



# State-Level Scholarship Tax Credits: An Analysis of Provisions By State

March 2017

This summary identifies and compares the key aspects of state scholarship tax credit laws, including the year each law was adopted, whether the tax credits are available to individuals and/or businesses, share of individual donations eligible for tax credits, maximum tax credits available to donors, total annual program amounts, household income limits for scholarship recipients, limits on the value of individual scholarship awards, the number of scholarship recipients benefitting from the programs, and total funds expended.

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**STATE-LEVEL SCHOLARSHIP TAX CREDITS:  
ANALYSIS OF PROVISIONS BY STATE**

States (& Yr. Law Passed)	Individual or Corporate Ed. Tax Credits	% of Individual Donational Eligible for Tax Credit	Maximum Available Tax Credit	Total Annual Program Amount	Income Limit on Scholarship Recipients	Limit on Value of Individual Scholarship Awards	Participants & Funds Expended
Alabama ('13)	Individual and Corporate	100% for individual and corporate	50% of individuals & couples tax liability (up to \$50k); 50% of corp. tax liability	\$30 million	1st priority for household income ≤ 185% of federal poverty level (\$45,510 for family of four in 2017-18)	\$6,000 for grades K-5; \$8,000 for grades 6-8; \$10,000 for grades 9-12	3,646 (\$17.8m) (2016-17)
Arizona Individual ('97) & Individual PLUS ('12)	Individual	100% for individuals	\$1,089 for individual; \$2,177 for couples	No limit	No limit	Tuition	46,542 (\$80.2m) (2015-16)
Arizona Corporate ('06)	Corporate	100% for corporate	No limit	\$61.7 million in 2016-17 (increases by 20% annually)	Household income ≤ 185% of reduced-priced meal eligibility (\$84,194 in 2017-18)	\$5,100 for gr. K-8, \$6,400 for gr. 9-12	16,573 (\$31.4m) (2015-16)
Arizona Lexie's Law '09	Corporate	100% for corporate	No limit	\$5 million	No limit	Less of tuition or 90% of state cost for local public school	808 (\$3.6m) (2015-16)
Florida ('01)	Corporate*	100% for corporate	No limit	\$559 million (2016-17) increasing to \$698.8 million (2017-18)	Household income ≤ 260% of fed. poverty level (\$63,960 for a family of four in 2017-18)	\$5,886 for tuition	97,826 (\$535.7m) (2016-17)
Georgia ('08)	Individual and Corporate	100% for individual and corporate	\$1,000 single; \$2,500 couples; \$10,000 for LLCs, S-corps., & partnerships; limited to 75% of tax liability for corp.	\$58 million	None	Cost of avg. state & local expenditures per student (\$9,468 in 2017)	13,555 (\$47.6m) (2015-16)
Indiana ('09)	Individual and Corporate	50% for individual and corporate	No limit	\$8.5 million (2016-17) increasing to \$9.5 (2017-18)	Household income ≤ 200% of reduced-priced meal eligibility (\$91,020 for a family of four in 2017-18)	Cost of tuition & fees	9,424 (\$15.7m) (2015-16)
Iowa ('06)	Individual and Corporate	65% for individual and corporate	No limit	\$12 million	Household income ≤ 300% of fed. poverty level (\$73,800 for a family of four in 2017-18)	Cost of tuition	10,848 (\$17.6m) (2015-16)
Kansas ('14)	Corporate	70% for corporate	No limit	\$10 million	Household income ≤ 185% of fed. poverty level (\$45,510 for a family of four in 2017-18)	\$8,000 for tuition, fees, expenses, and transportation	188 (\$318,319) (2016-17, second yr of program)
Louisiana ('12)	Individual and Corporate	100% less admin. expenses	No limit	No Limit	Household income ≤ 250% of fed. poverty level (\$61,500 for a family of four in 2017-18)	80% of state avg. per-pupil funding in previous yr. for K-8 (approx. \$4,157); 90% for gr. 9-12 (approx. \$4,676)	1,706 (NA) (2016-17)
Montana ('15)	Individual and Corporate	100% for individual and corporate	\$150	\$3 million	None	50% of the avg. per-pupil expenditure for the second most recently completed fiscal year (\$5,402 for 2016-17)	25 (NA) (2016-17, first yr of program)



