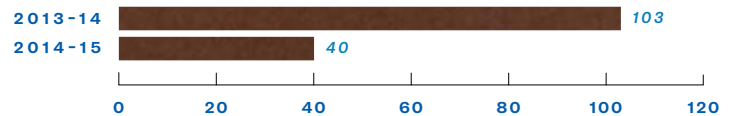
### YEAR ENACTED

- 2012

### DATA UPDATE

Scholarships Awarded (Total)	40
<i>Enrolled in Private Schools</i>	28
<i>Homeschooled</i>	12
School Participating	12
SOs Operating	1
2014 Expenditures (Total)	\$52,650
<i>Private School Scholarship Expenditures</i>	\$48,940
<i>Homeschooler Expenditures</i>	\$3,710

### STUDENT PARTICIPATION



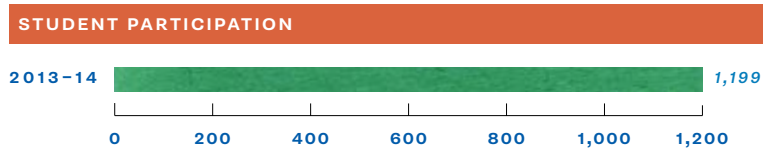


# North Carolina

## OPPORTUNITY SCHOLARSHIP PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– \$4,200</li> <li>– Tuition and fees</li> <li>– 90 percent of tuition and fees for students with a family income exceeding free or reduced-price lunch program (\$44,123 for a family of four in 2014)</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Attended public school the previous year or entering kindergarten or first grade</li> <li>• Is a child in foster care or was adopted not more than one year prior to applying for scholarship</li> <li>• Family income cannot exceed 133 percent of the amount required to qualify for the federal free or reduced-price lunch program (\$58,684 for family of four in 2014)</li> <li>• For the 2014–15 school year only, an eligible student must qualify for free or reduced-price lunch (\$44,123 for a family of four in 2014)</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Meet state nondiscrimination policies</li> <li>• Comply with health and safety requirements</li> <li>• Be accredited by the State Board of Education, a national or regional accrediting agency, or an active member of the North Carolina Association of Independent Schools, or receive no funding from the State of North Carolina</li> <li>• Provide the state with documentation for tuition and fees charged</li> <li>• Conduct criminal background check on staff member with highest decision-making authority</li> <li>• Provide parents with an annual written explanation of the student’s progress, including scores on standardized achievement tests</li> <li>• Annually administer a nationally standardized test to scholarship students and provide the test results to the state</li> <li>• Provide graduation rates of scholarship students to the state</li> <li>• Contract with a certified public accountant to perform a financial review for schools accepting students receiving more than \$300,000 in scholarship grants</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$10 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2013</li> </ul>

DATA UPDATE	
Scholarships Awarded	1,199
Schools Participating	362
2014 Expenditures	\$10,000,000





# North Carolina

## CHILDREN WITH DISABILITIES SCHOLARSHIP GRANTS

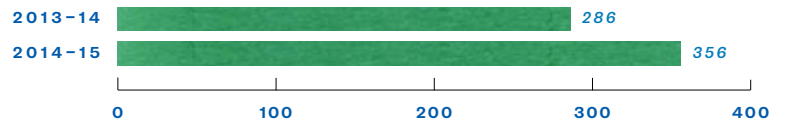
<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Meet state nondiscrimination policies</li> <li>• Comply with health and safety requirements</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Have an Individualized Education Program (IEP) and receive special education or related services on a daily basis</li> <li>• 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</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• \$6,000</li> </ul>
	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$4 million</li> </ul>
	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2013</li> </ul>

### DATA UPDATE

Scholarships Awarded	356
Schools Participating	NOT AVAILABLE
2014 Expenditures	\$840,000*

\*Alliance Estimate

### STUDENT PARTICIPATION





**PROGRAM TYPE**

- Voucher
  - Means-preferenced

**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
- Administer the state tests, including the Ohio Graduation Test

**STUDENT ELIGIBILITY**

- Must live in the Cleveland Metropolitan School District
- Priority given to students living below 200 percent of the federal poverty guideline (\$47,700 for a family of four in 2014)
- Scholarship may continue throughout high school
- Private school students also eligible

**SCHOLARSHIP CAP**

- Whichever is less:
  - Tuition
  - \$4,250 (grades K–8)
  - \$5,700 (grades 9–12)

**ENROLLMENT CAP**

- None

**PROGRAM FUNDING**

- \$38.1 million

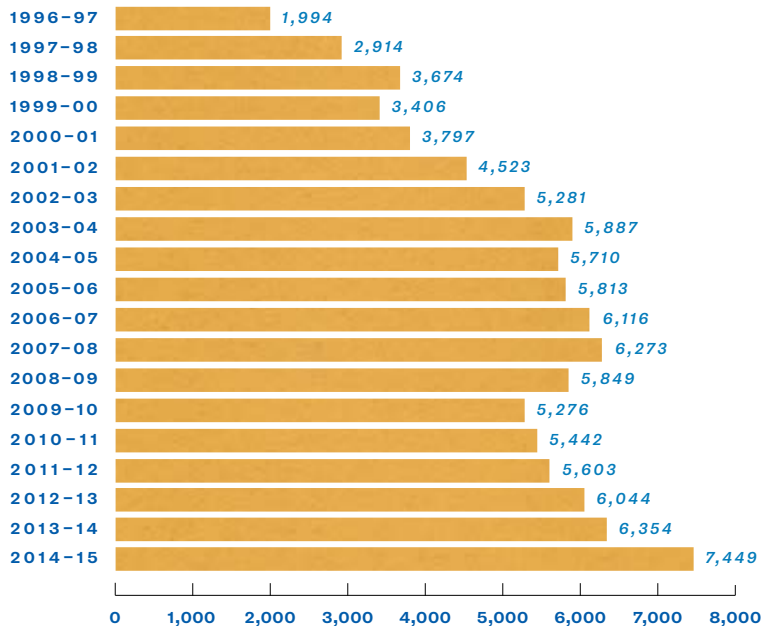
**YEAR ENACTED**

- 1995

**DATA UPDATE**

Scholarships Awarded	7,449
Schools Participating	34
2014 Expenditures	\$29,776,923

**STUDENT PARTICIPATION**







# Ohio

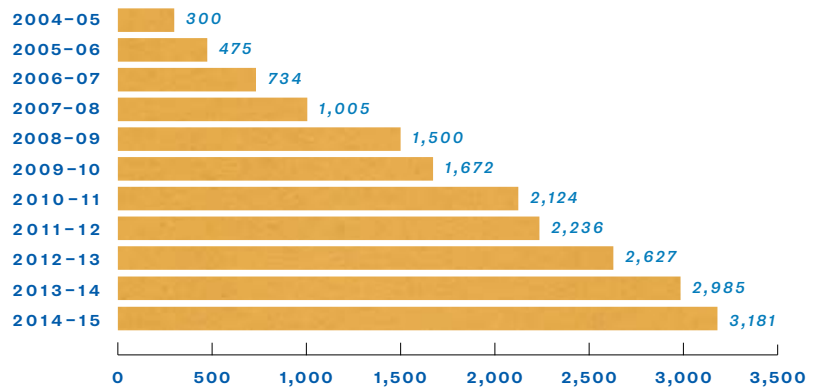
## AUTISM SCHOLARSHIP PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Tuition</li> <li>– \$20,000</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Be identified as autistic through assigned school district</li> <li>• Have an Individualized Education Program (IEP)</li> <li>• Private school students also eligible</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Register with the state</li> <li>• Comply with state nondiscrimination codes</li> <li>• Demonstrate fiscal soundness</li> <li>• Have properly credentialed staff</li> <li>• Teachers and other staff working with children must undergo background checks</li> <li>• In operation at least one full year</li> <li>• Have adequate liability, property and casualty insurance</li> <li>• Provide regular student progress reports to parents and resident public school</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2003</li> </ul>

### DATA UPDATE

Scholarships Awarded	3,181
Schools Participating	272
2014 Expenditures	\$48,962,462

