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PFPS Report
**The Fiscal
Consequences
of Private
School
Vouchers**

Samuel E. Abrams
and Steven J. Koutsavlis

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Contents

p.4

Introduction

p.8

Voucher Programs and Their Fiscal Consequences in Seven States

p.16

Conclusion

p.17

Looking Ahead

p.18

Appendix

PFPS Report

The Fiscal Consequences of Private School Vouchers

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Introduction

The use of publicly funded vouchers to support enrollment in private schools has a long history, but only over the past dozen years have private school vouchers gained significant traction in the United States. In some states over this time period, the growth in voucher programs has been dramatic.

Over half the states and the District of Columbia have enacted some type of voucher program. This report explores how voucher programs and spending have evolved in seven states that have operated these programs long enough to reflect on their track records: Arizona, Florida, Georgia, Indiana, Louisiana, Ohio, and Wisconsin. Although there are variations in how their voucher programs are structured, we see in each of the seven states a substantial increase in state support of these programs.

In each of these states, the number of vouchers distributed climbed sharply from 2008 to 2019. Expenditure of public funds on these voucher programs also climbed sharply, with voucher spending in all seven states more than doubling, and growth reaching 883% in Georgia. Florida leads the pack in terms of voucher spending levels, but nearly all the states were diverting hundreds of millions of dollars to voucher programs by the end of the period studied—and these voucher programs have continued to grow.

The context in which the growth of voucher spending is occurring is important: At the same time funding for vouchers has climbed considerably, these voucher states' efforts to fund *public* schools—which serve a significant majority of students—have declined.¹ The portion of state gross domestic product (GDP) allocated to funding primary and secondary public education in *all* of the states we reviewed decreased, despite the fact that public school enrollment generally increased over the same period. Moreover, while the 43 other states on average increased per-pupil expenditure on public education over this time period by 10.7 percent, all but Ohio of the seven states studied in this report fell substantially short of that average. In the case of Arizona and Florida, per-pupil expenditure on public education dropped 5.7 percent and 12 percent, respectively, while spending on voucher programs grew 270 percent and 313 percent, respectively.

History

Vouchers gained prominence in the United States as a tool to combat public school integration in the aftermath of the 1954 Supreme Court decision in *Brown v. Board of Education*.

The Court's decision in *Brown* ignited a firestorm of resistance, most dramatically in Southern states. Beginning in Virginia, state legislatures adopted voucher programs that provided public funds for white students to attend private schools—often referred to as “segregation academies”—rather than integrated public schools. By 1969, more than 200 segregation academies had opened across the South, with financial support provided through state-funded vouchers.²

A new era of vouchers, rebranded as offering “school choice,” began in 1990, when the Wisconsin Legislature established the Milwaukee Parental Choice Program (MPCP).³ Over the ensuing decades, while policymakers became increasingly resistant to budgeting full funding for their states' public schools (often despite court orders to do so), three types of voucher programs emerged, all of which divert public funds to private schools and other private education expenses. Spending on these programs has continually increased.

Conventional Voucher Programs

Wisconsin's MPCP exemplifies a conventionally structured voucher program through which funds from the public treasury are transferred to a private school to cover all or part of a student's tuition. The initial legislation authorizing the MPCP promised restraint, providing a limited number of state-funded vouchers to Milwaukee children from families whose incomes did not exceed 175 percent of the federal poverty level. Participation was capped at 1 percent of district enrollment. These vouchers allowed students to attend nonsectarian private schools instead of their neighborhood public schools. Students already enrolled in private schools were not eligible to participate.⁴

With a foot in the door, this limited voucher initiative was soon expanded, an evolution that has become common in other states. The Wisconsin Legislature broadened the MPCP substantially in 1995: The income threshold for family eligibility was raised to 220 percent of the federal poverty level, students were permitted to attend sectarian schools, and the cap on participation was raised to 15 percent of district enrollment.⁵ Though contested, the inclusion of sectarian schools was deemed constitutional by the Wisconsin Supreme Court in 1998.⁶ With that ruling, along with the 2011 elevation of the family income threshold to 300 percent of the federal poverty level and removal of the cap on participation,⁷ enrollment in the MPCP had climbed to just over 28,000 of the city's nearly 104,000 elementary and secondary school students by 2018–2019.⁸

Following in Wisconsin's footsteps, in 1995, Ohio authorized a voucher program for children from low-income families in Cleveland. From the start, Ohio permitted the use of vouchers at religious schools and allowed up to 50 percent of the vouchers to go to students already enrolled in private schools (the state nullified

Private schools participating in voucher programs are generally not subject to the same regulatory standards as public schools.

that limit in 2015).⁹ Ohio’s inclusion of religious schools ended up in the U.S. Supreme Court, which ruled in *Zelman v. Simmons-Harris* in 2002 that the policy did not violate the First Amendment’s Establishment Clause barring state funding of religious institutions because the vouchers went not to schools but to parents, who could in turn choose to use them at nonsectarian or religious schools.¹⁰

The Supreme Court’s decision in *Zelman* helped clear the path for voucher legislation across the country. Within a few years, Ohio, Louisiana, Indiana, and Wisconsin launched statewide voucher programs.

Tax Credit Scholarship Voucher Programs

Tax credit scholarship voucher programs were first enacted in Arizona and Florida in 1997 and 1999, respectively. As Kevin Welner explained in his seminal book *NeoVouchers: The Emergence of Tuition Tax Credits for Private Schooling*, “in 1997, five years before the landmark *Zelman* case, Arizona legislators were unsure of the legality of voucher legislation under the U.S. Constitution. They turned to tuition tax credits as a non-traditional path toward the same goals.”¹¹

A tax credit voucher program allows corporations or individuals owing state taxes to instead contribute to a “scholarship-granting” organization. These private organizations then issue vouchers—which they often call grants or scholarships—to parents for use towards private school tuition. The taxpayers receive a tax credit, often dollar-for-dollar, for their contributions. The voucher-granting organizations are often permitted to keep a percentage of the funds.

Tax credit voucher programs have quickly become the most prominent type of voucher, sending far more students to private schools than conventional vouchers. Currently, 22 states have enacted tax credit voucher programs.

Education Savings Account Vouchers

The third type of voucher program addressed in this report is called an Education Savings Account (ESA) voucher. ESA vouchers function like debit cards, and indeed, many states provide such cards. Parents receive an allocation of public funds into these accounts and may use them to cover a range of private educational costs, from private school tuition and online courses to tutoring; transportation to school; art, music, dance, or swim lessons; computers; textbooks; standardized tests; and other expenses. Many ESA vouchers can also be used for homeschooling expenses.

Eleven states have enacted legislation establishing ESA voucher programs, including four (Indiana, Missouri, New Hampshire, and West Virginia) in 2021, and, as of this writing, two (Iowa and Utah) in 2023.



Dangers of Voucher Programs

The prevalence of all three types of vouchers described above has surged over the past decade. The number of students using vouchers in the fall of 2012 was 212,000.¹² By 2021, that number had topped 600,000.¹³ While that sum in a country with nearly 50 million students in public PK-12 schools is small,¹⁴ the trend is significant. Indeed, although dozens of voucher proposals are rejected by state legislators and governors each year, many states continue to establish or expand these programs, despite their consequences for state budgets.¹⁵

With this growth come mounting concerns. As noted, voucher programs—of any type—send public dollars to private schools or companies, depleting the public treasury and shifting public resources to private hands. The programs are expensive to operate, with studies showing they typically cost more per student than public schools.¹⁶ And many of the nation’s public schools remain chronically underfunded although they serve the vast majority of the nation’s children.¹⁷ States can ill afford to siphon scarce resources away from public education to private providers.

The claim that it costs less to educate students with private school vouchers than in public schools ignores numerous realities. Voucher programs shift key expenses to parents; often subsidize private tuition for families who would never have enrolled in public schools; do not dilute fixed costs for public education systems; and concentrate higher-need, more-costly-to-educate students in already-underfunded public schools.¹⁸

As noted above, early voucher programs were explicitly discriminatory—providing white families with educational opportunities unavailable to Black children with the explicit intent to preserve segregation. Still today, data show that voucher programs exacerbate racial segregation.¹⁹ Moreover, private schools accepting vouchers are not subject to many of the anti-discrimination laws that protect students with disabilities, LGBTQ+ students, and other vulnerable groups, who may—sometimes unknowingly—give up their rights when they move to private schools.²⁰ While public schools are required to serve all children, many private schools have a history of denying admission or pushing students out based on these and other characteristics. These discriminatory practices often apply to educators and staff, as well.

