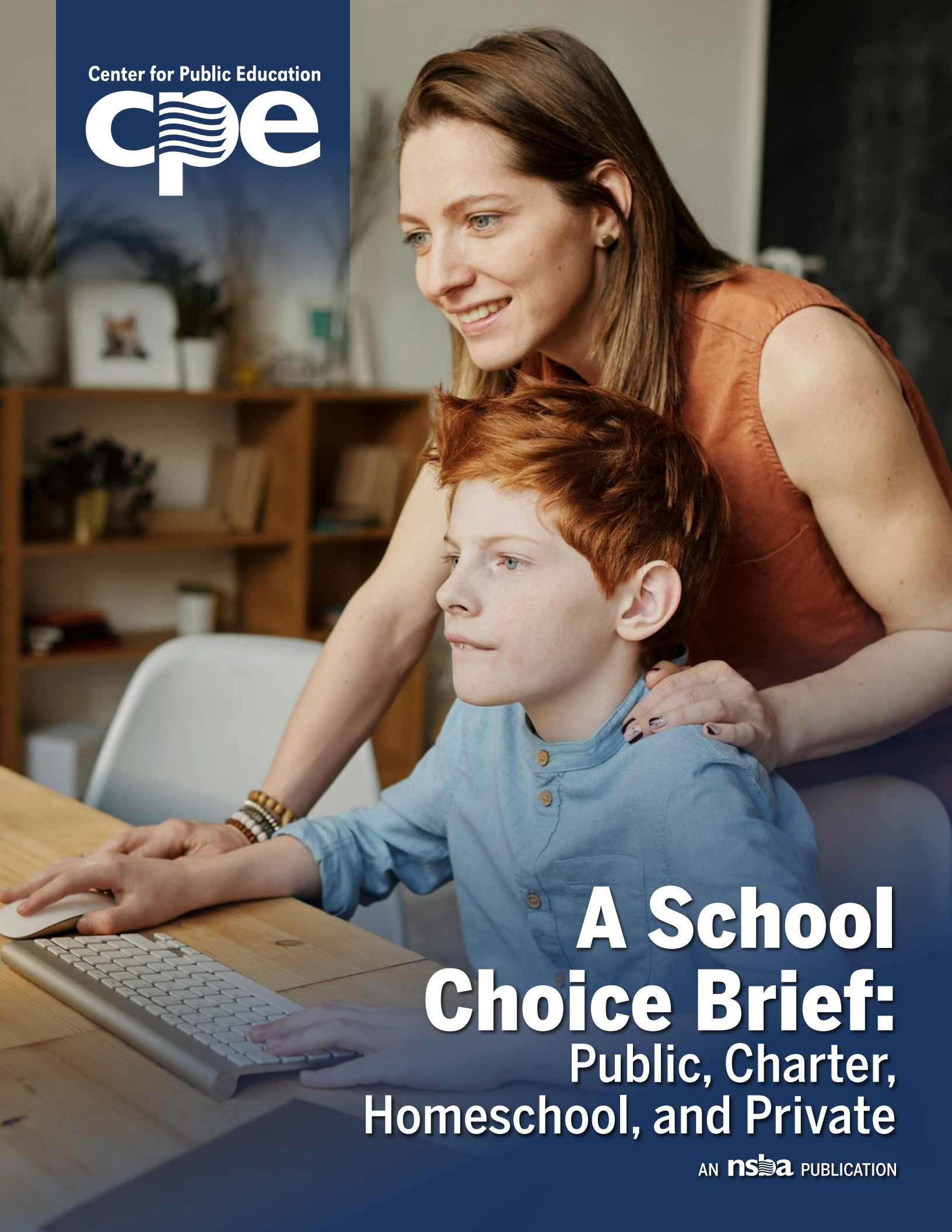


Center for Public Education



A School Choice Brief:

Public, Charter,
Homeschool, and Private

AN **nsha** PUBLICATION

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Introduction

On July 4, 2025, President Donald Trump signed Congress’s budget reconciliation bill, known as the [One Big Beautiful Bill Act](#) (OBBB). According to the [United States Senate Committee on Finance](#) (2025), the Act “expands education freedom” by creating new school choice tax credits that allow students to “access the best education, regardless of socioeconomic background.” However, public education advocates have raised concerns, pointing out that the law creates “the nation’s first-ever federal private school choice program” ([Wonacott, 2025](#)).

What exactly does the new law say about private school choice? How does it differ from existing voucher programs? What challenges might it pose for public schools? To help school board members and district leaders navigate these questions, the [Center for Public Education](#) (CPE) has prepared this report, outlining key facts and insights on the shifting landscape of school choice policy.

What Is the Current Landscape of School Choice in the United States?

As of 2025, 35 states, the District of Columbia, and Puerto Rico have school choice programs serving nearly 1.3 million students ([Arundel, 2025](#)). Existing school choice policies, primarily administered at the state level, include vouchers, tax-credit scholarships, education savings accounts (ESAs), and charter schools.

- Vouchers are state-funded programs—often referred to as scholarship programs—that allow students to use public funds to attend private schools. The State allocates a set amount, usually based on the per-pupil funding level, to cover private school tuition. Many states use voucher programs to support students with limited learning opportunities in traditional public schools, such as students with disabilities or those in rural areas without access to appropriate grade-level instruction. There are currently 23 such programs in effect in 13 states and the District of Columbia ([ECS, 2024](#)).
- Education Savings Accounts (ESA) are private savings accounts funded by a deposit from the state government and managed by a parent or guardian. The deposit amount varies from state to state and is typically based on the state’s per-pupil amount. To use an ESA, parents withdraw their child from the public school system and use their ESA funds to purchase specified educational services, like tutoring, online courses, or private school tuition. Most ESA programs are designed to assist students with disabilities, those living in areas with limited educational options, and children from low-income families. There are currently 17 of these programs in 14 states.
- State tax credit scholarship (TCS) programs provide tax credits to businesses and individual taxpayers who donate funds to scholarship granting organizations (SGOs). Nonprofit organizations manage and distribute donated funds in the form of private school tuition scholarships to eligible students. There are currently 25 tax credit scholarship programs in 21 states.
- Charter schools are semi-autonomous public schools that receive public funds. They operate under a written contract with a state, district, or other entity (referred to as an authorizer or sponsor). This contract details how the school will be organized and managed, what students will be expected to achieve, and how success will be measured. Charter school laws vary from State to State and often differ on several important factors, such as who may authorize charter schools, how authorizers and charter schools are held accountable for student outcomes, and whether charter school teachers must be certified. As of 2020, 45 states and the District of Columbia have charter school laws ([ECS, 2020](#)).

