

## Educational Credits for Exceptional Needs Children (ECENC)

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### Overview

South Carolina’s ECENC helps students with special needs attend credentialed independent schools. Parents can choose either tuition tax credits or scholarships funded by Exceptional SC, which relies on tax-credited donations from individuals and corporations.

Established in 2013, the program was re-booted in 2016 through consolidation of competing scholarship providers into a single statewide nonprofit, Exceptional SC, governed by a coalition of private school associations and regulated by the SC Department of Revenue.

In 2016-17, Exceptional SC awarded **1,958 tuition scholarships** to special needs students enrolling at **114 participating independent schools**. There were 5 eligible applicants for every 2 scholarships Exceptional SC could award. The scholarship awards are limited only by a **\$10m** annual cap set by the SC Legislature.

In 2016-17, a further **274** families obtained **\$2m** in refundable tuition tax credits for their **318** special needs children enrolling at the 114 schools. There were two eligible applicants for each credit confirmed. The parental tax credits are limited by a statewide \$2m annual cap.

**The new legislation will move the existing ECENC -now based SC State Budget and requiring annual renewal- to permanent law. This will provide families of children with special educational needs with greater predictability, matching the program’s timeline to the school year.**

## Quotes

“Parents have the most information, and best motivation, to choose the appropriate classroom for their own sons and daughters. That is especially true of families whose children are challenged in the ways they learn. The ECENC helps many such families, placing their children in the classroom best matched to the students’ unique strengths and needs. Moving the budget-based program to permanent law will afford these kids the security and stability they deserve”

-Representative Gary Smith (R-Greenville)  
Primary Sponsor, SC House of Representatives

“Exceptional SC and the parental tax credits support parents making tremendous sacrifices. The goal of the ECENC is helping these families help their own special needs kids. Moving the ECENC to permanent law will make a great opportunity more efficient and predictable for the challenged families it was created to support.”

-Rick Reames, former SC DOR Director  
Oversaw 2015 “reboot” of ECENC and creation of Exceptional SC

“Exceptional SC and the parental tax credits help families whose children would not be able to attend faith-based, special education schools such as ours. The program, especially since its reboot in 2016, has only added to our ability to enhance our instruction and add to the special services provided to our students. Permanent law would add stability and predictability for the many grateful families whose children have already benefitted and will benefit from this program.”

-Dr. John McCormick, Headmaster  
Hidden Treasures School, Greenville

## Family profiles



“The scholarship enables two of our children to attend Sandhills School and receive the extra help they need to address their learning differences. We have made many sacrifices to make this opportunity possible for them. My husband is active duty with the United States Air Force. When faced with a move last year, he fought to remain in place specifically for our children to continue at Sandhills School. None of this would be possible without the scholarship available to us through Exceptional SC.”

- Jennifer Hammon  
Columbia, SC

## Family profiles

“My wife and I adopted all three of our children as a sibling group through the South Carolina state foster care system. As you may imagine, transitioning through the very difficult path of foster care does not come without difficulties for children and families. Initially our two older children continued their education in the public school system. It quickly became evident that their needs were not being met in this environment and our experiences were less than satisfactory as we struggled alongside our children to complete the year.

Now, our children are attending school at Bob Jones Academy. This is the first year at BJA for our two older children and the second year for our youngest child. Each of them has excelled dramatically in their spiritual, social, and scholastic endeavors throughout this year. The change has been compelling and reassuring as each of their specific educational needs is being met at BJA.”

- Luke Lyons,  
Greevville, SC

## History

**February 2012** – House passes universal school choice legislation, H.4894.

**May 2013** – “Exceptional Needs” portions of H.4894 inserted into State Budget as Proviso 1.85.

**June 2013** – State Budget 2013-14 enacted; “Access Opportunity” established to support ECENC implementation.

**January 2014** – First donations made, and first tax credits reserved.

**May 2014** – Proviso clarified and renewed as Proviso 1.80 in 2014-15 State Budget.

- Alternative track for student eligibility determination
- DOR language strengthened
- SFO oversight and limits tightened

**June 2014** – \$5.8 million of \$8 million credit cap met as State Budget Year 2013-14 concludes.

**July 2014** – ECENC “resets” as State Budget Year 2014-15 begins.

November 2014 – \$8 million credit cap met for State Budget Year 2014-15.