Private schools participating in voucher programs are generally not subject to the same regulatory standards as public schools. These may include standards for licensing of teachers, criminal background checks for employees, curriculum requirements, building safety codes, and more.²¹ Most states do not require private schools participating in voucher programs to publicly report the results of state and national tests. Nor do they require public reporting of demographic data on participating students.²² A lack of fiscal transparency and oversight has resulted in incidents of fraud and mismanagement of public funds, as documented in several states.²³

Separate and apart from these troubling issues, numerous studies have failed to demonstrate that vouchers improve academic outcomes, particularly for low-income students and students of color. A range of studies on academic outcomes for students using vouchers have found that there is either no significant change in student test scores or that students actually perform *worse* than similar peers in public schools.²⁴

Voucher Programs and Their Fiscal Consequences in Seven States

In this report, we document rising spending on voucher programs in seven states from fiscal year 2008 through fiscal year 2019. As a point of comparison, we also provide data on these states' spending on public education during the same period.

In most states, public elementary and secondary education accounts for over a third of state general fund spending. Public schools were hit particularly hard by the 2007 Great Recession. Amidst the economic crisis, states made deep cuts in public education spending. Yet, as economies rebounded over the ensuing years, most states chose not to restore those investments. Education Law Center's 2021 report *\$600 Billion Lost: State Disinvestment in Education Following the Great Recession* found that public schools across the U.S. lost nearly \$600 billion through state disinvestment in the decade following the Great Recession.²⁵ While economic activity, measured as gross domestic product (GDP), recovered, state and local revenues for public schools lagged far behind, despite increasing enrollment and, importantly, increases in the percentage of high-need students concentrated in public schools.²⁶

Over that same decade, state spending on vouchers nevertheless mounted considerably. In some states, spending on vouchers doubled during this time, and in the case of Georgia—one of the states profiled here—it increased by nearly 900 percent. Beyond expanding existing voucher programs, many states launched new ones.

For a detailed understanding of the patterns of spending on vouchers and on public schools in the seven states highlighted in this report, we describe:

1. The type, initial year, and enrollment for voucher programs in each state;
2. The growth in expenditures for these voucher programs, starting with fiscal year 2008 (or later, if voucher programs did not exist by that time, or spending data had not yet become available, as is the case for Georgia, Indiana, and Louisiana) and ending with fiscal year 2019;

The claim that it costs less to educate students with private school vouchers than in public schools ignores numerous realities.

3. The annual change in state GDP from fiscal year 2008 to fiscal year 2019;²⁷
4. State educational effort, measured as the percentage of state GDP allocated to PK-12 public school funding, from 2008 to 2019, relative to educational effort of other states across the country over this time period. This provides an additional benchmark for budgetary trends.

Arizona

Arizona introduced the nation's first tax credit voucher, the Individual Income Tax Credit Scholarship Program, in 1997.²⁸ The state added the Low-Income Corporate Tax Credit Scholarship Program in 2006,²⁹ the Lexie's Law for Disabled and Displaced Students Tax Credit Scholarship Program in 2009,³⁰ and the Switcher Individual Income Tax Credit Scholarship Program in 2012.³¹ In addition to this array of tax credit voucher programs, Arizona enacted the country's first ESA voucher in 2011, calling it the Empowerment Scholarship Accounts program.³²

In fiscal 2008, total spending in Arizona for the two voucher programs then in existence amounted to \$67,735,038 (in 2020 dollars). By fiscal 2019, spending on the state's four voucher programs had risen to \$250,819,262, an increase of 270 percent in total and an average annual growth rate of 12.6 percent. (For annual spending on each of Arizona's voucher programs and the annual totals, as reflected in this graph, please see the Appendix, Table 1.) Together, Arizona's voucher programs served approximately 103,000 students as of 2019.³³ This total represented 9.4 percent of the state's 1.1 million PK-12 students.³⁴

While Arizona increased its spending on these programs by 270 percent from fiscal 2008 to fiscal 2019, the state decreased its per-pupil funding for public education over this time period by 5.7 percent, from \$8,038 in fiscal year 2008 to \$7,582 in fiscal year 2019 (see Appendix, Table 8). The 49 other states, on average, increased per-pupil spending over this time period by 9.5 percent.³⁵

This decline in per-pupil funding in Arizona cannot be attributed to economic duress. It coincided with a 3.2 percent annual growth rate in GDP for the state from 2008 to 2019, exceeding the 3.1 percent mean annual growth rate over this time period for the 49 other states. In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, this decline shows Arizona to be retreating significantly in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2008, Arizona allocated 3.3 percent of its GDP to PK-12 funding, giving it a rank of 38 among the 50 states.³⁶ In fiscal year 2019, Arizona allocated 2.3 percent of its GDP to PK-12 funding, conferring a rank of 50 among the 50 states. Over this time period, however, enrollment in Arizona public elementary and secondary schools climbed 2.2 percent.³⁷

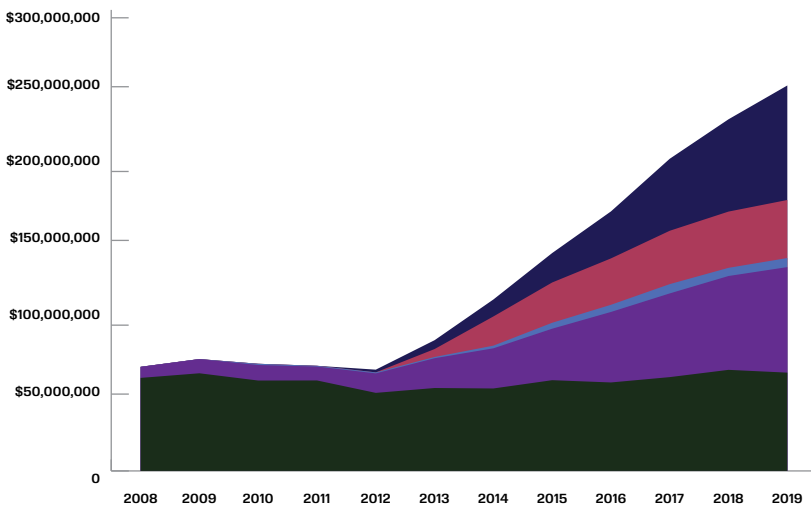


Fig 1 Arizona Voucher Spending 2008–2019
Voucher spending total in 2019 equals \$251 million.
See Table 1 in Appendix for details.

- Original Individual Income Tax Credit Scholarships, 1997
- Low-Income Corporate Tax Credit Scholarships, 2006
- Lexie's Law for Displaced Pupils Choice Grant Program, 2009
- Switcher Individual Income Tax Credit Scholarships, 2012
- Empowerment Scholarship Accounts Program, 2011

Data on Private School Vouchers: What We Know and What's Missing

The data on voucher spending in the seven highlighted states were collected from those states and analyzed by the researchers who compiled this report. All voucher spending figures are reported in the equivalent of 2020 dollars for ease of comparison over time.

Due to an acute lack of comprehensive data on voucher programs, an important issue this report cannot satisfactorily address is which students are using vouchers. How do the demographics of voucher students compare to demographics in the public school districts that they would otherwise attend? Whereas public school enrollment statistics, particularly race/ethnicity, special education status, and economic disadvantage, are collected and publicly reported by states and on a national level, this information is not easily available, if collected at all, for students using private school vouchers.

This lack of accountability, even on the very basic metric of student demographics, makes it difficult to answer crucial questions, such as whether vouchers in a particular state are continuing, and potentially worsening, patterns of student segregation by income and race. Likewise, the lack of academic assessment data for voucher students can make it difficult or impossible to measure the effectiveness of these programs.

