By the Wealthy, for the Wealthy: The Coordinated Attacks on Public Education in the United States

Senator Bernie Sanders, Chairman

Public education is the cornerstone of opportunity in the United States. No matter who they are, where they live, or how much money their parents make, every child in this nation has a fundamental right to a public education. But in America today, the public education system—one of the cornerstones of democracy—is under attack.

Across the nation, conservative billionaires are funding a coordinated effort to dismantle public education to pay for private school vouchers that largely benefit wealthy families and enable corporations to avoid paying their fair share of taxes. In the last three years, an unprecedented number of states have expanded their private school vouchers, many providing universal access to these policies for the first time. Under the false promise of “school choice”, Republican-led state legislatures are adopting or expanding K-12 private school vouchers that drain hundreds of millions of dollars from their state budgets and public education systems to fund unaccountable private schools. The cost of private schooling is increasing well beyond what lawmakers anticipated, further draining state resources needed to pay for public services like public schools.

These efforts are fueling the creation of two, segregated K-12 education systems – a private and public one – that are neither equitable nor fiscally sustainable. Even worse, private schools can deny serving students, which leaves students who have been historically and systematically marginalized – students of color, LGBTQ+ students, students from low-income backgrounds and rural communities, and students with disabilities – in a public education system with dwindling funding.

New analysis finds that over the past decade, state funding for the nation’s public elementary and secondary schools has barely increased, by an average of just 1 percent a year after adjusting for inflation.\(^1\) During this same time, state spending on tax breaks and subsidies for private schools have gone up by over $7 billion – a 408 percent increase – adjusted for inflation.\(^2\) These costs do not include 9 states who recently enacted but have not fully implemented their expansive private school voucher policies in 2024, which means these costs will likely grow even more in the coming years.

Make no mistake; Republican’s efforts to villify educators, ban books, and censor what is taught in the classroom are blatant attempts to erode trust in the nation’s public schools and justify diverting hundreds of millions of taxpayer dollars away from public education. In the richest country in the world, we have a moral responsibility to make all necessary investments to ensure every student receives a high-quality, public education.

\(^1\) [source: New analysis finds that over the past decade, state funding for the nation’s public elementary and secondary schools has barely increased, by an average of just 1 percent a year after adjusting for inflation](#).

\(^2\) [source: State spending on tax breaks and subsidies for private schools have gone up by over $7 billion – a 408 percent increase – adjusted for inflation](#).
What Are Private School Vouchers?

Taxpayers have traditionally funded public schools available to all, but privatization policies aim to redirect those public dollars to private education. School privatization policies in the form of private school vouchers are typically funded through state revenues and cover a portion of private school tuition and expenses or homeschooling for each eligible student. School privatization occurs when states or the federal government siphon off public funds to private school education. Public K-12 education is financed by taxpayer dollars: 44 percent local funding, 46 percent state funding, and 10 percent federal funding.

Private school vouchers drain state tax revenues, often through line-item appropriations in the state budget or by cutting taxes for people or corporations who contribute funds in lieu of taxes to fund these policies. In states like Florida and New Hampshire, private school vouchers are funded by diverting education money that would have otherwise gone to a student’s local public school through the state K-12 funding formula or from the state education fund. Private school vouchers can be worth a set amount or up to the amount of the state’s per-pupil funding (see Appendix Table 2 of the rankings of per-pupil funding levels for fiscal year 2021).

K-12 private school vouchers have historically been leveraged to segregate students and defund integrated public schools. Following the U.S. Supreme Court’s 1954 decision in Brown v. Board of Education, Southern states created private school vouchers to allow white students to avoid school integration by attending private schools – also known as “segregation academies” at the time. Decades later, these efforts continue under new names or policy mechanisms. But no matter their form, these private school voucher policies have the shared goal of using public resources to pay for unaccountable private schools.

There are various forms of private school voucher policies:

- **Traditional private school vouchers (11 states & DC):** Private school vouchers are subsidies funded by state taxes that are provided directly to families to pay for a portion of their student’s private K-12 tuition.

