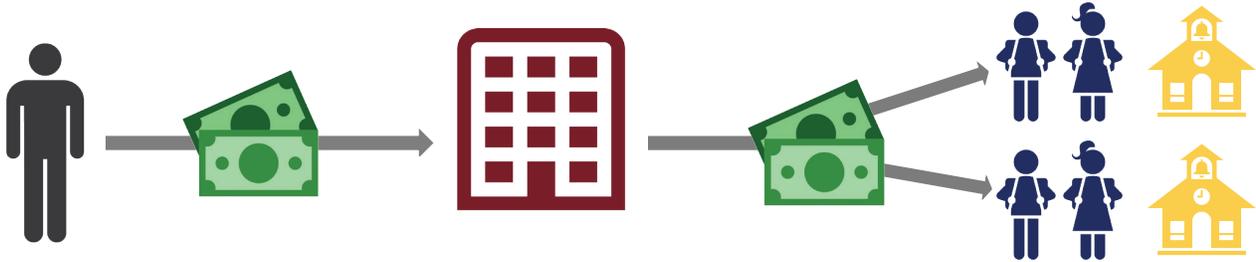


HOW DOES IT WORK?



A tax credit scholarship is a private school scholarship given to students by a nonprofit organization supported by private donations.



When an individual or business donates to a scholarship granting organization (SGO), they are eligible to receive a partial or full tax credit on their state income tax liability.

Low-income and working-class parents then work with the SGO to find the best educational fit for their child. The child receives a scholarship to a private school of his or her choice.

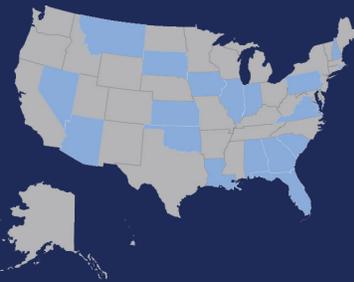
ACADEMIC ACHIEVEMENT

Studies show that all kids benefit from school choice programs.

- Studies consistently demonstrate that public schools benefit from the existence of scholarship tax credit programs. Twenty of 21 studies showed these programs improve the performance of nearby public schools.
- Opportunity Scholarships are funded exclusively by private donations to SGOs. Thus, they do not divert any public money from public to non-public schools.
- A 2017 study on the Florida Tax Credit Scholarship Program shows participating students 43% more likely to enroll in college than their peers.
- In 2012, researchers found that school choice programs increased overall college enrollment rates among African Americans by 24%.

IMPACT ACROSS THE U.S.

Similar laws exist in 18 other states - including Kansas, Iowa and South Dakota.



- Tax credit scholarships have helped over **290K** students nationwide.
- Donations for similar programs across the country exceed **\$1.1 billion** to date.
- In Iowa, the tax credit scholarship program has saved the state at least **\$280 million** since its enactment in 2006.
- In **18 states** overall, tax credit scholarships have saved **\$1.7 to \$3.4 billion** to date.

HOW WILL IT WORK IN NEBRASKA?

- The proposed program provides a 100% state income tax credit for donations to scholarship granting organizations.
- The state will provide \$10 million in total income tax credits, with the amount of tax credits available increasing every year if 95% of the income tax credit cap is reached.
- This program will change the lives of thousands of Nebraska's kids every year! In 2016 alone, Children's Scholarship Fund of Omaha turned away 600+ applicants due to lack of funds.

