Florida Tax Credit Scholarship Program

The Florida Tax Credit (FTC) Scholarship Program was established in 2001 to encourage private, voluntary contributions from corporate donors to non-profit scholarship funding organizations (SFOs) that award scholarships to children from low-income families. The program has since been expanded to include credits against the insurance premium tax for contributions to eligible non-profit SFOs, credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The maximum amount the state may award is $873 million in credits for the 2021-22 fiscal year.

Contributions Help Provide Choices for Parents

During the 2020-21 school year, scholarships in the amount of $662 million were awarded to a total of 106,112 students enrolled in 1,945 participating Florida private schools, which reflects a 4.0% increase in private school participation while the total student enrollment saw a decrease of 4.5% from the previous school year.

For more information on the FTC Program, please visit the School Choice Web site at https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/ftc/

Scholarship Funding Organizations and Private School Partners

Scholarship Funding Organizations (SFOs) are responsible for the receipt and distribution of contributed funds to eligible students attending participating Florida private schools. Scholarships are awarded to low-income students to attend a private school or assist with transportation costs to attend a public school in an adjacent district. In the 2020-21 school year, the scholarships to attend an eligible private school were worth $7,408 for tuition and fees.

Step Up For Students and AAA Scholarship Foundation were the two SFOs eligible to participate in the FTC Scholarship program for the 2020-21 school year.

<table>
<thead>
<tr>
<th>Step Up For Students</th>
<th>AAA Scholarship Foundation</th>
</tr>
</thead>
<tbody>
<tr>
<td>P.O. Box 54429</td>
<td>P.O. Box 15719</td>
</tr>
<tr>
<td>Jacksonville, FL 32245-4367</td>
<td>Tampa, FL 33684-0719</td>
</tr>
<tr>
<td>Phone: 1-877-735-7837</td>
<td>Phone/Fax: 1-888-707-2465</td>
</tr>
<tr>
<td><a href="mailto:info@stepupforstudents.org">info@stepupforstudents.org</a></td>
<td><a href="mailto:info@aaascholarships.org">info@aaascholarships.org</a></td>
</tr>
<tr>
<td><a href="http://www.stepupforstudents.com">www.stepupforstudents.com</a></td>
<td><a href="http://www.aaascholarships.org">www.aaascholarships.org</a></td>
</tr>
</tbody>
</table>

FTC Scholarship Student Enrollments

- 98,936 students in 2016-17
- 108,098 students in 2017-18
- 104,091 students in 2018-19
- 111,219 students in 2019-20
- 106,112 students in 2020-21

Graph showing the number of students enrolled from 2016-17 to 2020-21.
Florida Tax Credit Scholarship Program Statistics

<table>
<thead>
<tr>
<th>School Year</th>
<th>Participating Private Schools</th>
<th>Scholarship Student Enrollment</th>
<th>Scholarship Payment Total</th>
<th>Maximum Scholarship Amount Per Student</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-17</td>
<td>1,733</td>
<td>98,936</td>
<td>$539,252,526</td>
<td>$5,886</td>
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<tr>
<td>2017-18</td>
<td>1,818</td>
<td>108,098</td>
<td>$641,024,651</td>
<td>$7,208</td>
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<td>2018-19</td>
<td>1,825</td>
<td>104,091</td>
<td>$644,661,806</td>
<td>$7,112</td>
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<tr>
<td>2019-20</td>
<td>1,870</td>
<td>111,219</td>
<td>$670,891,615</td>
<td>$7,408</td>
</tr>
<tr>
<td>2020-21</td>
<td>1,945</td>
<td>106,112</td>
<td>$662,030,287</td>
<td>$7,408</td>
</tr>
</tbody>
</table>

Student Race and Ethnicity
- Hispanic, 38%
- African American, 29%
- White, 27%
- Other, 6%

Participating Private Schools
- Religious 66%
- Non-Religious 34%

FTC Program Requirements

**Statutory and Rule References:**
- s. 1002.395, F.S.; Rule 6A-6.0960, F.A.C.
- s. 1002.421, F.S.; Rule 6A-6.03315, F.A.C.

**SFO Participation:**
Two SFOs, Step Up For Students and AAA Scholarship Foundation, are participating in the FTC program in the 2021-22 school year.

**Application Deadlines**

**For SFO application:**
Prospective SFOs must apply to the Florida Department of Education by September 1 for consideration to participate in the subsequent school year.

**For students applying for a scholarship:**
Determined by the SFO

**For private school eligibility:**
Determined by the Florida Department of Education