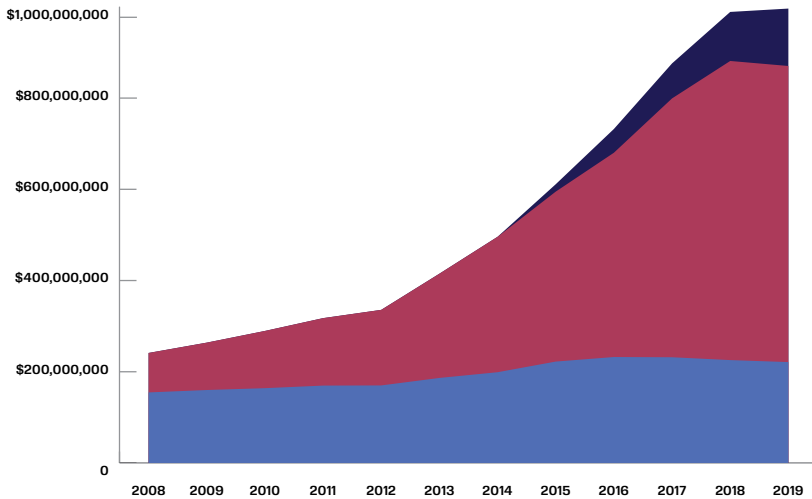


Fig 2 Florida Voucher Spending 2008–2019
Voucher spending total in 2019 equals \$996 million.
See Table 2 in Appendix for details.

- John M. McKay Scholarships for Students with Disabilities Program, 1999
- Corporate TCS Program, 2001
- Gardiner Scholarship Program, 2014

Florida

No state comes close to Florida in the allocation of public funds to private schools. With the passage of legislation in 2021 that reorganized and expanded its voucher system,³⁸ Florida has furthered its distinction as the most significant subsidizer of private schooling in the nation.

Before the 2021 legislation, Florida’s five programs included two for students with disabilities: the McKay Scholarships for Students with Disabilities, a conventional voucher program initiated in 1999,³⁹ and Gardiner Scholarships, an ESA voucher initiated in 2014.⁴⁰ The state’s three other programs

include the Florida Tax Credit Scholarship Program, initiated in 2001;⁴¹ the Family Empowerment Scholarship Program, an ESA voucher initiated in 2019 and expanded in 2021;⁴² and the Hope Scholarship Program, funded through individual tax credits and initiated in 2018.⁴³

Given the time frame of this analysis, we focus here only on the first three voucher programs—the McKay, Gardiner and Tax Credit Scholarship Programs. In 2019, these served approximately 151,000 students.⁴⁴ This total represented 5.4 percent of the state’s 2.8 million PK-12 students.⁴⁵

In fiscal year 2008, total spending in Florida for its initial tax credit and conventional voucher programs amounted to \$241,219,945. By fiscal year 2019, total spending for these two programs and the Gardiner ESA program had reached \$996,257,636, an annual growth rate of 13.8 percent (see Appendix, Table 2).

While Florida increased its spending on these three programs by 313 percent from fiscal year 2008 to fiscal year 2019, the state decreased its per-pupil funding for public education over this time period by 12 percent, from \$9,799 in fiscal 2008 to \$8,628 in fiscal 2019 (see Appendix, Table 8). The 49 other states, on average, increased per-pupil spending over this time period by 9.6 percent.⁴⁶

This decline in per-pupil funding in Florida cannot be attributed to economic duress. It coincided with a 3.4 percent annual growth rate in GDP for the state from 2008 to 2019, exceeding the 3.1 percent mean annual growth rate over this time period for the 49 other states. In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, this decline shows Florida to be retreating significantly in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2008, Florida allocated 3.8 percent of its GDP to PK-12 funding, giving it a rank of 18 among the 50 states.⁴⁷ In fiscal year 2019, Florida allocated 2.5 percent of its GDP to PK-12 funding, conferring a rank of 48 among the 50 states. Over this time period, however, enrollment in Florida public elementary and secondary schools climbed 6.8 percent.⁴⁸

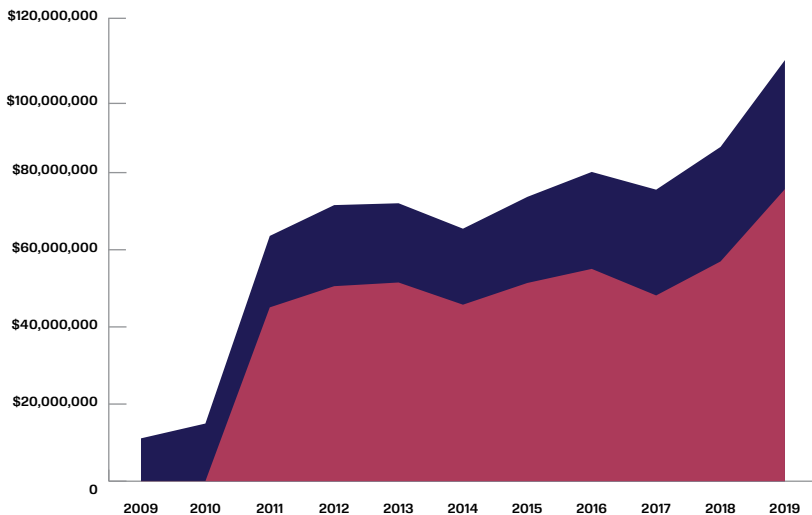


Fig 3 Georgia Voucher Spending 2008–2019
Voucher spending total in 2019 equals \$109 million.
See Table 3 in Appendix for details.

- Qualified Education Expense Tax Credit, 2008
- Georgia Special Needs Scholarship Program, 2007

Georgia

Georgia operates one conventional voucher program, the Special Needs Scholarship Program launched in 2007, as well as the Qualified Education Expense Tax Credit Program, launched in 2008.⁴⁹ The first was modeled after Florida’s McKay Scholarship vouchers.

Georgia’s two voucher programs served approximately 21,000 students in 2019.⁵⁰ This total represented only 1.2 percent of the state’s nearly 1.8 million PK-12 students.⁵¹ Yet that portion will climb substantially if spending on vouchers continues at the current rate.

In fiscal year 2009, the first year for which data are available in Georgia, total state spending on the two voucher programs amounted to \$11,109,059. By fiscal year 2019, total spending for these programs had risen to \$109,168,339, an astonishing increase of 883 percent in total spending and an annual growth rate of 25.6 percent (see Appendix, Table 3).

During the same time period, Georgia decreased its per-pupil funding for public education by 1.9 percent, from \$10,536 in fiscal year 2009 to \$10,336 in fiscal year 2019 (see Appendix, Table 8). The 49 other states, on average, increased per-pupil spending over this time period by 5.6 percent.⁵²

This decline in per-pupil funding in Georgia cannot be attributed to economic duress. It coincided with a 3.7 percent annual growth rate in GDP for the state from 2008 to 2019, exceeding the 3.1 mean annual growth rate over this time period for the 49 other states.

In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, this decline shows Georgia to be retreating significantly in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2008, Georgia allocated 4.3 percent of its GDP to PK-12 funding, giving it a rank of 8 among the 50 states. In fiscal year 2019, Georgia allocated 3.2 percent of its GDP to PK-12 funding, conferring a rank of 31 among the 50 states.⁵³ Over this time period, however, enrollment in Georgia public elementary and secondary schools climbed 7.1 percent.⁵⁴

Indiana

Before launching an ESA voucher program in 2022, Indiana operated one conventional voucher program, the Choice Scholarship Program launched in 2011, and a tax credit voucher program, the School Scholarship Tax Credit launched in 2009.⁵⁵ Together, these two programs served approximately 46,000 students in 2019.⁵⁶ This total represented 4.4 percent of the state’s nearly 1.1 million PK-12 students.⁵⁷ As in Georgia, that portion will climb substantially if spending on vouchers continues at the current rate.

In some states, spending on vouchers doubled during this time (2008–2019), and in the case of Georgia it increased by nearly 900%.

