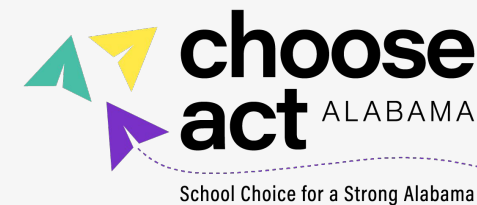
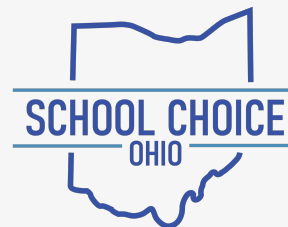


What Founders Need to know about ESA Funding-By State



By Manny Rodriguez, Policy Fellow

INTRODUCTION

Across the country, a **sea change** is transforming the educational landscape. New and innovative schooling options—microschools, tutoring centers, learning pods, and more—are emerging as we all continue to seek the best possible educational option for our children. These models, often led by parents, educators, and community leaders, are now serving more students than ever before. At the same time, many states are expanding school choice through vouchers, scholarships, and Education Savings Accounts (ESAs). ESAs allow parents to use public education funds for a variety of approved educational expenses, giving families greater control over their children's education.

In these slides, you will find an overview of the many scholarship and ESA programs available across the United States. States offer an array of unique, specialized programs, ranging from scholarships for students with special needs to others for those students overcoming bullying or trauma. This presentation is designed not only to show how students can access these opportunities, but also to guide **school founders** in understanding how to qualify for and receive funds through each program.

This project supports Building Hope's Microloan program, a bold effort to support small schools launch, scale and remain successful for years to come.



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Below are the states that are discussed in this presentation.

01. Florida

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13. Louisiana

18. Kansas

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01

Florida



Overview of Scholarships

- **Florida Tax Credit Scholarship**
- **Family Empowerment Scholarship (Educational Options)**
- **Family Empowerment Scholarship (Unique Abilities)**
- **Personalized Education Program**
- **New Worlds Scholarship**
- **Hope Scholarship**

Diverse School Choice Programs

Florida offers one of the most diverse ecosystems of school choice programs, catering to distinct communities:

FTC and *FES-EO*: For general private school access (means-tested or universal)

FES-UA: For students with disabilities (ESA-style flexibility)

PEP: For families seeking fully parent-directed education (not enrolled in any school)

Hope: For students who experience bullying or other qualifying incidents in public school

New Worlds: For struggling early readers in public schools

Scholarship amount varies based on factors such as grade level and district of residence, and can be used for an array of purposes such as tuition and fees for approved private schools, instructional materials and curriculum, and transportation to a public school.

One Active Scholarship

These programs are administered by nonprofit state funding organizations (SFOs) like Step Up for Students or AAA, who must be approved in order to issue scholarships and determine student eligibility. In addition to submitting an application and being approved, they must also:

1. Have Legal and Organization status
2. Meet Program Specific Requirements
3. Show Oversight and Financial Oversight



Families can only participate in one program at a time. They must choose the program that best meets their eligibility, flexibility and needs.

Strong Oversight for Schools/Providers

In order for schools to participate in these funding public programs, they must meet a set of regulatory and operational requirements overseen by the Florida Department of Education (FLDOE). Schools that accept scholarship funds must:

1. Be registered with the Florida Department of Education (FLDOE)
2. Pass fire inspections, background checks, and financial audits
3. Administer national norm-referenced tests
4. Undergo Level 2 background Screenings
5. Offer regular curriculum and instruction in core subjects

02

Arizona



Overview of Scholarships

- **Empowerment Scholarship Accounts Program**
- **"Switcher" Individual Income Tax Credit**
- **Lexie's Law for Disabled and Displaced Students Tax Credit**
- **Low-Income Corporate Income Tax Credit**
- **Original Individual Income Tax Credit**

Expansive ESA Program

Arizona has the most expensive ESA program in the United States. Any Arizona resident K-12 can apply - no disability, income or prior public school requirement. ESA funds can be used for : private school tuition micro schools or pods, tutoring, therapy, curriculum materials and homeschooling expenses.

The program is managed by ClassWallet Marketplace, and here parents can make tuition payments, purchase educational items, and pay for other education-related expenses.



It is important to note that ESA funds cannot be combined with funds received from STOs for the same student in the same academic year. Families must choose between participating in the ESA program or a tax credit scholarship.

