

APPENDIX

Exhibit Number	Description
1	Opinion and Order, entered October 8, 2021, Vol. 16, R. 2382-2411
2	Hollar Aff., R. 708-43
3	House Bill 9, 2022 General Assembly Regular Session (as introduced on Mar. 1, 2022)
4	House Floor Amendment 2 to House Bill 563, 2021 General Assembly Regular Session
5	House Floor Amendment 20 to House Bill 563, 2021 General Assembly Regular Session
6	Senate Floor Amendment 3 to House Bill 563, 2021 General Assembly Regular Session
7	Senate Floor Amendment 7 to House Bill 563, 2021 General Assembly Regular Session
8	Senate Floor Amendment 8 to House Bill 563, 2021 General Assembly Regular Session
9	Senate Committee Substitute 1 to House Bill 563, 2021 General Assembly Regular Session

COMMONWEALTH OF KENTUCKY
FRANKLIN CIRCUIT COURT
DIVISION I
CIVIL ACTION NO. 21-CI-00461

COUNCIL FOR BETTER EDUCATION, INC., *et al.*

PLAINTIFFS

v.

HOLLY M. JOHNSON, in her official capacity as Secretary
of the Kentucky Finance and Administration Cabinet, *et al.*

DEFENDANTS

and

THE COMMONWEALTH OF KENTUCKY
ex rel. Attorney General Daniel Cameron, *et al.*
and AKIA McNEARY and NANCY DEATON

INTERVENING DEFENDANTS

OPINION AND ORDER

This action is before the Court on *Cross-Motions for Summary Judgment* under CR 56. The Plaintiffs are the Council for Better Education, Inc. (a non-profit entity composed of various school districts and school officials who promote public education), the Warren County and Frankfort Independent Boards of Education, and several parents of public school students.¹ Plaintiffs seek declaratory and injunctive relief on their claims that House Bill 563, as enacted by the 2021 General Assembly, violates §§3, 59, 171, 183, 184 and 186 of the Kentucky Constitution. Secretary Holly Johnson of the Finance and Administration Cabinet, and Commissioner Thomas Miller of the Department of Revenue, who are charged with administering House Bill 563, are the nominal defendants. The Attorney General has intervened to defend the constitutionality of the challenged legislation, and the Court has granted the motion of various parents and guardians of school children who seek to obtain financial assistance from the Bill, to intervene as Defendants.

¹ Plaintiffs will be collectively referred to as "CBE" or "the Council".



CBE has filed a *Motion for Summary Judgment*, and the Attorney General and Intervening Defendants have filed cross-motions. The Court conducted oral arguments on September 16, 2021, and the case is now submitted to the Court for decision.

After careful consideration of the record, the Court **GRANTS** *Summary Judgment* under CR 56 on the Plaintiffs' claims that House Bill 563 violates §59 and §184 of the Kentucky Constitution. The Court finds that there are potential disputed issues of material fact on the Plaintiffs' claims under §3, §171, §183 and §186 of the Kentucky Constitution, and therefore **DENIES** the *Motions for Summary Judgment* on those claims. Likewise, the Court **DENIES** the *Motions for Summary Judgment* of the Attorney General and the Intervening Defendants on the defenses they have asserted. The reasons for the Court's rulings are set forth more fully below.

FACTUAL AND LEGAL BACKGROUND

House Bill 563 was enacted by the 2021 General Assembly to provide greater options for school children in Kentucky to obtain educational services, including financial assistance to pay tuition to private schools (for those children who reside in designated geographic areas with a population over 90,000). The stated goal of the legislation is "to give more flexibility and choices in education to Kentucky residents and to address disparities in educational opportunities to students."² The legislation provides financial assistance in the form of Education Opportunity Accounts (EOAs), funded by tax credits, to families with children in both the public schools (the "common schools" required by the Kentucky Constitution) and private schools. It provides for financial assistance to pay for supplemental educational programs such as test preparation, tutoring, computer hardware and software, and other educational services to supplement the educational opportunities available to all children in the common schools, and to children enrolled

