

SCHOOL CHOICE MATTERS

Oklahoma Policy Report

Introduction

PURPOSE

A combination of well-designed policies give all students access to the broadest range of educational opportunities, including key core policies and helpful policy enhancers. The purpose of this document is to provide insight to how well your state is doing at implementing the Ecosystem of School Choice Policies. This state report summarizes evidence across the seven policy buckets, with each policy component detailed in individual cells.

CORE POLICIES

Key policies expand student opportunities.



[Open Enrollment](#)



[Charter Schools](#)



[Private School Choice](#)



[Homeschooling](#)

POLICY ENHANCERS

Supporting policies enhance those opportunities.



[Part-time Enrollment/Course Access](#)



[Learn Everywhere](#)



[Transportation](#)

CORE POLICIES



Open Enrollment in Oklahoma

POLICY	RATING	POLICY OVERVIEW
<p>Transfers Between Districts</p>	<p>YES</p> <p>Mandatory policy requiring districts to accept all students where capacity exists</p>	<p>Oklahoma Statute requires the transfer of a student from the district in which they reside to another school district at any time when requested, unless the receiving district does not have capacity to accept the student. School boards are required to adopt policies reflecting this requirement.</p> <p>(70 OK Stat 8-101.2 Transfer of student from residential school district)</p> <p>Oklahoma Statute also provides for open enrollment for students seeking to transfer to a charter school located outside of their school district of residence, provided the school has the capacity.</p> <p>(70 OK Stat 3-140 Student eligibility – Districts – Preferences – Transfers – Discrimination)</p>
<p>Transfers Within Districts</p>	<p>YES</p> <p>Mandatory policy allowing students to transfer schools</p>	<p>Oklahoma Statute requires the transfer of a student from one school site to another school site within the school district where the student resides at any time when requested, unless the grade level of the receiving school site has reached capacity. A certain number of children of active-duty military personnel are exempt from the capacity limitations on intradistrict transfers: 2 military dependents per 100 students at the elementary level, 4 military dependents per 100 students at the middle school level, and 6 military dependents per 100 students at the high school level.</p> <p>(70 OK Stat 8-114, as authorized by House Bill 24-3386 and House Bill 25-2259)</p> <p>Starting July 1, 2024, school boards are required to adopt policies reflecting this requirement.</p> <p>(70 OK Stat 8-114, as authorized by House Bill 24-3386)</p>

<p>Year-round Transfer Window</p>	<p>YES</p> <p>Year-round transfer window and once-in always-in provision</p>	<p>As prescribed by Oklahoma Statute, the State Board of Education is required to complete an application form specified by the State Board, which must be filed with the superintendent of the receiving school district. Students are then enrolled in the order in which they submit their applications. No specific transfer window is specified in policy.</p> <p>(70 OK Stat 8-101.2 Transfer of student from residential school district; 70 OK Stat 8-103 Application for transfer – Procedure)</p> <p>Guidance for parents from the Oklahoma Department of Education makes clear that a request to transfer may be submitted at any time.</p> <p>(Oklahoma State Dept of Education, Parent’s Guide to Student Transfers)</p>
<p>Tuition-Free Public Schools</p>	<p>LIMITED</p> <p>Tuition can be charged</p>	<p>Oklahoma Statute is silent regarding charging tuition for open enrollment students.</p>
<p>School Capacity Transparency</p>	<p>YES</p> <p>Districts must report capacity by school and grade level</p>	<p>Oklahoma Statute requires district boards of education to adopt policies to determine the number of transfer students the school district has the capacity to accept in each grade level for each school site. This policy must be posted on the school district website.</p> <p>Once those numbers are calculated using that policy, the board of education must publish the number of transfer students for each grade level and each school that will be accepted.</p> <p>(70 OK Stat 8-101.2 Transfer of student from residential school district)</p>
<p>Transfer Data Transparency</p>	<p>YES</p>	<p>Oklahoma Statute requires districts to report to the State Department of Education the number of transfer students for each grade level and each school site that the district has the capacity to accept.</p> <p>Districts must submit the number of student transfers approved and denied and the basis for the denial.</p> <p>The State Board is then required to publish the data on its website and make the data available to the Office of Educational Quality and Accountability.</p> <p>(70 OK Stat 8-101.2 Transfer of student from residential school district)</p>