Multiple Scholarship Programs

Arizona has several other tax credit scholarship programs, including:

“Switcher” Individual Income tax credit:

Lexie’s Law for Disabled and Displaced Students Tax Credit

Low Income Tax Credit

Original Individual Tax Credit

These program differ in eligibility and regulations, but are all funded through private tax credits donations. The programs are also administered by multiple School Tuition Organizations (STOs), including Step Up for Students and AAA.



Microschools and Alternate Models

Arizona is home to the nation’s largest microschool movements, including organizations like:

Prenda

KaiPod Learning

Acton Academy Arizona

These microschools operate legally as ESA vendors, homeschool umbrella groups, or hybrid programs, often without needing private school registration.



03

Overview of Scholarships

- **Texas Educational Savings Account Program**

Texas



Education Savings Account

Governor Greg Abbott signed Senate Bill 2 (SB 2), passed by the 89th Texas Legislature into law earlier this year, in order “to provide additional educational options to assist Texas families in exercising the right to direct the educational needs of their children, and achieve a general diffusion of knowledge.” The law has an initial allocation of 1 billion dollars and will reach nearly 100,000 Texas students in its first year.

The program is set to be managed by the Texas Comptroller of Public Accounts, which will allocate funds to eligible students for approved educational expenses, including tuition and fees, private tutoring from qualified provider, transportation, dual enrollment and more.

The Comptroller’s office also oversees the approval process for participating schools, ensuring school staff have proper qualifications and pass criminal background checks.

Requests for Proposals

Texas is currently seeking Certified Educational Assistance Organizations through RFP process to assist with implementing and operating the program.



Governor (TX-R) Greg Abbott signs Senate Bill 2 (SB 2) on May 3, 2025, establishing an Education Savings Account Program (ESA), set to begin in the 2026-2027 school year.

04

Georgia



Overview of Scholarships

- **Georgia Promise Scholarship Act**
- **Qualified Education Expense Tax Credit**
- **Georgia Special Needs Scholarship Program**

Georgia Promise Scholarship Act

The Georgia Promise Scholarship Act is a Limited eligibility, wide use education savings account program prioritizing low-and middle income students in low performing schools. It is specifically designed for students who reside in the attendance zone of a low performing school, or have a D or F rating.

Families can access their scholarship funds through the Odyssey platform, where they can apply for the program, manage their accounts, and direct payments for eligible expenses. Approved private schools and service providers also utilize the Odyssey platform to confirm student enrollments and receive payments for services rendered.



Qualified Education Expense Tax Credit (QEEC)

Georgia provides dollar for dollar tax credits for individual and corporate donations to Student Scholarship Organizations (SSOs), nonprofits that provide private school scholarships.

SSO's were established to manage taxpayer donations and award them as scholarships for students to attend eligible schools. They must adhere to strict operational requirements, like:

- Submit annual audit to the GA Department of Revenue (DOR) as proof of statutory compliance
- Report information on number of scholarships awarded and scholarship amounts
- Share 990 form with DOR



SSO's must also ensure they commit at least 92-96% of their donations to student scholarships, depending on total revenue for that year.

Georgia Special Needs Scholarship

This voucher program provides scholarships for qualifying Georgia public school students with an Individualized Education Plan or a 504 plan.

In order to be eligible, families

1. Must have been Georgia residents for at least one year, unless in active military
2. Previously had an active IEP or 504 plan in the last school year
3. Attended a public school the year prior

05

Indiana



Overview of Scholarships

- **Education Savings Account Program**
- **School Scholarship Tax Credit**
- **Choice Scholarship Program**
- **Private School/Homeschool Deduction**

Education Savings Account Program

Indiana's Education Scholarship Account program is an education savings account where students with special needs and their siblings receive a portion of their assigned state education funding for private school tuition or other educational expenses.

Students with a disability can receive up to 20,000, and their siblings up to 8,000.

The ESA program is managed by ClassWallet Marketplace, which parents use to pay providers directly after services have been provided.



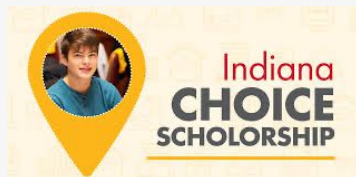
Choice Scholarship Program

Indiana Choice Scholarship Program allows students to receive vouchers to attend private school. In 2025, eligibility expanded, making the program available to all Indiana students ages 5-22.