- **K-12 voucher tax credits (21 states):** States offer voucher tax credits to individuals or businesses (such as C-Corporations and S-Corporations, Partnerships, LLCs, and other pass-through entities) that donate money to a nonprofit organization that pays students’ tuition and other eligible expenses directly to the private schools. These taxpayers can receive a state tax credit for up to 100 percent of their contributions (often higher than any other form of state tax credits), which reduces how much such entities owe in state taxes and overall revenues for public investments.

- **Education savings accounts (ESAs) (18 states):** ESAs are funded by state tax revenues for a variety of allowable uses, such as homeschooling, private school tuition, exam fees, tutoring, college courses, apprenticeships, transportation, and learning materials. Additionally, Florida and Missouri have tax credit ESAs funded through individual or corporate donations.
- **Federal 529 plan**: The only federal program that covers private K-12 school nationwide is the tax-advantaged college savings plans, also known as 529 plans. While 529 plans were originally used for tax-free withdrawals for qualified higher education expenses, the 2017 Tax Cuts and Jobs Act (TCJA) included a new, permanent provision that allows taxpayers to make up to $10,000 per beneficiary per year in tax-exempt withdrawals to pay for K-12 private school tuition.\(^6\)

In the last three years, an unprecedented number of states expanded their private school voucher policies, many for the first time allowing any child under the age of 18 to receive a private school voucher. States with universal, near-universal, or soon to be universal eligibility for private school vouchers include: Alabama, Arizona, Arkansas, Florida, Indiana, Iowa, Louisiana, North Carolina, Oklahoma, Ohio, Utah, and West Virginia.

**Figure 1. States with At Least One Private School Voucher Policy as of June 2024**

![Map of States with At Least One Private School Voucher Policy as of June 2024](https://www.ecs.org/50-state-comparison-private-school-choice-2024)

**Note**: This only includes traditional private school voucher programs, K-12 voucher tax credits, and ESAs. The map does not include town tuitioning programs, nor Illinois’s voucher tax credit that expired at the end of 2023. Some states have more than one type of private school voucher and multiple private school voucher policies. More recently enacted private school vouchers may not be available yet.

**Wealthy Families and Corporations Benefit the Most from Privatization**

Families who can already afford to pay for private education benefit the most from private school vouchers. Despite pro-privatization advocates’ framing of these policies offering education alternatives to families with low incomes, the vast majority of benefits accrue to families that already send their children to expensive private schools. For example, early data from states like Arizona, Arkansas, Florida, Indiana, Iowa, Missouri, New Hampshire, and Wisconsin show that the majority of students – 65 percent to 95 percent – who participate in private school voucher programs never attended a public school in the first place.\(^7\)

Republican-controlled state legislatures are expanding a private education system that subsidizes wealthy families who can already afford private schools and other expenses. A 2023 analysis of Arizona’s universal private school voucher data shows that 52 percent of participating students...
live in the state’s highest income zip codes, and students in the highest income zip codes benefit ten times more than students in the lowest income zip codes. Similarly, recent analysis of the same Arizona program found that regardless of the socioeconomic status measure used (poverty rate, median income, or educational attainment), more advantaged communities are disproportionately benefiting.

Additionally, high income families are also the most likely to benefit from private school vouchers in the form of K-12 voucher tax credits that reduce the dollar-for-dollar amount of taxes owed. The Institute on Taxation and Economic Policy recently analyzed data from Arizona, Louisiana, and Virginia, and found more than half of the state voucher tax credits are claimed by families with incomes over $200,000, including 60 percent of families claiming the credit in Arizona, 87 percent of families in Virginia, and 99 percent of families in Louisiana. This means that high income families received the majority of preferential tax benefits. The K-12 voucher tax credits allow wealthy families to avoid paying their fair share of taxes towards public education by taking advantage of the tax code.

Figure 2.

Voucher Tax Credits Are Overwhelmingly Claimed by High-Income Families

Corporations can also use private school voucher policies to take advantage of state and federal tax codes. In some states, corporations can claim a federal business expense deduction on top of the state voucher tax credit, or donate corporate stock or other property to avoid paying taxes on capital gains for assets that appreciated in value. These tax loopholes create lucrative incentives for wealthy business owners and people to not contribute what they rightfully owe in taxes, which reduces revenues for services like public education.