<p>Transparent Appeal Process</p>	<p>YES</p>	<p>Oklahoma Statute provides that if a transfer request is denied, the parent may appeal the decision within 10 days to the receiving school district board of education. If the receiving school district board of education denies the appeal, the parent may appeal the denial to the State Board of Education.</p> <p>(70 OK Stat 8-101.2 Transfer of student from residential school district)</p>
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SOURCE CITATIONS

<p>Statutes</p> <p>70 OK Stat 3-140 Student eligibility – Districts – Preferences – Transfers – Discrimination</p> <p>70 OK Stat 8-101.2 Transfer of student from residential school district</p> <p>70 OK Stat 8-103 Application for transfer – Procedure</p>	<p>State Department of Education</p> <p>Oklahoma State Dept of Education, Student Transfers</p>
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Charter Schools in Oklahoma

POLICY	RATING	POLICY OVERVIEW
<p>Multiple Charter Authorizers</p>	<p>YES</p> <p>Multiple authorizers</p>	<p>Charter schools in Oklahoma may be authorized by the following:</p> <ul style="list-style-type: none"> • Any school district in the state, provided the charter school is located within the geographical boundaries of the sponsoring district. • An accredited comprehensive, regional, or 2-year institution that is a member of the Oklahoma State System of Higher Education or a private institution of higher learning located in the state and accredited; • A federally recognized Indian tribe operating a high school, if the charter school is for the purpose of demonstrating native language immersion instruction and is located within its former reservation or treaty area boundaries; • The Statewide Charter School Board when the applicant is the Office of Juvenile Affairs (beginning July 1, 2024); • A federally recognized Indian tribe only when the charter school is located within the former reservation or treaty area boundaries of the tribe on property held in trust by the Bureau of Indian Affairs; • The Statewide Charter School Board. <p>(70 OK Stat 3-132 Application of act – Charter schools – Sponsorship – Limitation on establishment of new schools – Conversion school)</p> <p>Oklahoma Statute then provides that beginning July 1, 2024, any application seeking to establish a charter school must first submit the application to the school district in which the proposed charter school is to be located. If the application is denied, the application may then be submitted to an authorizer.</p> <p>(70 OK Stat 3-134 Applications – Presubmission training – Contents – Procedures)</p> <p>Note: The Statewide Charter School Board has the sole authority to sponsor statewide virtual charter schools and may sponsor other charter schools.</p>

		<p>(70 OK Stat 3-132.1 Creation of Statewide Charter School Board – Termination of Statewide Virtual Charter School Board – Transfer to Statewide Charter School Board)</p>
<p>Charter Appeal Process</p>	<p>LIMITED</p> <p>Restrictive appeals process</p>	<p>Beginning July 1, 2024, any application seeking to establish a charter school must first submit the application to the school district in which the proposed charter school is to be located. If the application is denied, the applicant may revise the application and resubmit, or the application may then be submitted to an authorizer.</p> <p>Boards of education of school districts, higher education institutions, private institutions of higher learning, or federally recognized Indian tribes must notify the State Board and Statewide Charter School Board when it accepts sponsorship of a charter school.</p> <p>If the Statewide Charter School Board denies an application, the parties may then proceed to binding arbitration.</p> <p>(70 OK Stat 3-134 Applications – Presubmission training – Contents – Procedures)</p>
<p>Charter Regulatory Flexibility</p>	<p>YES</p> <p>Automatic exemption from most state and local regulations</p>	<p>Charter schools are exempt from all statutes and rules relating to schools, boards of education, and school districts. Charter schools must, however, comply with all statutes and rules relating to health, safety, civil rights, and insurance.</p> <p>Statute provides that charter schools must establish employee certification requirements in the charter contract. The contract may also provide for employer-employee bargaining.</p> <p>(70 OK Stat 3-136 Written charter contract requirements – Employment contracts)</p>
<p>Equitable Charter Funding</p>	<p>LIMITED</p> <p>Disparities exist</p>	<p>Oklahoma Statutes provide that charter schools receive the State Aid allocation, federal funds to which it is eligible and qualifies for, and any other state-appropriated revenue generated by students for the applicable year.</p> <p>The Statute provides that to calculate weighted average daily membership, the school must multiply the actual enrollment of student as of August 1 by 1.333. The charter school receives revenue equal to that which would be generated by the estimated weighted average daily membership. At midyear, this allocation may be adjusted.</p> <p>Oklahoma Statute specifically provides that charter schools are not eligible to receive state-dedicated, local or county revenue.</p> <p>Charter schools may not levy taxes or issue bonds.</p>