The scholarship is awarded in two periods, and require families to submit two separate applications. The first period Choice Scholarship award amount is the lesser of:

1. Tuition and fees reported on the Choice student's application at the Choice school; or
2. 90% of the state-per-student tuition support funding allocation, based on the student's school corporation of residence.

The second period Choice Scholarship award amounts are one-half of the period one Choice Scholarship award amounts.



School Scholarship Tax Credit

Indiana's Tax Credit Scholarship program allows individuals and corporations to claim a 50% tax credit for contributions to approved Scholarship Granting Organization (SGO), nonprofits that provide school scholarships.

Private School/Homeschool Deduction

This program is a tax deduction for individuals who make educational expenditures for private schools or homeschooling on behalf of their dependent children.

If an individual has education expenditures for a dependent child who is enrolled in a private or homeschool, they qualify for a 1000 deduction for each child.

06

Overview of Scholarships

- **Dyslexia Therapy Scholarship for Students with Dyslexia Program**
- **Equal Opportunity for Students with Special Needs Program**
- **Nate Rogers (Speech-Language) Scholarship for Students with Disabilities Program**

Mississippi



Dyslexia Therapy Scholarship

This program allows children with dyslexia to receive vouchers to attend nonresident public schools or accredited nonpublic schools that provide dyslexia therapy. It is available to students in grades 1-12th who have been screened by a licensed dyslexia therapist.

The Mississippi Department of Education's (MDOE) Office of Student Interventions manages the distribution of funds.

Participating nonpublic schools must also meet certain criteria in order to participate in the program. They must

- Be accredited
- Establish periodic progress reports on student academic performance
- Provide all documentation to the state
- Maintain a physical location within the state

Equal Opportunity Program

The Equal Opportunity for Students with Special Needs Program, and education savings account (ESA) program, allows Mississippi students with special needs to receive a portion of their public funding in a government authorized savings account with multiple uses.

Students must be at least 3 years of age and have an active Individualized Education Plan (IEP). In order to receive funds, an official letter of acceptance to an eligible private school is needed.



Nate Rogers Scholarship

The Nate Rodgers (Speech-Language) Scholarship for Students with Disabilities is a voucher program designed only for students with speech language therapy needs.

The Mississippi Department of Education will make payments to the approved, accredited nonpublic school for each student.

It is the only program of its kind in the country.



07

Overview of Scholarships

- **Education Improvement Scholarships Tax Credits Program**

Virginia



Education Improvement Scholarships Tax Credits Program

The Virginia Education Improvement Scholarships Tax Credits (EISTC) Program is a state initiative designed to enhance educational opportunities for students from low- and middle-income families by providing scholarships for private K–12 education. The program has facilitated increased access to quality education through a partnership between donors, scholarship foundations, and eligible schools.

It specifically allows taxpayers—both individuals and businesses—to receive a 65% state tax credit for donations made to approved scholarship organizations. These donations are then used to fund scholarships for eligible students to attend accredited private schools

Scholarship Foundations

Approved Scholarship Foundations, like the McMahon Parater Scholarship Foundation for example, manage the disbursement of funds from the EISTC program directly to eligible schools. All Scholarship Foundations follow a similar process, as shown above.

Receive a Virginia tax credit equal to

65%

of your eligible contribution

MINIMUM DONATION FOR INDIVIDUALS

\$500

MAX. ANNUAL DONATION FOR INDIVIDUALS & MARRIED COUPLES

\$125k

MAXIMUM DONATION FOR BUSINESSES

None

1

Obtain a blank Letter of Intent from the McMahon Parater Scholarship Foundation (MPSF) or the Catholic school of your choice.

Also, obtain the Virginia Department of Education Preauthorization Form from MPSF or the Catholic school of your choice.

2

Send the completed Letter of Intent and Preauthorization Form to MPSF,

who will submit your Preauthorization Form by secure electronic dropbox to the VA DOE for approval of your Tax Credits.

3

Within 48 hours, MPSF will send your Approval Letter indicating your tax credits have been reserved for 180 days.

4

Return the Signed Approval Letter with your check or securities transfer information to MPSF within 180 days of your approval date.

(Preauthorizations become void after 180 days). Make checks payable to the McMahon Parater Scholarship Foundation.

After you have made your donation...

Within 40 days of receiving your gift, MPSF will:

- ✓ Send you an acknowledgment of receipt of your gift
- ✓ Send the DOE a notice that your gift payment has been received
- ✓ Notify the designated school(s) that your gift has been received

Within 30 days, the DOE will issue your Tax Credit Certificate.