**June 2015** – ECENC renewed; \$4 million in Tuition Tax Credits added to \$8 million in credits for SFO donors

- SFO oversight consolidated at DOR
- School application and reporting process clarified
- Direct credits for parents and guardians paying tuition out-of-pocket added

**June 2016** – ECENC renewed and revised

- Maximum per-student grants and credits raised to \$11,000
- Incumbent ECENC students assigned first priority for grants
- Single, statewide scholarship provider (ECENC Fund) created to serve all eligible students at all approved schools, governed by the SC private school associations
- \$10m of the program cap assigned to grants, \$2m to tuition credits
- Grant checks to be issued within 30 days of semester start or approval of student’s application
- Schools must offer a program or learning center to provide student accommodations, or on-site educational services or supports; or be a dedicated special education school

**July 2016** – Exceptional SC organized; begins taking donations and scholarship applications

## Legislative co-sponsor list

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## 2016-17 Participating schools

Aiken	Mead Hall	6 Scholarships
Aiken	St. Mary Help of Christians Catholic School	16 Scholarships
Anderson	Anderson Christian School	37 Scholarships
Anderson	Montessori School of Anderson	14 Scholarships
Anderson	New Covenant School	3 Scholarships
Anderson	St. Joseph Catholic School-Anderson	10 Scholarships
Beaufort	Beaufort Academy	1 Scholarships
Beaufort	St. Peter's Catholic School-Beaufort	11 Scholarships
Bluffton	Cross Schools	13 Scholarships
Bluffton	St. Gregory the Great	1 Scholarships
Camden	Camden Military Academy	9 Scholarships
Charleston	Addlestone Hebrew Academy	5 Scholarships
Charleston	Ashley Hall	6 Scholarships
Charleston	Bishop England High School	42 Scholarships
Charleston	Blessed Sacrament School	17 Scholarships
Charleston	Capers Preparatory Christian Academy	4 Scholarships
Charleston	Catherdral Academy	1 Scholarship
Charleston	Charleston Day	3 Scholarships
Charleston	First Baptist School of Charleston	2 Scholarships
Charleston	James Island Christian	2 Scholarships
Charleston	Mason Preparatory School	9 Scholarships
Charleston	Nativity Catholic School	2 Scholarships
Charleston	Porter Gaud	4 Scholarships
Charleston	The King's Academy	23 Scholarships
Chester	Hawthorne Christian	4 Scholarships
Columbia	Ben Lippen	23 Scholarships
Columbia	Cardinal Newman High School	56 Scholarships
Columbia	Covenant Classical	8 Scholarships
Columbia	Cutler Jewish Day School	11 Scholarships
Columbia	Hammond	4 Scholarships
Columbia	Heathwood Hall Episcopal School	7 Scholarships
Columbia	Hope Christian Academy	7 Scholarships
Columbia	Sandhills School	77 Scholarships
Columbia	St. John Neumann Catholic School	45 Scholarships
Columbia	St. Joseph Catholic School-Columbia	30 Scholarships
Columbia	St. Peter's Catholic School-Columbia	20 Scholarships