		<p>Charter schools may enter private contracts to borrow money from lenders.</p> <p>(70 OK Stat 3-142 Funding – Charter School Closure Reimbursement Revolving Fund)</p> <p>Oklahoma Statute creates the Charter School Incentive Fund for the purpose of providing financial support to charter school applicants for start-up costs and costs associated with renovating or remodeling existing buildings and structures for use by charter schools.</p> <p>(70 OK Stat 3-144 Charter Schools Incentive Fund)</p>
<p>Charter Facilities Funding</p>	<p>LIMITED</p> <p>Some or no facilities funding</p>	<p>Oklahoma Statute provides that charters which choose to lease property will be eligible to receive current government lease rates.</p> <p>(70 OK Stat 3-142 Funding – Charter School Closure Reimbursement Revolving Fund)</p> <p>Oklahoma has established the Redbud School Funding Act, which directs a portion of medical marijuana tax revenue for annual distribution to eligible charter schools to acquire and improve school buildings. These funds are deposited in the State Public Common School Building Equalization Fund. School districts and eligible charter schools that are “below the state average in local property taxes and the county-wide millage per student are eligible to receive these funds.”</p> <p>(Oklahoma State Dept of Education, Redbud School Grants; Oklahoma School Finance – Technical Assistance Document)</p> <p>Oklahoma Statute creates the Charter School Incentive Fund for the purpose of providing financial support to charter school applicants for start-up costs and costs associated with renovating or remodeling existing buildings and structures for use by charter schools.</p> <p>(70 OK Stat 3-144 Charter Schools Incentive Fund)</p>
<p>Options for High-Performing Charters</p>	<p>LIMITED</p> <p>No opportunities for high-performing charter schools</p>	<p>Oklahoma Statute provides that eligible non-school-district sponsors must give priority to applicants that have “demonstrated a record of operating at least one school or similar program that demonstrates academic success and organizational viability and serves student populations similar to those the proposed charter school seeks to serve.”</p> <p>(70 OK Stat 3-132 Application of act – Charter schools – Sponsorship – Limitation on establishment of new schools – Conversion school)</p>

		<p>Charter contracts may be renewed for up to 10 years, the exact term of which may be based on the school’s performance.</p> <p>(70 OK Stat 3-137 Duration of contract – Performance report – Renewal – Termination – School closure)</p>
<p>Charter Zoning Exemptions</p>	<p>LIMITED</p> <p>Less than full protections</p>	<p>Unable to locate policies relating to charter school exemptions from local zoning and ordinances.</p>

SOURCE CITATIONS

Statutes

[70 OK Stat 3-132 Application of act – Charter schools – Sponsorship – Limitation on establishment of new schools – Conversion school](#)

[70 OK Stat 3-132.1 Creation of Statewide Charter School Board – Termination of Statewide Virtual Charter School Board – Transfer to Statewide Charter School Board](#)

[70 OK Stat 3-134 Applications – Presubmission training – Contents – Procedures](#)

[70 OK Stat 3-136 Written charter contract requirements – Employment contracts](#)

[70 OK Stat 3-137 Duration of contract – Performance report – Renewal – Termination – School closure](#)

[70 OK Stat 3-142 Funding – Charter School Closure Reimbursement Revolving Fund](#)

[70 OK Stat 3-144 Charter Schools Incentive Fund](#)

State Department of Education

[Oklahoma State Dept of Education, Oklahoma Charter Schools](#)

[Oklahoma State Dept of Education, Redbud School Grants](#)

[Oklahoma School Finance – Technical Assistance Document](#)



