



STATE TAX CREDIT PROGRAMS

STATE	PROGRAM	DATE STARTED	# OF VOUCHERS / CREDITS DISTRIBUTED	AMOUNT OF ANNUAL SCHOLARSHIPS / CREDITS AWARDED	ELIGIBILITY RULES	AVERAGE VOUCHER / CREDIT AMOUNT PER STUDENT
Arizona	The Corporate Scholarship Tax Credit Program for Disabled Children and Foster Children (Lexie's Law)	2009	145 (2010-2011)	\$625,000 in 2009 (capped at \$5 million)	<p>Priority is give to students who received vouchers under the state's two previous voucher programs for students with disabilities and foster children.</p> <p>Students must: attend a public school full time for 100 days prior to the fiscal year; have been placed in foster care, or have been identified as having a disability under Section 504 of the Rehabilitation Act or are eligible for special education services.</p>	Average voucher value: \$8,238 for special needs students; \$4,140 for foster children (2008)
	Arizona Corporate School Tuition Organization Tax Credit	2006	3,626 (2010-2011)	\$7.8 million in 2009 (capped at \$ 20.74 million for FY 2011)	<p>Corporations receive dollar-for-dollar credit for giving to STOs (School Tuition Organizations) that distribute vouchers.</p> <p>Students previously in public schools or entering kindergarten whose family meets income requirement (nearly \$70,000 for family of four – 2006).</p>	Up to \$4,700 for grades K-8, \$5,900 for grades 9-12 (2010-2011)
	Individual School Tuition Organization Tax Credit	1997	24,476	\$52 million (2009)	Each STO set its own eligibility guidelines.	\$1,889 (2009)

Florida	Corporate Scholarship Tax Credit	2001	32,946	\$140 million	Students who qualify for free and reduced lunches and who are either enrolled in public school or are about to enter kindergarten or first grade.	\$4,106 maximum per voucher
Georgia	Tax Credits for Student Scholarship Organizations	2008	6,125	\$24 million donations in 2010 (capped at \$50 million)	Individuals and corporations can claim a tax credit for donations made to "student scholarship organizations." All Georgia public school students are eligible.	Not available
Indiana	Corporate & Individual Scholarship Tax Credit Program	2009	219	\$435,000 donations in 2010 (\$2.5 million in credits)	Household income at or below 200 percent of free or reduced-price lunch level. Students must have attended a public school in the previous year or be entering kindergarten; must have received a voucher from in the previous school year .	Total value of tax credit available \$2,5 millions
Illinois	Tax Credits for Educational Expenses (tax credit for educational expenses for students in any public or private school)	2000	249,314 families	\$67.1 million in claims	Eligible students must be an Illinois resident s who are under 21 and enrolled full-time in kindergarten through 12 th grade.	Average tax credit value: \$290



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Iowa	Tax Credits for School Tuition Organizations	2006	10,208	\$11 million (2010)	Students are eligible if they do not exceed 300 percent of federal poverty guidelines.	\$1,184
	Tax Credit for Educational Expenses	1987	191,900 families	\$15 million in claims (2008)	All students enrolled in accredited non-profit public or private elementary or secondary schools are eligible.	Average claim worth \$79 (2008)
Louisiana	Elementary and Secondary School Tuition Deduction (tax deduction for educational expenses including private school tuition and fees.	2008	92,707 (2009)	Not available	All K-12 students in Louisiana	Average deduction: \$2,621 (2009); capped at \$5,000 per child
Minnesota	Tax Credits and Deductions for Educational Expenses	Credits began in 1955; Deductions began in 1997	278,500 families	\$31.8 million	Any family that spends money on approved education expenses is eligible for the deduction. Families must meet an income restriction to claim the credit.	K-6 = Up to \$1,625 per student 7-12 = \$2,500 per student

North Carolina	Tax Credits for Children with Disabilities Program	2011	NA	No statewide cap	Individual tax credits for education expenses, including private school tuition, special education related services for a child who is home schooled. Eligible students must have an IEP and must have attended at least two preceding semesters in a public school. Starting in 2016, this eligibility will be reduced to one semester.	Up to \$6,000 a year in tax credits
Oklahoma	<i>Oklahoma Equal Opportunity Education Scholarship</i>	2011	NA	Maximum credits each year \$1.7 million	Individuals and corporations can claim a tax credit for contributions made to a "scholarship-granting organization."	Maximum credits \$1,000 for singles; \$2,000 for married couples; \$100,000 for any business entity.
Pennsylvania	<i>Educational Improvement Tax Credit</i>	2001	42,339 (2009-2010)	\$52 million donations (2010) Capped at \$50 million	Household income cannot exceed \$60,000 plus an additional \$12,000 allowed for each additional dependent.	\$1,044
Rhode Island	<i>Corporate Tax Credits for Scholarship Organizations</i>	2006	460	\$1 million (2010) capped at \$1 million	Family income must be at or below 250 percent of the poverty level.	\$2,248
Virginia	<i>Tuition tax credits for individuals, businesses, entities and corporations donating to nonprofit organizations which provide vouchers to eligible students.</i>	Legislation passed April 2012, tax credits begin in 2013	NA	Annual cap at \$25 million	Students whose family income does not exceed 300 percent of the current poverty guidelines and certain students with disabilities.	Tax credits equal 65 percent of the donation amounts.

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Updated May 2012