While the donors who receive these voucher tax credits are generally protected by taxpayer confidentiality laws, there are a few instances where the names of donors can be found. For example, Scripps Howard obtained a list of donors to Pennsylvania’s voucher tax credit that showed companies like TD Bank, PNC Bank, and CIGNA Health donated a total of nearly $2.9 million between 2012-2014 and received 90 percent of their donations back (worth $2.6 million) in a tax credit, reducing their income taxes owed dollar-for-dollar. In Florida, companies have contributed huge sums to school privatization in lieu of paying taxes.
Companies such as Gold Coast Eagle Distributing (more than $4.8 million), Republic National Distributing Company (more than $547 million), Johnson Brothers of Florida, Inc. (total of $85.1 million), Sunshine Health (more than $59.5 million), and South Florida Automobile Dealers Association (nearly $21.9 million) have contributed to school privatization in lieu of paying state taxes over the years. The Florida voucher tax credit is currently worth 100 percent – meaning all these corporations receive the full amount of their donation back and avoid paying their fair share in state taxes.

“The Republican legislature is aiming to choke the life out of public education...Their private school voucher scheme will pour your tax money into private schools that are unaccountable to the public and can decide which students they want to keep out. They want to expand private school vouchers so that anyone — even a millionaire — can get taxpayer money for their children’s private academy tuition. When kids leave public schools for private school, the public schools lose hundreds of millions of dollars.”

- ROY COOPER, NC GOVERNOR


The Billionaires Attacking Our Public Education System

Public education continues to face unprecedented, coordinated attacks from private entities who aim to politicize and dismantle trust in public schools. Republican-led state legislatures across the country are enacting laws to restrict how teachers can talk about race, racism, history, and LGBTQ+ issues, aiming to fuel culture wars and worsen already challenging teaching conditions. In fact, the 2023 State of the American Teacher survey found that 65 percent or two-thirds of U.S. teachers have limited discussions of political and social issues in their classes out of concern of violating state law.

Republican lawmakers and the far-right media have spent millions to try to pit parents against public schools and teachers, and thus divide communities. However, Gallup has been asking American parents every year since 1999: ‘Are you satisfied with your oldest child’s education?’, and every year through 2023, between 67 to 80 percent of K-12 parents (who were overwhelmingly public school families) said yes.

If most families are satisfied with their local public schools, who stands to gain from efforts to erode the public’s trust in public education? It is the same wealthy donors who push the policies to divert hundreds of millions of dollars to private education.

A handful of conservative billionaires are funding the education privatization movement led by advocacy groups, think tanks, and media outlets. The Bradley Foundation, DeVos Family Foundation, and Koch Foundation are some of the biggest right-wing funders driving the research, state legislation, lobbying campaigns, and legal battles to attack the public education system from all fronts.
• The Bradley Foundation spent $7.5 million to fund 34 state affiliates of the State Policy Network to push conservative policy agendas, including privatizing education, and $8.3 million to building a youth movement to “win the American Culture War.”

• In 2023, the American Federation for Children (AFC), funded by the DeVos family, ousted state lawmakers in Iowa and Arkansas who resisted proposals to subsidize private education in states and passed expansive private school vouchers. During the 2022 election season, AFC’s political affiliates and allies spent $9 million to win 277 out of 368 races to remove at least 40 incumbent lawmakers.

• AFC’s national Super PAC – AFC Victory Fund – spent over $3.7 million on Texas’ 2024 primary election to oppose 15 incumbent, Republican lawmakers who voted against private school vouchers in the 88th legislature. Of those targeted lawmakers, six lost their primaries and four are going to election runoffs.

• The School Freedom Fund is a PAC that received funding from billionaires like Jess Yass of Susquehanna International Group, Richard Uihlein of Uline, and Bernard Marcus of Home Depot in the 2023-2024 election cycle. In 2023 and 2024, the School Freedom Fund targeted state lawmakers in Alabama, Texas, and Kentucky for their opposition to private school vouchers.

• The Koch-sponsored group, American Encore, has funneled substantial amounts into state governor races and ballot initiatives around the country, including more than $1.4 million to elect Arizona’s former governor Doug Ducey in 2014 (who led the efforts to create the nation’s first universal private school voucher).