Private School Choice in Oklahoma

POLICY	OVERALL RATING		PROGRAM OVERVIEW
<p>Universal Eligibility</p>	<p>YES</p> <p><i>Scoring is calculated based off % of all students served</i></p>	<p>YES</p>	<p>Oklahoma Parental Choice Tax Credit Act The Oklahoma Parental Choice Tax Credit provides tax credits to parents to pay for students’ tuition in a private school or other education expenses in other schools.</p> <p>“Eligible student” is defined to mean a resident of the state who is eligible to enroll in a public school in the state. This includes students enrolled in, or expected to enroll in, private schools in the state accredited by the State Board or another accrediting association or a student who is educated pursuant to other means of education.</p> <p>(70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program, as amended by House Bill 3388, Oklahoma Legislature (2024))</p>
		<p>LIMITED</p>	<p>Oklahoma Equal Opportunity Education Scholarships The Oklahoma Equal Opportunity Education Scholarships, authorized under Oklahoma Statute, provides tax credits for donations made to scholarship-granting organizations, as well as educational improvement grant organizations, public schools, and public school foundations.</p> <p>“Eligible student” is defined in Oklahoma Statute to mean a “child of school age who is lawfully present” in the US and whose household’s total annual income during the preceding tax year does not exceed an amount equal to 300% of the income standard used to qualify for a free or reduced-price school lunch, or who, during the immediately preceding school year, attended or, by virtue of the location of such student’s place of residence, was eligible to attend a public school in the state which has been identified for school improvement.</p> <p>(68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act)</p>
		<p>LIMITED</p>	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities Through statute, Oklahoma established the Lindsey Nicole Henry Scholarship program, which provides vouchers to parents of students with disabilities.</p>

			<p>Eligible students include those for whom an IEP or an individualized service plan has been developed. Parents may request to have a scholarship awarded for a child enrolled in and attending a private school if the parent has obtained acceptance for admission of the student to a private school that is eligible for participation in the program.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>
<p>Comparable Student Funding</p>	<p>LIMITED</p> <p>Funding below 90%</p> <p><i>Scoring is calculated based off program with largest number of students (OK Parental Choice Tax Credit)</i></p>	<p>LIMITED</p>	<p>Oklahoma Parental Choice Tax Credit Act</p> <p>If a student attends an accredited private school, the maximum credit amount must be as follows:</p> <ul style="list-style-type: none"> • \$7,500 or the amount of tuition and fees for the private school, whichever is less, if the combined adjusted gross income of the parents or legal guardians of the eligible student during the second preceding tax year does not exceed \$75,000; • \$7,000 or the amount of tuition and fees for the private school, whichever is less, if the combined adjusted gross income of the parents or legal guardians of the eligible student during the second preceding tax year is more than \$75,000 but does not exceed \$150,000; • \$6,500 or the amount of tuition and fees for the private school, whichever is less, if the combined adjusted gross income of the parents or legal guardians of the eligible student during the second preceding tax year is more than \$150,000 but does not exceed \$225,000; • \$6,000 or the amount of tuition and fees for the private school, whichever is less, if the combined adjusted gross income of the parents or legal guardians of the eligible student during the second preceding tax year is more than \$225,000 but does not exceed \$250,000; • \$5,000 or the amount of tuition and fees for the private school, whichever is less, if the combined adjusted gross income of the parents or legal guardians of the eligible student during the second preceding tax year is more than \$250,000. <p>A further \$1,000 is available for a credit in qualified expenses per eligible student in each tax year if the eligible student is educated pursuant to the other means of education exception.</p> <p>If the eligible student attends a private school, accredited by the State Board or another accrediting association, that exclusively serves students experiencing homeless, the tax credit amount will be \$7,500, or the amount of the cost to educate the eligible student at the private school, whichever is less.</p>