² 2021 Ky. Acts ch. 167, Section 5.

in private schools. The legislation, in some circumstances, provides for financial assistance for public school students to pay out-of-district tuition to attend another public school district as a non-resident student. The portions of the legislation that allow public school students to transfer, without penalty, from their district of residence to another public school district where they do not reside, have not been challenged and are not at issue here.³

The private school tuition assistance that is a key component of the legislation has strict geographic limitations on its availability. It provides that “students that are residents of counties with a population of ninety thousand (90,000) or more, as determined by the 2010 decennial report of the United States Census Bureau, shall be permitted to use funds received through the EOA program for tuition and fees to attend nonpublic schools...”⁴ The stated justification for this geographic limitation on private school tuition assistance is that “students in these counties have access to substantial existing nonpublic school infrastructure and there is capacity in these counties to either grow existing tuition assistance programs or form new nonprofits from existing networks that can provide tuition assistance to students over the course of the pilot program.”⁵ The legislation then references Section 17 of the Act, which calls for future evaluations of the program to assess its effectiveness and scope.⁶ Of course, *all* legislation is subject to revision with each annual session of the General Assembly, and so the promise of future re-evaluation under Section 17 cannot cure any constitutional defects in the legislation as enacted.

At the Court’s request, the parties reviewed the publicly available data concerning private schools that are currently operating in Kentucky, and they filed a *Stipulation* on September 28, 2021 that includes an *Exhibit* listing these schools. For example, in Franklin County (population

³ 2021 Ky. Acts ch. 167, Sections 1-4.

⁴ 2021 Ky. Acts ch. 167, Section 7(2)(b).

⁵ *Id.*

⁶ *Id.*

49,285), there are three schools (Frankfort Christian Academy, Good Shepherd School, and Capital Day School) that are available to families who seek a private education option. All three Franklin County private schools are excluded from the private school tuition assistance provisions of this Act.⁷

The stated reason for the population-based classification is to ensure eligible counties have “substantial nonpublic school infrastructure” and that those existing private schools have capacity “to grow existing tuition assistance programs”.⁸ Hardin County, with a population of 105,000 has only three (3) existing non-public schools, while neighboring Nelson County, with a population of 43,437, has five (5) existing non-public schools. Yet tuition assistance is provided in the bill for students in Hardin County, but not for students in Nelson County.

The legislation establishes a relatively elaborate system of privatizing the allocation of the tax credits to privately operated “account granting organizations” (or “AGOs”) that are approved by the Department of Revenue (DOR). These AGOs accept funding from taxpayers, who, in turn will receive a virtual dollar-for-dollar credit on their income tax liability to the Commonwealth of Kentucky.⁹ Thus, the taxpayers (both individuals and business entities) who make a \$10,000 payment to an approved AGO will receive almost \$10,000 credit on their income tax liability. In essence, the Commonwealth simply forgives the income tax liability it is owed by the taxpayer, in exchange for the taxpayer’s funding of a private AGO. The tax debt to the Commonwealth is extinguished to the extent of the credit. The tax revenue of the Commonwealth is diminished by the amount of the payments to the AGO. The amount of income taxes collected for the general

⁷ Stipulation, 9/28/21, Exhibit A.

⁸ 2021 Ky. Acts ch. 167, Section 7(2)(b).

⁹ The tax credit is limited to “ninety-five (95%) of the total contributions made to an AGO, except as provided in subsection (4) of this section.” The tax credit is also capped at one million dollars. 2021 Ky. Acts ch. 167, Section 16(3). However, subsection (4) provides that the tax credit can be made over four (4) years and carried forward, in which case the allowable credit is increased to ninety-seven (97%) percent for each tax year. *Id.*

obligations of government will be diminished by \$125 million over the five tax years covered in the legislation.¹⁰ The AGOs, in turn, will distribute the money received from the tax credits to students and families in the form of Educational Opportunity Accounts (EOAs). The families of these students can spend the tax credit money on approved educational expenditures for the purposes set forth in the bill.

