

# FEDERAL TAX CREDIT SCHOLARSHIP PROGRAM

A New Opportunity for Alaskan Students

Starting 2027

*Dr. Jessica Parker, Superintendent of Mountain City Christian Academy*

# AGENDA

## *What We'll Cover Today*

1. Overview of the Program
2. How It Works
3. Key Benefits for All Students
4. Why This Matters for Alaska
5. A Real Opportunity for Real Students
6. Participation in the Program



# WHAT IS THE PROGRAM?

*What Is the Federal Tax Credit Scholarship Program?*

- ✓ A nationwide federal initiative from the One Big Beautiful Bill Act
- ✓ First federal tax credit specifically designed to incentivize donations to K-12 scholarship programs nationwide
- ✓ Donors get dollar-for-dollar credit up to \$1,700 for contributions to nonprofit Scholarship Granting Organizations (SGOs)
- ✓ SGOs award needs-based scholarships to eligible students, paying funds to parents' chosen school for qualifying expenses
- ✓ Scholarships begin in 2027
- ✓ Voluntary, donor-funded—no new federal or state spending



# THE DONATION PROCESS



## Donors

Individuals and businesses donate to approved SGOs

## SGO

SGOs provide funding for: tuition, curriculum, tutoring, instructional services, technology, and educational therapies — to support students in public, private, homeschool, and charter school settings

## Tax Credit

100%  
Federal Tax Credit  
up to \$1,700

# KEY BENEFITS



Costs Alaska \$0  
No state funds or taxes  
used



Expands family access to  
educational options  
tailored to student needs



Prioritizes needs-based  
scholarships for eligible  
families



100% funded by voluntary private  
donations from generous individuals  
and businesses



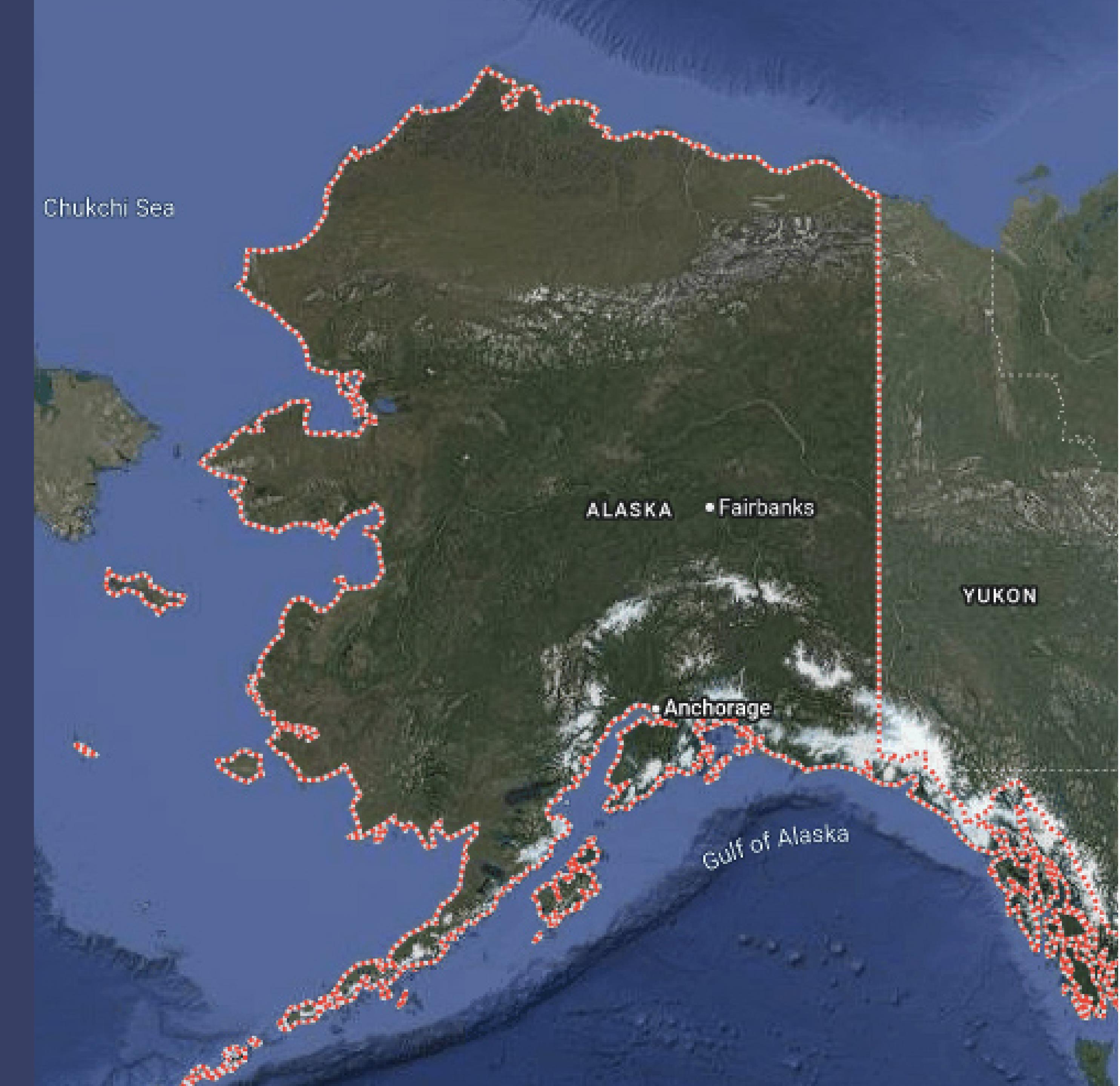
Supports students in ALL settings:  
Public, private, charter, and  
homeschool



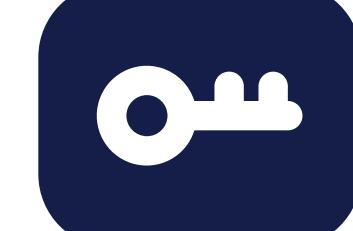
# WHY THIS MATTERS FOR ALASKA



Addresses Alaska's  
unique geographic  
challenges in rural  
and remote areas



## Impact on Public Schools + Local Control



Expands access  
without reducing  
public school  
funding



Encourages Alaska-  
based SGOs reflecting  
local values, cultures,  
Native-led education  
models

# Innovation and Community Strength

This program expands access to flexible learning options tailored to the needs of Alaskan students.



# A REAL OPPORTUNITY FOR REAL STUDENTS



Alaskan students deserve an education that helps them reach their full potential



In a state as vast and diverse as ours, one-size-fits-all simply doesn't work.



This program offers a practical, flexible way for families—regardless of zip code or income—to access the learning opportunities their children need to thrive.



# PARTICIPATION IN THE PROGRAM

- ✓ States must opt in to participate. Alaska's participation will determine whether eligible families can access scholarships.
- ✓ If a state participates, scholarships become available to its residents starting in 2027.
- ✓ Resources are donor-funded and allocated nationwide through Governor-approved SGOs.
- ✓ Non-participating states' residents are not eligible for scholarships under this federal program.

