

Educational Opportunities Act
Comparison of Various Proposals

	SF 2295 (vetoed 5/14/04)	HF 320 (Boal Bill)	HF 528 (Jochum/Hogg Bill)	HF 853 (Current Version)
STO Eligibility	Nonpublic K-12 and preschools for disabled children	Nonpublic K-12 and preschools for disabled children	Nonpublic K-12, public K-12, all nonprofit preschools	Nonpublic K-12 and all nonprofit preschools
Cap (on total amount of tax credits available each tax year)	None	None	\$5 million first year, \$10 million following years	\$10 million (70% nonpublic K-12 and 30% preschool)
Student Eligibility	200% federal poverty guidelines	300% federal poverty guidelines	300% federal poverty guidelines	200% federal poverty guidelines
Credit cap per individual/married couple	\$700/\$800	\$500/\$625	\$500/\$750	.025% aggregate total of cap (\$2500)/.05% aggregate total of cap (\$5000)
Tax credit percentage	75%	100%	25%	Up to 65%