The Department of Revenue may audit AGOs for compliance with the tax provisions of the Act, apparently state expense.¹¹ But under Section 15(4) of the legislation, “[a]n education service provider shall not be required to alter its creed, practices, admissions policy, or curriculum in order to accept payments from an EOA.” Accordingly, the funds can be paid to schools that exclude children with learning disabilities, and educational providers can discriminate on any basis they choose, and still receive EOA funds. It appears education providers are exempt from all of the safeguards and accountability measures that the legislature has enacted that apply to public schools.

The legislation is designed to assist low and moderate-income families in obtaining private educational services, but the generous income limits of the Act provide for subsidies to families in the high-income category. The income limits for participation are found in the statute’s definition of “eligible student.”¹² That definition ties eligibility to income levels calculated based on requirements for participation in the free and reduced school lunch program funded by the U.S. Department of Agriculture. Eligibility is capped at “175% of the amount of household income necessary to establish eligibility for reduced-price meals based on size of household” under the

¹⁰ To the extent that the Taxpayer makes a payment to the AGO in the “form of marketable securities”, the Taxpayer could receive the additional tax benefit of avoidance of capital gains taxes, which foreseeably could allow the Taxpayer to receive not just a dollar-for-dollar credit on his income tax, but to receive *more than* a dollar of tax benefits for each dollar paid to the AGO. See 2021 Ky. Acts ch. 167, Section 9(4)(b).

¹¹ 2021 Ky. Acts, ch. 167, Section 13.

¹² 2021 Ky. Acts ch. 167, Section 6(6).

U.S.D.A. guidelines for the school nutrition program.¹³ Applying this standard, a family of four, with income of \$85,793.00 in annual income, will qualify for these subsidies for private educational services, including the payment of private school tuition for students who live in the geographic areas designated for such aid.¹⁴ Once a student is initially accepted into the EOA program, the legislation then allows for continued eligibility for benefits for families with income of up to \$122,562.00 (250% of the amount of household income necessary to establish eligibility for reduced-price meals under U.S.D.A. guidelines).¹⁵

By contrast, the median household income in Kentucky in 2019 was \$50,589.00.¹⁶ Thus, under the provisions of this legislation, non-EOA families with the median household annual income of under \$50,589.00 will be paying income taxes on all of their income and paying all the educational expenses of their children, while families with incomes up to \$122,562.00 will receive private tuition subsidies, paid for by tax credits to the funders of the AGOs (who are allowed to opt out of income taxes to the extent of their payments to the AGOs).

The “donor” taxpayers who take advantage of this tax credit are taxpayers who, by definition, are unwilling to make charitable donations to support the laudable goals of this legislation. Rather, these taxpayers are engaging in a tax transaction: they are paying the funds (which they already owe in tax liability to the state) to private AGOs, in exchange for a tax credit

¹³ HB 563, Section 6(6)(a). For more information on the guidelines used in the legislation to determine aid eligibility also *See*: Annual Update of the HHS Poverty Guidelines, 86 Fed. Reg. 7,732 (Feb. 1, 2021); Child Nutrition Programs: Income Eligibility Guidelines, 86 Fed. Reg. 12, 594 (Mar. 4, 2021); <https://www.govinfo/content/pkg/FR-2021-03-04/pdf/2021-004452.pdf> (The eligibility levels referenced in the statute, based on U.S.D.A eligibility for reduced lunch program is \$49,025 (130% of federal poverty guidelines from *Federal Register*); the eligibility for private school tuition is keyed to that figure: 175% of \$49,025 = \$85,792; 250% of \$49,025 = \$122,562).

¹⁴ The counties with populations exceeding 90,000 include: Jefferson, Fayette, Kenton, Boone, Warren, Hardin, Daviess, and Campbell. *See Exhibit A to Stipulation* of 09/28/2021.

¹⁵ 2021 Ky. Acts ch. 167, Section 8(3). *See also* Section 14(3)(b); AN ACT relating to education, H.B. 563, 21 Reg. Sess. (Ky. 2021); Kentucky QuickFacts, U.S. CENSUS BUREAU, <https://www.census.gov/quickfacts/fact/table/KY/PST045219> (last visited Oct. 7, 2021).