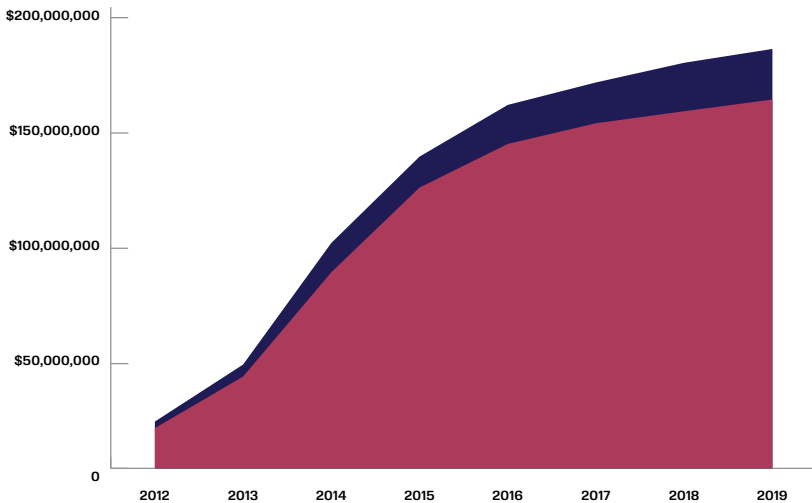


Fig 4 **Indiana Voucher Spending 2012–2019**
Voucher spending total in 2019 equals \$182 million.
See Table 4 in Appendix for details.

- Choice Scholarship Program, 2011
- School Scholarship Tax Credit, 2009

Spending data on Indiana’s voucher programs are not available until 2012. In that year, total spending for the state’s voucher programs amounted to \$20,284,504. By fiscal year 2019, total spending for these two programs had climbed to \$181,860,463, an astonishing increase of 796 percent and an annual growth rate of 36.7 percent (see Appendix, Table 4).

Over the same time period as this stunning increase in voucher spending, Indiana decreased its per-pupil funding for public education by 1.5 percent, from \$9,839 in fiscal 2012 to \$9,689 in fiscal 2019 (see Appendix, Table 8). The 49 other states, on average, increased per-pupil spending over this time period by 10.8 percent.⁵⁸

The decline in per-pupil funding for Indiana from 2009, the year the state initiated vouchers, to 2019 cannot be attributed to economic duress. It coincided with a 3.8 percent annual growth rate in GDP for the state, exceeding the 3.6 percent mean annual growth rate over this time period for the 49 other states.

In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, Indiana retreated significantly in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2009, the state allocated 3.7 percent of its GDP to PK-12 funding. In fiscal year 2019, Indiana allocated 3.2 percent of its GDP to PK-12 funding. The state’s rank dropped only one spot, from 31 to 32 among the 50 states, given similar slippage in many other states.⁵⁹ Over this time period, however, enrollment in Indiana public elementary and secondary schools climbed 0.7 percent.⁶⁰

Louisiana

Louisiana lawmakers have enacted two sizable conventional voucher programs: the Scholarships for Educational Excellence voucher launched in 2008, and the School Choice for Students with Exceptionalities voucher program launched in 2011.⁶¹ The following year, lawmakers enacted a tax credit voucher program, the Tuition Donation Credit Program.⁶²

The state’s voucher programs served approximately 9,000 students in 2019.⁶³ This total represented only 1.3 percent of the state’s 710,000 PK-12 students.⁶⁴

In fiscal year 2013 (the first year for which data are available), Louisiana was spending \$26,933,352 on voucher programs. By fiscal year 2019, that figure had risen to \$68,455,426, an increase of 154 percent and an annual growth rate of 16.8 percent (see Appendix, Table 5).

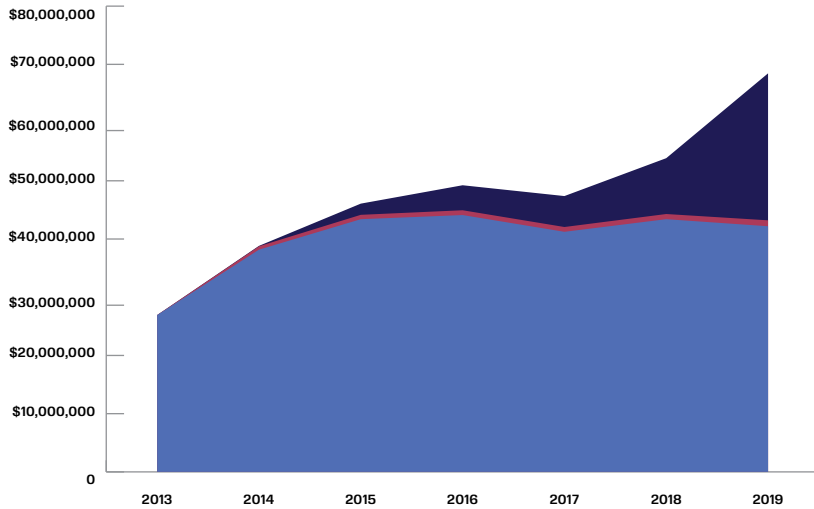


Fig 5 Louisiana Voucher Spending 2013–2019
Voucher spending total in 2019 equals \$68 million.
See Table 5 in Appendix for details.

- Scholarships for Educational Excellence, 2008
- School Choice for Students w Exceptionalities, 2010
- Tuition Donation Rebate Program, 2012

Between fiscal years 2008 and 2019, the state increased its per-pupil funding for public education by 6.3 percent, from \$9,714 in fiscal year 2008 to \$10,323 in fiscal year 2019 (all in 2020 dollars) (see Appendix, Table 8). The 49 other states, on average, increased per-pupil spending over this time period by 9.3 percent.

This substandard growth in per-pupil funding might be attributed to economic duress, as it coincided with a 1.8 percent annual growth rate in GDP for the state from 2008 to 2019, far short of the 3.1 percent mean annual growth rate over this time period for the 49 other states.

In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, Louisiana’s per-pupil spending shows Louisiana to be idling in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2008, Louisiana allocated 2.9 percent of its GDP to PK-12 funding, giving it a rank of 46 among the 50 states. In fiscal year 2019, Louisiana allocated 2.8 percent of its GDP to PK-12 funding, conferring a rank of 41 among the 50 states.⁶⁵ Over this time period, however, enrollment in Louisiana public elementary and secondary schools climbed 4.3 percent.⁶⁶

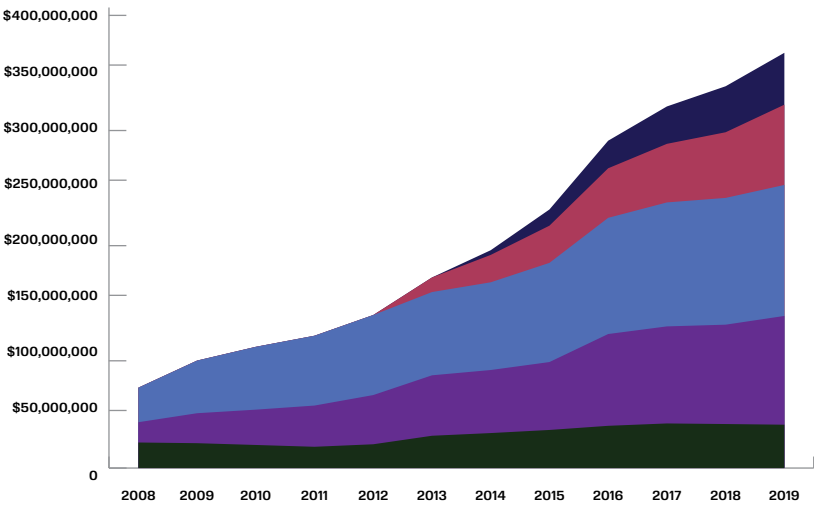


Fig 6 Ohio Voucher Spending 2008–2019
Voucher spending total in 2019 equals \$361 million.
See Table 6 in Appendix for details.