PRESS PACKET – ECENC Permanent Law Bill Press Conference 9:30 am 3/30/17

Columbia	The Oaks Christian	13 Scholarships
Columbia	The Chandler School	36 Scholarships
Florence	St. Anthony Catholic School-Florence	15 Scholarships
Florence	Thomas Sumter	6 Scholarships
Fort Mill	Westminster Catawba Christian School	19 Scholarships
Greenville	Bob Jones Academy	16 Scholarships
Greenville	Camperdown Academy	96 Scholarships
Greenville	Christ Church Episcopal School	72 Scholarships
Greenville	Einstein Academy	58 Scholarships
Greenville	Hampton Park	20 Scholarships
Greenville	Hidden Treasure Christian School	30 Scholarships
Greenville	HOPE Academy	62 Scholarships
Greenville	Mitchell Road Academy	8 Scholarships
Greenville	Our Lady of the Rosary Catholic School	36 Scholarships
Greenville	Shannon Forest Christian School	26 Scholarships
Greenville	Southside Christian School	76 Scholarships
Greenville	St. Anthony of Padua Catholic School	19 Scholarships
Greenville	St. Joseph's Catholic School-Greenville	25 Scholarships
Greenville	Timmerman School	5 Scholarships
Greenville	The Charleston Catholic School	30 Scholarships
Greenwood	Greenwood Christian	7 Scholarships
Greer	Calvary Christian School	11 Scholarships
Hanahan	Divine Redeemer Catholic School	3 Scholarships
Hartsville	Thomas Heyward	14 Scholarships
Hilton Head	Heritage Academy Hilton Head	2 Scholarships
Hilton Head	Hilton Head Christian Academy	29 Scholarships
Hilton Head	Hilton Head Preparatory School	16 Scholarships
Hilton Head	St. Francis by the Sea Catholic School	9 Scholarships
John's Island	Charleston Collegiate	9 Scholarships
Lancaster	Carolina Christian Academy	1 Scholarships
Lexington	Grace Christian School	3 Scholarships
Lexington	Northside Christian Academy	7 Scholarships
Longs	Holy Trinity Catholic School	5 Scholarships
Manning	Laurence Manning Academy	13 Scholarships
Mauldin	Montessori School of Mauldin	5 Scholarships
Moncks Corner	St. John's Christian Academy	15 Scholarships
Mt Pleasant	Christ Our King-Stella Maris Catholic School	30 Scholarships
Mt Pleasant	Crown Leadership Academy	4 Scholarships



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Mt Pleasant	Palmetto Christian Academy	8 Scholarships
Mt Pleasant	Walnut Grove	4 Scholarships
Mullins	Pee Dee Academy	9 Scholarships
Murrells Inlet	St. Michael Catholic School	23 Scholarships
Myrtle Beach	Chabad Jewish Academy	7 Scholarships
Myrtle Beach	St. Andrew Catholic School	21 Scholarships
Myrtle Beach	St. Elizabeth Ann Seton	2 Scholarships
Newberry	Newberry Academy	21 Scholarships
N. Augusta	Foothills Christian School	1 Scholarship
N. Augusta	Our Lady of Peace Catholic School	33 Scholarships
N. Charleston	St. John Catholic School-Charleston	37 Scholarships
Orangeburg	Orangeburg Prep	6 Scholarships
Rembert	Thomas Hart	14 Scholarships
Ridgeland	John Paul II Catholic School	22 Scholarships
Ridgeland	Steps of Faith Christian Academy	1 Scholarship
Ridgeland	Trident Academy	45 Scholarships
Rock Hill	St. Anne Catholic School-Rock Hill	39 Scholarships
Rock Hill	Westside Christian Academy	5 Scholarships
Simpsonville	Five Oaks	6 Scholarships
Spartanburg	Montessori Academy of Spartanburg	8 Scholarships
Spartanburg	Spartanburg Day School	21 Scholarships
St Stephen	Miracle Academy Preparatory School	74 Scholarships
Summerton	Clarendon Hall	2 Scholarships
Summerton	Harvest Community School	5 Scholarships
Summerville	Ridge Christian Academy	23 Scholarships
Summerville	Summerville Catholic School	14 Scholarships
Summerville	Sumter Christian School	4 Scholarships
Summerville	The Barclay School	18 Scholarships
Sumter	St. Anne Catholic School-Sumter	5 Scholarships
Sumter	Tabernacle	1 Scholarship
Taylors	Prince of Peace Catholic School	23 Scholarships
Walterboro	Colleton Prep	30 Scholarships
Walterboro	North Walterboro Christian Academy	3 Scholarships
W. Columbia	Glenforest School	16 Scholarships
Westminster	Cherokee Boys School	1 Scholarship
York	Blessed Hope Christian Academy York	2 Scholarships

## Frequently Asked Questions

### **What is the ECENC?**

South Carolina’s Educational Credits for Exceptional Needs Children (“ECENC”) helps students with special needs attend credentialed private schools. Parents can chose either tuition tax credits or scholarships funded by Exceptional SC.