			<p>Further, a tax credit will be available for those private schools that primarily serve financially disadvantaged students, where 90% of the private school’s admissions are based on enrolling students whose gross family income is 250% of the federal poverty threshold or below.</p> <p>(70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program, as amended by House Bill 3388, Oklahoma Legislature (2024))</p>
		LIMITED	<p>Oklahoma Equal Opportunity Education Scholarships The scholarships provided in Oklahoma Statute for this program total \$5,000 or 80% of the statewide annual average per-pupil expenditure, whichever is greater, to cover tuition, fees, and transportation costs of a qualified school. Funds can also be used to cover the educational costs of a qualified school which does not charge tuition, which enrolls special populations of students, and which is accredited by the State Board or another accrediting association approved by the Board.</p> <p>Finally, scholarships for eligible special needs students can total up to \$25,000 to cover all or part of the tuition, fees, and transportation costs of a qualified school for eligible special needs students.</p> <p>(68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act)</p>
		LIMITED	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities Oklahoma Statute provides that the maximum scholarship granted for an eligible student with disabilities is to be a calculated amount equivalent to the total State Aid factors for the applicable school year multiplied by the grade and disability weight generated by that student for the applicable school year.</p> <p>This is the scholarship amount, unless tuition and fees for the private school cost less. Up to 2.5% of the scholarship amount may be retained by the State Department of Education as a fee for administrative services rendered.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>
Uncapped Student Access	LIMITED Funding or enrollment cap	LIMITED	<p>Oklahoma Parental Choice Tax Credit Act Oklahoma has established a funding cap for this program.</p> <p>Oklahoma statute notes that at the beginning of each state fiscal year, the tax credits authorized in the Oklahoma Parental Choice Tax Credit Act must be reduced proportionally if</p>

			<p>Scoring is calculated based off program with largest number of students (OK Parental Choice Tax Credit)</p>	<p>current specified amounts appropriated for the financial support of public schools and public school activities combine to reduce from the amounts appropriated for the previous fiscal year.</p> <p>(70 OK Stat 28-100A Legislative intent – Baseline appropriations level as amended by House Bill 3388, Oklahoma Legislature (2024))</p> <p>For 2024, the authorized tax credits were limited to \$150 million. For 2025, the total amount of credits may not exceed \$100 million and 2026 and beyond, the credits will be limited to \$250 million.</p> <p>For the students who are educated pursuant to the “other means of education exception”, beginning in tax year 2025, the total amount of credits may not exceed \$5 million.</p> <p>(70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program, as amended by House Bill 3388, Oklahoma Legislature (2024))</p>
		LIMITED	<p>Oklahoma Equal Opportunity Education Scholarships Oklahoma Statute has established a cap on this program – the total credits authorized for tax years 2022 and beyond shall not exceed \$25,000,000 annually.</p> <p>For contributions to eligible educational improvement grants and contributions to eligible public school foundations or public school districts for tax year 2022 and after, the total credits authorized may not exceed \$25 million annually.</p> <p>(68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act)</p>	
		YES	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities Oklahoma Statute does not establish a funding or enrollment cap for this program.</p> <p>Statute requires the State Department of Education to calculate the total cost of all scholarships for all eligible students in the state and then reserve or retain from the total amount appropriated to the State Board for State Aid purposes, and any other revenue available for allocation for State Aid purposes the total cost for all scholarship payments.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>	

Extended Application Window	<p>LIMITED</p> <p>Application period or periods</p> <p><i>Scoring is calculated based off program with largest number of students</i></p> <p><i>(OK Parental Choice Tax Credit)</i></p>	<p>LIMITED</p>	<p>Oklahoma Parental Choice Tax Credit Act</p> <p>To claim the tax credit, parents must submit receipts to the Commission for qualified expenses.</p> <p>Amendments to statute in 2024 provide that for credits issued in the 2025-2026 school year and beyond, the application period must open on February 15 before each school year begins. For students whose parents or legal guardians have a combined adjusted gross income that does not exceed \$150,000, applications must be submitted within the first 60 days of the opening of the application to receive priority consideration.</p> <p>(70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program, as amended by House Bill 3388, Oklahoma Legislature (2024))</p> <p>The most recent application was available on December 6, 2023, As of June 19, 2024, all tax credits had been authorized.</p> <p>(Oklahoma Parental Choice Tax Credit)</p>
		<p>YES</p>	<p>Oklahoma Equal Opportunity Education Scholarships</p> <p>Scholarship granting organizations establish timelines for applications.</p> <p><i>(See Opportunity Scholarship Fund)</i></p>
		<p>LIMITED</p>	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities</p> <p>Oklahoma Statute provides that requests to participate in the program must be made by December 1. Funding for scholarships requested after December 1 will not be available until the beginning of the next school year.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>
Student Testing Options	<p>LIMITED</p> <p>Rigid mandates, multiple tests, or no accountability</p>	<p>LIMITED</p>	<p>Oklahoma Parental Choice Tax Credit Act</p> <p>The Oklahoma Statute authorizing the Parental Choice Tax Credit Act is silent regarding assessments to measure student academic progress.</p>
		<p>LIMITED</p>	<p>Oklahoma Equal Opportunity Education Scholarships</p> <p>Oklahoma Statute requires qualified schools to ensure “academic accountability to parents and</p>

