

OPEPD/PPSS - OESE Request  
1/26/2018

**Question:** Are there States that have education savings account (ESA) programs that are not limited to low income students? If so, who?

**Answer:** Six States currently have ESA programs that are not limited to low income students: Arizona, Florida, Mississippi, Nevada, North Carolina, and Tennessee. Information on these programs can be found at: <https://www.edchoice.org/school-choice/types-of-school-choice/education-savings-account/> and <http://dailysignal.com/2017/07/05/states-putting-parents-charge-education-savings-accounts/>.

Following are the fast facts and the governing statutes for each of the six ESA programs.

**ARIZONA: EMPOWERMENT SCHOLARSHIP ACCOUNTS - Fast Facts**

- 4,525 participating students (2017–18)
- 22 percent of students eligible statewide
- 134 participating schools (2014–15)
- Average account value: \$12,400 (2017–18 projected)
- Value as a percentage of public school per-student spending: 166 percent

**Governing Statutes:** Ariz. Rev. Stat. §§ 15-2401 through 2404

**FLORIDA: GARDINER SCHOLARSHIP PROGRAM - Fast Facts**

- 10,531 participating students (Fall 2017)
- 11 percent of students eligible statewide
- 3,396 participating schools (2017–18)
- Average account value: \$10,311 (2017–18 projected)
- Value as a percentage of public school per-student spending: 116 percent

**Governing Statutes:** Fla. Stat. §§ 393.063 & 1002.385

**MISSISSIPPI: EQUAL OPPORTUNITY FOR STUDENTS WITH SPECIAL NEEDS PROGRAM - Fast Facts**

- 153 participating students (2017–18)
- 13 percent of students eligible statewide
- 23 participating schools (2017–18)
- Annual award value: \$6,500 (2017–18)
- Value as a percentage of public school per-student spending: 80 percent

**Governing Statutes:** Miss. Code Ann. §§ 37-181-1 through 21

**NORTH CAROLINA: PERSONAL EDUCATION SAVINGS ACCOUNTS - Fast Facts**

- North Carolina's third educational choice program
- Maximum account value: \$9,000
- Maximum account value as a percentage of public school per-student spending: 104 percent
- 10 percent of students eligible statewide

**Governing Statutes:** G.S. 115C-567.5 through 567.13

**NEVADA: EDUCATION SAVINGS ACCOUNTS - Fast Facts**

- 96 percent of students eligible statewide
- Average base account value: \$5,139 (2015–16)
- Average base account value as a percentage of public school per-student spending: 61 percent

**Governing Statutes:** N.R.S. §§ 353B.850-880; 388D.100-140; 392.070(3)

**TENNESSEE: INDIVIDUALIZED EDUCATION ACCOUNT PROGRAM - Fast Facts**

- 87 participating students (2017–18)
- 2 percent of students eligible statewide
- 14 participating schools (2017–18)
- Average account value: \$6,721 (2017–18)
- Average base account value as a percentage of public school per-student spending: 77 percent

**Governing Statutes:** Tenn. Code Ann. §§ 49-10-1401 through 1406