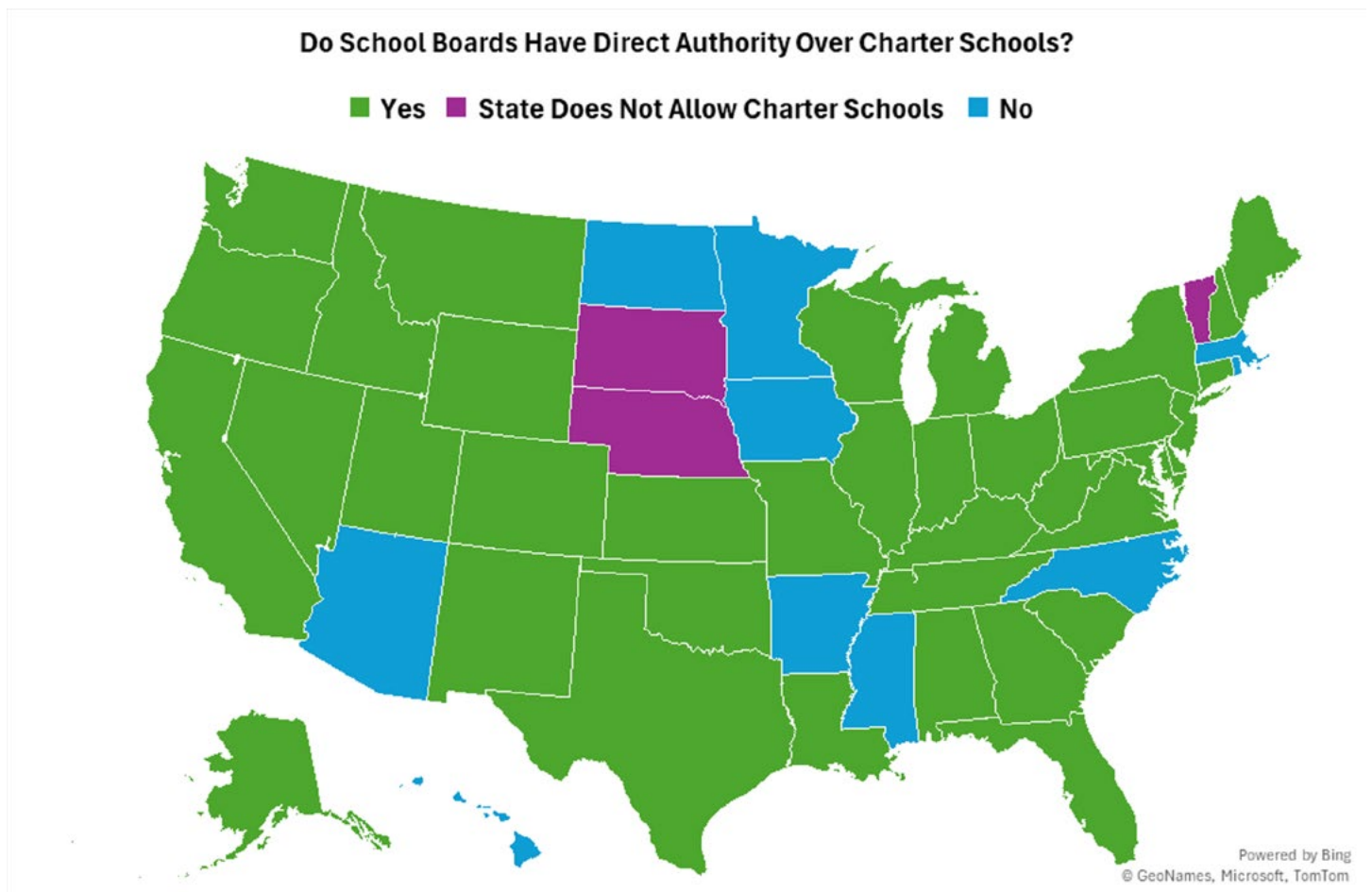
In the appendix, we compiled three tables that describe voucher programs (Table 1), education savings accounts (Table 2), and state-level tax credit scholarships (Table 3) in each State.

School Board Authority Over Charter Schools

Charter schools are publicly funded, tuition-free schools that operate independently of traditional school district control. They are exempt from many state and local education board requirements, particularly those related to hiring and curriculum. Funding is generally tied to enrollment, with charter schools receiving a percentage of per-pupil allocations from state and local school districts to cover operational costs.

Authorization rules vary by State (Figure 1). In 36 states, local school boards have the authority to approve or deny charter school applications within their districts. In 10 states, charter school approval is handled by state governments or state-authorized organizations. Three states—Nebraska, South Dakota, and Vermont—do not permit charter schools ([Wonacott, 2025](#); [Meyer, 2025](#)).

Figure 1. School Boards Authority Over Charter School Applications, by State: 2025

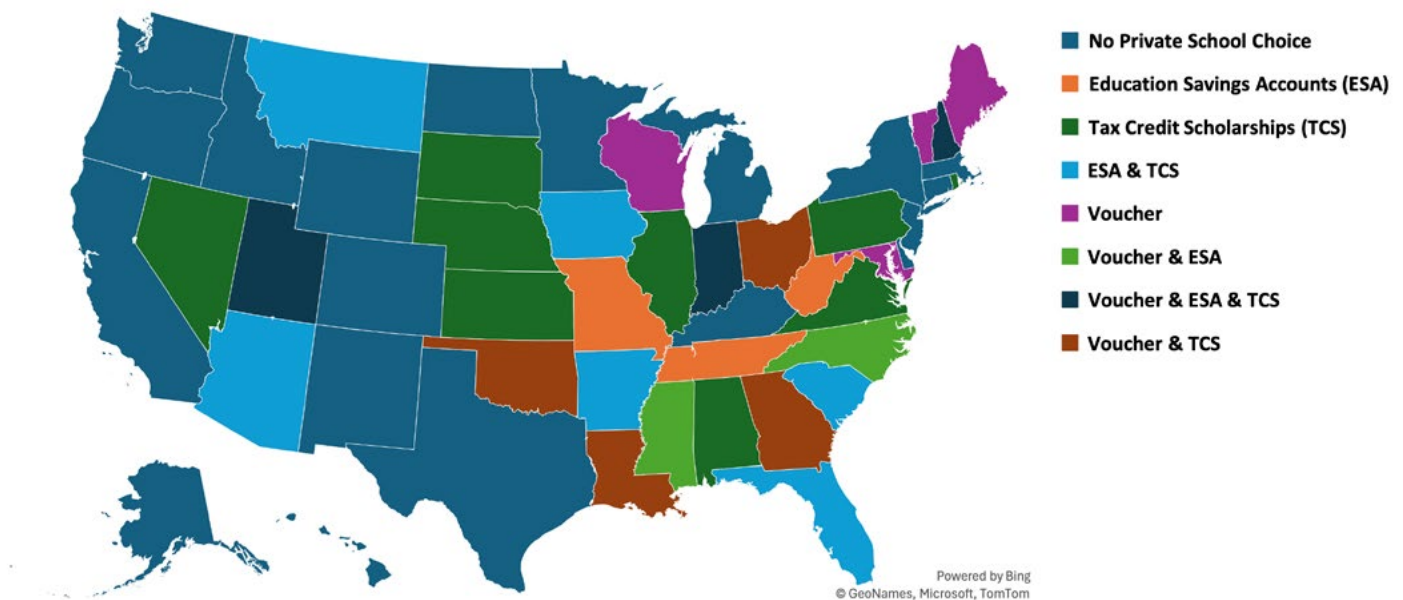


Source: [Local school board authority across the 50 states - Ballotpedia](#); <https://www.edweek.org/policy-politics/the-3-states-that-dont-allow-charter-schools-and-why/2025/08>; [Charter School Authorizing | New Mexico Public Education Department \(NMPED\)](#)

States Without Private School Choice

Figure 2 shows that as of January 2024, 19 states had no private school choice programs. These states included Alaska, California, Colorado, Connecticut, Delaware, Hawaii, Idaho, Kentucky, Massachusetts, Michigan, Minnesota, New Jersey, New Mexico, New York, North Dakota, Oregon, Texas, Washington, and Wyoming ([ECS, 2024](#)).

Figure 2. Private School Choice Programs, by State: 2024



Note:

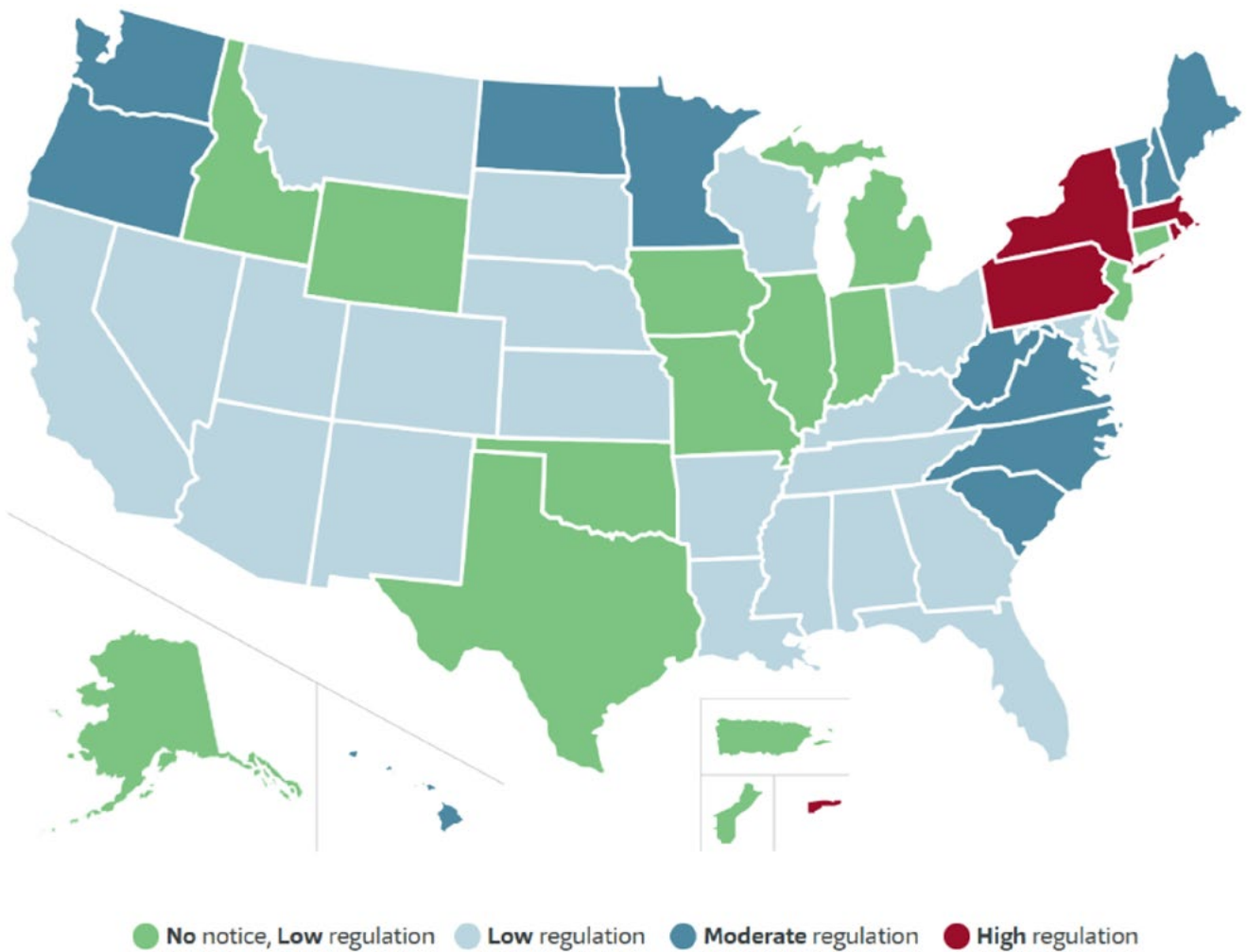
1. *Illinois:* As of July 30, 2025, the State of [Illinois](#) does not have an active tax credit scholarship program for the 2025 tax year in the form of the “Invest in Kids” program.
2. *Texas:* [Texas](#) has recently expanded private school choice options with the passage of Senate Bill 2, which includes a private school voucher program, according to the Office of the Texas Governor. This program, which will be available starting in the 2026-27 school year, allows eligible families to use public funds, in the form of education savings accounts, to pay for private school tuition and other approved education expenses.