- ! The Tax Credit Certificate must be attached to the tax return in which the credits are being claimed.
- ! Tax credits may be claimed for the taxable year of the donation, and for up to five successive years.

From the website of the Catholic Diocese of Richmond.

08

Overview of Scholarships

- **Children's Educational Freedom Account Program**
- **Philanthropic Investment in Arkansas Kids (PIAK)**

Arkansas



Educational Freedom Account

The EFA award is an education savings account (esa) in which students can receive up to 90% of their assigned state funding for private school tuition, fees and other required educational expenses. It is newly available to all K-12 students for the 25-26 School year.

The program is managed by Classwallet Marketplace, who manages and facilitates the movement of funds from families to participating schools.



Philanthropic Investment in Arkansas Kids

The PIAK tax credit scholarship allows individuals and corporations to claim up to 100% of their tax credit when they donate to scholarship Granting Organizations (SGOs), nonprofits that provide scholarships to students. These funds can be used to attend participating schools in the state.

Any student whose family income is at or below 200% of the poverty line, or about 62,000 for a family of four, is qualified to apply. Students must have also attended a public school the year prior, unless they have a disability or are new to the state.

Private schools that receive funds from the PIAK scholarship must follow certain state rules, such as :

- 1) comply with all health and safety laws and rules
- 2) hold valid occupancy of buildings as required by the relevant municipality in which the private school is located.
- 3) administer annually a nationally recognized norm-referenced tests.



The Reform Alliance, a non-profit dedicated to ensuring Arkansas students receive a quality education, manages and oversees these programs and serve as a bridge between the families and scholarship funds.



09

Overview of Scholarships

- **Individualized Education Account**
- **Education Freedom Scholarship Act**
- **Education Savings Account Program**

Tennessee



Individualized Education Account

Tennessee Individualized Education Account (IEA) program provides parents funds to pay for a variety of educational expenses for their children with special needs. Students must have be enrolled in a public school the entire school year prior and have an active Individualized Education Plan (IEP).

Students can apply to both the Individualized Education Account (IEA) Program and the ESA Program and can receive approval for both programs. However, a student can only participate in one program per school calendar year.



Education Freedom Scholarship

The Tennessee Education Freedom Scholarship Act, unlike the others, is an education savings account that is newly available to all Tennessee families this year.

Parents must first use funds on tuition and fees to attend a private school; only after that are families able to utilize these accounts for other educational expenses.

Because the program is in its first year, the department of Education is issuing 20,000 scholarships; 10,000 for students whose family income is less than 300% the poverty line, and 10,000 for other eligible students, regardless of income.



Education Savings Account (ESA)

The Tennessee Education Savings Account program is specifically for for low-income students. Students in the Hamilton County, Shelby County, and Metro Nashville Public Schools Systems are eligible to receive ESA funds. Based on their county, students will receive the following amounts :

Hamilton County Schools	Memphis Shelby County Schools	Metro Nashville Public Schools	Achievement School District
\$9772.47	\$9800.38	\$9800.38	\$9800.38

Schools participating in the program are held to certain obligations to remain active. Some responsibilities include:

- Enrolled as a Category I,II or III non public school
- Administering the Tennessee Comprehensive Assessment Program (TCAP) tests

And more.

10

Utah

Overview of Scholarships

- **Carson Smith Opportunity Scholarship Program**
- **Utah Fits All Scholarship**



Carson Smith Opportunity Scholarship

The Carson Smith Opportunity provides eligible families of students with special needs with scholarships for qualifying expenses, including but not limited to tuition and fees.

The newly coined Carson Smith Opportunity Scholarship Program gives Scholarship Granting Organizations (SGOs) continued authority over all tax-credit scholarships and additional authority over all new state-funded scholarships.

The Children First Education Fund, a non profit, manages the CSOS.



Utah Fits All Scholarship

The Utah Fits All Scholarship provides up to \$8,000 to K-12 students through an education savings accounts (ESAs). The UFA Scholarship is only for students in an approved and registered private school or participating in home-based learning

Families can access their scholarship funds through the Odyssey platform, where they can apply for the program, manage their accounts, and direct payments for eligible expenses.



It is important to note that funds from the Utah Fits All Scholarship cannot be combined with funds received from the Carson Smith Opportunity Scholarship for the same student in the same academic year.

