

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



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



Expands family access to
educational options
tailored to student needs



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



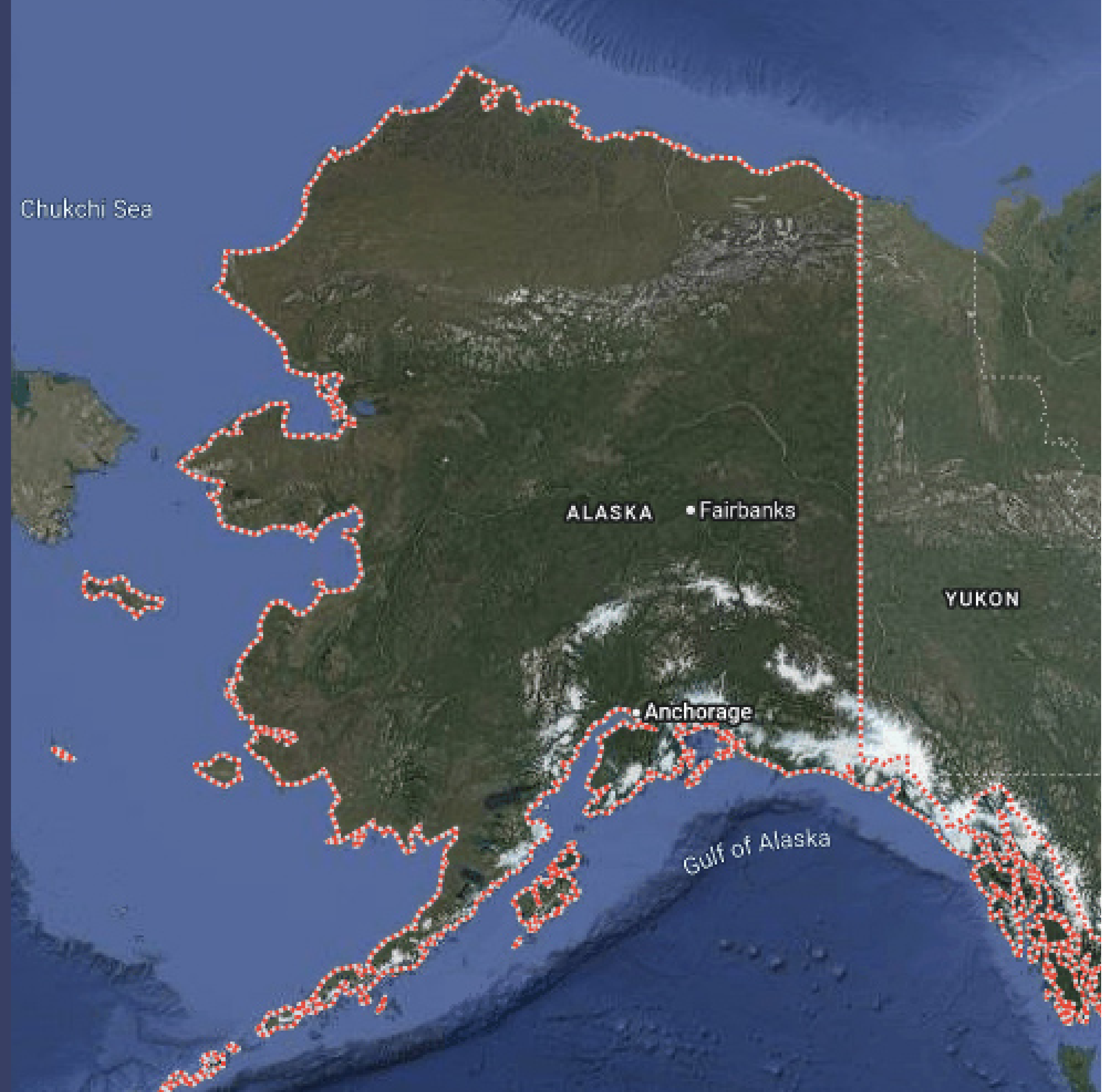
Prioritizes needs-based
scholarships for eligible
families



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.