- Cleveland Scholarship Program, 1996
- Autism Scholarship Program, 2004
- Ohio Educational Choice Scholarship Program, 2006
- Jon Peterson Special Needs Scholarship Program, 2013
- Income-Based Scholarship Program, 2014

Ohio

Ohio was the second state, after Wisconsin, to enact vouchers, through the Cleveland Scholarship Program launched in 1996.⁶⁷ The state’s voucher sector was expanded through the Autism Scholarship Program in 2004,⁶⁸ Educational Choice Scholarship Program in 2006,⁶⁹ Jon Peterson Special Needs Scholarship Program in 2012,⁷⁰ and Income-Based Scholarship Program in 2013.⁷¹ A tax credit voucher program was enacted in 2021 but is not included in this analysis. The five voucher programs in place in 2019 served approximately 52,000 students.⁷² This total represented 3.1 percent of the state’s nearly 1.7 million PK-12 students.⁷³

In fiscal year 2008, total spending on vouchers in Ohio was \$69,772,755. By fiscal year 2019, total spending for all five then-existing voucher programs amounted to \$360,646,965, an increase of 416 percent and an annual growth rate of 16.1 percent (see Appendix, Table 6).

Between 2008 and 2019, as voucher spending increased by 416 percent, per-pupil funding for public PK-12 schools increased by 14.2 percent, from \$11,148 in fiscal 2008 to \$12,736 in fiscal 2019 (see Appendix, Table 8).

This substantial increase in per-pupil funding for public education in Ohio bucks the trend among the voucher states in this study and outpaces the mean increase of 9.1 percent over this time period for the 49 other states.

This increase in per-pupil funding coincided with a 3.1 percent annual growth rate in GDP for the state from 2008 to 2019, consistent with the mean annual growth rate in GDP for the 49 other states over this time period.

In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, the situation of Ohio is unclear. In fiscal year 2008, Ohio allocated 4.1 percent of its GDP to PK-12 funding, giving it a rank of 12 among the 50 states. In fiscal year 2019, Ohio allocated 3.5 percent of its GDP to PK-12 funding, conferring a rank of 21 among the 50 states.⁷⁴ However, over this time period, enrollment in Ohio public primary and secondary schools dropped by 7.5 percent.⁷⁵

Wisconsin

Wisconsin was the first state in recent history to enact a voucher program: the Milwaukee Parental Choice Program launched in 1990 and described at the beginning of this report. Decades later, legislators passed the Racine Parental Choice Program in 2011, a statewide Parental Choice Program in 2013, and the statewide Special Needs Scholarship Program in 2016.⁷⁶ These four programs served approximately 42,000 students in 2019.⁷⁷ This total represented 4.9 percent of the state's nearly 860,000 PK-12 students.⁷⁸

In fiscal year 2008, total spending in Wisconsin for voucher programs amounted to \$141,700,347. By fiscal year 2019, spending had increased to \$311,496,788, representing a jump of 119 percent in total spending and an annual growth rate of 7.4 percent (see Appendix, Table 7). The state essentially froze its per-pupil funding for public education over this time period, barely lifting it from \$11,819 in fiscal year 2008 to \$11,854 in fiscal year 2019 (see Appendix, Table 8). The 49 other states, on average, increased per-pupil spending over this time period by 9.4 percent.⁷⁹

This freeze in per-pupil funding in Wisconsin cannot be attributed to economic duress. It coincided with a 3.2 percent annual growth rate in GDP for the state from 2008 to 2019, exceeding the 3.1 percent mean annual growth rate over this time period for the 49 other states.

In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, this freeze shows Wisconsin to be retreating in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2008, Wisconsin allocated 4 percent of its GDP to PK-12

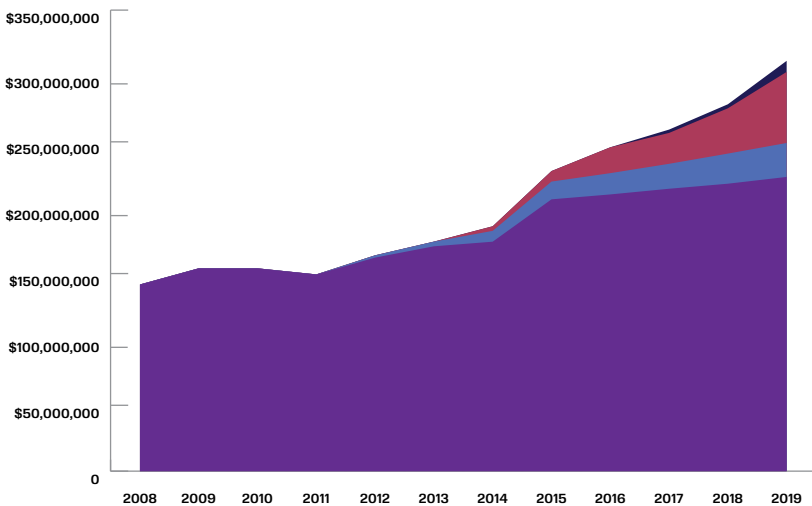


Fig 7 Wisconsin Voucher Spending 2008–2019
Voucher spending total in 2019 equals \$311 million.
See Table 7 in Appendix for details.

- Milwaukee Parental Choice, 1990
- Racine Parental Choice, 2011
- State Parental Choice Programs, 2013
- State Special Needs Program, 2015

funding, giving it a rank of 14 among the 50 states. In fiscal year 2019, Wisconsin allocated 3.4 percent of its GDP to PK-12 funding, conferring a rank of 25 among the 50 states.⁸⁰ Like Ohio, Wisconsin experienced a drop in public primary and secondary enrollment, but not close in degree. Whereas Ohio experienced a drop of 7.2 percent, Wisconsin experienced a drop of 2.2 percent.⁸¹

Conclusion

The pattern of education spending in these seven voucher states is unmistakable. Private school voucher programs are initially proposed as limited in size and scope, then grow as existing programs are expanded, and/or additional voucher programs are established. This results in greater and greater amounts of public funding diverted to private educational institutions and private corporations. At the same time, as noted, funding for public schools in these states has largely decreased.

Although direct cause and effect is difficult to prove, the bottom line is clear: As states transfer millions of dollars to private hands, there are fewer available state resources for projects that serve the public good, from mass transit to public parks, libraries, and schools.

Voucher programs, even with significant expansion during the last one to two decades, still serve only a small percentage of the nation's children.⁸² Nearly 90 percent of PK-12 students in the U.S. continue to attend public schools. Yet this expansion in voucher programs is nevertheless cause for substantial concern, particularly in districts with heavy usage of vouchers. The financial consequences of vouchers in such districts can be severe. Even when students with vouchers leave public schools for private schools, the fixed costs involved in running public school systems remain virtually unchanged. In addition, the children with the greatest needs, who, in turn, require the greatest resources, in large part remain in the public schools.



Looking Ahead

Since 2019, several states have significantly boosted spending on voucher programs, including conventional vouchers, tax credit vouchers, and ESA vouchers. In Florida, for example, spending for the Gardiner ESA climbed 18 percent from fiscal year 2019 to 2020, while the state legislature in 2020 lifted the cap on the Family Empowerment Scholarship Program, launched in 2019, from 7,000 students per year to 28,000.⁸³ In 2021 and 2022, the state again passed bills expanding its voucher programs,⁸⁴ and in 2023 the Florida Legislature is considering expanding eligibility to all Florida students.⁸⁵ In 2022, Arizona expanded its ESA voucher program to include universal eligibility,⁸⁶ which mainly benefits wealthier families.⁸⁷ Already in 2023, Iowa and Utah have passed legislation to implement ESA voucher programs reflecting the universal model enacted in Arizona.⁸⁸

A number of factors have likely contributed to these developments, including the influence of the pro-voucher Trump administration, the U.S. Supreme Court's 2020 ruling in *Espinoza v. Montana Department of Revenue* that tuition tax credit voucher programs cannot be limited to secular schools, and the frustration of parents with the physical closure of public schools due to the COVID-19 pandemic.

These developments underscore the importance of documenting and understanding the increasing levels of public funding diverted to private education through voucher programs. The seven states highlighted here provide crucial lessons about the likely patterns of voucher expansion—and the accompanying dramatic increases in voucher spending—that may continue if such privatization is not significantly curbed.