Source: [Private School Choice: State Profiles - Education Commission of the States](#)

Homeschooling and State Laws

Homeschooling in the United States is governed by state laws, which vary widely in terms of requirements and oversight. Some states, such as Texas and Alaska, impose minimal regulations, while others—like New York and Pennsylvania—require detailed documentation, standardized testing, and regular assessments (Figure 3). Most states mandate that parents notify local education authorities of their intent to homeschool and maintain records of instruction. These legal variations reflect broader debates over parental rights, educational quality, and state responsibility in ensuring all children receive an adequate education.

Figure 3. A Snapshot of State Homeschool Laws (Summarized by the [HSLDA](#))



Source: [Homeschool Laws By State](#)

In general, high homeschooling regulation is characterized by stringent requirements regarding parent qualifications, curriculum approval, mandatory assessments, and regular reporting to education authorities ([Weston, 2022](#)). States in this category often require parents to meet specific educational standards, submit detailed curriculum plans for state approval, and regularly demonstrate their children's academic progress through standardized testing or professional evaluations (e.g., [New York](#)). They may also mandate ongoing reporting of attendance, curriculum details, and student progress to the state or local school district (e.g., [Massachusetts](#)).

Moderate homeschooling regulation typically requires parents to notify education authorities, submit periodic assessments or evaluations, and, in some cases, follow curriculum guidelines, though with less stringent requirements than highly regulated states ([Kidsconnect, 2025](#)). Common indicators include mandatory notification to the state or local school district, standardized testing or professional evaluations, and documented proof of academic progress (e.g., [Washington](#), [New Mexico](#)).

In states with low homeschooling regulation, requirements are minimal. Parents may only need to provide a simple notification to the local school district, with little to no additional oversight regarding curriculum, testing, or evaluations ([Northgate Academy, 2025](#)). These states place greater emphasis on parental autonomy and flexibility in selecting instructional methods (e.g., [Maryland](#), [Colorado](#)).

In most cases, states do not directly pay for homeschooling. Families who choose to homeschool typically bear the costs of curriculum, materials, and other expenses. However, some states have created limited programs or mechanisms that offer support ([TSH, n.d.](#); [Wingert, 2024](#)), such as:

- **Education Savings Accounts (ESAs):** A few states, including Arizona and West Virginia, allow homeschoolers to access public funds through ESAs. These funds can be used for educational expenses like tutoring, online courses, and instructional materials ([Fusion Academy, 2025](#); [Prisma, 2025](#)).
- **Public School Partnerships:** In states like Alaska, homeschooled students can enroll part-time in public programs or virtual schools, sometimes receiving funding or resources in return ([Parnell, 2025](#)).
- **Tax Credits or Deductions:** A handful of states offer tax benefits to offset some homeschooling costs, though these are relatively rare ([McQuitty, 2019](#)).

Overall, while a few states offer indirect financial assistance, homeschooling remains primarily a privately funded educational choice. Although the new law (i.e., OBBA) does not create a dedicated tax credit for homeschooling, it expands financial tools available to families—most notably through new scholarship donation credits and more flexible 529 plan options ([Henricks, 2025](#)).

A 529 plan is a tax-advantaged savings account initially designed to help families save for college. Under the OBBA, the rules for 529 plans are expanded to allow tax-free withdrawals for a broader range of K-12 homeschooling expenses, including curriculum, tutoring, educational technology, and other qualified costs. This change provides homeschool families with greater financial flexibility, even in states without direct support.

What Does the New Federal Law Say About School Choice?

The OBBB Act includes a provision titled “[SEC. 25F. Qualified Elementary and Secondary Education Scholarships](#),” which creates a federal tax credit to encourage charitable donations to scholarship programs serving eligible K-12 students. Under Section 25F, individuals can receive a tax credit for contributions to SGOs (Scholarship Granting Organizations) that provide scholarships in participating states. In addition, the law exempts these scholarship funds from taxable income, ensuring students are not taxed on the support they receive. Together, these provisions aim to expand educational opportunities for low- and moderate-income families.

Here’s a simplified breakdown of the key points:

What Does the Law Do?

- It creates a federal tax credit (up to \$1,700) for individuals who donate money to approved organizations that fund K-12 education scholarships for low- to middle-income students.

Who Can Claim the Credit?

- Any U.S. citizen or resident who makes a qualified contribution (a cash donation) to an SGO.

How Much is the Credit?

- Up to \$1,700 per year.
- If donors have already received a state tax credit for their donation, that amount must be subtracted from their federal credit.

Definitions Related to the Law

a. Covered State — A U.S. state (or Washington, D.C.) that voluntarily participates in the program and provides a list of approved SGOs.

b. Eligible Student

- A child from a family earning no more than 300% of the area median income, and
- Eligible to attend a public elementary or secondary school.

c. Qualified Contribution — A cash donation to a listed SGO that uses the funds only for scholarships in its own state.

d. Qualified Expenses — Same as those listed in IRS Section 530(b)(3)(A), such as tuition, fees, books, supplies, and equipment for elementary or secondary education.

e. Scholarship Granting Organization (SGO) — A nonprofit (501(c)(3)) that:

- Is not a private foundation
- Keeps donations in separate accounts
- Uses at least 90% of income for scholarships
- Awards scholarships to 10+ students, not all at the same school
- Prioritizes students who:
- Previously received a scholarship, or
- Have siblings who did
- Cannot earmark donations for specific students
- Verifies family income eligibility
- Cannot give scholarships to insiders (self-dealing prohibited)

Additional Rules:

a. No Double Benefit

SGO contributors cannot deduct the same donation as a charitable contribution on their federal tax return if they have already received the credit.

b. Carryforward Allowed

If SGO contributors can't use their full credit this year (due to tax liability limits), they can carry it forward for up to five years.

State Participation Process

- States must opt in and submit a list of approved SGOs each year.
- The governor or designated official submits this list to the IRS.

Scholarships Are Not Taxable

- Scholarships received through SGOs for K-12 education are excluded from gross income (i.e., not taxable).