Even while billionaires try to buy elections, voters consistently show that the vast majority of the public does not support school privatization. More than 62 percent of Utah voters elected to repeal the legislature’s private school voucher program in 2007, and 65 percent of voters repealed Arizona’s legislature’s first attempt to enact a universal voucher in 2018.

These private school voucher policies do not represent the interests of most voters. Rather, the attacks on public education are driven by the wealthy for the wealthy. If the United States does not have an honest conversation about the true motives behind school privatization and its impact on youth, educators, and public schools, it will be very difficult to turn back from these expansive, private school vouchers.

**Two K-12 Education Systems Are Unsustainable**

Private school vouchers are decimating public revenues and often fail to represent the needs of students, families, educators, and communities. Over time, the costs of private school vouchers have grown far beyond initial estimates: Appendix Table 1 shows that private school voucher costs for the most expansive programs are already far exceeding initial cost projections. For example, Senate HELP Committee estimates show that one year into its universal private school voucher program, the actual cost of Arizona’s program is 983 percent higher than initially estimated.
projected, and Florida’s universal private school voucher program is already 380 percent higher than lawmakers estimated. There could be a number of reasons for why states are seeing higher costs, such as underestimations of preliminary fiscal analysis and incentives for more private schools to open or raise tuition.26

As the cost of private school voucher programs balloon beyond budget projections, states are prioritizing spending on private school voucher programs over increasing funding for public education: A 2023 analysis of the growth in private school voucher programs and spending in Arizona, Florida, Georgia, Indiana, Louisiana, Ohio, and Wisconsin from 2008 to 2019 found that in six of these states, funding for voucher programs rose substantially at the same time per-pupil funding in public schools declined.27 Meanwhile, in the 43 other states over this time period, per-pupil funding in public schools climbed, on average, by 11 percent. Most glaring, according to this report, was Florida, which increased spending on voucher programs over this time period by 313 percent while decreasing per-pupil funding of public schooling by 12 percent.

**Figure 3. Growth in Spending on Private School Voucher Programs from 2008 to 2019**

Taxpayer dollars could be better spent on increased investments in public education. Public K-12 schools serve about 91 percent of students across the nation and they are facing very real challenges, like teacher shortages, chronic absenteeism, and a youth mental health crisis.28 Private school voucher programs are draining resources away from public education that are needed to equitably educate the vast majority of students in this country.

The expansion of private school voucher programs forces very real tradeoffs. Money spent on private school vouchers could instead be used to hire teachers, raise wages, hire school counselors, and invest in high-quality academics for students. Examples of massive, and often hidden, price tags on private school vouchers and the tradeoffs they have forced include:
Arizona passed the nation’s first universal-eligibility private school voucher program in 2022, which was forecasted to cost $65 million in fiscal year 2024. After the first year of implementation, the state warned that the universal private school voucher program is now estimated to cost $944 million annually to pay for private school vouchers of students that were never in the public education system, resulting in a potential $320 million gap in the overall state budget. Moreover, 92 percent of students in the state are enrolled in a public school, yet public schools received less than half of Arizona’s increased K-12 spending in the state for fiscal year 2024. Arizona could hire 15,730 more public K-12 teachers with the money it is instead spending on private school vouchers.

Florida set aside $646.5 million to pay for universal private school vouchers in the first year of implementation (See Appendix Table 1). Early enrollment numbers already show that the state is paying at least $3.1 billion on their expansive private school voucher policy. Meanwhile, Florida is ranked last in average teacher salary among all 50 states and DC and faces a severe shortage of teachers, bus drivers, paraprofessionals, and other support staff. The state has one school counselor for every 423 students (the American School Counselor Association recommends a 250-to-1 ratio), and in many Florida public schools, there are fewer counselors than that. Florida could hire 51,667 more school counselors with the money it is instead spending on private school vouchers.
New Hampshire created an ESA program as a last-minute addition to the 2021 state budget, allocating $130,000 for the program. The New Hampshire Department of Education estimated that ESAs will cost the state $24 million in 2023 (an 18,400 percent increase in the program’s initial cost), which is paid for by diverting funding directly from the Education Trust Fund for public schools.33 This fund pays for the state’s funding formula, special education aid, school building aid, and career and technical education. **New Hampshire could raise the wages of all child care providers by $33,500 each with the money it is instead spending on private school vouchers.**