### STUDENT PARTICIPATION



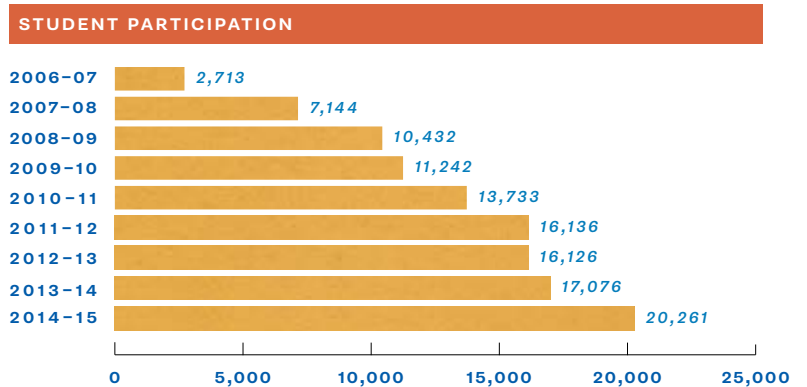


# Ohio

## EDUCATIONAL CHOICE SCHOLARSHIP PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Failing schools</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Tuition</li> <li>– \$4,250 (grades K–8)</li> <li>– \$5,000 (grades 9–12)</li> <li>– Scholarship can cover full tuition for students living under 200 percent of the federal poverty guideline (\$47,700 for a family of four in 2014)</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Current public school students assigned to a school that has been in Academic Watch or Academic Emergency for two years of a three-year period or assigned to a school ranked in the bottom 10 percent of schools on the basis of its Performance Index score</li> <li>• Students entering kindergarten in one of these schools also qualify</li> <li>• Priority given to returning and low-income applicants</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• 60,000</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be chartered by the state</li> <li>• Meet state standards for chartered nonpublic schools</li> <li>• Comply with state laws regarding nondiscrimination and health and safety codes</li> <li>• Teachers and staff working with children must undergo background checks</li> <li>• Administer state tests; test results are publicized on the Ohio Department of Education website</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2005</li> </ul>

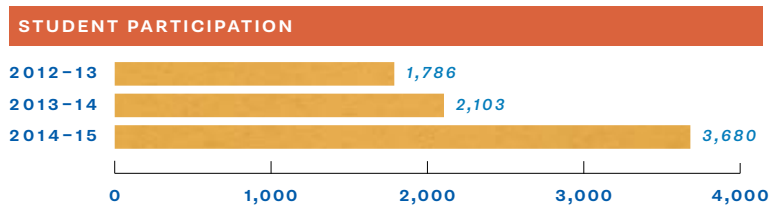
DATA UPDATE	
Scholarships Awarded	20,261
Schools Participating	472
2014 Expenditures	\$78,073,382





<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Tuition and fees of the private school</li> <li>– Student’s per-pupil special education funding amount based on disability, with a cap of \$20,000</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Identified as a child with a disability by the school district</li> <li>• Have an Individualized Education Program (IEP)</li> <li>• Not receiving a scholarship under the Educational Choice Scholarship Program, the Autism Scholarship Program, or the Cleveland Scholarship and Tutoring Program for the same school year in which they are seeking the special needs scholarship</li> <li>• In compliance with the state compulsory attendance law</li> <li>• Private school students also eligible</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• No more than five percent of Ohio students identified as children with disabilities during the previous fiscal year (approximately 12,000 scholarships)</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Registered by the state</li> <li>• Comply with state nondiscrimination laws</li> <li>• Meet health and safety standards</li> <li>• Submit in writing to the parents of the qualified special education child a profile of the provider’s special education program, including: methods of instruction that will be utilized to provide services to the child and the qualifications of teachers, instructors, and other persons who will provide services to the child</li> <li>• Administer and report the results of the state’s tests, including the Ohio Graduation Test, unless the student is excused from taking that assessment under federal law or the student’s IEP</li> <li>• Have properly credentialed staff</li> <li>• Educational program approved by the state</li> <li>• Provide record of the implementation of the IEP of each qualified special education student enrolled in the school, including evaluation of the child’s progress to the school district</li> <li>• Submit to the state information on the type and cost of special education services given to scholarship recipients</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2011</li> </ul>

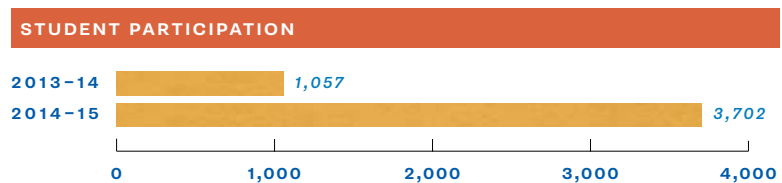
DATA UPDATE	
Scholarships Awarded	3,680
Schools Participating	264
2014 Expenditures	\$27,792,007





<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Tuition and fees of the private school</li> <li>– \$4,250 (grades K–8)</li> <li>– \$5,000 (grades 9–12)</li> </ul> </li> <li>• If the student’s family income is above 200 percent (\$47,700) but at or below 300 percent (\$71,550) of the federal poverty guidelines, the student will receive a scholarship in the amount of 75 percent of the full scholarship amount</li> <li>• If the student’s family income is above 300 percent (\$71,550) but at or below 400 percent (\$95,400) of the federal poverty guidelines, the student shall receive a scholarship in the amount of 50 percent of the full scholarship amount</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Family income below 200 percent of the federal poverty guideline (\$47,700 for family of four in 2014) for full scholarship; priority given to students from families at or below the federal poverty guideline (\$23,850 for a family of four in 2014)</li> <li>• Family income below 400 percent of the federal poverty guideline (\$95,400 for a family of four in 2014) for a partial scholarship for renewal students</li> <li>• Not eligible for Educational Choice Scholarship Program</li> <li>• For the 2014-15 school year, only students who are entering kindergarten and first 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</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• 4,000 scholarships for the 2014–15 school year</li> <li>• 2,000 additional scholarships per new grade for each succeeding year</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be chartered by the state</li> <li>• Meet state standards for chartered nonpublic schools</li> <li>• Comply with state laws regarding nondiscrimination and health and safety codes</li> <li>• Teachers and staff with children must undergo background checks</li> <li>• Administer state tests; test results are published on the Ohio Department of Education website</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$17 million in 2014–15</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2013</li> </ul>

DATA UPDATE	
Scholarships Awarded	3,702
Schools Participating	472
2014 Expenditures	\$12,441,347

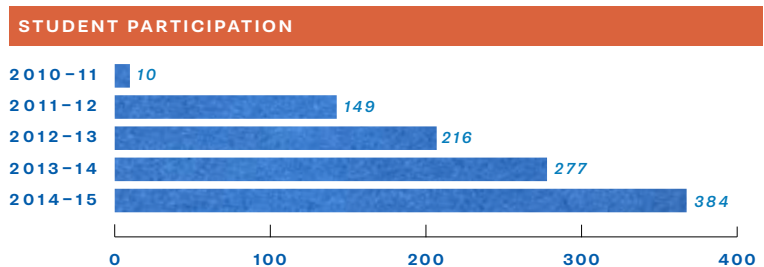






<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– 100 percent of the state and local public school funding for each child (takes into account grade and disability)</li> <li>– Tuition and fees of the private school</li> </ul> </li> <li>• The local school district may keep up to five percent of the scholarship amount for administrative services</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Have an Individualized Education Program (IEP) in effect at the time the scholarship is requested</li> <li>• Attended public school the previous school year or in preschool and identified as needing early intervention</li> <li>• Children of U.S. military personnel transferring are exempt from prior year public school attendance requirement</li> <li>• Have regular and direct contact with private school teachers at the physical location of the private school</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be accredited by the State Board of Education or approved accrediting association</li> <li>• Comply with state nondiscrimination and health and safety requirements</li> <li>• Must have been in operation for one school year prior to participation in the program</li> <li>• Provide a statement by a certified public accountant confirming that the private school is insured and 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</li> <li>• Teachers must have a bachelor's degree or at least three years of teaching experience in public or private schools or have special skills, knowledge, or expertise that qualifies them to provide instruction in the subjects taught</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2010</li> </ul>

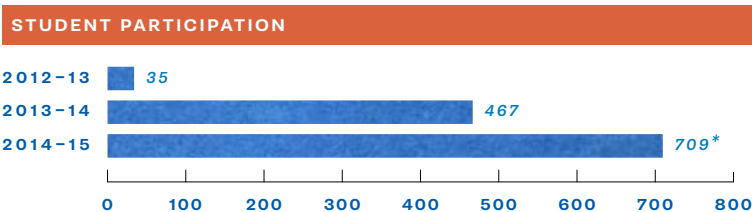
DATA UPDATE	
Scholarships Awarded	384
Schools Participating	51
2014 Expenditures	\$2,500,000





