



# Live Free and Learn: A Case Study of New Hampshire's Scholarship Tax Credit Program

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It has long been recognized that a democratic society requires an educated citizenry. Education not only confers benefits to the individual, such as higher income and greater life expectancy, but also to society. Education enhances civic engagement, reduces crime, and increases GDP. However, different children have different educational needs and the international evidence suggests that the superior education systems are those that provide choice and competition. For these reasons, policymakers have sought innovative methods of expanding educational opportunities, including scholarship tax credit (STC) programs. An STC program grants tax credits to individuals and/or corporations who contribute to approved, nonprofit scholarship organizations (SOs) that help low- and middleincome families send their children to the schools of their choice. There are currently more than 150,000 students participating in 14 STC programs operating in 11 states, including Arizona (individual, corporate, and special needs), Florida, Georgia, Indiana, Iowa, Louisiana, New Hampshire, Oklahoma, Pennsylvania (low-income and failing schools), Rhode Island, and Virginia.

In order to facilitate a better understanding of how STC programs work in practice, this paper summarizes the available research on STC programs in general and presents a case study on New Hampshire's STC program in particular.

Read the full case study: .

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## About the Author



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