



## Nonpublic Education & COVID-19 Relief Act (HB21-1080)

### Representative Mark Baisley

Due to the COVID-19 pandemic and government-mandated suspension of in-person learning at public schools, many parents have chosen to enroll their children in private schools or to home-school their children to best meet their needs.

This bill **establishes a tuition income tax credit** for taxpayers with a qualified child enrolled in a **private school** or to a taxpayer who provides a scholarship to a qualified child for enrollment in a private school.

The bill also **establishes an educational income tax credit** that allows any taxpayer who uses **home-based education** for a qualified child who was enrolled on a full-time basis in a public school in the state prior to being taught at home.

	Private School	Homeschool
Full-Time	An amount <b>equal to either the tuition paid</b> or the scholarship provided to a qualified child, <b>or 50% of the previous year's state average per pupil revenues</b> , whichever is less.	<b>\$1,000</b> for a taxpayer whose qualified child was enrolled on a <b>full-time</b> basis in a public school in the state prior to being taught at home.
Half-Time	An amount <b>equal to either the tuition paid</b> or the scholarship provided to a qualified child, <b>or 25% of the previous year's state average per pupil revenues</b> , whichever is less.	<b>\$500</b> for a taxpayer whose qualified child was enrolled on a <b>half-time</b> basis in a public school in the state prior to being taught at home.

**Any credit may be carried forward for 3 years or transferred, but may not be refunded.**

“The Intent of the “Nonpublic Education & COVID-19 Relief Act” is to give parents and students more educational choices while optimizing the use of public funds designated for educational purposes. The income tax credits created in the Act are a fraction of the cost that public schools receive to educate each student for the school year, thus creating a cost savings to the state for children who are enrolled in private school or who are educated through home-based education as a result of the Act.”