### **Does DOR run the ECENC?**

No. The Department of Revenue (DOR) administers the tax credits and regulates Exceptional SC, the scholarship funding organization that provides tuition grants to eligible students enrolling at approved schools. Exceptional SC is governed by a collation of South Carolina private school associations.

### **How do the Parental Tuition Credits work?**

Parents or guardians of exceptional needs children who attend eligible schools approved by the EOC may claim a refundable South Carolina income tax credit for out-of-pocket spending on tuition. Credits are dollar for dollar, up to \$11,000, and are reserved on a first come, first served basis. There is an annual statewide limit of \$2 million.

### **How do families apply for the Tuition Tax Credits?**

Tuition is paid for an exceptional needs student at an eligible school. Then the family files a TC-57A form with the SC Department of Revenue. Next DOR confirms; credit are applied to their state tax obligation at time of filing. The excess is refunded to the family.

### **How do the Scholarships work?**

A special charity, called Exceptional SC, awards grants to exceptional needs children. These scholarship grants allow eligible children to attend participating private schools. Donors to Exceptional SC are eligible for South Carolina income tax credits. Scholarships are checks written directly to the participating school in the name of the eligible student.

### **How do families apply for a Scholarship?**

First, the parents confirm their child is an exceptional needs student set to attend an eligible school. Then, they visit [ExceptionalSC.org](http://ExceptionalSC.org) and click “Apply Now” to complete an online application. If approved, Exceptional SC issues a check to the school in the name of the student to the approved school.

### **Which schools are eligible?**

In order to enroll these ECENC students, a school must be a an approved private primary or secondary schools physically located within South Carolina, not discriminate on basis of

race, color or national origin in their admission of students, use a curriculum which includes courses listed in state diploma requirements, use a national or state standardized testing and provide test scores to the Education Oversight Committee. They must also have physical facilities that meet local, state and/or federal laws, be a member of SACS, SCACS and/or SCISA, and complete an annual compliance audit. Finally, the school must also support students with documented disabilities through a specially designed program or a resource center.

**What are the "Levels of Support" at approved independent schools?**

The Education Oversight Committee (EOC) gives ECENC schools a support level designation, outlined as follows:

Support Level 1: Traditional school/classroom environment with no specific special education services provided but strives to make needed accommodations for exceptional needs students who struggle in academic areas.

Support Level 2: Traditional school/classroom environment with a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students.

Support Level 3: A school specifically existing to meet the needs of only exceptional needs students with documented disabilities.

**What is a Scholarship?**

Scholarships, or "grants," are payments made by Exceptional SC to exceptional needs children to attend eligible schools. Grants can cover tuition, transportation, and textbook costs. No single grant may exceed \$11,000.

**Who qualifies for Tuition Credits and Scholarships?**

Students whose families seek grants or tuition tax credits are qualified in one of two ways. Either they have a public school issued Individualized Education Plan (IEP) or a determination made by a qualified private provider, such as a licensed speech-language pathologist, psychiatrist, or medical, mental health, psycho-educational therapist, or other comparable licensed health care provider.

## Legislation

~~109.15.~~ (DOR: Educational Credit for Exceptional Needs Children) (A) As used in this ~~provision~~  
**section:**

(1) "Eligible school" means an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met, that:

- (a) offers a general education to primary or secondary school students;
- (b) does not discriminate on the basis of race, color, or national origin;
- (c) is located in this State;
- (d) has an educational curriculum that includes courses set forth in the state's

diploma requirements, graduation certificate requirements (for special needs children), and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress;

(e) has school facilities that are subject to applicable federal, state, and local laws;

(f) is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, ~~or~~ the South Carolina Independent Schools Association, **or Palmetto Association of Independent Schools;** and

(g) provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students or provides onsite educational services or supports to meet the needs of exceptional needs students, or is a school specifically existing to meet the needs of only exceptional needs students with documented disabilities.