<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual             <ul style="list-style-type: none"> <li>Means-tested</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Accredited by the state or a state-approved accrediting association</li> <li>Comply with health and safety laws and codes</li> <li>Has stated policy against discrimination</li> <li>Ensures academic accountability through regular progress reports to parents</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 300 percent of the free or reduced-price lunch program (\$132,369 for a family of four in 2014)</li> <li>Attended or was eligible to attend a public school identified for school improvement pursuant to the No Child Left Behind Act of 2001 during the preceding school year</li> <li>Participating students and their siblings remain eligible until graduation</li> <li>For the special needs portion of the scholarship, eligible students must have attended a public school and have an Individualized Education Program (IEP)</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Whichever is greater:             <ul style="list-style-type: none"> <li>\$5,000</li> <li>80 percent of average per-pupil expenditure in the student's school district</li> <li>Up to \$25,000 to cover the tuition, fees and transportation costs at selected private school for special needs students</li> </ul> </li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>50 percent for a one- or two-year donation</li> <li>75 percent for a three-year donation</li> </ul>
<p><b>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Register as a scholarship-granting organization with the state</li> <li>Spend portion of expenditures on scholarships for students who qualify for the free or reduced-price lunch program (\$43,568 for family of four in 2013) in an amount equal or greater to the percentage of eligible low-income students in the state</li> <li>Ensure scholarships are portable during the school year and can be used at any qualified school that accepts the eligible student</li> <li>Conduct background checks on employees and board members</li> <li>Maintain full and accurate records on contributions and expenditures and other documentation required by the state</li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$1,000 individuals</li> <li>\$2,000 married couples</li> <li>\$100,000 corporations</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>5 million             <ul style="list-style-type: none"> <li>\$2.5 million individuals and married couples</li> <li>\$2.5 million corporations</li> </ul> </li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2011</li> </ul>

DATA UPDATE	
Scholarships Awarded	709*
Schools Participating	33*
SGOs Operating	3
2014 Expenditures	\$401,375*



\*Alliance Estimate



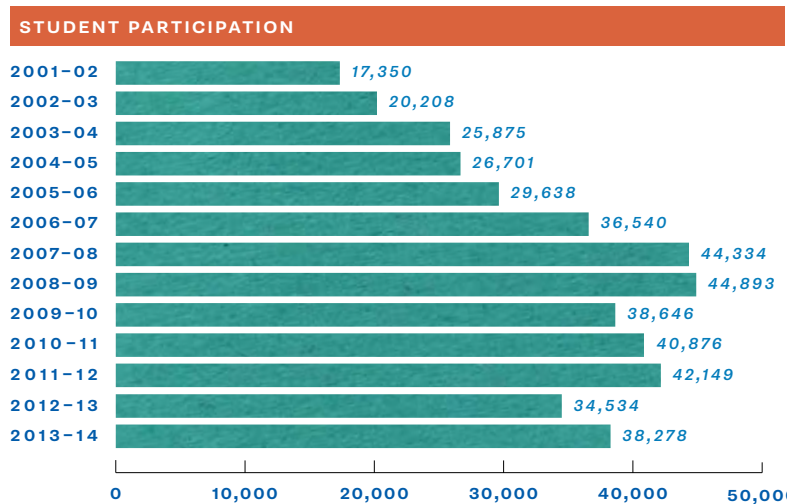
# Pennsylvania

## EDUCATIONAL IMPROVEMENT TAX CREDIT

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with the federal Civil Rights Act of 1964</li> <li>Meet state health and safety codes</li> <li>Teachers and other employees working with children must undergo background checks</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed \$75,000, with an additional \$15,000 allowed for each additional dependent             <ul style="list-style-type: none"> <li>– Income adjusted annually to reflect growth of the Consumer Price Index</li> </ul> </li> <li>Private school students also eligible</li> <li>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)</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Tuition and fees</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>75 percent of one-year donation</li> <li>90 percent of two-year donation</li> </ul>
<p><b>SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 80 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Submit annual report detailing donations received and scholarships awarded and proof of a financial review by a certified public accountant</li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$750,000</li> </ul>
	<p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$60 million</li> </ul>
	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2001</li> </ul>

DATA UPDATE	
Scholarships Awarded	38,278
Schools Participating	NOT AVAILABLE
STOs Operating	265
2013 Donations	\$65,238,839

*\*Note: For the 2013–14 Yearbook, the Pennsylvania Department of Community & Economic Development reported that 59,301 scholarships were awarded in the 2012-13 school year. They have since downgraded that number significantly to 34,534.*





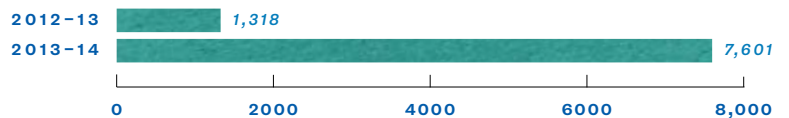


<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate             <ul style="list-style-type: none"> <li>Failing schools, means-tested and means-preferenced</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with the federal Civil Rights Act of 1964</li> <li>Meet state health and safety codes</li> <li>Teachers and other employees working with children must undergo background checks</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>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)</li> <li>Preference given to:             <ul style="list-style-type: none"> <li>Students who received a scholarship during the previous year</li> <li>Students from households with a family income that does not exceed 185 percent of the federal poverty guideline (\$44,123 for a family of four in 2014)</li> </ul> </li> <li>Family income cannot exceed \$75,000, with an additional \$15,000 allowed for each additional dependent             <ul style="list-style-type: none"> <li>Income adjusted annually to reflect growth of the Consumer Price Index</li> </ul> </li> <li>Private school students also eligible</li> <li>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)</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Whichever is less:             <ul style="list-style-type: none"> <li>\$8,500 (for non-special education students)</li> <li>\$15,000 (for special education students)</li> <li>Tuition and fees</li> </ul> </li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>75 percent of one-year donation</li> <li>90 percent of two-year donation</li> </ul>
<p><b>SCHOLARSHIP ORGANIZATION (SO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 80 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Submit annual report detailing donations received and scholarships awarded to the state, including number of scholarships awarded and total and average amounts of scholarships awarded to students from households with a family income that does not exceed 185 percent of the federal poverty guideline</li> <li>Submit a copy of a financial audit conducted by a certified accounting firm</li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$750,000</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$50 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2012</li> </ul>

### DATA UPDATE

Scholarships Awarded	7,601
Schools Participating	NOT AVAILABLE
SOs Operating	173
2014 Donations	\$30,864,904

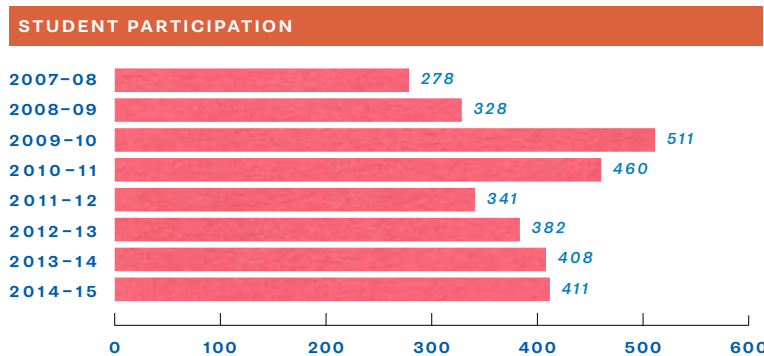
### STUDENT PARTICIPATION

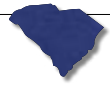




<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with federal and state nondiscrimination laws</li> <li>Meet state health and safety codes</li> <li>Require teachers to have bachelor's degrees</li> <li>Conduct teacher background checks</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 250 percent of the federal poverty guideline (\$59,625 for a family of four in 2014)</li> <li>Other criteria determined by Scholarship Granting Organization</li> <li>Private school students also eligible</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>None</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>75 percent of one-year donation</li> <li>90 percent of two-year donation</li> </ul>
<p><b>SCHOLARSHIP GRANTING ORGANIZATION (SGO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Provide annual report to the state detailing number and value of scholarships awarded, ZIP codes of recipients and criteria used to award scholarships</li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$100,000</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$1.5 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2006</li> </ul>

DATA UPDATE	
Scholarships Awarded	411
Schools Participating	53
SGOs Operating	5
2014 Donations	\$1,663,726



