

LOUISIANA

Overall Market Rating: **Not Conducive to Growth**

Previously a leader in school choice, Louisiana has become a difficult place to launch or grow a private school for economically disadvantaged students. A prior voucher program has been replaced by GATOR, an education savings account program that aims to gradually expand eligibility to every student in the state but is capped at a budget level that is inadequate to meet even current demand. For 2025-26, eligibility was limited to returning students who previously received a voucher, new kindergarten students, pupils who previously attended a public school, and students whose family income didn't exceed 250% of the federal poverty level. With a relatively early application deadline (April 15), the first of these groups ended up receiving most of the available scholarships (5,200 of approximately 6,000). More than 40,000 students applied. GATOR scholarships range from about \$5,000 to \$7,600, depending on household income. Students with a disability receive over \$15,000. The combination of a budget cap and looming universal eligibility, along with the preference for returning students, will make it very tough for new students or schools to receive GATOR funds.

Louisiana's tax-credit scholarship program provides another avenue for schools to receive public funding, but the rules also favor existing schools and returning students. Only about 3% of private-school students receive tax-credit scholarships. While the average scholarship runs about \$4,000, students can apply for and receive more than one, and tax-credit scholarships are stackable with the ESA. Separately, all families with children in private school can receive a tax deduction (up to \$6,000 per year) under the state's largest tuition aid program; however, families without sufficient taxable income may not be able to benefit from the full deduction. There is a small voucher program for students with special needs, but fewer than 500 students participated in 2023-24.

+ Best ✓ Fair - Inadequate	Program(s) Prioritize Low- Income HHS	Funding Is Adequate to Meet Demand (High or No Cap)	New Schools Eligible in First Year	Per-Pupil Amount Is Adequate	The Application Process Is Family-Friendly	There Is a Supportive Ecosystem for Private Schools
LOUISIANA	-	-	✓	✓	-	✓

K-12 Enrollment:

LOUISIANA 2023-24			
Total PK-12	Public District	Public Charter	Private
791,077	588,074 (74%)	93,102 (12%)	109,901 (14%)

Choice Program Details:

GATOR Scholarship Program (Giving All True Opportunity to Rise)

Eligibility	Amounts	Participation (2025-26)	Other
One of these: <ul style="list-style-type: none"> • Received ESA or voucher prior year • Entering kindergarten • Enrolled in a public school for bulk of prior year • Family income doesn't exceed 250% of federal poverty level 	\$7,626 for low-income pupils (250% FPL) \$15,263 for students with a disability \$5,243 for all others	About 6,000 scholarships awarded for 2025-26	<ul style="list-style-type: none"> • ESA funds can be used for tuition, tutoring, books and other educational resources • More than 40,000 students applied for GATOR in 2025 • Schools must be accredited, working toward accreditation or be approved by the state Department of Education to receive GATOR funds • Additionally, schools that haven't been in operation for three years must post a surety bond or letter of credit • ESA students must take a nationally normed assessment • ESA awards are stackable with a tax-credit scholarship

Tuition Donation Credit Program

Eligibility	Amounts	Participation	Other
250% of FPL	Pegged to state funding for public schools (about \$4,500 for K-8 and \$5,000 for high school)	3,225 students in 2022-23 <ul style="list-style-type: none"> • \$4,225 avg. scholarship • 5 school tuition organizations (STOs) • 190 participating schools 	<ul style="list-style-type: none"> • 100% tax credit for STO donors • No cap on credits • First preference goes to pupils who received a scholarship the prior year • STO scholarships are stackable with an ESA • STO recipients must take state assessments

Elementary and Secondary School Tuition Deduction

Eligibility	Amounts	Participation	Other
Any K-12 student educated at home or in a private school	Tax credit up to a max of \$6,000	63,355 students in 2022-23 <ul style="list-style-type: none"> • \$5,922 avg. deduction 	<ul style="list-style-type: none"> • Deduction of 100% of private-school cost up to \$6,000 max • 50% deduction for costs of homeschooling

Sources: State of Louisiana, [Odyssey](#), [EdChoice.org](#), [National Alliance of Public Charter Schools](#)