ST. MARY'S CATHOLIC SCHOOL

Idaho Parental Choice Tax Credit — Cheat Sheet

The Basics

Official name	Idaho Parental Choice Tax Credit (House Bill 93), signed into law February 27, 2025
Status	ACTIVE NOW — this is already law and already being administered, unlike the federal credit
Who administers it	Idaho State Tax Commission, via myschoolchoice.idaho.gov
Funding	Nearly $50 million in state funds annually — this is real state money, not donor-funded like the federal credit
Credit amount	Up to $5,000 per eligible child; up to $7,500 per child with a qualifying disability
Refundable?	Yes — refundable tax credit, meaning families can receive it even if they owe little or no state tax
Is it a voucher?	No — money goes directly to the parent/guardian and is reimbursement-based (or a one-time advance for qualifying families), not paid directly to a school

Two Ways Families Can Get It

- Tax Credit (reimbursement): Pay qualifying expenses first, keep receipts, then claim the credit when filing your Idaho Form 40. Best for families who can afford to pay upfront and get reimbursed later.
- Advance Payment: A one-time, upfront payment (up to $5,000/$7,500) issued before expenses are paid — only available to families at or below 300% of the federal poverty level. Once a child receives an advance payment, they can never receive one again in their entire K-12 career (though the family could still claim the regular credit in future years).

Who Qualifies

- Parent and child must both be full-time Idaho residents.
- Child must be age 5–18 (for the 2025 credit) or age 5–19 (for the 2026 advance payment) — up to 21–22 with a qualifying disability.
- Child must NOT be enrolled in any public school, public charter, public virtual charter, public magnet, or part-time kindergarten — including part-time enrollment or participation in a single public-school class or sport, which disqualifies that semester.
- The parent must have filed a 2024 Idaho Form 40 listing the child as a dependent.
- Priority goes to families at or below 300% of the federal poverty level; others are placed on a waitlist and processed first-come, first-served as funds allow.

What Counts as a Qualifying Expense

- Nonpublic school tuition and fees, provided the school's instruction covers at least the four core subjects: English language arts, math, science, and social studies
- Homeschool curriculum and textbooks covering those same four core subjects (note: a parent's own instructional time is not itself a qualifying expense — only materials, tutoring, and outside services are)
- Tutoring, standardized test fees, AP exams, college-entrance exam prep, transportation to instruction, and services for students with disabilities

2026 Timeline

- First window (for 2025 expenses): January 15 – March 15, 2026 — has closed
- Second window (reopened, ~$7M still available): May 21 – August 15, 2026, or sooner if funds run out — applications processed first-come, first-served
- Apply online through a Taxpayer Access Point (TAP) account at myschoolchoice.idaho.gov — TAP registration itself can take up to two weeks

Why This Matters for St. Mary's Families

Unlike the federal scholarship tax credit (not usable until 2027), this Idaho program is real money, right now, for currently enrolled and prospective nonpublic-school families — up to $5,000 per child annually.