**PROGRAM TYPE**

- Scholarship tax credit—corporate and individual
  - Special needs

**STUDENT ELIGIBILITY**

- Be designated by the South Carolina Department of Education as meeting the federal definition of a “child with a disability” (34 CFR 300.8)
- Private school students also eligible

**SCHOOL REQUIREMENTS**

- Does not discriminate based on the grounds of 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
- Administers 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

**SCHOLARSHIP CAP**

- Whichever is less:
  - Tuition and fees
  - \$10,000

**SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS**

- Use at least 95 percent of contributions for scholarships
- Allocate all scholarships to exceptional needs students
- Serve more than one school
- Conduct financial audit performed by a certified public accountant

**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**

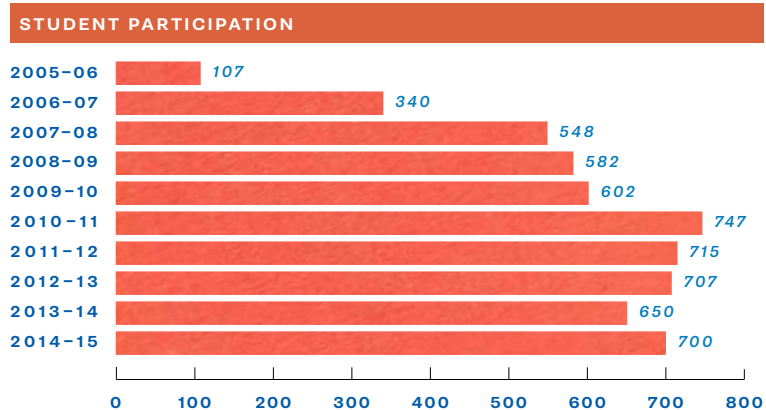
Scholarships Awarded	405
Schools Participating	51
SFOs Operating	5
2014 Donations	\$6,005,072

**STUDENT PARTICIPATION**



<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Based on state's public school funding formula             <ul style="list-style-type: none"> <li>– \$7,105 (three or more hours of services)</li> <li>– \$4,263 (less than three hours of services)</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Identified as disabled and have an Individualized Education Program (IEP)</li> <li>• Currently attending an eligible private school and be determined in need of specialized services</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$4,791,358</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Be approved by the state</li> <li>• Comply with federal nondiscrimination requirements of 42 U.S.C. 2000d</li> <li>• Comply with state health and safety codes</li> <li>• Submit to the state an audit and financial report completed by a certified public accountant</li> <li>• Possess adequate working capital to maintain operations for the first year</li> <li>• Disclose to parents the special education services to be provided and the cost of those services</li> <li>• Administer annual assessment of student's academic progress and report results to the student's parents</li> <li>• Teachers of recipients must have bachelor's degrees, three years of teaching experience or special skills</li> <li>• Provide parents with teacher's credentials</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2005</li> </ul>

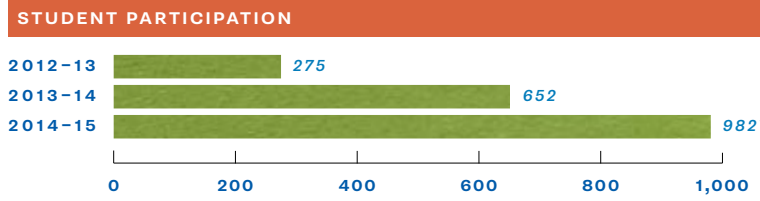
DATA UPDATE	
Scholarships Awarded	700
Schools Participating	43
2014 Expenditures	\$3,739,717



**EDUCATION IMPROVEMENT SCHOLARSHIPS TAX CREDITS**

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual             <ul style="list-style-type: none"> <li>Means-tested</li> </ul> </li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Comply with state and local health and safety laws</li> <li>Hold a valid occupancy permit</li> <li>Comply with Title VI of the Civil Rights Act of 1964</li> <li>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 nonpublic schools that maintain an assessment system that annually measures scholarship students' progress in reading and math using a national norm-referenced achievement test</li> <li>Annually provide the state with scholarship students' national norm-referenced achievement test results</li> <li>Annually provide the state with scholarship students' graduation rates</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Family income cannot exceed 300 percent of the federal poverty guideline (\$71,550 for a family of four in 2014)</li> <li>Attended public school the previous year or entering kindergarten or first grade</li> <li>Eligible students with a disability must satisfy the above requirement; they must also have an Individualized Education Program (IEP), and their family income cannot exceed 400 percent of the federal poverty guideline (\$95,400 for a family of four in 2014)</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>Whichever is less:             <ul style="list-style-type: none"> <li>Tuition and instructional fees and materials</li> <li>100 percent of state per-pupil funding</li> </ul> </li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>65 percent of donation</li> </ul>
<p><b>SCHOLARSHIP FOUNDATION (SF) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Be approved by the state</li> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Comply with Title VI of the Civil Rights Act of 1964</li> <li>Conduct an annual audit, review or compilation on tax-credit-derived funds</li> <li>Submit to the state:             <ul style="list-style-type: none"> <li>Total number and dollar amount of contributions received</li> <li>Dates when such contributions were received</li> <li>Total number and dollar amount of scholarships awarded</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>Corporate             <ul style="list-style-type: none"> <li>100 percent of state tax liability, no less than \$500</li> </ul> </li> <li>Individual and couple             <ul style="list-style-type: none"> <li>100 percent of state tax liability, no less than \$500 and no more than \$50,000</li> </ul> </li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$25 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2012</li> </ul>

DATA UPDATE	
Scholarships Awarded	982*
Schools Participating	61*
SFs Operating	12*
2014 Donations	\$2,222,225*



\*Alliance Estimate





# Washington, D.C.

## D.C. OPPORTUNITY SCHOLARSHIP PROGRAM

### PROGRAM TYPE

- Voucher
  - Means-tested

### SCHOLARSHIP CAP

- \$8,381 (grades K–8)
- \$12,572 (grades 9–12)

### STUDENT ELIGIBILITY

- Qualify for the free or reduced-price lunch program (\$44,123 for a family of four in 2014) or participated in the program in the preceding year and has a family income of up to 300 percent of the federal poverty guideline (\$71,550 for a family of four in 2014)
- 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 nationally norm-referenced test

### ENROLLMENT CAP

- None

### PROGRAM FUNDING

- \$20 million authorized

### SCHOOL REQUIREMENTS

- Must not discriminate
- Comply with district health and safety codes
- Maintain a valid certificate of occupancy
- Teachers in core subjects must have a bachelor's degree
- Must comply with standards prescribed under the District of Columbia compulsory school attendance laws
- Must 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
- Has financial systems in place to ensure that funds are used appropriately

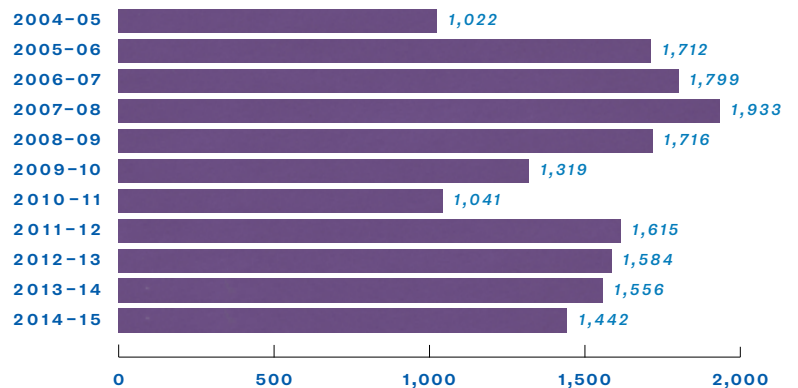
### YEAR ENACTED

- 2004

### DATA UPDATE

Scholarships Awarded	1,442
Schools Participating	51
2014 Expenditures	\$13,400,000