¹⁶ QuickFacts Kentucky, U.S. Census Bureau, <https://www.census.gov/quickfacts/fact/table/KY/INC110219>.

that eliminates their income tax liability to the extent of the payment. This tax transaction cannot accurately be characterized as a “donation.”

Under current (and prior) law, all taxpayers can make donations to non-profit charitable educational programs, and to any other charity, and to deduct all such donations from their gross income. In contrast, the taxpayers who will participate in this *tax credit* program are, by definition, taxpayers who are unwilling to make such donations for the standard deduction available to all taxpayers. The taxpayers who will fund this program will pay the money they already owe to the Commonwealth in income taxes to private AGOs, in *lieu* of paying their tax liability. In establishing this program, the legislature has essentially taken an account receivable to the Commonwealth of Kentucky, assigned it to these private AGOs, and forgiven the taxpayer’s liability to the state.

While the Attorney General and Intervenors repeatedly refer to this re-assignment of tax liability from the government to a private AGO as a “donation” of “private funds”, this description of the funding mechanism mischaracterizes the true nature of the transaction. The funding for this program is 100% raised from the state’s levying of the income tax. This funding is completely dependent on the coercive power of the state to collect that tax. The legislation simply allows this favored group of taxpayers to re-direct the income taxes they owe the state to private AGOs, and thereby eliminate their income tax liability. There is nothing “private” or “charitable” about the funding of the AGOs, and this funding mechanism is not a “donation” in any meaningful sense of that word that connotes a voluntary contribution of personal or business income. These taxpayers are not donating their own money to AGOs; they are taking the money they owe to the state in income taxes, and re-directing it to the AGOs, as authorized by this legislation. This distinction is

critical in applying the provisions of the Kentucky Constitution that govern taxation, and funding of “an efficient system of common schools.” Ky. Constitution, §§171, 183, 184 and 186.

The Attorney General and Intervenors rely heavily on the U.S. Supreme Court decision of *Arizona Christian School Tuition Organization v. Winn*, 563 U.S. 125, 131 S. Ct. 1436, 179 L. Ed. 2d 523 (2011), which dismissed an establishment clause challenge to the Arizona tuition tax credit program on the basis of standing. The Supreme Court never reached the merits of the establishment clause challenge to the Arizona statute, and dismissed the case on the grounds that the taxpayers who brought the suit lacked the standing to sue. The Supreme Court found that it was purely speculative that the tuition subsidies would adversely impact any individual taxpayer. The Plaintiffs could not show a nexus between the challenged statute and any alleged non-speculative injury they would suffer, and thus they failed to meet the required minimum basis for taxpayer standing under the doctrine of *Flast v. Cohen*, 392 U.S. 83, 88 S.Ct. 1942, 20 L.Ed.2d 947 (1968). None of the issues that form the basis for the establishment clause challenge to the Arizona statute are present in this case. Here, the Plaintiffs seek enforcement of the unique provisions of the Kentucky Constitution that govern taxation and education, which govern the legislature’s power to shape tax and education policy in the Commonwealth. The standing of Plaintiffs like these to bring such claims was definitively decided in *Rose v. Council for Better Education*, 790 S.W.2d 186, 202 (Ky. 1989).¹⁷ Additionally, the language from the *Winn* case concerning whether the Arizona tax credit is a private donation, or a public tax expenditure under Arizona law, has no applicability to this case. The Supreme Court’s characterization of the Arizona statute is based on Arizona law and is limited to its relevance to determining standing to sue under Article III of the

¹⁷ “If the system is not efficient, the local school board’s duty is to make every effort to remedy that situation. Included in that responsibility is the filing of this lawsuit. The local school board and the Council have a judicially recognizable interest in a system of efficient common schools, and we so recognize and declare.”

U.S. Constitution in an establishment clause challenge. *Winn* did not address the merits of the statute in any way that is relevant to the Kentucky Constitutional provisions before this Court.