11

Ohio



Overview of Scholarships

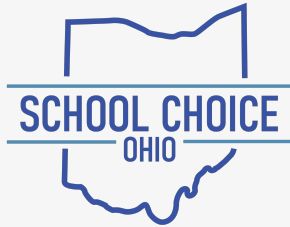
- **Educational Choice Expansion Scholarship**
 - **Cleveland Scholarship Program**
 - **Autism Scholarship Program**
 - **Jon Peterson Special Needs Scholarship**
 - **K-12 Home Education Tax Credit**
-

Ohio's Scholarship Landscape

With its combination of **public school scholarships** and **specialized programs**, Ohio's scholarship options are designed to serve a broad range of students, from those with disabilities to those seeking better educational options outside the public school system.

Educational Choice Expansion Scholarship

This scholarship provides students from designated public schools the opportunity to attending participating private schools.



Cleveland Scholarship Program

Parents in the Cleveland Metropolitan School District can receive vouchers to send their children to private schools or public schools bordering the school district.

All families are eligible, although low-income families are prioritized for both private school admissions as well as funding.

Autism Scholarship Program

Ohio students with autism may receive scholarships for education services from a private provider, including tuition at a private school. After participating students receive education services, their parents endorse state checks for payment of special education services.

K-12 Home Education Tax Credit

Ohio provides a tax credit of up to \$250 for qualifying home education expenses, including books, supplementary materials, supplies, computer software, applications, or subscriptions.

Jon Peterson Special Needs Scholarship

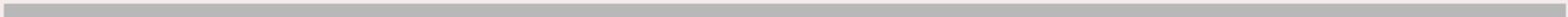
Provides scholarships to students with special needs to attend private schools or other educational services

12

North Carolina

Overview of Scholarships

- **Personal Education Savings Account**



Personal Education Savings Account

The North Carolina Education Savings Account (ESA+) helps families pay for the education of their student with an Individualized Education Plan (IEP). Families are given up to 9,000 and can use funds for tuition and fees, therapies, tutoring and more. Specifically, it allows taxpayers to receive a 65% state tax credit for donations made to approved scholarship organizations. These donations are then used to fund scholarships for eligible students to attend accredited private schools.

Opportunity Scholarships

The Opportunity Scholarships provides anywhere from \$3,000-\$7,000 in voucher funds for families to pay for tuition and fees at private schools. It is important to note that full time public school or home school is not an option.

They must be attending a Direct Payment School (a school that accepts ESA+ or opportunity funds directly) or have co-enrollment, as long as one school is a Direct Payment School.



NORTH CAROLINA
**STATE EDUCATION
ASSISTANCE AUTHORITY**

North Carolina State Education Assistance Authority

The North Carolina State Education Assistance Authority (SEAA) is the state's education agency that promotes access to education. It also runs both the ESA+ and Opportunity Scholarships and helps families enroll in the programs.



ClassWallet manages and facilitates the distribution of funds from families to schools.



CLASSWALLET

13

Louisiana



Overview of Scholarships

- **Louisiana Giving All True Opportunity to Rise Scholarship (LA GATOR)**



The LA GATOR (Louisiana Giving All True Opportunity) Scholarship Program creates the opportunity for parents to use part of their tax dollars to provide the best educational opportunities for their child.

Scholarship average amounts vary, depending on disability or income status.

- Student with a disability under IDEA: up to \$15,253
- Student with a family income not exceeding 250% of the federal poverty line: up to \$7,626
- Other students: up to \$5,243

Families can access their scholarship funds through the Odyssey platform, where they can apply for the program, manage their accounts, and direct payments for eligible expenses.

School Expense Deduction

The school expense deductions are deduction from Louisiana taxable income -- they are not tax credits. The tax deduction is up to \$6,000

This program, established by the Louisiana Legislature, authorizes School Tuition Organizations to collect and use taxpayer donations to provide scholarships to students that meet the program's income requirements to attend non public schools.



Families cannot participate in the LA Gator and School Choice Program concurrently; they may however receive outside funding from 3rd party vendors as long as they are not prohibited by law.

Tuition Donation Credit Program

This program authorizes School Tuition Organizations (STOs) to collect and use taxpayer donations to provide scholarships to students that meet the program's income requirements to attend non public schools.

To be eligible, a family must not have an income that exceeds 250% of the federal poverty line.