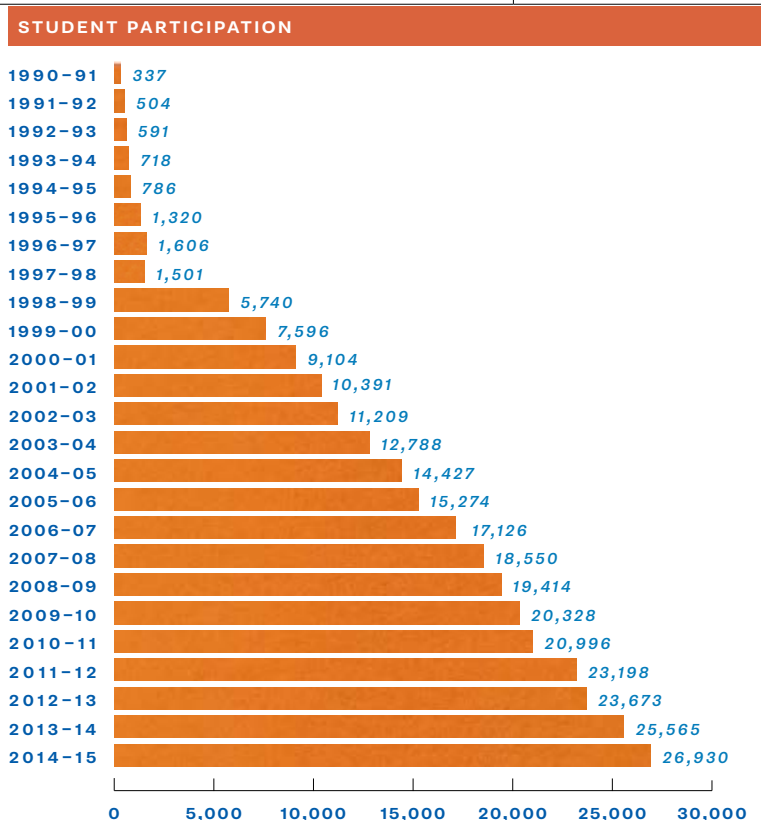
### STUDENT PARTICIPATION





<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• \$7,210 (for K–8)</li> <li>• \$7,856 (for 9–12)</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Live in the Milwaukee Public School District</li> <li>• Family income below 300 percent of the federal poverty guideline (\$71,550 for a family of four in 2014), with an additional \$7,000 allowed for households with married parents</li> <li>• Private school students also eligible</li> </ul>	
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Meet state nondiscrimination policies</li> <li>• Meet state health and safety codes</li> <li>• Allow students to opt out of religious programs</li> <li>• Administer to scholarship recipients: state science and social studies tests in grades 4, 8 and 10; Smarter Balanced Assessments for English Language Arts and Math for grades 3-8; and the ACT suite of assessments for high school students</li> <li>• Receive accreditation within three years of participating in the Milwaukee Parental Choice Program</li> <li>• Current participating schools adding grades or creating a new school are exempt</li> <li>• Submit an annual financial audit conducted by a certified public accountant to the state</li> <li>• Admit eligible students on a random basis</li> <li>• Provide evidence of sound fiscal practices and financial viability to the state</li> <li>• School administrators must undergo financial training and have at least a bachelor's degree from an accredited institution of higher education</li> <li>• Teachers must have a bachelor's degree from an accredited institution of higher education and teacher aides must have received a high school diploma or been granted a GED or HSED</li> <li>• Must provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12</li> <li>• Must provide the state with information about the academic program at the participating school and student test score data</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$191 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 1990</li> </ul>

DATA UPDATE	
Scholarships Awarded	26,930
Schools Participating	113
2014 Expenditures	\$191,000,000





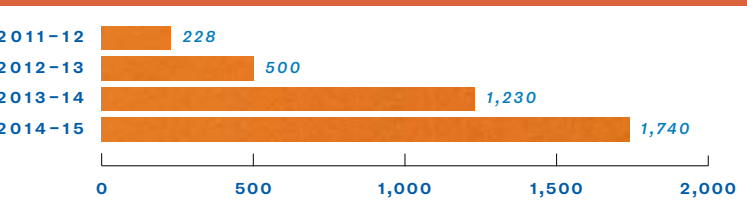


<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• \$7,210 (for K–8)</li> <li>• \$7,856 (for 9–12)</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Live in Racine Unified School District</li> <li>• Family income below 300 percent of the federal poverty guideline (\$71,550 for family of four in 2014), with an additional \$7,000 allowed for households with married parents</li> <li>• Enrolled in public school in the Racine Unified School District 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</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>
	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$12.5 million</li> </ul>
	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2011</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Meet state nondiscrimination policies</li> <li>• Meet health and safety codes</li> <li>• Allow students to opt out of religious programs</li> <li>• Administer to scholarship recipients: state science and social studies tests in grades 4, 8 and 10; Smarter Balanced Assessments for English Language Arts and Math for grades 3-8; and the ACT suite of assessments for high school students</li> <li>• Receive accreditation within three years of participating in the Racine Parental Choice Program</li> <li>• Submit an annual financial audit conducted by a certified public accountant to the state</li> <li>• Provide evidence of sound fiscal practices and financial viability to the state</li> <li>• School administrators must undergo financial training and have at least a bachelor’s degree from an accredited institution of higher education</li> <li>• Teachers must have a bachelor’s degree from an accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or an HSED</li> <li>• Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12</li> <li>• Must provide the state with information about the academic program at the participating schools and student test score data</li> </ul>	

**DATA UPDATE**

Scholarships Awarded	1,740
Schools Participating	15
2014 Expenditures	\$12,500,000