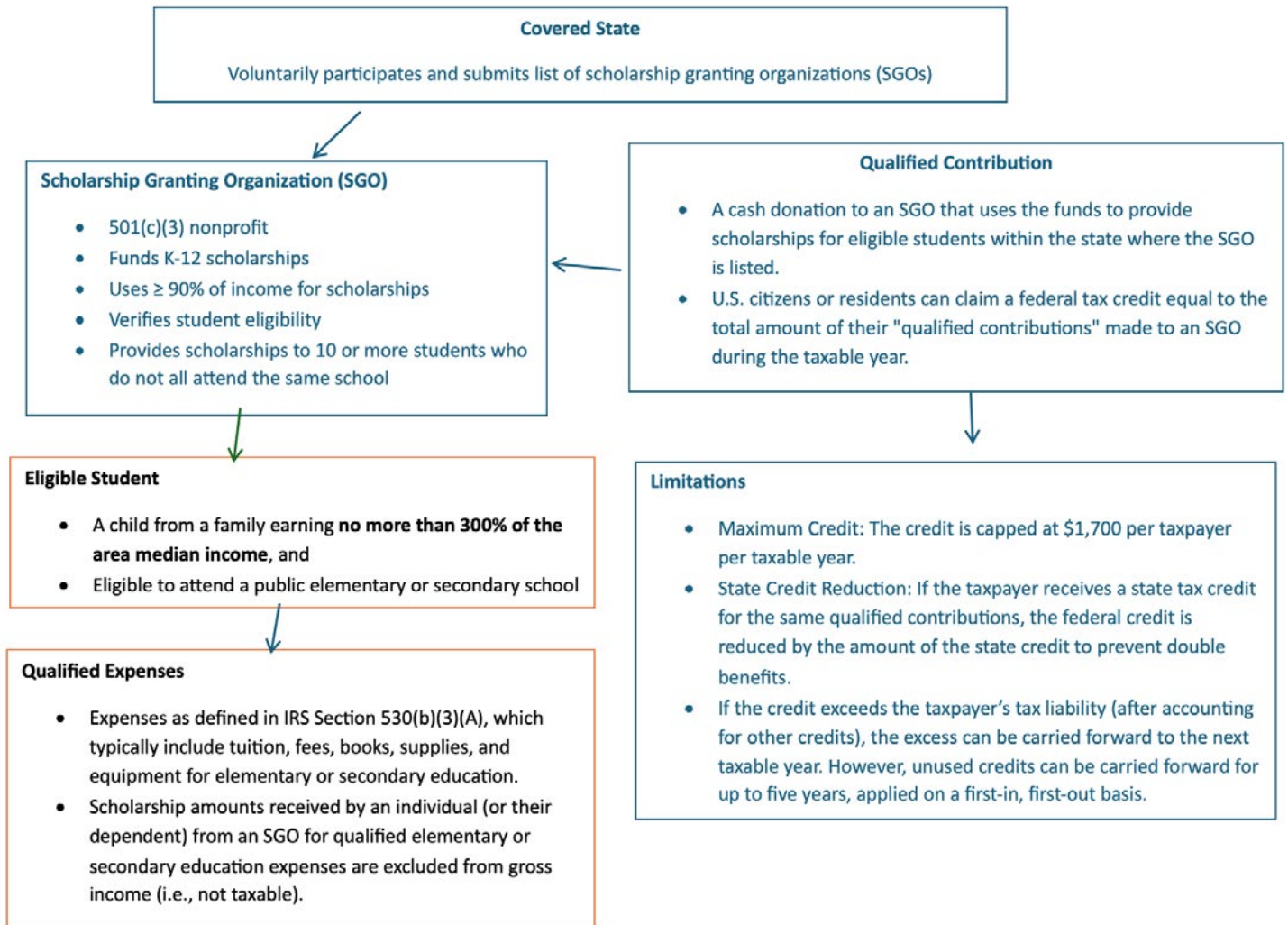
When Does It Start?

- For federal tax credits: Applies to taxable years ending after Dec. 31, 2026.
- For non-taxable scholarship income: Applies to scholarships received after Dec. 31, 2026.



A flowchart that illustrates how the process works

Qualified Elementary and Secondary Education Scholarships



In summary, the law incentivizes charitable donations to private organizations that provide K-12 scholarships for lower-income families by offering a federal tax credit. To ensure accountability, it requires SGOs to meet certain strict standards, and it exempts the scholarships from taxable income.

How Do OBBB Scholarship Grants Differ from Existing School Choice Policies?

The OBBB scholarship grants differ from these policies in several important ways, summarized below.

Funding Mechanisms

The OBBB scholarship grants use federal tax credits, reducing donors' tax liability dollar-for-dollar up to \$1,700, which is unique as no other federal charitable giving structure offers this level of incentive. This contrasts with state-level tax-credit scholarships, which typically offer partial credits (50%–100%) or deductions that reduce taxable income rather than tax liability directly ([Arundel, 2025](#); [Ballotpedia, 2025](#); [Empower Mississippi, 2025](#)).

- **Vouchers:** State voucher programs (e.g., Wisconsin, Ohio) provide public funds directly to families to help cover private school tuition. These programs often include stricter income limits and accountability measures, such as mandatory student testing. In contrast, the OBBB's tax-credit approach avoids direct government funding, which aims to reduce political controversy and limit public oversight.
- **Education Savings Accounts (ESAs):** In states like Arizona and West Virginia, ESAs provide families with public funds in dedicated accounts to spend on approved educational expenses. The OBBB's scholarships serve a similar purpose but are funded through private donations encouraged by tax credits, rather than direct state appropriations.
- **State Tax-Credit Scholarships:** States such as Florida and Arizona offer tax credits for donations to SGOs, though these programs are typically subject to state-level caps (e.g., Florida's program is capped at \$1 billion). In contrast, the OBBB's uncapped federal tax credit could generate significantly more funding—depending on the level of donor participation.



Scope and Scale

State school choice programs are limited to individual states and vary significantly in scale. For instance, Tennessee's voucher program received [33,000 applications](#) within the first few hours of its launch, indicating high demand. However, such programs are often constrained by state budgets and political climate.

In contrast, the OBBB scholarship grants are designed for national reach. Yet, because state participation is optional, the program's impact may be uneven. States with strong support for public education may choose not to participate, limiting the program's overall reach. While the OBBB Act's federal framework has the potential to expand access in participating states, it also introduces the risk of inconsistent implementation across the country ([Jacobson, 2025](#)).

Eligibility

Private school choice has expanded dramatically at the state level in recent years ([Meltzer, 2025](#)). Many state voucher and tax-credit programs (e.g., Indiana, Louisiana) prioritize low-income students, students with disabilities, or those in underperforming schools. ESAs often have similar restrictions but allow broader use of funds. "Some existing scholarship groups target funds to low-income students, but the federal program lacks such a requirement" ([Jacobson, 2025](#)).

The OBBB scholarship grants set eligibility at 300% of the median income, a broader threshold than most state programs. While this inclusive approach expands access, critics argue it weakens the program's focus on underserved populations (Jacobson, 2025). In high-income areas, families earning nearly \$450,000 could still qualify—raising concerns that the program may end up subsidizing families already enrolled in private schools rather than expanding access for lower-income students ([Sy and Midura, 2025](#); [Jacobson, 2025](#); [New America, 2025](#)).

Oversight and Accountability

State school choice programs vary widely regarding oversight and accountability. Some states (e.g., Ohio) require private schools accepting vouchers to administer state tests, while others (e.g., Arizona's ESA program) have minimal oversight. Researchers recommend that greater accountability be required in private voucher programs, citing issues like potential academic loss, discrimination risks, student disparities in funding, and the impact on rural communities ([James and Martinez, 2022](#)).

Unlike many voucher programs that include accountability requirements, the OBBB scholarship grants take a lighter regulatory approach to monitoring the quality of participating private schools. Critics argue that the program lacks federal standards for academic performance and anti-discrimination protections, and allows private schools to enforce admissions policies that may exclude certain groups of students ([Arundel, 2025](#)). Another objection is that this could enable segregation and undermine public education, while supporters view it as a way to preserve school autonomy ([Sy and Midura, 2025](#); [Meltzer, 2025](#)).

Interaction with State Programs

State school choice programs currently operate independently, without federal involvement. While states like Georgia have tax-credit programs similar to the OBBS scholarship grants, integrating these with a federal initiative introduces new complexities. These include coordinating the certification of SGOs and ensuring consistent compliance across different state jurisdictions ([PAGE, 2025](#)).

The OBBS scholarship grants allow families to participate in both federal and state voucher programs simultaneously, potentially stacking benefits. This is a departure from most state programs, which typically limit families to one funding source to avoid double-dipping. The U.S. Department of Education needs to clarify how federal and state programs will integrate ([Arundel, 2025](#)).

What Are Some Challenges for School Districts?