(2) "Exceptional needs child" means a child:

(a) who has been evaluated in accordance with this state's evaluation criteria, as set forth in S.C. Code Ann. Regs. 43-243.1, and determined eligible as a child with a disability who needs special education and related services, in accordance with the requirements of Section 300.8 of the Individuals with Disabilities Education Act; or

(b) who has been diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, or medical, mental health, psychoeducational, or other comparable licensed health care provider as having a neurodevelopmental disorder, a substantial sensory or physical impairment such as deaf, blind, or orthopedic disability, or some other disability or acute or chronic condition that significantly impedes the student's ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child's unique needs;

**or**

**(c) who has been identified by the South Carolina Department of Social Services as having special educational or developmental needs;**

(4) 'Independent school' means a school, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met and that does not discriminate based on the grounds of race, color, religion, or national origin.

(5) 'Parent' means the natural or adoptive parent or legal guardian of a child.

(6) 'Qualifying student' means a student who is an exceptional needs child, a South Carolina resident, and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the applicable school year.

(7) 'Resident public school district' means the public school district in which a student

resides, or in the case of dependents of active duty military personnel, the public school district which the student may attend.

(8) 'Transportation' means transportation to and from school only.

(9) 'Tuition' means the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school, textbook fees, and school-related transportation.

(10) 'Department' means the Department of Revenue.

(B) (1) ~~There is created the~~ **The Educational Credit for Exceptional Needs Children Fund created by Act of 2017 will continue to operate** ~~that is separate and distinct from the State general fund. The fund shall be organized by the department as a public charity as defined by the Internal Revenue Code under sections 509(a)(1) through 509(a)(4) and consist solely of contributions made to the fund. The fund may not receive an appropriation of public funds. The fund shall receive and hold all contributions intended for it as well as all earnings until disbursed as provided in this chapter. Monies received in the fund shall be used to provide scholarships to exceptional needs children attending eligible schools.~~

(2) The amounts on deposit in the fund do not constitute public funds nor are the deposits property of the State. Amounts on deposit in the fund must not be commingled with public funds and the State shall have no claim to or interest in the amounts on deposit. Agreements or contracts entered into by or on behalf of the fund do not constitute a debt or obligation of the State.

(3) The fund shall be governed by five directors, two appointed by the Chairman of the House Ways and Means Committee, one of which is based upon the recommendation of the South Carolina Association of Christian Schools and one which is based upon the recommendation of the Diocese of Charleston, two appointed by the Chairman of the Senate Finance Committee based upon the recommendations of the South Carolina Independent Schools Association and one appointed by the Governor based upon the recommendation of the Palmetto Association of Independent Schools. The directors of the fund, along with the Director of the Department of Revenue, shall designate an executive director of the fund.

(4) In concert with the fund directors, the Department of Revenue shall administer the fund, including, but not limited to, the keeping of records, the management of accounts, and disbursement of the grants awarded pursuant to this ~~provis~~ **section**. The ~~department~~ **fund** may expend up to two percent of the fund for administration and related costs. The department may not expend public funds to administer the program.

(5) By June thirtieth of ~~the current~~ **each** fiscal year, the Department of Revenue must report to the Chairman of the Senate Finance Committee, the Chairman of the House Ways and Means Committee and the Governor:

(a) the number and total amount of grants issued to eligible schools in the ~~fiscal~~ **previous** year;

(b) for each grant issued to an eligible school in the ~~fiscal~~ **previous** year, the identity of the school and the amount of the grant;

(c) an itemization and detailed explanation of any fees or other revenues obtained from or on behalf of any eligible schools;

(d) a copy of a compilation, review, or audit of the fund's financial statements, conducted by a certified public accounting firm and;

(e) the criteria and eligibility requirements for scholarship awards.

(C) (1) Grants may be awarded in an amount not exceeding eleven thousand dollars or the total annual cost of tuition, whichever is less, to a qualifying student at an eligible school.

(2) Before awarding any grant, the fund must receive written documentation from the qualifying student's parent or guardian documenting that the qualifying student is an exceptional needs child. Upon approving the application, the fund must issue a check to the eligible school in the name of the qualifying student within either thirty days upon approval of the application or thirty days of the start of the school's semester.