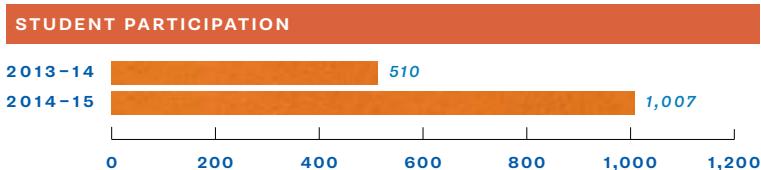
**STUDENT PARTICIPATION**

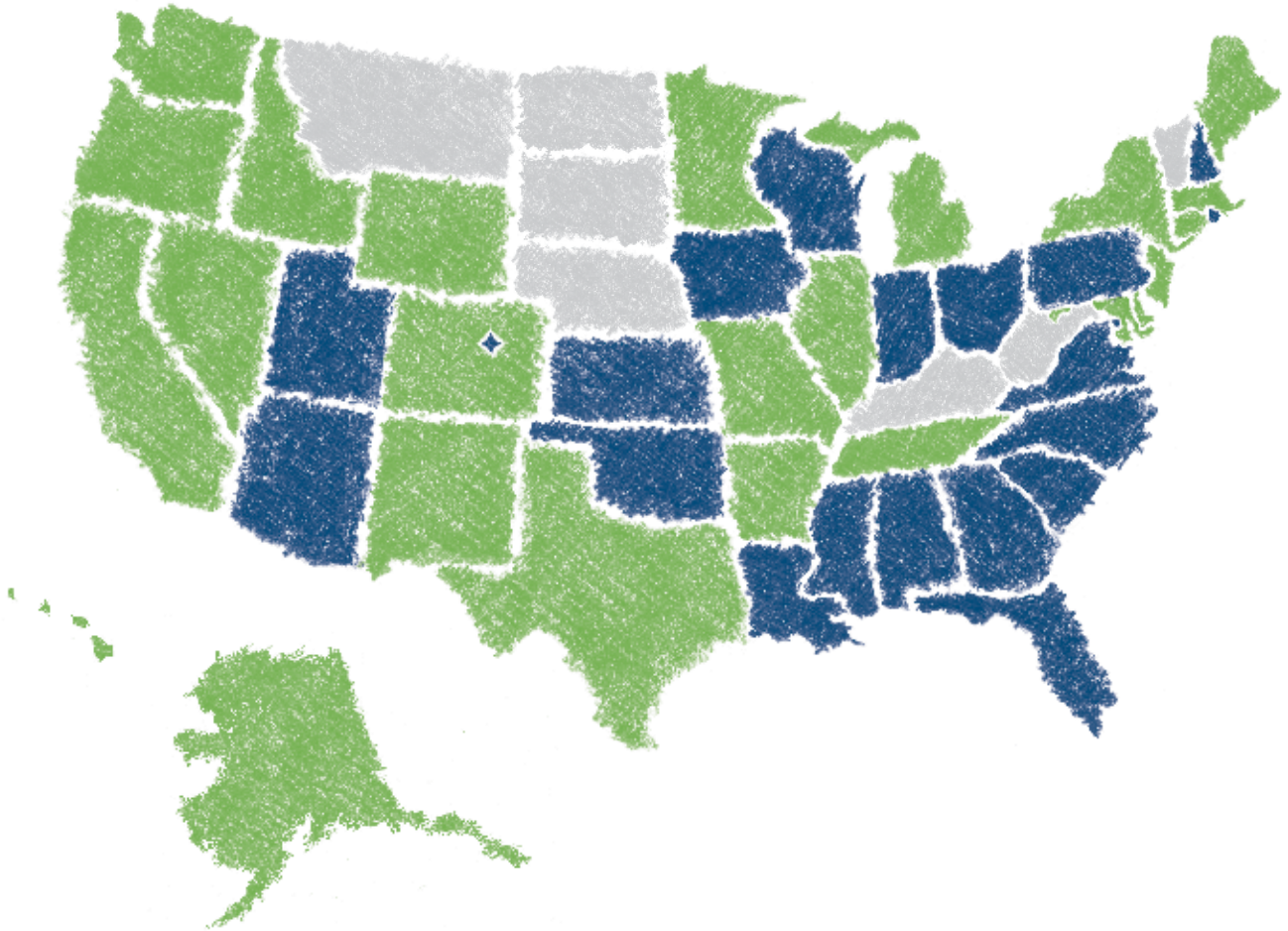







<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Means-tested</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• \$7,210 (for K–8)</li> <li>• \$7,856 (for 9–12)</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Family income cannot exceed 185 percent of the federal poverty guidelines (\$44,123 for a family of four in 2014), with an additional \$7,000 allowed for households with married parents</li> <li>• Reside outside of the Milwaukee Public School District and the Racine Unified School District</li> <li>• Private school students also eligible</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• 1,000 for the 2014–15 school year and thereafter; each district’s enrollment will be capped at 1 percent of its public school district enrollment</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Meet state nondiscrimination policies</li> <li>• Allow students to opt out of religious programs</li> <li>• Administer to scholarship recipients: state science and social studies tests in grades 4, 8 and 10; Smarter Balanced Assessments for English Language Arts and Math for grades 3-8; and the ACT suite of assessments for high school students</li> <li>• Receive accreditation within three years of participating in the Wisconsin Parental Choice Program</li> <li>• Annually submit to the state a financial audit conducted by a certified public accountant</li> <li>• Provide the state evidence of sound fiscal practices and financial viability</li> <li>• School administrators must undergo financial training and have a least a bachelor’s degree from an accredited institution of higher education</li> <li>• Teachers must have a bachelor’s degree from an accredited institution of higher education, and teacher aides must have received a high school diploma or been granted a GED or an HSED</li> <li>• Provide 1,050 hours of direct pupil instruction in grades 1–6 and 1,137 hours of direct pupil instruction in grades 7–12</li> <li>• Provide the Department of Public Instruction with information about the academic program at the participating school and student test score data</li> <li>• Meet all health and safety codes</li> <li>• Capped at the 25 schools with the most applicants if the number of applicants is higher than the enrollment cap</li> </ul>	<p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• \$7.4 million</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2013</li> </ul>

DATA UPDATE	
Scholarships Awarded	1,007
Schools Participating	31
2014 Expenditures	\$7,400,000





-  STATES WITH PRIVATE SCHOOL CHOICE PROGRAMS
-  STATES WITH NO CHARTER SCHOOL PROGRAMS
-  STATES WITH PUBLIC CHARTER SCHOOLS, BUT NO PRIVATE SCHOOL CHOICE

◆ Existing choice program is in just one county.

# National Organizations Supporting Educational Choice

National organizations supporting educational choice are working across the country to expand educational options. Below are some of the organizations with which the Alliance for School Choice has partnered.

Agudath Israel

[AGUDATHISRAEL.ORG](http://AGUDATHISRAEL.ORG)

Alliance for School Choice

[ALLIANCEFORSCHOOLCHOICE.ORG](http://ALLIANCEFORSCHOOLCHOICE.ORG)

American Center for School Choice

[AMCSC.ORG](http://AMCSC.ORG)

American Enterprise Institute

[AEI.ORG](http://AEI.ORG)

American Federation for Children

[FEDERATIONFORCHILDREN.ORG](http://FEDERATIONFORCHILDREN.ORG)

American Legislative Exchange Council

[ALEC.ORG](http://ALEC.ORG)

Black Alliance for Educational Options (BAEO)

[BAEO.ORG](http://BAEO.ORG)

Brookings Institution

[BROOKINGS.EDU](http://BROOKINGS.EDU)

Council for American Private Education (CAPE)

[CAPENET.ORG](http://CAPENET.ORG)

Cato Institute

[CATO.ORG](http://CATO.ORG)

Center for Education Reform

[EDREFORM.COM](http://EDREFORM.COM)

Children's Scholarship Fund

[SCHOLARSHIPFUND.ORG](http://SCHOLARSHIPFUND.ORG)

Democrats for Education Reform (DFER)

[DFER.ORG](http://DFER.ORG)

Education Next

[EDUCATIONNEXT.ORG](http://EDUCATIONNEXT.ORG)

Foundation for Excellence in Education

[EXCELINED.ORG](http://EXCELINED.ORG)

Friedman Foundation for Educational Choice

[EDCHOICE.ORG](http://EDCHOICE.ORG)

Great Schools

[GREATSCHOOLS.ORG](http://GREATSCHOOLS.ORG)

Heartland Institute

[HEARTLAND.ORG](http://HEARTLAND.ORG)

Heritage Foundation

[HERITAGE.ORG](http://HERITAGE.ORG)

Hispanic Council for Reform and Educational Options (HCREO)

[HCREO.COM](http://HCREO.COM)

Institute for Justice

[IJ.ORG](http://IJ.ORG)

International Association for K-12 Online Learning

[INACOL.ORG](http://INACOL.ORG)

National Alliance for Public Charter Schools

[PUBLICCHARTERS.ORG](http://PUBLICCHARTERS.ORG)

National School Choice Week

[SCHOOLCHOICEWEEK.COM](http://SCHOOLCHOICEWEEK.COM)

Orthodox Union

[OU.ORG](http://OU.ORG)

Parents Union

[PARENTREVOLUTION.ORG](http://PARENTREVOLUTION.ORG)

PublicSchoolOptions.org

[PUBLICSCHOOLOPTIONS.ORG](http://PUBLICSCHOOLOPTIONS.ORG)

reDefined

[REDEFINEDONLINE.ORG](http://REDEFINEDONLINE.ORG)

School Choice Demonstration Project

[UARK.EDU](http://UARK.EDU)

Stand for Children

[STAND.ORG](http://STAND.ORG)

State Policy Network

[SPN.ORG](http://SPN.ORG)

StudentsFirst

[STUDENTSFIRST.ORG](http://STUDENTSFIRST.ORG)

Thomas B. Fordham Institute

[EDEXCELLENCE.NET](http://EDEXCELLENCE.NET)

United States Conference of Catholic Bishops

[USCCB.ORG](http://USCCB.ORG)

# State Organizations Supporting Educational Choice

State and local organizations supporting educational choice are working across the country to allow families access to high-quality educational options. Below are some of the organizations with which the Alliance for School Choice has partnered.

## Alabama

Alabama Federation for Children  
[ALABAMA4CHILDREN.ORG](http://ALABAMA4CHILDREN.ORG)

Alabama Opportunity  
Scholarship Fund  
[ALABAMASCHOLARSHIPFUND.ORG](http://ALABAMASCHOLARSHIPFUND.ORG)

## Arizona

Arizona Federation for Children  
[FACEBOOK.COM/PAGES/ARIZONA-FEDERATION-FOR-CHILDREN](http://FACEBOOK.COM/PAGES/ARIZONA-FEDERATION-FOR-CHILDREN)

Arizona School Choice Trust  
[ASCT.ORG](http://ASCT.ORG)

Arizona School Tuition  
Organization Association  
[ASTOA.COM](http://ASTOA.COM)

Goldwater Institute  
[GOLDWATERINSTITUTE.ORG](http://GOLDWATERINSTITUTE.ORG)

## Arkansas

Arkansans for Education Reform  
Foundation  
[EDUCATEARKANSAS.COM](http://EDUCATEARKANSAS.COM)

## Florida

Florida Federation for Children  
[FLORIDA4CHILDREN.ORG](http://FLORIDA4CHILDREN.ORG)

Step Up for Students  
[STEPUPFORSTUDENTS.ORG](http://STEPUPFORSTUDENTS.ORG)

## Georgia

Georgia Center for Opportunity  
[GEORGIAOPPORTUNITY.ORG](http://GEORGIAOPPORTUNITY.ORG)

Georgia Parent Advocacy Network  
[MYGPAN.ORG](http://MYGPAN.ORG)