School Choice Program for Students with Exceptionalities

This program allows students with special needs who have an Individualized Education Plan (IEP) to go to eligible participating schools with special needs program.

Students receive an educational certificate from the Louisiana Department of State, funded by the state revenue. Certificate amounts equal the school's tuition and feeds or 50% of per pupil state funding in the district where the student lives, whichever is less.

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Oklahoma



Overview of Scholarships

- **Parental Choice Tax Credit Act**
- **Equal Opportunity Education Scholarships**
- **Lindsey Nicole Henry Scholarships for Students with Disabilities**

Parental Choice Tax Credit Act

The Oklahoma Parental Choice Tax Credit provides families of students in private school a refundable tax credit ranging from 5,000–7,500. Parents of students in home school can get a refundable tax credit of up to 1,000 to cover educational expenses.

It is important to note that ESA funds cannot be combined with funds received from STOs for the same student in the same academic year.



Equal Opportunity Scholarship

The Oklahoma Equal Opportunity Education Scholarship Act allows Oklahomans who donate to eligible public school foundations or public school districts to reallocate tax liabilities and receive a portion of their gift back in state income taxes.

Scholarship amounts can be up to \$8,000 or 80% of the statewide per pupil expenditure. For students identified with special needs, they can receive up to \$25,000.

The Opportunity Scholarship Fund (OSF)



Lindsey Nicole Henry Scholarships for Students with Disabilities

Oklahoma's Lindsey Nicole Henry Scholarships for Students with Disabilities provide vouchers to qualifying students with special learning needs. Students must be in grades Prek 3 - 12th and have an Individualized Education Plan in order to participate.

In order for private schools to be eligible and remain so, they must meet certain requirements, such as:

- Meeting state and local health and safety laws and code
- Demonstrating fiscal soundness
- Be academically accountable by parents for meeting the educational needs of the student.



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Alabama



Overview of Scholarships

- **Creating Hope and Opportunity for Our Students Education**
- **Education Savings Account**

CHOOSE ACT

Alabama's Creating Hope and Opportunity for Students' Education (CHOOSE) Act of 2024 makes refundable income tax credits called Education Savings Accounts (ESAs) available to support the success of students in Alabama. This program provides \$2,000 for students in a homeschool, and \$7,000 for students in a participating school.

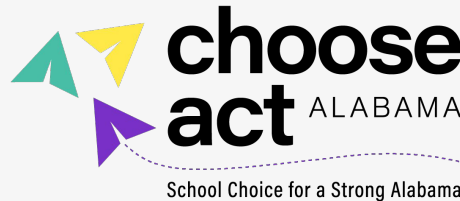
The Act establishes a priority of rewarding tax credits. The priority list is as follows:

- 1) First 500 awards are for participating students with special needs
- 2) Second priority goes to students who are depends of active duty service members
- 3) Remaining awards are distributed based on the families Adjusted Gross income (AGI) not exceeding 300% the poverty line from the previous tax year.

It is important to note that students cannot participate in the CHOOSE act while receiving funds through the Alabama Savings Account or the Accountability Act.

Education Savings Account

The Alabama Education Savings Account Program allows taxpayers to receive dollar-for-dollar tax credits for their donations to Scholarship Granting Organization.



Accountability Act of 2013 Parent-Taxpayer Refundable Tax Credits

Alabama established the Accountability Act to provide educational options to students in low-performing schools. It creates a refundable tax credit for parents to offset the cost of switching their student from the low-performing school to a non failing public or private school.

A parent is eligible for the income tax credit if the parent can certify:

- a) the student was enrolled in or was assigned to attend a failing school;
- b) the student subsequently transferred to, and was enrolled in and attended a non failing public or nonpublic school of the parent's choice; and
- c) proof of the actual cost of attendance for the student at the non failing public or nonpublic school.

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West Virginia

Overview of Scholarships

- Hope Scholarship



Hope Scholarship

This scholarship offers qualifying K-12 students an opportunity to build an individual learning experience that works best for their child. Funds can be used for tuition, homeschool curriculum and other educational expenses. Families fill out a Notice of Intent (NOI) to notify their local county superintendent of their pathway of choice.

If a student was to attend a microschool, for example, families should mark “Individualized Instructional Program (IIP).

See an example of the form here.