Each time a student leaves a public school system, the district often loses per-pupil funding, making it more difficult to attract and retain high-quality teachers with fewer resources. According to [FutureEd](#), public school enrollment in the U.S. declined by more than 1.2 million students between fall 2019 and fall 2023. “Some families withdrew their children entirely and educated them at home, while others opted for private schools, many of which resumed in-person learning sooner than public schools” ([Moon, 2025](#)).

While declining birth rates and pandemic-related shifts have contributed to enrollment declines, the expansion of school choice policies has also played a significant role. With the launch of the first federally funded private school choice program under the OBBS Act, public schools are likely to face increased competitive pressure—not only in retaining student enrollment and associated funding but also in recruiting and retaining high-quality teachers and maintaining extracurricular and support services for disadvantaged students.



Funding Challenges

There are 13,318 regular public school districts in the United States ([NCES, 2023](#)). A 2020 study, [Closing America's Education Funding Gaps](#), based on a comprehensive national cost model developed by school finance expert Bruce Baker, found that a majority of these districts—7,224 in total—experience a “funding gap.” This means that the level of public investment is insufficient to raise student outcomes to the national average. These underfunded districts serve nearly two-thirds of all public school students. They are disproportionately composed of low-income, Black, and Hispanic students and are largely concentrated in the southwestern and southeastern regions of the country. The states with the largest funding gaps are often those that made deep cuts to public education funding following the 2007-09 Great Recession ([Leachman et al., 2017](#)).

The impact of school choice programs on public school funding remains a topic of ongoing research and debate. While some studies highlight financial risks for public schools, others suggest potential benefits, such as improved efficiency and taxpayer savings ([Lueken, 2024](#)). The actual effect often depends on the design of the program and local implementation. Below are examples illustrating the range of findings:

- According to [Wething \(2024\)](#), “Instead of boosting student achievement in equitable and cost-effective ways, voucher programs generally end up putting large new demands on state and local budgets and increase the cost of educating students who remain in public school.” In Arizona, where 75% of voucher recipients were already enrolled in private schools ([SQS, 2024](#)), lawmakers significantly underestimated program costs. The program was projected to cost \$65 million in 2023 but ultimately exceeded \$708 million, contributing to what some analysts describe as a state budget crisis ([Hager, 2024](#)).
- In Virginia, an analysis by the [Virginia Education Association](#) estimated that a new federal voucher program could lead to annual public school funding losses between \$222 million and \$956 million. These projections are based on the potential number of students who might leave public schools and the average per-pupil spending.
- Similarly, Orange County Public Schools in Florida anticipates a \$28 million decline in funding due to projected enrollment drops, partially driven by students who choose nonpublic education options ([The New York Times, 2025](#)).

School choice advocates offer a different perspective. [Conway \(2025\)](#) notes that despite the steady growth of private school choice programs, their share of overall K-12 education spending remains relatively small. For most states, these programs account for less than 1% of total public education revenues. Only a handful of states—Arizona (6.98%), Florida (7.46%), Wisconsin (4.07%), Indiana (2.89%), and Ohio (3.21%)—exceed the 2% threshold. Conway argues that this suggests choice programs can expand educational options for families without significantly displacing public school funding at the system level.

Public education advocacy groups have long raised concerns that expanding private school choice may exacerbate these funding challenges by diverting resources away from the public school system. The OBBB scholarship grants expand private school choice at the national level, potentially intensifying concerns raised by public education advocacy groups—particularly in states with high levels of participation. Critics, including the [Education Law Center](#) and [EdTrust](#), warn that the program may divert federal resources from public schools, exacerbating existing budget challenges. These concerns are further amplified by proposed cuts to social welfare programs such as Medicaid and SNAP under the broader legislation, which could disproportionately affect funding for low-income students ([Arundel, 2025](#)). Moreover, the absence of a federal spending cap has raised additional questions about the program's long-term fiscal sustainability ([New America, 2025](#)).

Challenges in Recruiting and Retaining High-Quality Teachers

In the 2020–2021 school year, approximately 466,000 teachers were employed in private schools across the United States—about 11% of the total teaching workforce in elementary and secondary education ([Pew Research Center, 2024](#)). While there is no standardized measure for determining how many of these educators are “high quality,” private schools—particularly independent ones—often have advantages that can help attract and retain strong teaching talent.

- Many private schools offer enhanced resources, such as state-of-the-art facilities and advanced technology, which can improve the teaching and learning environment ([Princeton Day School, 2024](#)).
- Surveys from the [Council for American Private Education](#) show that private school teachers reported “higher levels of morale than public school teachers, a greater sense of being respected and appreciated, and less likelihood to ‘face a lot of frustration in their work.’”
- “[P]rivate schools may offer more flexible salary structures, where exceptional leadership qualities and innovative approaches to education can lead to substantial raises or performance bonuses, regardless of formal qualifications” ([American University, 2024](#)).

Although school choice policies may influence teacher decisions about where to work, teacher turnover is a complex issue shaped by multiple factors, including job satisfaction, burnout, compensation, and working conditions. There is no clear, widely reported statistic showing how many teachers leave public schools specifically due to school choice policies. However, with the expansion of private school choice programs under the OBBA Act, teachers may increasingly consider positions in private schools that offer better pay, working conditions, or professional autonomy. As a result, public schools—particularly those already facing staffing challenges—may encounter additional difficulty in recruiting and retaining high-quality educators.

Challenges in Serving Disadvantaged Students

Public schools are uniquely positioned to serve all students, including those with the greatest needs. In the 2022–23 school year, nearly 1.4 million public school students were identified as experiencing homelessness—accounting for approximately 2.8% of total public school enrollment ([U.S. Department of Education, 2024](#)). In the fall of 2021, about 10.5 million students attended high-poverty public schools, defined as schools where more than 75% of students qualify for free or reduced-price lunch ([NCES, 2025](#)).

Enrollment in high- and mid-high-poverty schools is disproportionately composed of students from historically underserved groups. Compared to national averages, higher percentages of Hispanic (38%), Black (30%), American Indian/Alaska Native (30%), and Pacific Islander (23%) students attend schools with high concentrations of poverty. These figures underscore the critical role public schools play in supporting students facing economic and systemic barriers.

Public school leaders and educators have shown resilience and dedication in expanding educational opportunities for all students, particularly in high-poverty communities. According to the [U.S. Department of Education](#), as of 2022, 50% of public schools in high-poverty neighborhoods offered high-dosage tutoring services, compared with 38% of schools in lower-poverty areas.

In addition, most public schools in high-poverty areas provided a range of after-school programs and mental health services to meet diverse student needs. These included:

- School-related activities and clubs (71%)
- Academic support for students needing assistance (65%)
- Academic enrichment opportunities for advanced learners (55%)
- Summer learning and enrichment hosted by the students' school or district (76%)
- School-based mental health services:
 - Individual-based intervention (83%)
 - External referrals (72%)
 - Group-based intervention (53%)
 - Needs assessment (52%)

These efforts reflect the ongoing commitment of public schools to meet the diverse academic and social needs of their students, even amid limited resources and systemic challenges. However, data reveal the extent of these challenges. Among public schools in high-poverty neighborhoods, 49% reported being unable to offer high-dosage tutoring due to insufficient funding to hire staff, and 63% reported being unable to provide mental health services to all students in need because of a shortage of qualified mental health professionals.

The potential impact of the OBBB Act's private school choice program on public school funding remains unclear. Yet, public schools are already grappling with funding shortfalls and staffing shortages that hinder their capacity to deliver high-quality services—particularly for disadvantaged students who often require additional academic, emotional, and behavioral support.



Conclusion

Parents seek the best possible education for their children, whether through public, private, charter, or homeschool options—and school leaders acknowledge and respect those choices. Supporters of school choice argue that greater flexibility and competition can drive innovation and improvement across all sectors ([Som, 2025](#)). They also contend that offering alternatives empowers families, especially those dissatisfied with the quality or safety of their assigned public schools.

At the same time, public school leaders are responding to these shifting dynamics. Many are working to improve quality and expand access to high-performing programs, even while managing persistent challenges such as limited funding and staffing shortages. [Burgess-Peterson Academy](#) in Atlanta provides a compelling example. Following an initial enrollment decline under the district's school choice program, the school undertook a comprehensive improvement strategy focused on instructional quality, student support, and internal accountability. The results were significant: student proficiency in reading and math increased from approximately one-third to nearly 80%, and demand for enrollment surged.

This success was made possible in part by full funding from the district—an advantage not available to all schools. In many cases, declining enrollment results in budget cuts, limiting a school's ability to invest in the very improvements needed to stay competitive. As school choice policies continue to expand, this presents a critical policy challenge: how to ensure that all public schools, not just the most successful or well resourced, have the support and resources they need to serve all students effectively.