Georgia Parents Alliance  
[GEORGIAPARENTSALLIANCE.ORG](http://GEORGIAPARENTSALLIANCE.ORG)

Georgia Public Policy Foundation  
[GPPF.ORG](http://GPPF.ORG)

## Illinois

Educational Choice Illinois  
[CHOICE4KIDS.ORG](http://CHOICE4KIDS.ORG)

## Indiana

Indianapolis Urban League  
[INDPLSUL.ORG](http://INDPLSUL.ORG)

Institute of Quality Education  
[I4QED.ORG](http://I4QED.ORG)

## Iowa

Iowa Alliance for Choice in Education  
[IOWAACE.ORG](http://IOWAACE.ORG)

## Louisiana

Louisiana Federation for Children  
[LOUISIANA4CHILDREN.ORG](http://LOUISIANA4CHILDREN.ORG)

The Urban League of Greater New  
Orleans  
[URBANLEAGUENEWORLEANS.ORG](http://URBANLEAGUENEWORLEANS.ORG)

## Mississippi

Empower Mississippi  
[EMPOWERMS.ORG](http://EMPOWERMS.ORG)

Mississippi Center for  
Public Policy  
[MSPOLICY.ORG](http://MSPOLICY.ORG)

## Missouri

Children's Education Alliance  
of Missouri  
[CHILDRESEEDUCATIONALLIANCE-MO.ORG](http://CHILDRESEEDUCATIONALLIANCE-MO.ORG)

## New Hampshire

Network for Educational Opportunity  
[NETWORKFOREducation.ORG](http://NETWORKFOREducation.ORG)

## North Carolina

Parents for Educational Freedom in  
North Carolina  
[PEFNC.ORG](http://PEFNC.ORG)

## Oklahoma

Oklahoma Council of Public Affairs  
[OCPATHINK.ORG](http://OCPATHINK.ORG)

## Ohio

Ohio Committee for Quality Education  
to Ohio  
[OCQE.ORG](http://OCQE.ORG)

School Choice Ohio  
[SCOPIO.ORG](http://SCOPIO.ORG)

## Pennsylvania

Children's Scholarship Fund  
Philadelphia  
[CSFPHILADELPHIA.ORG](http://CSFPHILADELPHIA.ORG)

Philadelphia School Partnership  
[PHILASCHOOLPARTNERSHIP.ORG](http://PHILASCHOOLPARTNERSHIP.ORG)

REACH Foundation  
[PASCHOOLCHOICE.ORG](http://PASCHOOLCHOICE.ORG)

## Rhode Island

Rhode Island Scholarship Alliance  
[RISCHOLARSHIPALLIANCE.ORG](http://RISCHOLARSHIPALLIANCE.ORG)

## South Carolina

Palmetto Promise Institute  
[PALMETTOPOLICY.ORG](http://PALMETTOPOLICY.ORG)

## Tennessee

Beacon Center of Tennessee  
[BEACONTN.ORG](http://BEACONTN.ORG)

Tennessee Federation for Children  
[TENNESSEE4CHILDREN.ORG](http://TENNESSEE4CHILDREN.ORG)

## Texas

Texas Parents Union  
[TXPARENTSUNION.ORG](http://TXPARENTSUNION.ORG)

Texas Public Policy Foundation  
[TEXASPOLICY.COM](http://TEXASPOLICY.COM)

## Utah

Parents for Choice in Education  
[CHOICEINEDUCATION.ORG](http://CHOICEINEDUCATION.ORG)

## Virginia

Thomas Jefferson Institute for Public  
Policy  
[THOMASJEFFERSONINST.ORG](http://THOMASJEFFERSONINST.ORG)

## Wisconsin

Hispanics for School Choice  
[HISPANICSFORSCHOOLCHOICE.COM](http://HISPANICSFORSCHOOLCHOICE.COM)

School Choice Wisconsin  
[SCHOOLCHOICEWI.ORG](http://SCHOOLCHOICEWI.ORG)





## Alliance for SCHOOL CHOICE

### About Us

#### MISSION

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

The Alliance for School Choice 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

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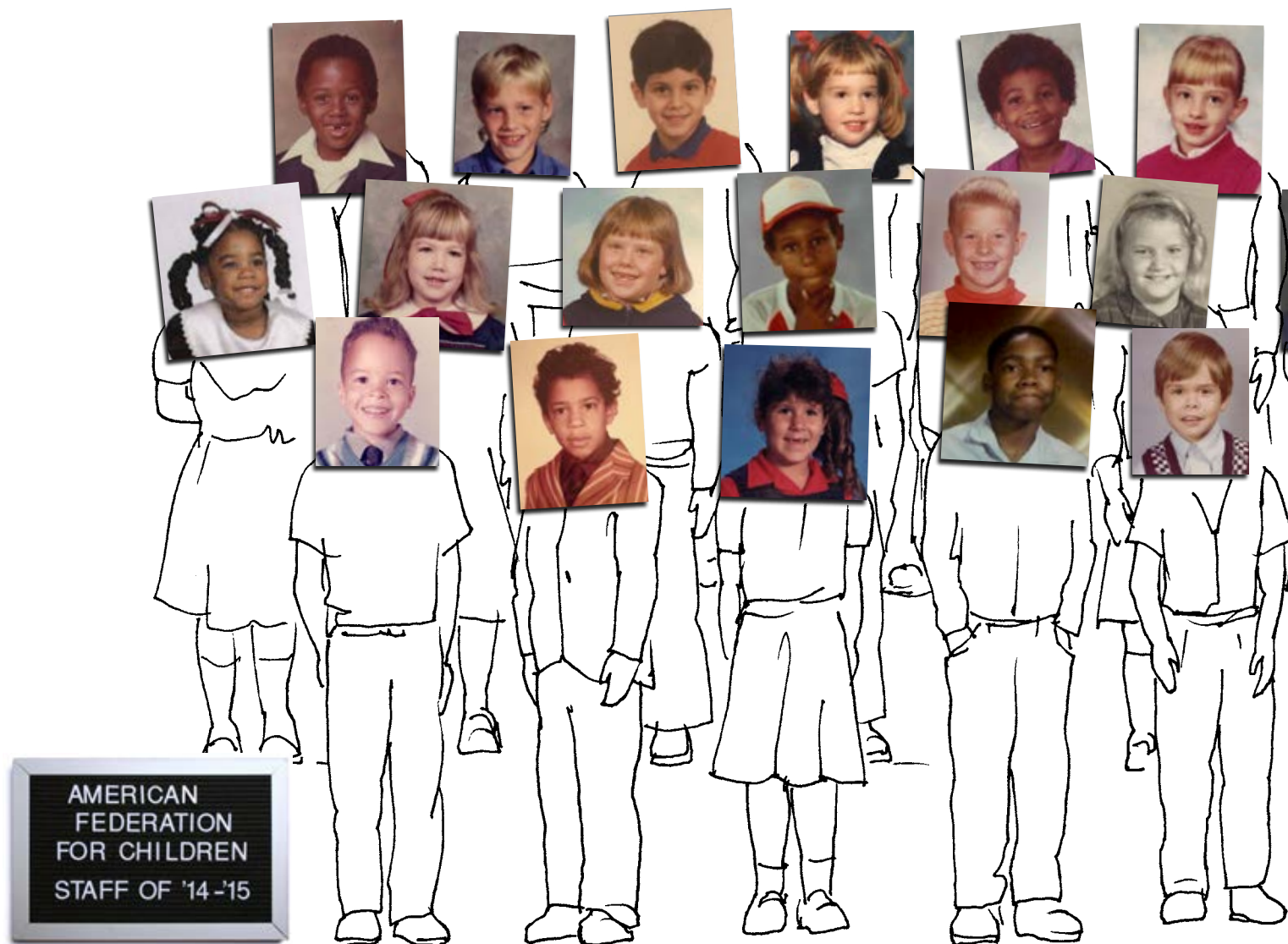
William E. Oberndorf, *Chairman Emeritus* • San Francisco, CA