Appendix: Voucher Spending Tables

Arizona

| | Original Individual Income Tax Credit Scholarships, 1997 | Low-Income Corporate Tax Credit Scholarships, 2006 | Lexie's Law for Disabled & Displaced Students Tax Credit Scholarship Program, 2009 | "Switcher" Individual Income Tax Credit Scholarships, 2012 | Empowerment Scholarship Account Program, 2011 |
|------|--|--|--|--|---|
| 2008 | \$60,540,088 | \$7,194,950 | . | . | . |
| 2009 | \$63,544,168 | \$9,242,161 | . | . | . |
| 2010 | \$58,815,973 | \$10,117,349 | \$792,858 | . | . |
| 2011 | \$58,873,047 | \$9,057,457 | \$484,363 | . | . |
| 2012 | \$50,788,251 | \$12,688,626 | \$655,914 | . | \$1,770,478 |
| 2013 | \$53,956,188 | \$19,381,964 | \$807,279 | \$5,168,036 | \$5,750,957 |
| 2014 | \$53,656,633 | \$26,118,550 | \$1,742,965 | \$18,994,278 | \$11,032,320 |
| 2015 | \$59,044,860 | \$33,496,139 | \$3,869,497 | \$26,209,692 | \$19,157,716 |
| 2016 | \$57,568,531 | \$45,868,779 | \$4,674,622 | \$30,177,454 | \$30,580,720 |
| 2017 | \$61,045,166 | \$54,463,157 | \$6,052,183 | \$34,718,989 | \$46,850,427 |
| 2018 | \$65,771,857 | \$61,063,875 | \$5,325,336 | \$36,603,346 | \$60,061,558 |
| 2019 | \$63,961,826 | \$68,666,446 | \$5,901,613 | \$37,771,377 | \$74,518,000 |

Table 1

Arizona spending on voucher programs from fiscal year 2008 to 2019 (in 2020 dollars).

Source

Arizona Department of Revenue, accessed at azdor.gov/reports-statistics-and-legal-research/report-school-tuition-organization-income-tax-credits; and Joint Legislative Budget Committee, FY 2020 Baseline Book (January 2019), p. 184, accessed at www.azleg.gov/jlbc/20baseline/20BaselineSingleFile.pdf.

Florida

| | John M. McKay Scholarships for Students with Disabilities Program, 1999 | Family Empowerment Scholarship Program, 2019 | Corporate TCS Program, 2001 | Florida Hope Scholarship Program, 2018 | Gardiner Scholarship Program, 2014 |
|------|---|--|-----------------------------|--|------------------------------------|
| 2008 | \$154,680,340 | . | \$86,539,60 | . | . |
| 2009 | \$159,963,107 | . | \$103,857,21 | . | . |
| 2010 | \$164,016,987 | . | \$125,425,264 | . | . |
| 2011 | \$169,677,649 | . | \$147,873,247 | . | . |
| 2012 | \$170,012,558 | . | \$165,680,501 | . | . |
| 2013 | \$186,455,571 | . | \$228,499,409 | . | . |
| 2014 | \$198,980,724 | . | \$296,894,409 | . | . |
| 2015 | \$222,326,370 | . | \$372,581,828 | . | \$16,204,500 |
| 2016 | \$232,317,210 | . | \$447,834,523 | . | \$52,089,520 |
| 2017 | \$231,800,392 | . | \$567,509,358 | . | \$76,719,960 |
| 2018 | \$225,597,804 | . | \$655,768,218 | . | \$107,517,300 |
| 2019 | \$221,208,198 | . | \$649,174,439 | . | \$125,875,000 |

Table 2

Florida spending on voucher programs from fiscal year 2008 to 2019 (in 2020 dollars).

Source

Florida Department of Education, Facts and Figures, accessed at www.fldoe.org/schools/school-choice/facts-figures.stml.

Georgia

| | Qualified Education Expense Tax Credit, 2008 | Georgia Special Needs Scholarship Program, 2007 |
|------|--|---|
| 2008 | . | . |
| 2009 | . | \$11,109,059 |
| 2010 | . | \$14,951,613 |
| 2011 | \$45,063,382 | \$18,524,539 |
| 2012 | \$50,560,129 | \$21,015,210 |
| 2013 | \$51,512,579 | \$20,541,469 |
| 2014 | \$45,760,671 | \$19,702,965 |
| 2015 | \$51,390,923 | \$22,320,497 |
| 2016 | \$55,042,029 | \$25,130,927 |
| 2017 | \$48,157,686 | \$27,417,978 |
| 2018 | \$56,968,251 | \$29,693,263 |
| 2019 | \$75,730,143 | \$33,438,196 |

Table 3

Georgia spending on voucher programs from fiscal year 2009 to 2019 (in 2020 dollars).

Source

Georgia Department of Revenue, Calendar Year Qualified Education Expense Credit Report, accessed at dor.georgia.gov/calendar-year-qualified-education-expense-credit-report; and Georgia Governor's Office of Student Achievement, Georgia Special Needs Scholarship Program End of School Year Report, accessed at gosa.georgia.gov/georgia-special-needs-scholarship-program-end-school-year-report.

Indiana

| | Choice Scholarship Program, 2011 | School Scholarship Tax Credit, 2009 |
|------|----------------------------------|-------------------------------------|
| 2009 | . | . |
| 2010 | . | . |
| 2011 | . | . |
| 2012 | \$17,428,456 | \$2,856,048 |
| 2013 | \$39,791,387 | \$5,209,142 |
| 2014 | \$85,006,557 | \$12,730,459 |
| 2015 | \$121,757,710 | \$13,418,823 |
| 2016 | \$140,668,104 | \$16,924,397 |
| 2017 | \$149,644,513 | \$17,692,897 |
| 2018 | \$154,859,033 | \$21,010,766 |
| 2019 | \$159,949,755 | \$21,910,708 |

Table 4

Indiana spending on voucher programs from fiscal year 2012 to 2019 (in 2020 dollars).

Source

Indiana Department of Education, Choice Scholarship Program Annual Report, 2016, accessed at www.in.gov/doe/files/2015-2016-Annual-Report.pdf; Choice Scholarship Program Annual Report, 2019, accessed at www.in.gov/doe/files/2018-2019-Annual-Report.pdf.

Louisiana

| | Scholarships for Educational Excellence, 2008 | School Choice for Students with Exceptionalities, 2011 | Tuition Donation Rebate Program, 2012 |
|------|---|--|---------------------------------------|
| 2008 | . | . | . |
| 2009 | . | . | . |
| 2010 | . | . | . |
| 2011 | . | . | . |
| 2012 | . | . | . |
| 2013 | \$26,933,351 | . | . |
| 2014 | \$38,168,875 | \$583,722 | \$71,808 |
| 2015 | \$43,405,286 | \$749,844 | \$1,922,536 |
| 2016 | \$44,115,282 | \$825,584 | \$4,674,622 |
| 2017 | \$41,237,752 | \$824,387 | \$5,315,414 |
| 2018 | \$43,407,058 | \$886,892 | \$9,589,523 |
| 2019 | \$42,193,300 | \$1,017,643 | \$25,244,483 |

Table 5

Louisiana spending on voucher programs from fiscal year 2013 to 2019 (in 2020 dollars).

Source

Report from Chief of Staff, School System Financial Services, Louisiana Department of Education, accessed at bit.ly/3gAHrSa.

Ohio

| | Cleveland Scholarship Program, 1996 | Autism Scholarship Program, 2004 | Ohio Educational Choice Scholarship Program, 2006 | Jon Peterson Special Needs Scholarship Program, 2012 | Income-Based Scholarship Program, 2013 |
|------|-------------------------------------|----------------------------------|---|--|--|
| 2008 | \$22,188,397 | \$17,611,787 | \$29,972,571 | . | . |
| 2009 | \$21,587,162 | \$26,024,006 | \$45,709,694 | . | . |
| 2010 | \$20,040,021 | \$30,669,917 | \$54,568,492 | . | . |
| 2011 | \$18,464,296 | \$35,805,641 | \$60,643,660 | . | . |
| 2012 | \$20,648,918 | \$42,736,223 | \$69,515,480 | . | . |
| 2013 | \$28,041,679 | \$52,492,158 | \$72,326,617 | \$12,656,876 | . |
| 2014 | \$30,386,119 | \$54,745,740 | \$76,196,414 | \$23,775,979 | \$4,081,996 |
| 2015 | \$33,077,532 | \$58,972,027 | \$86,156,467 | \$32,300,695 | \$14,062,249 |
| 2016 | \$36,677,072 | \$79,712,695 | \$100,929,967 | \$43,035,637 | \$23,951,795 |
| 2017 | \$38,734,244 | \$84,279,745 | \$107,672,634 | \$50,893,230 | \$32,471,369 |
| 2018 | \$38,220,104 | \$86,289,922 | \$110,126,242 | \$57,004,106 | \$39,948,156 |
| 2019 | \$37,637,109 | \$94,464,067 | \$113,769,136 | \$69,716,276 | \$45,060,376 |

Table 6

Ohio spending on voucher programs from fiscal year 2008 to 2019 (in 2020 dollars).