	<p><i>Scoring is calculated based off program with largest number of students (OK Parental Choice Tax Credit)</i></p>		<p>guardians of students through regular progress reports.” There is nothing in statute that requires assessments to measure academic progress.</p> <p>(68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act)</p>
		LIMITED	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities Oklahoma Statute requires qualified schools to ensure “academic accountability to parents and guardians of students through regular progress reports.” There is nothing in statute that requires assessments to measure academic progress.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>
School Autonomy	<p>LIMITED</p> <p>Silent language or adverse regulations</p> <p><i>Scoring is calculated based off program with largest number of students (OK Parental Choice Tax Credit)</i></p>	LIMITED	<p>Oklahoma Parental Choice Tax Credit Act The Oklahoma Parental Choice Tax Credit Act is silent regarding private school autonomy.</p>
		LIMITED	<p>Oklahoma Equal Opportunity Education Scholarships The Oklahoma Equal Opportunity Education Scholarship Act is silent regarding private school autonomy.</p>
		LIMITED	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities The Oklahoma Statute establishing the Lindsey Nicole Henry Scholarships provides that private schools must employ teachers with certain expertise, must comply with all state laws relating to general regulations of private schools, and adhere to the tenets of its published disciplinary procedures prior to expelling a student.</p> <p>Otherwise, the Statutes are silent regarding privacy school autonomy.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>
Accessible School Participation	<p>LIMITED</p> <p>Accreditation requirement</p> <p><i>Scoring is calculated based off program with largest number of</i></p>	LIMITED	<p>Oklahoma Parental Choice Tax Credit Act Participating private schools must be accredited by the State Board of Education or another accrediting association that is either approved by the State Board of Education or operates across multiple states and meets a few basic criteria.</p> <p>(70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program, as amended by Senate Bill 684, Oklahoma Legislature (2025))</p>

	students (OK Parental Choice Tax Credit)	LIMITED	<p>Oklahoma Equal Opportunity Education Scholarships Oklahoma Statute requires qualified schools to be accredited by the State Board of Education or an accrediting association approved by the Board.</p> <p>(68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act)</p>
		LIMITED	<p>Lindsey Nicole Henry Scholarships for Students with Disabilities Oklahoma Statute requires participating private schools to meet the accreditation requirements set by the State Board of Education or other accrediting association approved by the State Board.</p> <p>(70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility)</p>

ESAs and Parent-Directed Spending

Freedom to Customize	LIMITED Must attend private school, or spending options limited	<p>Oklahoma Parental Choice Tax Credit Act 9) "Qualified expense" means:</p> <ul style="list-style-type: none"> d) the following expenditures: (i) Tuition and fees for nonpublic online learning programs; (ii) Academic tutoring services provided by an individual or a private academic tutoring facility; (iii) Textbooks, curriculum, or other instructional materials including, but not limited to, supplemental materials or associated online instruction required by an education service provider; and (iv) Fees for nationally standardized assessments including, but not limited to, assessments used to determine college admission and advanced placement examinations as well as tuition and fees for tutoring or preparatory courses for the assessments. <p>Title 710 Chapter 50-15-119 Parental Choice Tax Credit (oklahoma.gov)</p>
Freedom to Access	YES	<p>Private school tuition is one of the primary allowable expenses in the Oklahoma Parental Choice Tax Credit Act.</p> <p>9) "Qualified expense" includes:</p> <ul style="list-style-type: none"> (i) Tuition and fees for nonpublic online learning programs