HOPE SCHOLARSHIP WEST VIRGINIA

HOPE SCHOLARSHIP NOTICE OF INTENT

Date: _____
County Superintendent
of County of Residence: _____
County BOE Address: _____

Dear _____,

As required by West Virginia Code §18-8-1(m), this letter is to inform you that I intend for my child(ren) to participate in the Hope Scholarship Program authorized by West Virginia Code §18-31-1 et. seq. The following child(ren) will begin participation in the Hope Scholarship Program effective with the 20__ - 20__ school year and will continue in the program until you are notified otherwise.

School Year Effective	Student Name (First, Middle, and Last)	Date of Birth	Race	Sex/Gender	Grade Level for Year Noted Above	WVEIS ID#	Individualized Instructional Program (IIP)* or Participating School**

* An Individualized Instructional Program (IIP) is a customized educational experience that takes place either at home or another location. Hope Scholarship Students with an IIP are not enrolled in a participating school. Students attending a microschool or learning pod are IIP students under the Hope Scholarship program.

**A Participating School is a non-public school that agrees to all the requirements to participate in the Hope Scholarship Program. The name of the specific non-public school is not required to be listed on the form.

Hope Scholarship Notice of Intent Page 1

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New Hampshire

Overview of Scholarships

- **Education Freedom Account Program**
- **Education Tax Credit Program**
- **Town Tuitioning Program**



Education Freedom Account

New Hampshire's ESA program, Education Freedom Accounts, provides families with flexibility and different options for learning. Qualifying students are able to receive a grant of almost \$4,000 to use for a wide variety of educational expenses. To be eligible, you must be state residents and your family income must be at or below 350% of the federal poverty level.

The Children's Scholarship Fund, a 501c3 organization, has been approved by the state to administer these accounts.

Education Tax Credit Program

The Education Tax Credit Program encourages businesses to make donations to Scholarship Granting Organizations (SGOs) in return for tax credit. Parents then can apply to those SGOs for scholarships for their students.



Town Tuitioning Program

Enacted in 2017, the Town Tuitioning voucher, also known as the “Croydon Bill” , allows towns to re allocate per-pupil funds to approved public, private or nonreligious schools of choice that would otherwise go to public schools. Croydon refers to the small town in New Hampshire that inspired the law after a legal dispute.

“Town tuitioning” is a longstanding tradition in the New England area and occurs when districts “tuition out” students to schools in neighboring towns due to not having their own schools with the grades those students need.

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- **Tax Credit for Low-Income Students Scholarship Program**

Kansas



Tax Credit Scholarship

The Kansas Tax Credit Scholarship for Low-Income Students Program gives students the opportunity to attend a school of their parent's choice. As mentioned in its name, in order to be eligible a students family must have an annual income of less than or equal to 250% of the poverty line.

The Opportunity Scholarships provides anywhere from \$3,000-\$7,000 in voucher funds for families to pay for tuition and fees at private schools. It is important to note that full time public school or home school is not an option.

They must be attending a Direct Payment School (a school that accepts ESA+ or opportunity funds directly) or have co-enrollment, as long as one school is a Direct Payment School.

North Carolina State Education Assistance Authority

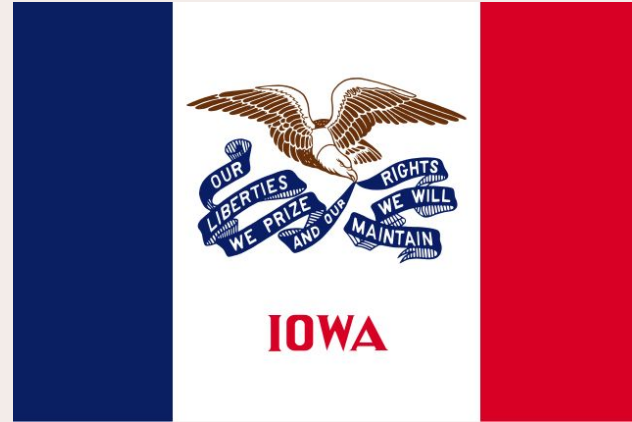
The North Carolina State Education Assistance Authority (SEAA) is the state's education agency that promotes access to education. It also runs both the ESA+ and Opportunity Scholarships and helps families enroll in the programs.

ClassWallet manages and facilitates the distribution of funds from families to schools.

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Iowa

- **Education Savings Account**





Iowa's Education Savings Account (ESA) gives parents direct access to the per pupil funding allocated to public schools that school year. For school year 25-26, families were given \$7,988 to send their student to an accredited nonpublic school. Funds are held in savings accounts for families to use to spend on qualified expenses. Expenses include a wide range of materials and services, such as textbooks, curriculums, therapies and more. However, they must first be spent on tuition and fees before anything else.