(3) In the event that the qualifying student leaves or withdraws from the school for any reason before the end of the semester or school year and does not reenroll within thirty days, then the eligible school must return a prorated amount of the grant to the fund based on the number of days the qualifying student was enrolled in the school during the semester or school year within sixty days of the qualifying student's departure.

(4) The ~~department~~ **fund** may not award grants solely for the benefit of one school.

(5) The department may not release any personally identifiable information pertaining to students or donors or use information collected about donors, students, or schools for financial gain.

(6) The ~~department~~ **fund** shall develop a process to prioritize the awarding of grants to eligible incumbent grant recipients at eligible schools.

(D) (1) (a) Tax credits authorized by subsection (H)(1) and subsection (I) of this ~~provised~~ **section** annually may not exceed cumulatively a total of ten million dollars for contributions to the Educational Credit for Exceptional Needs Children Fund.

(b) Tax credits authorized pursuant to subsection (H)(2) of this ~~provised~~ **section** annually may not exceed cumulatively a total of two million dollars for tuition payments made on behalf of qualifying students.

(c) If the department determines that the total of the credits claimed by all taxpayers exceeds either limit amount as contained in items (a) or (b), it shall allow credits only up to those amounts on a first come, first served basis.

(2) (a) The department shall establish an application process to determine the amount of credit available to be claimed. The receipt of the application by the department shall determine priority for the credit. Subject to the provisions of subitem (e), contributions must be made annually on or before ~~June thirtieth~~ **December thirty-first**, in order to claim the credit. The credit must be claimed on the return for the tax year that the contribution is made.

(b) A taxpayer may not claim more than sixty percent of his total tax liability for the year in contribution toward the tax credit authorized by subsection (H)(1) or subsection (I). This credit is not refundable.

(c) If a taxpayer deducts the amount of the contribution on his federal return and claims the credit allowed by subsection (H)(1) or subsection (I), then he must add back the amount of the deduction for purposes of South Carolina income taxes.

(d) The department shall prescribe the form and manner of proof required to obtain the credit authorized by subsection (H)(1) or subsection (I). The department shall also develop a method of informing taxpayers if the credit limit is met at any time during the fiscal year.

(e) A taxpayer only may claim a credit pursuant to subsection (H)(1) and subsection (I) for contributions made during the ~~fiscal~~ **tax** year.

(3) A corporation or entity entitled to a credit under subsection (H)(1) and subsection (I) may not convey, assign, or transfer the credit authorized by this ~~provised~~ **section** to another entity unless all of the assets of the entity are conveyed, assigned, or transferred in the same transaction.

(E) ~~(1) On or before August 1, 2016 independent schools may apply to the Education Oversight Committee to be certified as an eligible institution. The Education Oversight Committee shall develop an application to be completed by the independent schools which must contain at least:~~

The Education Oversight Committee is responsible for determining which schools are eligible to participate in the program. Annually, the Education Oversight Committee will establish an application process for new schools and a renewal process for schools that participated in the prior fiscal year.

**(1) The application process for new schools is limited to the following information:**

- ~~(a)~~ the number and total amount of grants received in the preceding fiscal ~~year;~~ **school** year;
- ~~(a)~~ ~~(b)~~ student test scores, by category, on national achievement or state standardized tests, or both, for all grades tested and administered by the school receiving or entitled to receive scholarship grants pursuant to this chapter in the previous fiscal ~~year;~~ **school** year;
- ~~(b)~~ ~~(c)~~ a copy of a compilation, review, or compliance audit of the organization's financial statements ~~as relating to the grants received,~~ conducted by a certified public accounting firm; and
- ~~(c)~~ ~~(d)~~ a certification by the independent school that it meets the definition of an eligible school as that term is defined in subsection (A)(1) and that the report is true, accurate, and complete under penalty of perjury in accordance with Section 16-9-10.

~~(2)~~ ~~(a)~~ The Education Oversight Committee may waive the August first deadline contained in subsection (E) upon good cause shown by an independent school.