<p>Carry-Over Funding</p>	<p>LIMITED</p> <p>Most or all unused funds revert to the state</p>	<p>Oklahoma Parental Choice Tax Credit Act</p> <p>The credit can only be claimed for expenses in the year it was incurred, so funds cannot carry over.</p> <ul style="list-style-type: none"> See If my expenses exceed my credit, can I use the following year’s credit to pay this year’s expenses? (ok.gov)
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Tax Credits

<p>Full Tax Credit</p>	<p>YES</p> <p><i>Scoring is calculated based off program with largest number of students (OK Parental Choice Tax Credit)</i></p>	<p>YES</p>	<p>Oklahoma Parental Choice Tax Credit Act</p> <p>The Oklahoma Parental Choice Tax Credit Act gives parents a dollar-for-dollar tax credit up to \$7,500, depending on a parent’s adjusted gross income.</p> <p>(70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program)</p>
		<p>LIMITED</p>	<p>Oklahoma Equal Opportunity Education Scholarships</p> <p>The Oklahoma Equal Opportunity Education tax credit is equal to 50% of the total amount of tax contributions, not to exceed \$1,000 for single individuals, \$2,000 for married filing jointly, or \$100,000 for any taxpayer which is a legal business entity.</p> <p>For a taxpayer that makes a contribution, plus a written commitment to contribute the same amount the following year, the credit for the two years will be 75% of the total amount of the contribution made during a taxable year, up to the allowable amounts.</p> <p>(68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act)</p>

SOURCE CITATIONS

<p>Statutes</p> <p>68 OK Stat 2357.206 Oklahoma Equal Opportunity Education Scholarship Act</p>	<p>State Department of Education</p> <p>Oklahoma State Dept of Education, School Choice</p>	<p>Other Resources</p> <p>Oklahoma Parental Choice Tax Credit</p>
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<p>70 OK Stat 13-101.2 Purpose of Program – Scholarship factors – Eligibility</p> <p>70 OK Stat 28-100A Legislative intent – Baseline appropriations level, as amended by House Bill 3388, Oklahoma Legislature (2024)</p> <p>70 OK Stat 28-101 Definitions – Oklahoma Parental Choice Tax Credit Program, as amended by House Bill 3388, Oklahoma Legislature (2024)</p>	<p>Oklahoma State Dept of Education, Lindsey Nicole Henry (LNH) Scholarship Program for Children with Disabilities</p>	<p>Opportunity Scholarship Fund</p>
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Homeschooling in Oklahoma

POLICY	RATING	POLICY OVERVIEW
<p>Homeschool without Prior Approval</p>	<p>YES No permission required</p>	<p>Oklahoma has compulsory attendance laws interpreted by the state Attorney General to allow for education of a child within a home, within certain guidelines.</p> <p>(70 OK Stat 10-105 Neglect or refusal to compel child to attend schools – Exceptions – Enforcement; OK Attorney General Op. No. 73-129 (1973))</p> <p>The guidelines, as outlined by the Oklahoma Department of Education, are suggestions for parents that choose to offer homeschooling to their children.</p> <p>(Oklahoma State Dept of Education, Home School)</p> <p>Oklahoma does not require parents to receive permission from local school boards or other administrative bodies to start homeschooling.</p>
<p>No Extra Homeschool Notifications</p>	<p>YES One-time or no notification</p>	<p>Oklahoma does not require notice to local or state officials regarding plans to homeschool. The Department of Education recommends that parents notify the principal of the school district the child resides in.</p> <p>(Oklahoma State Dept of Education, Home School)</p>
<p>No Certification to Homeschool</p>	<p>YES No certification requirement</p>	<p>Parents do not need to possess teacher certification, however, the instruction provided must be “supplied in good faith and must be equivalent to the education provided by the state.”</p> <p>(OK Attorney General Op. No. 73-129 (1973); Oklahoma State Dept of Education, Home School)</p>
<p>Flexible Assessment Options</p>	<p>YES Flexible academic accountability</p>	<p>Oklahoma does not require parents to assess academic progress. Required school subjects include reading, math, science, citizenship, U.S. constitution, health, safety, physical education, and conversation.</p> <p>(Oklahoma State Dept of Education, Home School)</p>