Policy/Practice Discussion Box: Voices From School Board Members

What School Board Members Say About Private School Choice

Idaho — [Boise Trustees: Private School Choice Will 'Irreparably Harm' Public Schools](#)

The Boise School Board unanimously passed a resolution opposing a recently enacted \$50 million-per-year private school tax credit (House Bill 93) ([Richert, 2025](#)). The resolution calls for the Legislature to repeal the tax credit or, at a minimum, avoid expanding it. If adopted by other boards, it would direct the Idaho School Boards Association (ISBA) to lobby against the program and any proposals to increase funding for private school choice. The resolution states that the tax credit and potential voucher or scholarship programs could negatively impact public school districts and charters, particularly in rural areas, and could reduce overall student achievement.

Florida — [Public or Private, School Choice Was Designed to Segregate](#)

A Florida school board member explained that public school choice keeps taxpayer funding within the public education system, while vouchers direct public funds to private institutions ([Rester, 2025](#)). The member's statement expressed concern that both approaches can contribute to segregation by enabling more affluent families to leave under-resourced public schools, though public school choice still retains funding in the public system. The member argued that vouchers, in particular, accelerate privatization by shifting resources to private providers.

Tennessee — [Knox County Board Vote on Vouchers](#)

The Knox County Board of Education struggled to vote against including voucher support in its legislative priorities ([Arora, 2025](#)). Some members said public funds should remain in public schools, while others argued that supporting vouchers does not inherently conflict with supporting public education. The proposed program would provide \$7,075 per student annually towards private school tuition and fees, although tuition at the county's largest private schools ranges from \$14,000 to \$26,000 per year. Knox County's median household income is \$70,265.

Texas — [Differing Views Among Local Trustees](#)

In the Sharyland Independent School District (ISD), one trustee opposed voucher legislation, stating that taxpayer funds should remain in public education and expressing concern about diverting resources to private institutions ([Juarez, 2025](#)). The trustee also noted that Texas public schools have been underfunded for years.

In contrast, a trustee in the Mission Consolidated Independent School District (CISD) supports vouchers and education savings accounts, citing personal experience moving children with special needs among public schools to find the best fit. The trustee argued that some families lack similar flexibility under zoned school systems and believes the district would be unaffected by voucher legislation.

Another Mission CISD trustee opposes vouchers, citing concerns about whether private schools would adequately serve students with disabilities. This trustee noted that private schools are not required to follow federal special education laws, unlike public schools, raising questions about accountability and quality of services.

Appendix

Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
District of Columbia	Opportunity Scholarship Program	Income. -SNAP eligibility -Students with a household income less than 185% of the federal poverty level.	Testing.	Voucher amounts were set for the 2011-12 school year at the following level, and they're adjusted annually for inflation: - K-8: \$8,000 - 9-12: \$12,000
Georgia	Special Needs Scholarship Program	Disability status. -IEP -504 Plan	Previous public school attendance. Private schools must administer assessments upon parental request.	100% of state per-pupil funding in addition to the cost of services outlined in the students' IEP.
Indiana	Choice Scholarship Program	Income. - Students with a household income below 400% of the free and reduced-price lunch threshold.	Testing.	90% of state per-pupil funding.
Louisiana	School Choice Program for Certain Students with Exceptionalities	Eligibility for special education services. - Students with an IEP. - Students with a service plan developed by the participating nonpublic school. Participation is limited to students in schools within a parish with over 190,000 people.		50% of state per-pupil funding.

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Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
Maine	Town Tuitioning Program	Geography. - Students residing in a school district that does not maintain a public school with the students' grade.		Elementary school: - For students attending a public school in another district as a tuition student, the school district's per-pupil cost for the preceding school year, although the sending school district may approve a higher tuition rate with a vote. - Private school tuition may not exceed the average per-pupil cost in all public elementary schools in the state for the previous school year. High school: - For students attending a public school in another district as a tuition student, whichever is less of the state's per-student amount or an amount determined by a statutory formula, although the sending school district may approve a higher tuition rate with a vote. - For students attending a private school, whichever is less of the states's per-student amount or an amount determined by a statutory formula. Tuition also includes an insured value factor as outlined in statute. Private schools may also charge tuition up to 15% above the allowed amount in some circumstances.

Appendix

Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
Maryland	Broadening Options and Opportunities for Students Today (BOOST) Program	Income. - Students eligible for the free or reduced-price lunch program. Student applications are ranked based on family income to determine priority for participation in the program.	Testing. For first-time scholarship recipients, priority shall be given to students who attended public schools in the prior school year.	Award amounts are determined by the BOOST Advisory Board. The board must consider the needs of students with disabilities on an Individualized Education Plan or 504 Plan. Unless the student has an IEP or 504 plan, the voucher may not be more than the state per-pupil amount or school tuition, whichever is less.
Mississippi	Nate Rogers Scholarship for Students with Disabilities Program/ Speech-Language Therapy Scholarship for Students with Speech-Language Impairments Program	Eligibility for special education services. - Students with a speech-language impairment diagnosis in grades K-6.	Previous public school attendance.	100% of state per-pupil funding.

Appendix

Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
New Hampshire	Town Tuitioning Program	Geography. - Students residing in a school district that does not maintain a public school with the students' grade.	Testing.	Current operating expenses, as estimated by the state board of education for the preceding school year.
North Carolina	Opportunity Scholarship Program	Universal.	Testing.	Income Dependent. - Students with a household income at or below the federal free or reduced-price lunch program level are eligible for 100% of state per-pupil funding. - Students with a household income between 100-200% of the FRPL level are eligible to receive 90% of state per-pupil funding. - Students with a household income between 200-450% of the FRPL level are eligible to receive 60% of state per-pupil funding. - Students with a household income greater than 450% of the FRPL level are eligible to receive 45% of state per-pupil funding.

Appendix

Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
Ohio	Educational Choice Scholarship Program	School rating. -Students whose assigned school is ranked in the lowest 20% for at least two of the three most recent rankings. -Priority is given to students with a household income at or below 200% of the federal poverty level	The previous public school enrollment requirement will be phased out entirely by the 2025-26 school year. Testing.	Income Dependent. Students with a household income at or below 450% of the federal poverty are eligible to receive the following amount: - K-8: \$5,500 - 9-12: \$7,500 Students with a household income above 450% of the federal poverty level receive a diminished rate.
Oklahoma	Lindsey Nicole Henry Scholarship for Students with Disabilities Program	Eligibility for special education services. - Students with an IEP.	Previous public school attendance.	100% of state per-pupil funding, including grade and disability weights for the applicable school year, or the amount of the private school's tuition and fees, whichever is less. The state may retain 2.5% of the voucher amount for administrative services.

Appendix

Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
Utah	Carson Smith Scholarship Program	Eligibility for special education services. - Students with an IEP.	Previous public school attendance. Testing.	For students who receive an average of 180 minutes per day of special education services: The state's per-pupil amount times 2.5 or the cost of tuition and fees, whichever is less. For students who receive an average of less than 180 minutes per day of special education services: The state's per-pupil amount times 1.5 or the cost of tuition and fees, whichever is less. Students enrolled in half-day kindergarten or part-day preschool program receive the state's per-pupil amount times .55
Vermont	Town Tuitioning Program	Geography. - Students residing in a school district that does not maintain a public school with the students' grade.	Previous public school attendance.	The cost of tuition. Allowable tuition is determined by the actual expenditures divided by full-time equivalency of students.

Appendix

Table 1. Voucher Programs, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Voucher Amount
Wisconsin	Milwaukee Parental Choice Program	Geography; Income. - Students residing in Milwaukee. - Students with a household income below 300% of the federal poverty level.	Testing.	2022/23 - K-8: \$8,399 - 9-12: \$9,045 The voucher amount will increase annually using a state formula.