Odyssey manages and facilitates the distribution of funds between families and nonpublic schools.

Information for Schools

Schools use Odyssey to verify eligibility and to receive payment. The Iowa Department of Education works with Odyssey to automatically verify families Iowa residency through tax return, and other documentation if necessary. .

Information for Vendors

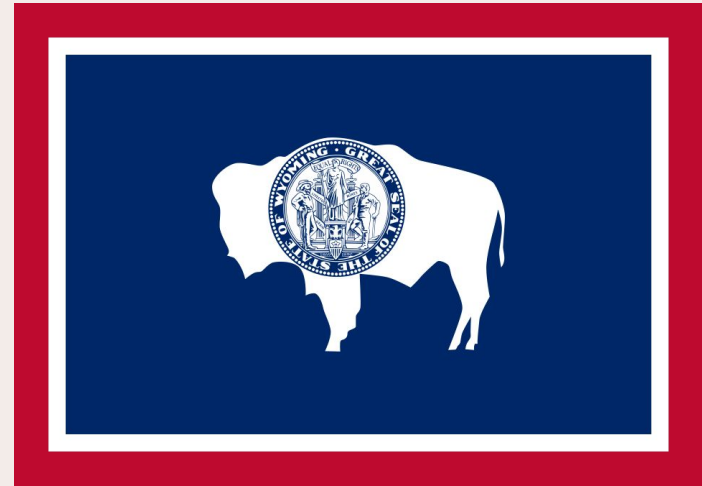
Vendors must be approved to sell their services on the Odyssey marketplace. Services must be only those eligible to be purchased with ESA funds.



20

Wyoming

- **Steamboat
Legacy
Scholarship**



Steamboat Legacy Scholarship Act

The ESA program was established by the Wyoming Education Savings Account Act in 2024, which was amended by the Steamboat Legacy Scholarship Act this year. The program provides eligible students to receive \$7,000 annually, beginning in the 2025-26 school year, for various educational expenses, including private school tuition, curriculum, tutoring, extra-curricular activities, and other approved education-related costs.

Education Service Providers

Education Service Providers (ESPs), are certified schools and organizations that receive funds from parents through the ESA account. In order to become an ESP, providers must apply and go through a certification process that includes assurances.

Wyoming Department of Education



DOES MY FAMILY QUALIFY FOR THE WYOMING ESA?

1

WYOMING RESIDENCY

Wyoming residents age 4 years and in Pre-K through grade 12.

2

STUDENT ENROLLMENT

Your child is not enrolled in a public school for the 2025-26 school year.

3

INCOME LIMITS

To qualify for Pre-K funds requires a family income of less than 250% of the poverty level. K-12 is universal, no income limits.

At the Federal level

For years, ESA programs have been a state by state story -- unique, varied and constantly evolving. But today, we stand at a turning point. With the recent passage of federal legislation, President Trump's Big Beautiful Bill, The United States now has what some are calling the first national ESA program. The law creates the **first ever national tax credit scholarship**, in which donors are provided tax credits for making donations to SGOs, nonprofits that award scholarships.

Specifically, the Act establishes a dollar-for-dollar federal tax credit of up to \$1,700 and there is no cap on the number of credits available. Families earning up to **300% of their county's median income** are eligible to receive scholarships through this program. Scholarships can be used for expenses such as **tuition, fees, tutoring, special needs services, books, computers, transportation**, and even **homeschooling costs**, so long as the student is enrolled in an eligible school. The law is set to take effect January 1st 2027.



Federal level recognition means school founders have a broader framework, and potentially more stability to build from. As Founders, you are building more than schools-you are building opportunity. The tools are here, and the policies are shifting in your favor. The question is : how will you use them to shape the future?

Sources and Methods

Sources:

State Education Portals: Information gathered from the official state department of education from each state mentioned.

Policy and Research Organizations: Insights drawn from EdChoice, National Conference of State Legislatures, and Excellence

Legislative Summaries: recent legislative updates and summaries from sources such as the State Policy network and state level agency trackers.

Methods:

- **Data Collection:**
I conducted a review of official state education websites and policy organization reports to compile the most recent and relevant information on ESA eligibility and funding.
- **Cross-Verification:**
Information was cross-referenced with multiple sources to ensure accuracy and consistency.