

State	Eligibility	Students required to attend a public school prior to using an account	Funding	Academic Transparency	Program Administration	Allowable Uses
Arizona (ARS 15-2401 to 2404)	<ul style="list-style-type: none"> Children with special needs Children from failing schools Children in active-duty military families Adopted children Incoming kindergarten students Siblings of existing account holders Preschool children with special needs Children living on Native American reservations A child using a scholarship under the state's tax credit scholarship law for children with special needs ("Lexie's Law") 	Yes (except incoming kindergarten students, preschool students with special needs, and children of military members killed in action)	<ul style="list-style-type: none"> 90 percent of the state portion of the school funding formula for each student, plus additional assistance (approximately \$1500) Students with special needs receive additional funding based on the state's weighted school funding formula (an average of \$13,000-\$15,000) 	<ul style="list-style-type: none"> No requirements 	Arizona Department of Education	<ul style="list-style-type: none"> Private school tuition Textbooks Educational therapies Tutoring Curriculum Online classes Standardized test fees or AP test fees Contributions to a Coverdell education savings account College tuition College textbooks Fees for management of the empowerment scholarship account by firms selected by the treasurer. Public school services Insurance or surety bond payments as required by the department of education
Florida (Chapter 2014-184)	<ul style="list-style-type: none"> Children with specific special needs diagnoses Based on state appropriations, approximately 5,000 students will be served in the 2015-16 school year. 	Yes	<ul style="list-style-type: none"> Approximately \$10,000 per student The legislature must appropriate funds each year. For 2016, the state appropriated \$53.4 million. 	<ul style="list-style-type: none"> Students must take a nationally norm referenced test 	Step Up for Students and AAA Scholarship Foundation	<ul style="list-style-type: none"> Instructional materials, including digital devices Curriculum Special education therapy Private school tuition College tuition Online courses Standardized test fees Prepaid college tuition plans

						<ul style="list-style-type: none"> Public school services
Mississippi (SB 2695 as sent to the governor)	<ul style="list-style-type: none"> Children with an active Individualized Education Plan (IEP) 	No	<ul style="list-style-type: none"> \$6,500 	<ul style="list-style-type: none"> No requirements 	Mississippi Department of Education	<ul style="list-style-type: none"> Private school tuition Textbooks Personal tutors Curriculum Transportation costs Online classes Standardized test fees Education therapy Public school classes and extracurricular activities College tuition College textbooks Surety bond payments Consumable materials (limited to \$50) Computer hardware and software
Tennessee (SB 27)	<ul style="list-style-type: none"> Children with specific special needs diagnoses 	Yes	<ul style="list-style-type: none"> \$6,628 	<ul style="list-style-type: none"> Students must take a nationally norm referenced test 	Tennessee Department of Education	<ul style="list-style-type: none"> Private school tuition Textbooks Personal tutors Curriculum Transportation Online classes Standardized test fees Coverdell college savings plans Educational therapy Public school classes and extracurricular programs College tuition College textbooks
Nevada (SB 302 as enrolled)	<ul style="list-style-type: none"> All public school students 	Yes	<ul style="list-style-type: none"> 90 percent of the average basic support per student (100 percent for low-income students) Average accounts are estimated to be \$5,100 to \$5,700 	<ul style="list-style-type: none"> Students must take a nationally norm referenced test 	Nevada Treasurer	<ul style="list-style-type: none"> Private school tuition Textbooks Personal tutors Distance education programs Standardized test fees Transportation (\$750 per year) Curriculum College tuition College textbooks