Source: [Private School Choice: State Profiles - Education Commission of the States](#)

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Arizona	Opportunity Scholarship Program	Universal.		Private school tuition and fees. - Instructional materials - Tutoring services - Curriculum - Nonpublic online learning programs - Assessment fees - Postsecondary tuition and fees - Public school services - Uniforms - Transportation - Technology - Educational therapies, educational aides, and tuition for vocational and life skills education for qualifying students	90% of state per-pupil funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Arkansas	Children's Educational Freedom Account Program	Universal. - Student eligibility will be phased in until it is a universal program in 2025/26.		Private school tuition and fees. - Assessment fees - Instructional materials - Tutoring services - Postsecondary admissions exams - Postsecondary coursework - Career-training courses and credential assessments - Educational services for students with disabilities - Technology - Transportation - Expenses identified by the participating school	90% of state per-pupil funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Florida	Family Empowerment Scholarship for Educational Options Program	Universal. - Priority is given to students based on household income or to students in foster care.	Testing. Enrollment limits are set by the state education agency and administering entities. The limit must be increased by 3% annually.	Private school tuition and fees. - Transportation - Instructional materials - Curriculum - Postsecondary tuition and fees - Assessment fees - Public school services - Tutoring	100% of state per-pupil funding and state categorical funding. Students are also eligible for \$750 to cover transportation costs.
Indiana	Education Scholarship Account Program	Eligibility for special education services; Income. - Students with a household income below 400% of the federal poverty level. - Students with an IEP or service plan.	Testing.	Private school tuition. - Assessment fees - Educational services - Paraprofessionals or educational aides - Public school services - Occupational therapy - Transportation - Tuition for other approved programs - Career courses and work-based learning	90% of state per-pupil funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Iowa	Students First Education Savings Account Program	Universal. - Student eligibility will be phased in until it is a universal program in 2025/26.	Testing.	Private school tuition. - Instructional materials - Curriculum - Educational therapies - Tutoring - Online education programs - Vocational and life skills education approved by the SEA - Standardized assessment fees - AP and Dual Enrollment fees - Materials and services for students with disabilities from accredited providers	100% of state per-pupil funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Mississippi	Equal Opportunity for Students with Special Needs Program	Eligibility for special education services. - Students with an IEP.	Testing. 500 students beginning in the 2015-16 school year and an additional 500 students each year thereafter.	Private school tuition and fees. - Curriculum - Instructional materials - Tutoring services - Assessment fees - Educational therapies - Postsecondary coursework - Educational technology	\$6,500 beginning in the 2015-16 school year which is adjusted annually at the same rate the base student cost increases or decreases.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Missouri	Empowerment Scholarship Accounts Program	Eligibility for special education services; Income. - Students with an IEP. - Students with a household income below 200% of the free and reduced-price lunch threshold. Eligibility is limited to students in a county with a charter form of government or any city with at least thirty thousand inhabitants.	Previous public school attendance, except students with an IEP. Testing. Total tax credits may not exceed \$50 million annually.	Private school tuition and fees. - Instructional materials - Educational therapies - Curriculum - Private online learning program tuition - Assessment fees - Public school services - Technology - Summer school and after school programs - Student transportation	100% of state per-pupil funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Montana	Montana Special Needs Equal Opportunity Education Savings Account Program	Eligibility for special education services. - Students with an IEP.	Previous public school attendance.	Private school tuition. - Curriculum materials - Distance learning - Tutoring services - Educational therapies - State, national, advanced, or postsecondary assessments - Postsecondary tuition, fees, curriculum materials - Transportation - Services provided by public schools in the State - Other expenses approved by the State superintendent	Not specified. The amount is based on a calculation utilizing payment rates from multiple state funding streams.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
New Hampshire	Education Freedom Account Program	Income. - Students with a household income below 350% of the federal poverty level.	Testing. The assessment requirement may be satisfied through a portfolio documenting student learning that is evaluated by a certified teacher.	Private school tuition and fees. - Tuition and fees for private online learning programs - Tutoring services - Public school services - Instructional materials - Curriculum - Technology - Educational software - School uniforms - Assessment fees - Summer school programs - Career and technical school tuition - Educational therapies - Postsecondary tuition and fees - Transportation	100% of state per pupil funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
North Carolina	Personal Education Student Accounts for Children with Disabilities Program	Eligibility for special education services. - Students with an IEP.	Testing.	Private school tuition. - Instructional materials - Tutoring and teaching services - Curricula - Assessment fees - Fees charged to the account holder for management of the account - Public school services - Educational therapies - Educational technology - Student transportation	\$9,000 for full-time students and \$4,000 for part-time students. Students with the following diagnoses are eligible for \$17,000 for full-time students and \$8,500 for part-time students: - Autism - Hearing Impairment - Moderate or Severe Intellectual Disability - Orthopedic Impairment - Visual Impairment

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
South Carolina	Education Scholarship Trust Fund	Income. - Students with a household income below 400% of the federal poverty level. The income threshold will be increased annually until it reaches 400% during the third year of the program.	Enrollment limit 15,000 students. The limit will increase annually until it reaches 15,000 in 2026/27.	Private school tuition and fees. - Instructional materials - Curriculum - Tutoring services - Technology - Tuition and fees for an online education program - Assessment fees - Educational therapies - Teaching services - Student transportation	\$6,000

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Tennessee	Individualized Education Account Program	Eligibility for special education services. - Students diagnosed with any of the following: - Autism - Deaf-blindness - Hearing impairment (including deafness) - Intellectual disability - Orthopedic impairment - Traumatic brain injury - Developmental delay - Visual impairment (including blindness) - Multiple disabilities - Specific learning disability	Previous public school attendance. Testing.	Private school tuition and fees. - Instructional materials - Tutoring - Curriculum - Student transportation - Online learning programs - Assessment fees - Educational therapies - Public school services - Postsecondary coursework - Education technology	100% of state and local per pupil funding, including categorical funding.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
Utah	UT Fits All Scholarship Program	Universal.	Parents may request to have assessments administered. Parents are required to maintain a portfolio documenting student learning to maintain eligibility.	Private school tuition and fees. - Instructional materials - Curriculum - Summer or after-school programs - Education technology - Assessment fees - Public school services - Student transportation - Educational therapies - Extracurricular activities	\$8,000 The account amount is increased annually using an average inflationary factor.

Appendix

Table 2. Education Savings Accounts, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	ESA Permissible Use of Funds	ESA Amount
West Virginia	Hope Scholarship Program	Universal.	Previous public school attendance. However, if by 2024, less than 5% of eligible students participated in the program in the previous school year, home school and private school students are eligible to participate effective July 1, 2026. Testing.	Public school services. - Private school tuition and fees - Tutoring services - Assessment fees - Tuition for online learning programs - Tuition and fees for industry-recognized credential programs - Tuition and fees for alternative education programs - After-school and summer education programs - Curriculum - Student transportation	100% of state per pupil funding.

Source: [Private School Choice: State Profiles - Education Commission of the States](#)

Appendix

Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Alabama	Opportunity Scholarship Program	Income; Eligibility for special education services. - Students with a household income below 250% of the federal poverty level. - Students with an IEP or 504 plan.	Testing.	\$10,000 Students with an IEP or 504 are permitted to use scholarship funding for tutoring, instructional materials, curriculum, and educational therapies in addition to private school tuition.	100% of tax liability up to \$100,000 for individual taxpayers.	\$40 million. Increases to \$60 million if there is sufficient demand.
Arizona	Individual Contributions to School Tuition Organizations	Eligibility for special education services. - Students with an IEP or 504 plan.	Previous public school attendance.	Not specified.	The tax credit may not exceed \$500 for taxpayers filing single, \$1000 for taxpayers filing jointly. This amount is adjusted annually by the department based on CPI.	No
Arkansas	Philanthropic Investment in Arkansas Kids Program Act	Income. - Students with a household income below 200% of the federal poverty level.	Previous public school attendance and testing.	K-8: 80% of state state per pupil funding. 9-12: 90% of state per pupil funding.	No. Individual taxpayers are able to receive a credit worth 100% of their donation.	\$6,000,000. The total limit will increase by 5% annually if there is sufficient demand.