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Nevada ('15)	Corporate	100% for corporate	None	\$5.5 million	Household income $\leq$ 300% of fed. poverty level (\$73,800 for a family of four in 2017-18)	\$7,763	551 (approx. \$6.0m) (2016-17, second yr of program)
New Hampshire ('12)	Corporate*	85% for corporate	Up to 10% of the aggregate amount of tax credits for the entire program.	\$5.1 million	Household income $\leq$ 300% of fed. poverty level (\$73,800 for a family of four in 2017-18)	\$2,655 for general ed. & \$4,646 for special ed.	178 (\$347,096) (2016-17)
Oklahoma ('11)	Individual and Corporate	50% for individuals and corporation for 1 yr or 75% for 2 consecutive yrs.	\$1,000 single & \$2,000 for couples; \$100,000 corporation	\$5 million (\$3.5 million for scholarships & \$1.5 million for ed. improvement orgs.)	Household income $\leq$ 300% of reduced-priced meal eligibility (\$136,530 in 2017-18)	Greater of \$5,000 or 80% of local dist. avg. per-pupil spending; \$25,000 for special ed.	1,366 (\$1.3m) (2016-17)
Pennsylvania Educational Improvement ('01)	Corporate	For K-12 scholarships, 75% for 1 yr or 90% for 2 consecutive yrs.; For PK scholarships, 100% for first \$10,000 of donation and 90% for remaining amt	\$750,000 per business entity for K-12 scholarships; \$200,000 per business entity for PK scholarships.	\$125 million (\$75m for K-12 scholarships; \$12.5m for PK scholarships; \$37.5m for ed. improvement orgs.)	Household income $\leq$ \$75,000 plus \$15,000 for ea. dependent; to be adjusted annually for inflation	Cost of tuition & fees	34,826 (\$58.7m) (2014-15)
Pennsylvania Opportunity Scholarship ('12)	Corporate	75% for 1 yr or 90% for 2 consecutive yrs.	\$750,000 per business entity	\$50 million	Household income $\leq$ \$75,000 plus \$15,000 for ea. dependent; to be adjusted annually for inflation	\$8,500 for gen. ed. & \$15,000 for special ed.	14,987(\$34.6m) (2014-15)
Rhode Island ('06)	Corporate	75% for 1 yr or 90% for 2 consecutive yrs.	\$100,000 per business entity	\$1.5 million	Household income $\leq$ 250% of fed. poverty level (\$61,500 for a family of four in 2017-18)	None	503 (\$1.5m) (2015-16)
South Carolina ('13)	Individual and Corporate	100% for individual and corporate	60% of donor's tax liability	\$10.0 million	None	\$11,000	2,100 (\$8.6m) (2015-16)
South Dakota ('16)	Corporate (Insurance Companies)	80% for insurance companies	None	\$2 million	Household income $\leq$ 150% of reduced-priced meal eligibility (\$68,265 in 2017)	None	281 (\$210,188) (2016-17, first yr of program)
Virginia ('12)	Individual and Corporate	65% for individual and corporate	\$125,000 single or couples; no limit for corp.	\$25 million	Household income $\leq$ 300% of fed. poverty level for gen. ed. students (\$73,800 for family of four in 2017-18; $\leq$ 400% for spec. ed. (\$98,400 for fam. of four in 2017-18)	Lesser of tuition, instructional fees and materials or an amt. equal to state per-pupil funding	2,419 (\$6.2m) (2015-16)

\* There is no individual income tax in the states of Florida and New Hampshire.

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