DISCUSSION

I. THE ACT'S GEOGRAPHIC LIMITATION ON PRIVATE SCHOOL TUITION ASSISTANCE VIOLATES SECTIONS 59 OF THE KENTUCKY CONSTITUTION, AND THOSE PROVISIONS ARE NOT SEVERABLE FROM THE ACT'S REMAINING PROVISIONS.

A. *The Act's Geographic Limitations Constitute Special Legislation in Violation of Section 59 Because They Benefit Only Particular Locales.*

The Kentucky Supreme Court has recently refined the proper analysis of §59 claims to specify that “for analysis under Sections 59 and 60, the appropriate test is whether the statute applies to a particular individual, object or locale.” *Calloway County Sheriff's Department v. Woodall*, 607 S.W.3d 557, 573 (Ky. 2020). Previously, §59 was applied more broadly by the Kentucky Supreme Court to prohibit any classifications that the courts found to be arbitrary or discriminatory. The Court in *Calloway County Sheriff's Department* held that §59 review should be more narrowly focused on whether the legislation is discriminatory in the more limited sense of singling out a particular individual, object, or geographic location, for either disadvantageous or favorable treatment. Here, the singling out of a few counties with populations of over 90,000 for the lucrative benefit of tuition assistance for private schools, to the exclusion of all other counties (even those with robust private school options for students), falls squarely within the prohibition of §59.

There is no doubt that the private school tuition assistance provisions of the legislation apply only to a very limited *locale*, defined by the Act as counties with a population of over 90,000. This limits private school tuition assistance to only eight (8) counties, notwithstanding the fact that many other counties have accredited private schools that will be arbitrarily excluded from the program for no rational reason.

The Attorney General and Intervenors have attempted to characterize the population based restrictions of Section 7(2)(b) as a reasonable classification designed to enhance the efficient implementation of the Act by limiting the tuition assistance program to geographic areas where there are existing private school options. This rationale does not withstand even the most minimal scrutiny. There is simply no rational basis to exclude counties like Franklin County, Nelson County, and many others with a strong existing base of private schools from the tuition assistance program. If the legislature had wanted to limit tuition assistance to counties with existing accredited private schools, it would have been simple to do so. Instead, the legislature chose an arbitrary and discriminatory geographical classification (tied to population, not existing private school options) that excludes most counties, and families, from the most lucrative benefit of the legislation. As the Kentucky Supreme Court has explained, §59 was adopted to “prevent special privileges, favoritism and discrimination and to assure equality under the law.” *Kentucky Harlan Coal Co. v. Holmes*, 872 S.W.2d 446, 452 (Ky. 1994). The classification contained in this Act violates those principles.

The classification drawn by the legislation in this Act is virtually identical to the geographic classification struck down by the Kentucky Supreme Court in *University of the Cumberlands v. Pennybacker*, 308 S.W.3d 668 (Ky. 2008). There the legislature created a pharmacy tuition assistance program and limited its application to students attending “an accredited school of pharmacy at a private four (4) year institution of higher education with a main campus located in an Appalachian Regional Commission county in the Commonwealth.” *Id.* at 684. The Kentucky Supreme Court struck down the legislation because of its discrimination against students who attended pharmacy schools outside the favored geographic area. As the Court explained, “the General Assembly failed to treat equally all members of the pharmacy student class. Only those

pharmacy students enrolled or accepted for enrollment at the planned UC Pharmacy School could take advantage of this lucrative scholarship program. *This is precisely the type of special privilege and favoritism that Section 59 condemns.*" *Id.* at 685 (emphasis supplied). Here, the classification was drawn based on an arbitrary population limit that has the effect of greatly limiting the geographic availability of the "lucrative scholarship program"; in *Pennybacker* the classification was based on location of a main campus "in an Appalachian Regional Commission county". But the geographic limit is the same, as is the limitation to a particular object (conferring a tuition benefit on a limited class of students, to the exclusion of similarly situated students).

In the *Calloway County Sheriff's Department* case, the Supreme Court specifically re-affirmed that *Pennybacker* was correctly decided.¹⁸ Here, the result must be the same. Section 7(2)(b) of this Act arbitrarily limits the tuition assistance provision of the Act to a geographic area encompassing only eight (8) counties, arbitrarily excluding students and families in 112 other counties from this "lucrative benefit" with no rational basis.