Appendix

Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Florida	Hope Scholarship Program	Students who have reported an incident of bullying or harassment. Incidents include: - Battery - Harassment - Hazing - Bullying - Kidnapping - Physical attack - Robbery - Sexual offenses - Harassment - Assault - Threat or intimidation - Fighting	Testing.	100% of state per pupil funding and state categorical funding.	\$105 per motor vehicle at the time of purchase and annual registration.	No
Arkansas	Private School Tax Credit Program	Universal	Previous public school attendance.	100% of state and local per-pupil funding.	The tax credit may not exceed \$2500 for single tax filers and \$5000 for couples filing jointly. Corporate tax filers may not receive more than 75% of their tax liability.	\$120 million

Appendix

Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Illinois	Invest in Kids	Income. - Students with a household income below 300% of the federal poverty level.	Testing.	100% of state per pupil funding or the cost of tuition, whichever is less. Private schools may establish a lower maximum scholarship amount. Scholarships are based on family income using a sliding scale. Additionally, students identified as gifted and talented, ELLs, and students eligible to receive services under IDEA are eligible to receive additional funding.	75% of the total contribution, not to exceed \$1 million.	\$75 million
Indiana	School Scholarship Tax Credit	Income. - Students with a household income below 400% of the threshold to qualify for free and reduced-price lunch.	Testing.	Not specified.	Individuals and corporations may receive tax credits for 50% of their contributions.	\$18.5 million

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Iowa	School Scholarship Tax Credit	Income. - Students with a household income below 400% of the threshold to qualify for free and reduced-price lunch.		School tuition organizations determine scholarship amounts and are capped at full tuition.	75% of the total contribution	\$20 million annually
Kansas	Tax Credit for Low Income Students Scholarship Program	Income. - Students with a household income below 250% of the federal poverty level.	Previous public school attendance.	\$8,000	75% of the total contribution, not to exceed \$500,000	\$10 million
Louisiana	Tuition Donation Credit Program	Income. - Students with a household income below 250% of the federal poverty level.	Previous public school attendance and testing.	K-8: 80% of K-8: 80% of state per-pupil funding. 9-12: 90% of state per-pupil funding.	100% of the total contribution.	No
Montana	Tax Credits for Contributions to Student Scholarship Organizations	Universal		No more than 100% of state per-pupil funding.	\$200,000	\$5 million. However, if there is sufficient demand, funding may increase 20% annually.

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Nebraska	Opportunity Scholarship Program	Universal. - Priority given to students based on household income.	Previous public school attendance.	75% of state per-pupil funding.	100% of total contribution up to 50% of income tax liability or \$100,000. \$1 million for estates and trusts.	\$25 million. Following fiscal year 2026, the limit will increase if demand is sufficient.
Nevada	Opportunity Scholarship Program	Universal. - Priority given to students based on household income.	Testing.	75% of state per-pupil funding.	100% of total contribution up to 50% of income tax liability or \$100,000. \$1 million for estates and trusts.	\$25 million. Following fiscal year 2026, the limit will increase if demand is sufficient.

Appendix

Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
New Hampshire	Education Tax Credit Program	Income. - Students with a household income below 300% of the federal poverty level.	Testing (The assessment requirement may be satisfied through a portfolio documenting student learning that is evaluated by a certified teacher).	\$2,500 average. The average value of a scholarship awarded by a scholarship organization could not exceed \$2,500 in the first year of the program. This average is adjusted annually based on the consumer price index. The minimum value of a scholarship granted to a student receiving special education programs or services shall be 175% of the maximum average scholarship size.	85% of the total contribution. No individual or business can exceed 10% of the total tax credit limit annually.	\$5,100,000
Ohio	Credits for Donations to Scholarship Organizations	Not specified. - The attorney general identifies eligible organizations and requires organizations to prioritize students by household income.		No	\$750 individually, or \$1,500 if filing jointly.	No

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Oklahoma	Equal Opportunity Education Scholarship	Income; Eligibility for special education services; School rating. - Students with a household income below 300% of the threshold to qualify for free and reduced-price lunch. - Students with an IEP or Individualized Family Service Plan. - Students zoned to attend a school identified for school improvement.		\$5,000 or 80% of state per-pupil funding, whichever is greater, to cover all or part of the tuition, fees, and transportation costs of a qualified school for eligible students. \$25,000.00 to cover all or part of the tuition, fees, and transportation costs of a qualified school for eligible special education students.	50% of the total contribution up to \$1,000 individually, \$2,000 jointly, and \$100,000 for businesses. Individuals who make a written commitment to contribute the same amount for consecutive years are eligible to have 75% of their total contribution covered.	\$25 million

Appendix

Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Pennsylvania	Educational Improvement	Income; School rating. - Students with a household income below \$90,000 plus an income allowance of \$15,000 that are assigned to a school ranked in the lowest 15% of schools according to the state accountability system. The income allowance is adjusted annually based on changes in the consumer price index. - The maximum household income for students with disabilities is increased by a factor of 1.5 for support level 1 and 2.933 for support level 2		Not specified.	75% of the total contribution up to \$750,000 for businesses. Businesses are eligible for 90% of the total contribution if they provide a written commitment to provide the same donation in consecutive years.	\$325 million

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Rhode Island	Tax Credits for Contributions to Scholarship Organizations	Income. - Students with a household income below 250% of the federal poverty level.		Not specified.	75% of the total contribution up to \$100,000 for businesses. Businesses are eligible for 90% of the total contribution if they provide a written commitment to provide the same donation in consecutive years.	\$1.5 million
South Carolina	Educational Credit for Exceptional Needs Children's Fund	Eligibility for special education services. - Students with an IEP. - Students diagnosed by a healthcare provider with certain disabilities.	Testing.	\$11,000	75% of the total tax liability.	\$12 million

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
South Dakota	Partners in Education Tax Credit Program	Income; Foster care placement. - Students with a household income below 150% of the threshold to qualify for free and reduced-price lunch. - Students placed in foster care in the state.	Testing.	82.5% of state per-pupil funding.	100% of the total contribution.	\$3.5 million

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Utah	Special Needs Opportunity Scholarship Program	Eligibility for special education services. - Students with an IEP. - Students determined eligible for services by a multi-disciplinary evaluation team. Siblings of participating students are eligible for the program regardless of their eligibility for special education services.		250% of state per-pupil funding for students with a household income below 185% of the federal poverty level. 200% of state per-pupil funding for students with a household income above 185% of the federal poverty level. Siblings are eligible for 50% of state per-pupil funding. Students are permitted to use funds for other permitted services.	100% of the total contribution.	\$5.9 million. The cap increases by 10% annually if there is sufficient demand.

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Table 3. Tax Credit Scholarships, by State: 2024

State	Program Name	Student Eligibility	Other Requirement	Tax Credit Scholarship Amount	Individual Tax Credit Limit	Total Tax Credit Limit
Virginia	Education Improvement Scholarships Tax Credits Program	Income; Eligibility for special education services. - Students with an IEP and household income below 400% of the federal poverty level. - Students with a household income below 300% of the federal poverty level.	Previous public school attendance and testing.	100% of state per-pupil funding. 300% of state per-pupil funding for students with an IEP.	65% of the total contribution for a maximum donation of \$125,000.	\$25 million

Source: [Private School Choice: State Profiles - Education Commission of the States](#)

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About CPE

The National School Boards Association (NSBA) believes that accurate, objective information is essential to building support for public schools and creating effective programs to prepare all students for success. As NSBA's research branch, the Center for Public Education (CPE) provides objective and timely information about public education and its importance to the well-being of our nation. Launched in 2006, CPE emerged from discussions between NSBA and its member state school boards associations about how to inform the public about the successes and challenges of public education. To serve a wide range of audiences, including parents, teachers, and school leaders, CPE offers research, data, and analysis on current education issues and explores ways to improve student achievement and engage support for public schools.

About NSBA

Founded in 1940, the National School Boards Association (NSBA) is a nonprofit organization representing state associations of school boards and the Board of Education of the U.S. Virgin Islands. Through its member state associations that represent locally elected school board officials serving millions of public school students, NSBA advocates for equity and excellence in public education through school board leadership. We believe that public education is a civil right necessary to the dignity and freedom of the American people and that each child, regardless of their disability, ethnicity, socioeconomic status, or citizenship, deserves equitable access to an education that maximizes their individual potential.

For more information, visit nsba.org.



NSBA's Position

NSBA supports strengthening local school board governance and community engagement in public schools and recognizes the many options and choices offered to students in our public schools. NSBA opposes vouchers, tuition tax credits and similar programs, and charter schools not subject to oversight of the local school boards, effectively creating a separate, unaccountable system of publicly funded education which: a) diverts public funding to private schools, private home schools, including virtual schools, regardless of whether they are owned or operated by individuals, religious institutions, not-for-profit entities, or corporations; b) diverts public funds outside of locally elected, locally accountable, representative oversight; and c) often has the effect of re-segregating schools. Public funds should only be used within public schools to advance curricular opportunities, including specialized public school programs authorized by local school boards, such as magnet schools, alternative schools, career and technical education partnerships, advanced placement programs and classes, dual credit programs, postsecondary–high school partnerships, and high school–local business partnerships. NSBA urges full accountability of the use of public funds for educational purposes.

NSBA believes public tax dollars should only support public schools. NSBA opposes any efforts to subsidize tuition or expenses at elementary or secondary private schools, religious schools, or private home/ correspondence schools with public tax dollars. Specifically, NSBA opposes vouchers, tax credits, and tax subsidies for use at nonpublic K-12 schools.