Spencer Robertson • New York, NY

#### IN MEMORIAM

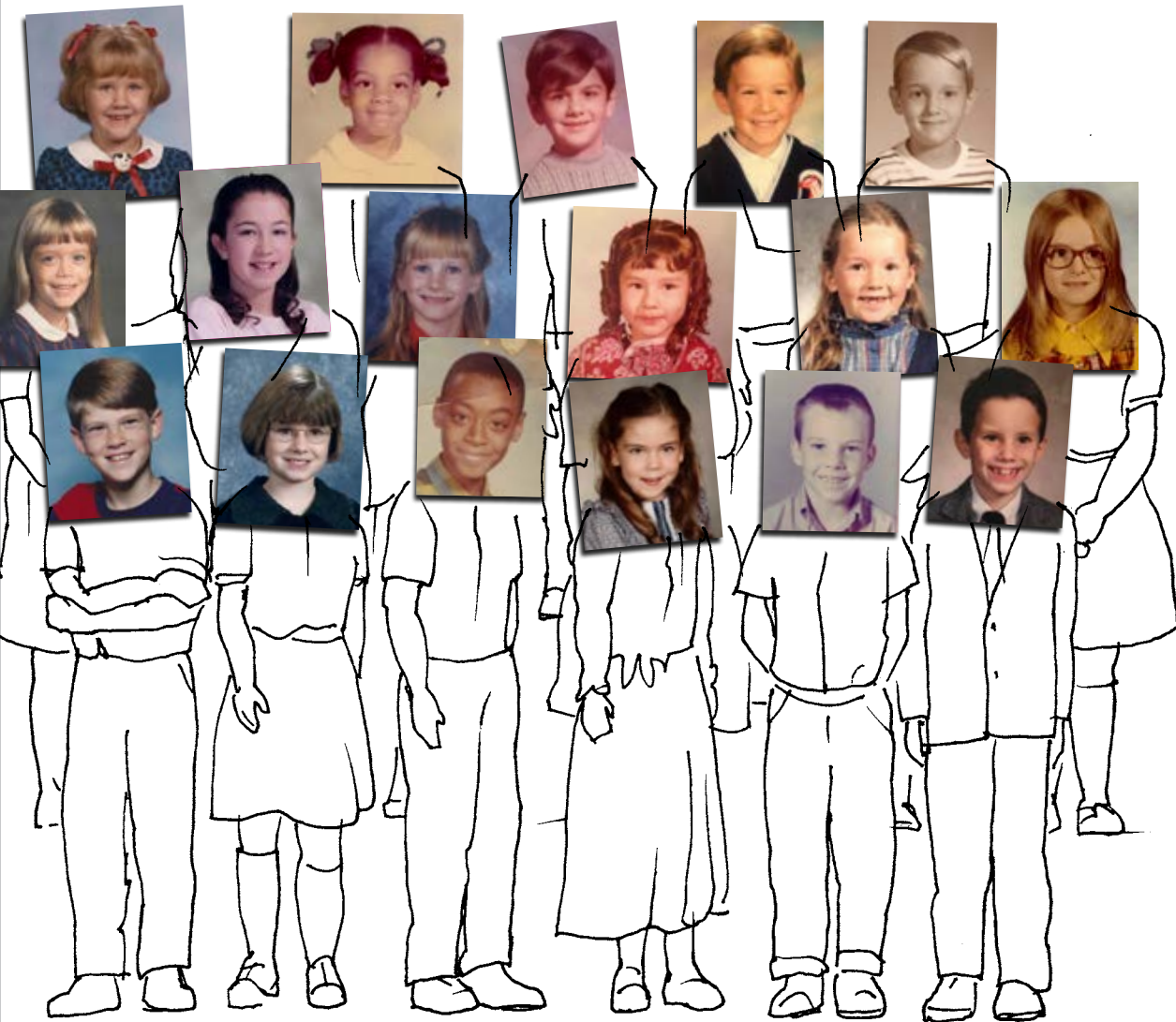
Peter M. Flanigan, *Alliance for School Choice cofounder*

John T. Walton, *Alliance for School Choice cofounder*



**TOP ROW:** (From left to right) **1.** David Morgan, Government Affairs Advisor – Georgia, AUSTELL, GA, **1ST GRADE** **2.** Jonathan Nikkila, Government Affairs Director, KEARNEY, NE, **4TH GRADE** **3.** Tony Niknejad, Government Affairs Associate – Tennessee, NASHVILLE, TN, **5TH GRADE** **4.** Mandy Borvan, Development Manager-Director of Events, AUSTIN, TX, **KINDERGARTEN** **5.** Carra Powell, Tennessee Outreach Coordinator, HORN LAKE, MS, **KINDERGARTEN** **6.** Lindsey Rust, National Director of Implementation, INDIANAPOLIS, IN, **1ST GRADE** **7.** Kimberly Sawatka, Communications Associate – Tennessee, NASHVILLE, TN, **2ND GRADE** **8.** Donna Selby, Accounting Assistant, FORT WASHINGTON, MD, **1ST GRADE** **9.** John Schilling, Chief Operating Officer, ALEXANDRIA, VA, **3RD GRADE** **10.** Tommy Shultz, Communications Associate-Tennessee, NASHVILLE, **2ND GRADE** **11.** Greg Talley, Development Consultant, AUSTIN, TX, **KINDERGARTEN**





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**BOTTOM ROW:** 1. Paul Dauphin, Government Affairs Associate – Louisiana, NEW ORLEANS, LA, **1ST GRADE** 2. Michael Benjamin, National Director of Grassroots Advocacy & Outreach, SAFETY HARBOR, FL, **1ST GRADE** 3. Kelli Bottger, Government Affairs Associate – Louisiana, GONZALES, LA, **1ST GRADE** 4. Sean Bradley, National Outreach Advisor, DENVER, CO, **3RD GRADE** 5. Greg Brock, Executive Director, CALEDONIA, MI, **1ST GRADE** 6. Ryan Cantrell, Government Affairs Associate – Alabama, MONTGOMERY, AL, **3RD GRADE** 7. Krista Carney, Communications Associate, ARLINGTON, VA, **3RD GRADE** 8. Kevin Chavous, Executive Counsel, WASHINGTON, DC, **6TH GRADE** 9. Elisa Clements, Deputy Director of Development, SALT LAKE CITY, UT, **KINDERGARTEN** 10. Zack Dawes, National Director of Development, AUSTIN, TX, **1ST GRADE** 11. Matt Frendewey, National Communications Director, WASHINGTON, DC, **1ST GRADE**

## SOURCES + CREDITS

The authors of the *2014–15 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 our rigorous research. Their dedication and hard work have helped to make the Alliance for School Choice's *Yearbook* unparalleled in its accuracy.

## PHOTOGRAPHS

All of the photographs that appear in the *2014–15 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
- National School Choice Week
- Step Up for Students

## THE RESEARCH REALITY OF EDUCATIONAL CHOICE

*Effects of School Vouchers on College Enrollment: Experimental Evidence from New York City*, The Brookings Institution and Harvard University, August 2012.

*Evaluation of the D.C. Opportunity Scholarship Program*, Institute of Education Sciences, United States Department of Education, June 2010.

*Evaluation of the D.C. Opportunity Scholarship Program*, Institute of Education Sciences, United States Department of Education, 2009.

*Evaluation of Florida's Corporate Tax Credit Scholarship Program: Participation, Compliance, and Test Scores in 2009–10*, Northwestern University and National Bureau of Economic Research, August 2011.

*Evaluation of the Florida Tax Credit Scholarship Program Participation, Compliance and Test Scores in 2012–13*, David N. Figlio, University of Florida, Northwestern University and National Bureau of Economic Research, August 2014.

## STATE PROFILES

**ALABAMA:** Information on the Tax Credits for Contributions to Scholarship Granting Organizations provided by the Alabama Opportunity Scholarship Fund (Lesley Searcy). Information on 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 (Georganna Meyer). Information on the Arizona Empowerment Scholarship Accounts Program provided by the Arizona Department of Education (Aiden Fleming).

**FLORIDA:** Information on the John M. McKay Scholarship for Students with Disabilities Program provided by the Florida Department of Education (Christopher Fenton). Information on the Florida Tax Credit Scholarship 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 (Jon East and Amy Graham).

**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).

**LOUISIANA:** Information provided by the Louisiana Department of Education (Lauren Perry and Amanda Hollman).

**MISSISSIPPI:** Information provided by the Mississippi Department of Education (Nathan Oakley).

**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 (William Cox).

**OHIO:** Information provided by the Ohio Department of Education.

**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 Semtner) and by GO for Catholic Schools (Elizabeth Vereecke).

**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 the D.C. Children and Youth Investment Trust Corporation, which administers the program.

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



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[www.AllianceforSchoolChoice.org](http://www.AllianceforSchoolChoice.org)