To illustrate the arbitrary geographic discrimination codified in this statute, families with children enrolled in private school in Hardin County are eligible, but families with children enrolled in private schools next door in Nelson County are excluded. Families with children enrolled in private schools in Fayette County are included, but families with children enrolled in the Frankfort Christian Academy, Good Shepherd School, or Capital Day School in nearby Franklin County are excluded. In fact, under the legislation as passed, the absurd situation could arise that a family that resides in Frankfort would be denied tuition assistance to send their child to Lexington Sayre School solely because they "are residents of [a county] with a population of [fewer than 90,000 people]." A family that lives in Woodford County would likewise be denied

¹⁸ *Calloway County Sheriff's Department*, *supra* 607 S.W.3d at 573, f.n. 19.

EOA private school tuition assistance if they enrolled their children in private schools in neighboring Fayette County because they are not residents of Fayette County.¹⁹

This form of geographical and object-based discrimination is prohibited by §59 of the Kentucky Constitution. As the Supreme Court stated in *Pennybacker*, “[t]hus, however well intentioned the [tuition assistance] legislation may have been, as written, [the statute] is unconstitutional and cannot be implemented.” *Id.* at 685.

B. The Act’s Geographic Limitations Create Discriminatory Treatment in Educational Opportunities That Violate Rose v. Council for Better Education.

Moreover, this Court is mindful that it must decide the §59 challenge in this case in the context of the underlying constitutional requirement to provide adequate and equal educational opportunities for all children under §183, as required in *Rose v. Council for Better Education*, 790 S.W.2d 185 (Ky. 1989). One of the primary constitutional violations found by the Supreme Court in *Rose*, was the geographic disparities in educational opportunities. In this case, even *if* the funding of a private school tuition with tax credits could pass constitutional muster, the blatant geographic discrimination that limits such educational opportunity to children in the eight most populous counties of Kentucky cannot withstand even the most minimal constitutional scrutiny. As the Supreme Court found in *Rose*, “Kentucky’s children, simply because of their place of residence, are offered a virtual hodgepodge of educational opportunities.” *Id.* at 198. This form of geographic discrimination is prohibited under §59, and the discriminatory impact of this legislation is exacerbated because it arises in the context of government action to fund educational services. *Rose* established that the legislature cannot discriminate in the funding of public schools under §183; even if the legislature can fund private schools (a proposition that is vigorously contested in

¹⁹ 2021 Ky. Acts ch. 167, Section 7(2)(b).

this case), it certainly cannot provide for funding that discriminates against private school students and families based on their place of residence consistent with §59 of the Kentucky Constitution. The Court, in applying §59 in the context of legislation to create educational opportunities for all Kentucky children, must ensure that its interpretation of the special legislation prohibitions of §59 are applied consistently with the requirements of adequacy and equity which govern state aid to education. By striking down the statute under §59, the Court avoids the potential constitutional conflict under §183, at least on the issue of the geographic limitation on private school tuition assistance.

C. The Act's Geographic Discrimination Cannot be Severed from the Remainder of the Act's Provisions, Which Cannot Stand Alone Without the Unconstitutional Limitations.

The Attorney General and Intervenors have argued that the Court should employ the severability statute, KRS 446.090, to strike down the unconstitutional geographical limitation of Section 7(b)(2) and re-write the statute to make the tuition assistance provisions of the statute available statewide. The Court must reject this invitation. KRS 446.090 provides that:

if any part of the statute be held unconstitutional the remaining parts shall remain in force... unless the remaining parts are so essentially and inseparably connected with and dependent upon the unconstitutional part that it is apparent that the General Assembly would not have enacted the remaining parts without the unconstitutional part, or unless the remaining parts, standing alone, are incomplete and incapable of being executed in accordance with the intent of the General Assembly.

(Emphasis supplied).