Ohio also drastically expanded one of their four private school voucher programs to be universal in 2023. Analysts estimated the state will spend a total of $964.5 million in the first fiscal year and reach $1.05 billion in fiscal year in 2025.34 These figures surpass the recent state investment of $300 million for new career and technical education classrooms and equipment in the 2024-2025 state budget.35 **Ohio could more than triple its investment in career and technical education with the money it is instead spending on private school vouchers.**

School privatization also creates instability and financial uncertainty for public schools. Schools rely on funding from state and federal sources that goes out via formulas based on the number of students enrolled in the school. Shifts in student enrollment due to private school vouchers leave schools with fewer resources to not only cover the cost of students, but also to cover their broader overhead costs that cannot be proportionately reduced, such as for facilities.

These reductions are often unplanned and can occur after annual school budgets have been finalized, creating challenges for school district leaders to readjust their spending. Some may even face end-of-year school budget deficits or sudden layoffs. Public schools, especially rural ones, are less likely to be able to adjust their budgets to cover the costs of fixed expenses, such as
air conditioning, heating, school buses, and building maintenance. Even if a state adopted an expansive private school voucher and no students in the rural community applies, the school district may still lose funding from reductions to the overall state revenues. Over time, state disinvestment in public education could lead school districts to find ways to raise additional revenue from local communities through increased property taxes to cover the costs of operations, staff, and programming, and facilities bonds, which can worsen funding inequities.

Private school vouchers are costly to students, schools, and local communities – both in terms of funding and resources, but also in the loss of meaningful opportunities for all students.

**Privatization Fuels Education Segregation**

Private schools do not serve every student. Private school vouchers that defund public education are re-segregating schools and communities. They are dismantling a public education system that is intended to provide education to all students – regardless of their families’ incomes, race, ethnicity, sexual orientation or gender identity, and disability status.

Private schools receiving public funding are not required to adhere to the same accountability and transparency requirements as public schools. Private schools can also discriminate and choose which students to serve through admissions and are often inaccessible for many working-class families and in rural communities (due to few – if any – private schools in rural areas).36 Privatization proponents want families to believe that their student will receive a higher-quality education in private schools, but most states vary in their requirements for private K-12 schools to have qualified teachers, be accredited, or meet facility standards.

"When you hear the term 'school choice,' remember that private schools have the choice who to accept. Not the students. Not their parents. Tax dollars should not be given to schools who can discriminate against children like my son and who do not have to comply with the same rules as public schools who also receive tax dollars."

**- IOWA PARENT OF THREE KIDS**


Congress has passed a number of civil rights laws – including the Individuals with Disabilities Education Act (IDEA), the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1974 (Rehab Act), Title VI of the Civil Rights Act of 1964, and Title IX of the Education Amendments of 1972 – to protect students from discrimination and harassment in public schools based on their race, ethnicity, sex, national origin, disability, immigration status, gender identity, and sexual orientation. These laws provide protection against discrimination as well as avenues for seeking redress where one believes their rights have been violated. While public schools must serve and educate *all* students, private schools – even those that receive public funding through private school vouchers – may refuse to serve students by denying them admission or removing them. In states that lack robust anti-discrimination laws, private school
students are often forced to either endure the discriminatory treatment or find a new school to attend.

Some of the ways private schools can implicitly and explicitly discriminate against students and families to re-segregate education include instituting:

- Religious and conservative standards, including anti-LGBTQ+ policies, imposing sex-based stereotypes, and requiring families to sign a statement of faith.\(^{37}\)
- Restrictions on LGBTQ+ families who want to enroll their children with a private school voucher.\(^{38}\)
- Limitations to which students with disabilities a private school can serve, if at all.\(^{39}\)
- A school dress code that prohibits hairstyles that are often tied to particular racial groups.\(^{40}\)
- Admissions requirements and processes that favor traditional metrics of merit – such as academic performance and standardized test scores – systematically disadvantaging English learners, students with disabilities, students of color, and students from low-income families.\(^{41}\)
- High tuitions that are thousands of dollars more than what is covered by a private school voucher. For working class families, it can be nearly impossible to pay out of pocket to make up the difference.