SOURCE CITATIONS

Statutes

[70 OK Stat 10-105 Neglect or refusal to compel child to attend schools – Exceptions – Enforcement](#)

State Department of Education

[Oklahoma State Dept of Education, Home School](#)

Other Resources

[OK Attorney General Op. No. 73-129 \(1973\)](#)

POLICY ENHANCERS



Part-time Enrollment in Oklahoma

POLICY	RATING	POLICY OVERVIEW
Resident Course Access	<p>NO</p> <p>No policy</p>	<p>Oklahoma does not have policies relating to part-time enrollment in local school districts.</p>
Nonresident Course Access	<p>NO</p> <p>No program</p>	<p>Oklahoma does not have policies relating to part-time enrollment for students in courses outside their district of residence.</p>
Virtual Course Access	<p>LIMITED</p> <p>Access denied to some resident students, or students must take at least one class in a public school</p>	<p>Oklahoma Statute requires the Statewide Charter School Board to create a list of supplemental online courses, approved by the Board, and then negotiate and enter contracts with supplemental online course providers to offer a state rate price to school districts for supplemental online courses.</p> <p>(70 OK Stat 3-132.2 Powers and responsibilities of Board – Accreditation and compliance – Conversion schools – Supplemental online courses)</p> <p>Through the Statewide Charter School Board mandate, Oklahoma created Horizon – an online learning platform for students for supplemental learning. These supplemental courses are paid for by schools from their General Fund. Students may take up to five credits in an academic year. It is not clear if this program is available for charter, nonpublic, and homeschool students.</p> <p>(Horizon Digitally Enhanced Campus)</p>

Extracurricular Access	NO No requirement to make extra/co-curricular opportunities available to all students	Oklahoma policy does not address homeschool and nonpublic school student access to extracurricular activities.
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SOURCE CITATIONS

Statutes 70 OK Stat 3-132.2 Powers and responsibilities of Board – Accreditation and compliance – Conversion schools – Supplemental online courses	Other Resources Horizon Digitally Enhanced Campus
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Learn Everywhere in Oklahoma

POLICY	RATING	POLICY OVERVIEW
Provider Qualification Standard	<p>NO</p> <p>No program</p>	<p>Oklahoma has not established a Learn Everywhere program.</p>
Course Credit Standard	<p>NO</p> <p>No program</p>	
Core Course Opportunities	<p>NO</p> <p>No program</p>	
Central State List	<p>NO</p> <p>No program</p>	



Transportation in Oklahoma

POLICY	RATING	POLICY OVERVIEW
Open Enrollment Transit	<p>YES</p> <p>Equitable, for all students</p>	<p>Oklahoma Statute provides that upon the request for a student transfer under the Education Open Transfer Act, if the parent of the student requests that the receiving district provide transportation, and if the transfer is granted, the receiving district may, but is not required to, provide transportation.</p> <p>(70 OK Stat 9-101 Transportation provided)</p>
Fair Transportation Access	<p>LIMITED</p> <p>Equitable transportation offered to some charter OR private students</p>	<p>Charter School Students Charter school students can access transportation on equivalent terms to district students.</p> <p>(70 OK Stat 9-101 Transportation provided)</p> <p>Private School Students Oklahoma Statute does not provide transportation services for private school students.</p>
Vehicle Flexibility	<p>YES</p>	<p>Oklahoma Administrative Code provides that transportation equipment that may be used by school districts include vehicles with a seating capacity of 10 or more public school children at one time, provided they meet the minimum requirements for Types A, B, C, and D buses.</p> <p>(OAC 210: 30-5-6 School buses)</p>

SOURCE CITATIONS

<p>Statutes</p> <p>70 OK Stat 9-101 Transportation provided</p>	<p>Administrative Code</p> <p>OAC 210: 30-5-6 School buses</p>	<p>State Department of Education</p> <p>Oklahoma State Dept of Education, Student Transportation</p>
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