

# Parental Choice Tax Credit Legislation Summary

## House Bill 93

### OVERVIEW

Idaho House Bill (HB) 93, which provides a parental choice tax credit for education, was passed by the Idaho legislature during the 2025 session and was signed into law by the Governor. HB 93 has an emergency clause which provides that the legislation went into effect retroactively on January 1, 2025. HB 93 is intended to allow parents in Idaho to choose the educational services that meet the needs of their individual children.

The Idaho Tax Commission is responsible for administering the Idaho parental choice tax credit beginning with the 2025 tax year. A refundable tax credit of up to \$5,000 per eligible student will be allowed against the tax imposed for any parent who incurs qualified expenses of up to \$5,000 per eligible student claimed as a dependent and who timely and properly files an application. The refundable tax credit for eligible students with disabilities who require ancillary personnel is \$7,500. The total amount of tax credits authorized for all Idaho taxpayers may not exceed \$50,000,000.

Parents whose most recently filed tax return does not exceed 300% of the federal poverty level may elect a onetime advance payment of the credit for each eligible student.

Parents claiming the Idaho parental choice tax credit:

1. Can only claim the credit for qualified expenses incurred on behalf of an eligible student.
2. Can not claim the credit for any semester in which a student was enrolled full-time or part-time in a public school, public charter school, public virtual charter school, public magnet school, or part-time public kindergarten.
3. Can not claim the credit for tuition or fees related to academic instruction provided by the parent to such parent's eligible student.
4. Must ensure no other parent claims a credit for an eligible student.
5. Must fill out and submit the satisfaction and engagement survey beginning in 2026. If a parent fails to complete the survey, the parent is not eligible to receive a credit in a subsequent year.

## DEFINITIONS

Term	Definition
Academic instruction	Kindergarten through grade 12 instruction that includes, at a minimum, English language arts, mathematics, science, and social studies.
Ancillary personnel	Individuals who render special services to students with disabilities in regular or special class instruction.
Eligible student	Students who are full-time residents of Idaho ages 5 through 18 years of age and students with disabilities requiring ancillary personnel, ages 5 to 21 years of age.
Federal poverty level	Federal poverty guidelines published and updated annually by the United States department of health and human services.
Nonpublic school	A private school, microschool, or learning pod that provides academic instruction to eligible students. Academic instruction may be provided in person, online, virtually, or through any combination and the academic instruction is provided by an accredited school or documented in a portfolio of evidence of learning record that indicates the student's growth.
Parent	An eligible student's parent, legal guardian, or foster parent.
Qualified expenses	Kindergarten through grade 12 tuition or fees for attending a nonpublic school, tutoring, nationally standardized assessments, assessments used to determine college admission, advance placement examinations, industry-recognized certification exams, preparatory courses for nationally standardized assessment, costs for textbooks, curricula used for kindergarten through grade 12 academic instruction, and transportation costs to and from a facility providing academic instruction.

Term	Definition
	Qualified expenses do not include expenses paid with funds received from a grant under Idaho Code 33-1031(Empowering Parents Grant Program), or reimbursement received pursuant to Idaho Code 33-4603 (Advanced Opportunities).

## Q & A

### **Q. Do Idaho public schools, or the Idaho Department of Education, have any responsibilities for implementing the Parental Choice Tax Credit statutes?**

**A.** No. The responsibility for implementing the Parental Choice Tax Credit statutes has been assigned to the Idaho Tax Commission.

### **Q. Does the Parental Choice Tax Credit law change the IDEA child find responsibilities of public schools for students enrolled in nonpublic schools?**

**A.** No. Idaho public schools continue to have the affirmative, on-going obligation to locate, identify and evaluate all children with disabilities who are enrolled by their parents in private, including religious, elementary and secondary schools located within a public school's boundaries, or who reside within a public school's boundaries.

### **Q. Does the Parental Choice Tax Credit law change a public school's responsibility to follow the equitable services provisions of the IDEA for students attending nonprofit private schools?**

**A.** No. Idaho public schools continue to have a responsibility to ensure the equitable participation of students placed by their parents in nonprofit private elementary and secondary schools and ensure an accurate count of those students.

### **Q. Can a student be eligible for both the Parental Choice Tax Credit and the equitable services provisions of the IDEA through a public school? (e.g., Can a student receive the tax credit and also a services plan from the local public school?)**

**A.** It depends. If a student whose parent is using the Parental Choice Tax Credit is attending a nonprofit private school, as defined in federal and state law, the student may receive a services plan and may access an equitable portion of federal funds through a services plan, although a public school is not required to serve every private school student with a disability. Students attending a nonprofit private school are not entitled to every service or the amount of service that they would receive if enrolled in public school.

**Additional Resource:** [Outline of HB 93- School Choice Legislation](#)

[https://prtoolkit.org/laws-legislation/#elementor-toc\\_heading-anchor-0](https://prtoolkit.org/laws-legislation/#elementor-toc_heading-anchor-0)

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**For Questions Contact**

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