Figure 3 illustrates the disparities in access and opportunity for students of color, with white students making up the majority of those enrolled in private education.

**Figure 3. Race/Ethnicity of K-12 Private School Enrollment in fall 2019**

![Figure 3](https://nces.ed.gov/programs/coe/indicator/cgc)


Additionally, federal law guarantees a free appropriate public education for all children with disabilities. Under IDEA, families are afforded certain safeguards such as being a part of their child’s individualized education program, appropriate and timely evaluations of their child, and
due process. However, private school vouchers do not offer the same funded services, protections, and rights for children with disabilities. Private schools accepting private school vouchers are not required to provide the same rights and services that public schools must provide under IDEA, and some families may not be aware they are losing their rights.

Private schools are also not subject to key quality standards like accreditation, teacher qualifications, periodic assessments, and public data. All public schools in the United States are subject to accountability and transparency requirements to improve schools and provide families and students with information on their students’ learning environments. Under the Elementary and Secondary Education Act (ESEA), states must administer annual assessments in public schools to help teachers, school leaders, families, and policy makers better understand student performance and learning. States must also report information about student outcomes, disaggregated by student subgroups. These data metrics, which are largely absent from private school voucher programs and private schools, are crucial for students, families, and communities to understand the quality of the education.

Moreover, many students and families do not realize that private schools participating in private school voucher programs do not have to be accredited, hire certified teachers, or meet school facility standards. Students seeking to leave an unaccredited private school might not be able to have their credits recognized by other schools, potentially leading to students repeating courses or being ineligible for state college scholarships and admissions to some colleges. As of June 2024, 35 states make accreditation optional for private schools. These policies can worsen the educational opportunities for students and families who are unaware of the consequences of taking these private school vouchers.

“Every dollar that we spent on a voucher is going to be a dollar that is taken away from being able to invest in public education... I still believe public education is our best option to give all 5.5 million students... all of the tools and all of the resources available at their disposal, which means increasing the basic allotment, increasing the amount of teacher salaries.”

Rep. Stan Lambert, R-Abilen, TX


A Bold Public Education Vision

Education for all children benefits everyone, including through their contributions to society and the national economy. Public education is a cornerstone to our nation’s democracy, and public K12 schools are essential to providing youth with the skills and knowledge to be engaged participants in our society. This is why all of us — those with school-aged children and those without — pay into the public education system. We cannot abandon our responsibility for educating our nation’s children to private entities who do not have the same obligation to further the common good.
As the richest country in history, the United States should have the best education system in the world. Our public education system is not perfect—it is underfunded and racially and socioeconomically segregated. Our educators are not respected or paid nearly what they deserve. Massive tax breaks to the wealthiest people and largest corporations are being prioritized over opportunities to progressively raise revenue to support social services and public education. Instead of siphoning money and increasing tax breaks to subsidize private education, we have a responsibility to ensure all students have access to quality K-12 education. This requires adequate and equitable funding and addressing structural challenges in our public schools.

Rather than privatizing public education, we must invest more in education by:

- **Strengthening Early Childhood Education**: Research shows that the first five years of life are critical for human development, yet our current child care and early child education (ECE) system is failing our children, families, and workers. Child care that is both high quality and affordable for families is almost impossible to find in this country and early childhood educators are among the lowest earning workers in the nation. Early educators face severe disincentives to work with younger children and this leads to staffing shortages and less capacity to serve children. We must make robust investments to make high quality and affordable early childhood education accessible for all families, to ensure every early educator earns a living wage, and to expand the number of high-quality early childhood education programs in communities.

- **Addressing the Teacher Shortage**: Educators are the foundation of our public education system, yet this nation has faced educator shortages for decades. Today’s teachers earn over 26 percent less than similarly educated professionals, and 44 percent of new teachers leave the profession within five years. The Pay Teachers Act ensures that all public school teachers earn at least $60,000 a year with increases over the course of their career, diversifies and expands the teacher pipeline, and strengthens leadership and advancement opportunities to help retain educators.