**(2) The annual renewal process for schools is limited to the following information:**

- (a) the number and total amount of grants received in the preceding fiscal **school** year;
- (b) The Education Oversight Committee may waive some or all of the curriculum requirements contained in subsection (A)(1)(d) following consultation with the advisory committee.
- (3) (a) ~~By September 1, 2016~~ The Education Oversight Committee shall ~~publish~~ **maintain** on its website a comprehensive list of independent schools certified as eligible institutions. The list shall include for each eligible institution:
  - (i) the institution's name, addresses, telephone numbers, and, if available, website addresses; and
  - (ii) the score reports and **compliance** audits received by the committee pursuant to subsection (E)(1)(b) and (c).
- (b) The Education Oversight Committee shall summarize or redact the score reports identified in item (3)(a)(ii) if necessary to prevent the disclosure of personally identifiable information.
- (4) An independent school that does not apply for certification pursuant to this subsection must not be included on the list of eligible schools and contributions to that school shall not be allowed for purposes of the tax credits permitted by this ~~provised~~ **section**.
- (5) An independent school that is denied certification pursuant to this section may seek review by filing a request for a contested case hearing with the Administrative Law Court in accordance with the court's rules of procedure.
- (F) (1) The Education Oversight Committee shall establish an advisory committee made up of not more than nine members, including parents, and representatives of independent schools and independent school associations.
  - (2) The advisory committee shall:
    - (a) consult with the Education Oversight Committee concerning requests for exemptions from curriculum requirements; and

(b) provide recommendations on other matters requested by the Education Oversight Committee.

(G) Except as otherwise provided, the Department of Education, the Education Oversight Committee, and the Department of Revenue, nor any other state agency may regulate the educational program of an independent school that accepts students receiving scholarship grants pursuant to this chapter."

(H) (1) A taxpayer is entitled to a tax credit against income taxes imposed pursuant to Chapter 6, Title 12 for the amount of cash and the monetary value of any publicly traded securities the taxpayer contributes to the Educational Credit for Exceptional Needs Children Fund up to the limits contained in subsection (D)(1)(a) of this ~~provised~~ **section** if:

(a) the contribution is used to provide grants for tuition to exceptional needs children enrolled in eligible schools who qualify for these grants under the provisions of this ~~provised~~ **section**; and

(b) the taxpayer does not designate a specific child or school as the beneficiary of the contribution.

(2) (a) A taxpayer is entitled to a refundable tax credit against income taxes imposed pursuant to Chapter 6, Title 12 for the amount of cash and the monetary value of any publicly traded securities, not exceeding eleven thousand dollars per child, for tuition payments to an eligible school for an exceptional needs child within his custody or care who would be eligible for a grant pursuant to this ~~provised~~ **section** up to the limits contained in subsection (D)(1)(b) of this ~~provised~~ **section**.

(b) If a child within the care and custody of taxpayer claiming a tax credit pursuant to this item also receives a grant from the Educational Credit for Exceptional Needs Children Fund, then the taxpayer may only claim a credit equal to the difference of eleven thousand dollars or the cost of tuition, whichever is lower, and the amount of the grant.

(I) A taxpayer is entitled to a tax credit against income taxes imposed pursuant to Chapter 11, Title 12 for the amount of cash and the monetary value of any publicly traded securities the taxpayer contributes to the Educational Credit for Exceptional Needs Children Fund up to the limits contained in subsection (D)(1)(a) of this ~~provised~~ **section** if:

(1) the contribution is used to provide grants for tuition to exceptional needs children enrolled in eligible schools who qualify for these grants under the provisions of this ~~provised~~ **section**; and

(2) the taxpayer does not designate a specific child or school as the beneficiary of the contribution.

~~(J) On or before August 1, 2016, each scholarship funding organization organized and operating pursuant to SECTION 9 of H. 4230, R. 130, Act 92 of 2015 shall deposit with the Educational Credit for Exceptional Needs Children Fund all remaining funds on hand as of July 1, 2016. Scholarship funding organizations organized and operating pursuant to SECTION 9 shall remain in existence after the effective date of this act solely for the purpose of winding down operations and depositing remaining funds with the Educational Credit for Exceptional Needs Children Fund pursuant to this provision. On August 1, 2016 all scholarship funding organizations organized pursuant to SECTION 9 shall cease to exist.~~