Source

Ohio Department of Education, Scholarship Historical Information, accessed at education.ohio.gov/Topics/Other-Resources/Scholarships/Historical-Information.

Wisconsin

| | Milwaukee Parental Choice, 1990 | Racine Parental Choice, 2011 | State Parental Choice Program, 2013 | State Special Needs Program, 2015 |
|------|---------------------------------------|---------------------------------------|---|--|
| 2008 | \$141,700,347 | . | . | . |
| 2009 | \$153,985,385 | . | . | . |
| 2010 | \$153,966,724 | . | . | . |
| 2011 | \$149,355,386 | . | . | . |
| 2012 | \$162,107,519 | \$1,736,889 | . | . |
| 2013 | \$170,687,232 | \$3,555,984 | . | . |
| 2014 | \$174,191,680 | \$8,226,028 | \$3,483,834 | . |
| 2015 | \$206,337,300 | \$13,503,750 | \$7,977,367 | . |
| 2016 | \$210,069,440 | \$16,150,960 | \$19,637,856 | . |
| 2017 | \$214,373,880 | \$18,943,200 | \$23,443,181 | \$2,543,440 |
| 2018 | \$218,205,900 | \$22,870,188 | \$34,385,076 | \$3,048,590 |
| 2019 | \$223,352,600 | \$25,779,200 | \$53,969,997 | \$8,394,991 |

Table 7

Wisconsin spending on voucher programs from fiscal year 2008 to 2019 (in 2020 dollars).

Source

Wisconsin Department of Public Instruction, Private School Choice Programs: Data and Reports, accessed at dpi.wi.gov/parental-education-options/choice-programs/data.

Per-pupil Funding for Public Schools

| | Arizona | Florida | Georgia | Indiana | Louisiana | Ohio | Wisconsin | Remaining 43 States |
|------|---------|---------|----------|---------|-----------|----------|-----------|------------------------|
| 2008 | \$8,038 | \$9,799 | \$10,659 | \$9,834 | \$9,714 | \$11,148 | \$11,819 | \$11,265 |
| 2009 | \$8,321 | \$9,493 | \$10,536 | \$9,762 | \$10,624 | \$11,753 | \$11,680 | \$11,715 |
| 2010 | \$7,618 | \$8,746 | \$9,490 | \$9,870 | \$10,142 | \$11,708 | \$12,063 | \$11,318 |
| 2011 | \$7,488 | \$8,378 | \$9,173 | \$9,694 | \$9,980 | \$11,396 | \$12,241 | \$11,088 |
| 2012 | \$7,384 | \$8,267 | \$9,276 | \$9,839 | \$10,482 | \$11,463 | \$11,327 | \$11,286 |
| 2013 | \$6,723 | \$8,193 | \$8,997 | \$9,617 | \$9,760 | \$11,339 | \$11,263 | \$11,402 |
| 2014 | \$7,033 | \$8,359 | \$8,936 | \$9,441 | \$9,774 | \$11,317 | \$11,179 | \$11,519 |
| 2015 | \$6,969 | \$8,498 | \$9,176 | \$9,592 | \$10,096 | \$11,630 | \$11,394 | \$11,910 |
| 2016 | \$6,959 | \$8,466 | \$9,462 | \$9,653 | \$10,296 | \$12,007 | \$11,413 | \$12,045 |
| 2017 | \$7,240 | \$8,493 | \$9,754 | \$9,722 | \$10,273 | \$12,386 | \$11,725 | \$12,232 |
| 2018 | \$7,289 | \$8,488 | \$10,107 | \$9,642 | \$10,246 | \$12,462 | \$11,765 | \$12,291 |
| 2019 | \$7,582 | \$8,488 | \$10,336 | \$9,689 | \$10,323 | \$12,736 | \$11,854 | \$12,555 |

Table 8

Average per-pupil funding for public education in seven states of interest and remaining 43 states from fiscal 2008 to 2019 (in 2020 dollars).

Source

U.S. Census Bureau, www.census.gov/programs-surveys/school-finances/data/tables.html.

