



FOOTHILLS OVERVIEW: IDAHO'S PARENTAL CHOICE TAX CREDIT (HOUSE BILL 93)

On February, 27, 2025, Governor Brad Little signed into law Idaho [House Bill 93 \(HB 93\)](#), creating the Parental Choice Tax Credit program. The program, facilitated by the [Idaho State Tax Commission](#) (Tax Commission), allows parents to receive a refundable tax credit of up to \$5,000 per eligible student (increased to \$7,500 for students with disabilities) per year for qualified educational expenses.

The Parental Choice Tax Credit will be funded annually at \$50 million and will be available to qualifying taxpayers whose family incomes do not exceed 300% of the Federal Poverty Level. After processing “priority” applications, the credit will be available on a first-come, first-served basis regardless of income level.

While colloquially referred to as a “voucher bill,” HB 93 did not create a traditional school voucher program. Rather, the bill established a tax credit mechanism applicable at the individual taxpayer level. As such, Foothills does not have an opinion about the bill, individual taxpayer decisions, nor tax policy more broadly.

Foothills qualifies as an eligible school based on HB 93's definition of an accredited institution. Beyond this qualification, Foothills' independence is not impacted by the bill or the Parental Choice Tax Credit. HB 93 does not contain curriculum, teaching, or reporting requirements for the school. Families qualifying for the tax credit will be sent a school engagement survey by the Idaho Legislative Services Office.

We recommend that you check the [Idaho State Tax Commission page on HB93](#) for details about the implementation of the tax credit. However, Foothills recognizes that families will likely have questions about the Parental Choice Tax Credit program. Interested families may contact Tina Mullins, Business Director, with any questions (208-331-9260 or tmullins@foothillsschool.org).

At Foothills School, we weave together the arts and sciences, inspiring students to become courageous, joyful lifelong learners.