- **Investing in Community Schools**: Community schools are public schools that integrate student supports, expand and enrich learning time and opportunities, family and community engagement, and collaborative leadership and practices. Evidence shows that when community schools are well-implemented, the model can lead to improvements in student outcomes, including attendance, academic achievement, and high school graduation rates. Our youth and families should have the wraparound support services they need such as medical, mental, and nutrition health services, mentoring and youth development programs, and continuing education. We must dramatically increase federal funding to scale up and expand community schools across the nation.

- **Free College for All**: In the 21st century, a free public education system that goes from kindergarten through high school is no longer good enough. Higher education should be a right for all who want it, not a privilege for the few. For working class households, the net price for a four-year college makes up more than half of their income, on average. The College for All Act would allow students to attend public colleges and universities tuition- and debt-free. The bill would also double funding for TRIO Programs, increase...
funding for the GEAR Up Program, and eliminate or reduce tuition and fees for low-income students at private non-profit colleges and universities that serve historically underrepresented students.

Appendix
Table 1. In States with the Most Expansive Private School Vouchers, Actual Costs Far Exceed Initial Projections

<table>
<thead>
<tr>
<th>State (Per Pupil Funding Rank, See Table 2)</th>
<th>Year Enacted</th>
<th>Original Fiscal Est. for Universal Eligibility</th>
<th>First School Year of Universal Eligibility</th>
<th>Costs as of Early 2024 (% Increase from Original Est.)</th>
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<tbody>
<tr>
<td>Alabama (#40)</td>
<td>2024</td>
<td>$500,000,000</td>
<td>2027-2028</td>
<td>N/A</td>
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<td>Arizona (#50)</td>
<td>2022</td>
<td>$64,500,000</td>
<td>2022-2023</td>
<td>$698,627,000 (983%)</td>
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<td>Arkansas (#42)</td>
<td>2023</td>
<td>$97,500,000</td>
<td>2025-2026</td>
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<td>Florida (#46)</td>
<td>2023</td>
<td>$646,500,000</td>
<td>2023-2024</td>
<td>$3,100,000,000 (380%)</td>
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<tr>
<td>Indiana (#29)</td>
<td>2023</td>
<td>$307,166,000</td>
<td>2023-2024</td>
<td>$439,051,000 (43%)</td>
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<td>2025-2026</td>
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<td>2027-2028</td>
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<td>Utah (#49)</td>
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<td>West Virginia (#25)</td>
<td>2021</td>
<td>$126,558,000</td>
<td>2027-2028</td>
<td>N/A</td>
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Source: Senate HELP Committee analysis of state private school vouchers with universal, or near universal, eligibility as of June 2024.
Note: Some of the universal vouchers phase-in over a few school years towards eligibility to all students, but may have started implementation leading up to the universal eligibility school year.

Table 2. Rankings of Current Per-Pupil Funding Levels (Fiscal Year 2021) from State and Local Revenues
<table>
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<th>Ranking</th>
<th>State</th>
<th>Cost-adjusted per-pupil funding</th>
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<tbody>
<tr>
<td>1</td>
<td>New York</td>
<td>$27,265</td>
</tr>
<tr>
<td>2</td>
<td>Vermont</td>
<td>$24,881</td>
</tr>
<tr>
<td>3</td>
<td>District of Columbia</td>
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**Source:** Education Law Center’s analyses of U.S. Census Annual Survey of School Finances, 2021, available at [https://edlawcenter.org/research/making-the-grade-2023/](https://edlawcenter.org/research/making-the-grade-2023/).

**Note:** This table only represents the finances of elementary and secondary public school systems.
References

1. Analysis of the National Education Association’s Rankings and Estimates Report comes from Senate HELP Committee analysis of data available at https://www.nea.org/research-publications. Data is adjusted for the April 2014 to April 2024 CPI inflation.
20 OpenSecrets, 2024, https://www.followthemonkey.org/show-me/?dt=2&is-y=2024&is-f-eid=59425222#%7B1%7Cgro=is-t-id,is-y.