Endnotes

- 1 Education Law Center measures "effort" as total state and local revenue (including capital outlay and debt service but excluding all federal funds) divided by the state's gross domestic product (GDP). GDP is the value of all goods and services produced by each state's economy and is used to represent the state's economic capacity to raise funds for schools. Danielle Farrie and David G. Sciarra, Education Law Center, *Making the Grade 2022: How Fair Is School Funding in Your State?* (2022), edlawcenter.org/assets/files/pdfs/publications/Making-the-Grade-2022-Report.pdf.
- 2 Chris Ford, et al., Center for American Progress. *The Racist Origins of Private School Vouchers* (July 12, 2017), www.americanprogress.org/issues/education-k-12/reports/2017/07/12/435629/racist-origins-private-school-vouchers.
- 3 Samuel E. Abrams, "Perspectives on School Vouchers," in Mark Berends, Ann Primus, and Matthew Springer (eds.), *Handbook of Research on School Choice* 177-191. Routledge (2020).
- 4 Wisconsin Act 336 § 228, 1989.
- 5 Wisconsin Act 125 § 4, 2005.
- 6 *Jackson v. Benson*, 218 Wis. 2d 835 (1998).
- 7 Wisconsin Act 32 § 2536(c), 2011.
- 8 Wisconsin Department of Public Instruction, Private School Choice Programs (MPCP, RPCP, WPCP) & Special Needs Scholarship Program (SNSP) Summary* 2018-19 School Year Student HC, FTE & Annualized Payment, dpi.wi.gov/parental-education-options/choice-programs/data; Wisconsin Department of Public Instruction, Enrollment, 2018-2019 Data for Milwaukee Public Schools. wisedash.dpi.wi.gov/Dashboard/dashboard/18110?filtersetId=13923faa-1930-4aae-b674-2fb2d3aa62fa
- 9 Molly S. Stewart and Jody S. Moon, Center for Evaluation & Education Policy, *Understanding How School Vouchers Are Funded: Summary of Funding for Ohio's Cleveland Scholarship and EdChoice Programs* (Oct. 2016), files.eric.ed.gov/fulltext/ED574826.pdf.
- 10 *Zelman v. Simmons-Harris*, 536 U.S. 639 (2002).
- 11 Kevin G. Welner, *NeoVouchers: The Emergence of Tuition Tax Credits for Private Schooling* 6, Rowman & Littlefield Publishers (2009).
- 12 Friedman Foundation for Educational Choice, *Rising Tide: 2012 ABCs of School Choice* 6 (2012), www.edchoice.org/wp-content/uploads/2015/09/The-ABCs-of-School-Choice-2012.pdf. All EdChoice yearbooks may be accessed at www.edchoice.org/research/the-abc-of-school-choice.
- 13 EdChoice, *Fast Facts*, www.edchoice.org/school-choice/fast-facts.
- 14 National Center for Education Statistics, *Digest of Education Statistics, Table 203.10 Enrollment in public elementary and secondary schools, by level and grade: Selected years, fall 1980 through fall 2029*, nces.ed.gov/programs/digest/d20/tables/dt20_203.10.asp.
- 15 Editorial Board, *Wall Street Journal*, "School Choice Momentum in the States: Republicans Push Education Bills to Give Parents Options" (Feb. 6, 2021), www.wsj.com/articles/school-choice-momentum-in-the-states-11612568327; Ryan Quinn, *Charleston Gazette-Mail*, "WV governor approves what advocates say is the nation's broadest nonpublic school vouchers program" (Mar. 29, 2021), www.wvgazette.com/news/legislative_session/wv-governor-approves-what-advocates-say-is-the-nation-s-broadest-nonpublic-school-vouchers-program/article_681f8e0a-f356-5295-ac0c-33d5d9fc8e30.html.
- 16 Public Funds Public Schools, *The Myth of Cost Savings from Private School Vouchers*, pfps.org/assets/uploads/CR_PFPS_Fact_Sheet_Cost_Myths_DEC_2020-2_003.pdf.
- 17 Farrie and Sciarra, *supra* note 2.
- 18 Public Funds Public Schools, *The Myth of Cost Savings from Private School Vouchers*, pfps.org/assets/uploads/CR_PFPS_Fact_Sheet_Cost_Myths_DEC_2020-2_003.pdf.
- 19 Michael B. Shaffer and Bridget Dincher, *In Indiana, School Choice Means Segregation*, Phi Delta Kappan (Jan. 27, 2020), kappanonline.org/indiana-school-choice-means-segregation-shaffer-dincher; Ford et al., *supra* note 4; Halley Potter, Century Foundation, *Do Private School Vouchers Pose a Threat to Integration?* 16 (Mar. 21, 2017), tinyurl.com/xah7p2mv.
- 20 Bayliss Fiddiman and Jessica Yin, Center for American Progress, *The Danger Private School Voucher Programs Pose to Civil Rights* (May 13, 2019), cdn.americanprogress.org/content/uploads/2019/05/10124230/Vouchers-and-Civil-Rights2.pdf.
- 21 Arianna Prothero and Alex Harwin, *Education Week*, "Private School Choice Programs Fall Short on Transparency, Accountability" (Feb. 28, 2020), www.edweek.org/policy-politics/private-school-choice-programs-fall-short-on-transparency-accountability/2020/02?r=2000718806.
- 22 *Ibid.*
- 23 Leslie Postal, Beth Kassab and Annie Martin, *Orlando Sentinel*, "Florida Private Schools Get Nearly \$1 Billion in State Scholarships with Little Oversight, Sentinel Finds" (Oct. 17, 2017), www.orlandosentinel.com/news/education/os-florida-school-voucher-investigation-1018-htmlstory.html; State of Arizona, Office of the Auditor General, Arizona Department of Education, *Department Oversees Empowerment Scholarship Accounts Program Spending, but Should Strengthen its Oversight and Continue to Improve Other Aspects of Program Administration* (2016), www.azauditor.gov/sites/default/files/16-107_Report.pdf.
- 24 Public Funds Public Schools, "Research Shows Private School Vouchers Don't Work for Students and Harm Public Schools," pfps.org/assets/uploads/CR_PFPS_Fact_Sheet_MAR_2020-final.pdf; Tawnell D. Hobbs, *Wall Street Journal*, "Do School Vouchers Work? Milwaukee's Experiment Suggests an Answer," (Jan. 28, 2018), www.wsj.com/articles/do-school-vouchers-work-milwaukees-experiment-suggests-an-answer-1517162799.
- 25 Danielle Farrie and David G. Sciarra, Education Law Center, *\$600 Billion Lost: State Disinvestment in Education Following the Great Recession* (2021), [edlawcenter.org/assets/\\$600%20Billion/\\$600%20Billion%20Lost.pdf](https://edlawcenter.org/assets/$600%20Billion/$600%20Billion%20Lost.pdf).
- 26 *Supra* note 16.
- 27 The 2008 fiscal year corresponds to the 2007-08 school year.
- 28 Ariz. Rev. Stat. §§ 43-1089; 43-1601 through 1605.
- 29 Ariz. Rev. Stat. §§ 43-1183; 43-1501 through 1507; and 20-224.06.
- 30 Ariz. Rev. Stat. §§ 15-891; 43-1184; 43-1501 through 1507; and 20-224.07.
- 31 Ariz. Rev. Stat. §§ 43-1089.03; 43-1601 through 1605.
- 32 Ariz. Rev. Stat. §§ 15-2401 through 2404.
- 33 Arizona Department of Revenue, *Report on School Tuition Organization Income Tax Credits*, azdor.gov/reports-statistics-and-legal-research/report-school-tuition-organization-income-tax-credits; Joint Legislative Budget Committee, *FY 2020 Baseline Book* 184 (Jan. 2019), www.azleg.gov/jlbc/20baseline/20BaselineSingleFile.pdf.
- 34 *Supra* note 16.
- 35 We calculated the per-pupil funding for each state in this study by subtracting federal revenue from total K-12 spending, dividing the difference by total K-12 spending, and then multiplying that ratio by the listed per-pupil spending. All data come from the U.S. Census Bureau, www.census.gov/programs-surveys/school-finances/data/tables.html. To adjust for inflation, we used an inflation calculator pegged to 2020 dollars.
- 36 The effort index is computed from state and local educational spending data published by the U.S. Census Bureau, www.census.gov/programs-surveys/school-finances/data/tables.html, and state GDP data published by the U.S. Bureau of Economic Analysis, www.bea.gov/data/gdp/gdp-state.

- 37 *Supra* note 16.
- 38 Fla. House Bill 7045 (2021).
- 39 Fla. Stat. § 1002.394.
- 40 Fla. Stat. § 1002.385. The Gardiner Scholarship as a separate program was discontinued in 2021 and merged into the expanded Family Empowerment Scholarship Program.
- 41 Fla. Stat. §§ 1002.395 and 1002.421.
- 42 Fla. Stat. § 1002.394.
- 43 Fla. Stat. § 1002.40.
- 44 Florida Department of Education, *Facts and Figures*, <http://www.fldoe.org/schools/school-choice/facts-figures.stml>.
- 45 *Supra* note 16.
- 46 *Supra* note 37.
- 47 *Supra* note 40.
- 48 *Supra* note 16.
- 49 O.C.G.A. §§ 20-2-2110 through 2118.
- 50 Georgia Department of Revenue, *Calendar Year Qualified Education Expense Credit Report*, dor.georgia.gov/calendar-year-qualified-education-expense-credit-report; Georgia Governor's Office of Student Achievement, *Georgia Special Needs Scholarship Program End of School Year Report*, gosa.georgia.gov/georgia-special-needs-scholarship-program-end-school-year-report.
- 51 *Supra* note 16.
- 52 *Supra* note 37.
- 53 *Supra* note 40.
- 54 *Supra* note 16.
- 55 Ind. Code §§ 20-51-1 through 12; Ind. Code §§ 6-3.1-30.5 and 20-51-3.
- 56 Indiana Department of Education, *Choice Scholarship Program Annual Report: Participation and Payment Data 9* (June 2020), www.in.gov/doe/files/2019-2020-Annual-Report.pdf; Indiana Department of Education, *Indiana School Scholarship Tax Credit Program: Annual SGO Program Report* (Dec. 10, 2019), www.in.gov/doe/files/annual-sgo-program-report-2016-2019.pdf.
- 57 *Supra* note 16.
- 58 *Supra* note 37.
- 59 *Supra* note 40.
- 60 *Supra* note 16.
- 61 La. Rev. Stat. §§ 17:4011 through 4025; La. Rev. Stat. § 17:4031.
- 62 La. Rev. Stat. § 47:6301.
- 63 Louisiana Department of Education, *Scholarship Program Participation*, www.louisianabelieves.com/schools/scholarship-program-participation; Louisiana Department of Education, *Tuition Donation Program: Participating Schools Overview, 2018-19 School Year*, www.louisianabelieves.com/docs/default-source/school-choice/tdr-18-19-participating-schools-overview-1.pdf?sfvrsn=f7f7911f_4.
- 64 *Supra* note 16.
- 65 *Supra* note 40.
- 66 *Supra* note 16.
- 67 Ohio Rev. Code §§ 3313.974 through 979.
- 68 Ohio Rev. Code §§ 3310.41 through 43.
- 69 Ohio Rev. Code §§ 3310.01 through 17.
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