The Court cannot take the radical step of re-writing the statute in the manner suggested by the Attorney General and the Intervenors. The legislative record is abundantly clear that the tuition assistance for this favored group of students and families in large urban areas, is integral to the overall scheme of the statute. Of the approved educational expenditures that are identified in

Section 7 of the Act, this private school tuition for students in the eight most populous counties in Kentucky set forth in Section 7(2)(b) is by far the most expensive item. It is clearly central to the overall scheme of the Act. The Attorney General and Intervenors suggest that the Court extend this lucrative benefit by judicial fiat to the rest of the state, rather than using the severability doctrine to simply eliminate this lucrative benefit. This illustrates that the private tuition feature of the legislation is central to the bill, and the Court cannot re-write the legislation to cure this constitutional defect. As the former Court of Appeals held in rejecting the severability doctrine in similar circumstances, “[t]o remove only Section 4 would be like taking out the motor of an automobile which leaves the machine of no use. We are quite sure that these other provisions would not have been enacted without Section 4; hence they too must fail.” *Engle v. Bonnie*, 204 S.W.2d 963, 965 (Ky. 1947). Here, the Court is also quite sure that the other provisions of this legislation would not have been enacted without the tuition assistance for private schools in the eight most populous counties, nor would it have been enacted if the private school tuition assistance provisions had been extended statewide. Here, as in *McGuffey v. Hall*, 557 S.W.2d 401 (Ky. 1977), “the portions of §10 we have held invalid are so essential to that section as a whole that the remainder of the section could not stand without them. Hence §10 is invalid in its entirety.” *Id.* at 416. The same principle applies to this case.

This Act was approved on final passage in the House of Representatives by the razor thin vote of 48-47.²⁰ With this one vote margin for passage, this Court cannot presume that the bill would have passed without the unconstitutional section limiting private school tuition assistance to the eight (8) designated urban counties, nor can it presume the bill would have passed if that lucrative benefit was extended beyond the eight (8) counties.

²⁰ Legislative Record, 3/16/21, See <https://apps.legislature.ky.gov/record/21rs/hb563.html>.

In view of the one vote plurality vote (48-47) on the final passage in the House of Representatives on House Bill 563, and the close vote in the Senate (21-15), the most logical conclusion is that *any* material change in the bill would have jeopardized its passage. Accordingly, the severability provisions of KRS 446.090 cannot be applied to save the legislation. The Court finds that this legislation would not have passed without the unconstitutional provisions. In these circumstances, “it is apparent that the General Assembly would not have enacted the remaining parts without the unconstitutional part”²¹, and thus the Court cannot sever the remaining parts of the bill from the unconstitutional parts.

II. THE ACT VIOLATES §184 OF THE KENTUCKY CONSTITUTION WHICH PROVIDES “NO SUM SHALL BE RAISED OR COLLECTED FOR EDUCATION OTHER THAN IN COMMON SCHOOLS UNTIL THE QUESTION OF TAXATION IS SUBMITTED TO THE LEGAL VOTERS.”

§184 of the Kentucky Constitution provides that “no sum shall be raised or collected for education other than in common schools until the question of taxation is submitted to the legal voters.”²² Here, applying the plain language of the Kentucky Constitution, the income tax credit at issue raises a sum of money for private education outside the system of common schools. That it does so through a tax credit rather than a direct appropriation is not relevant, applying the plain language of §184. The “question of taxation”—in this case, the income tax credit—must be “submitted to the legal voters” before it can take effect.

Further, §184 also prohibits the legislature from allocating “any sum produced *by taxation or otherwise* for purposes of common school education” to any purpose other than “the common schools, and to no other purpose.” Here, it is apparent that the money produced by the tax credits is designed, in part, for “common school education” in the form of payment of out-of-district

²¹ KRS 446.090.

²² Emphasis supplied.

tuition for nonresident public school students, and many other private educational services for public school students, as set forth in Section 7 of the Act. Under the plain language of §184, such sums “shall be appropriated to the common schools, and to no other purpose.” Accordingly, the allocation of the funding created by these tax credits to private school students is in violation of §184. Here, it is apparent that the money funding this program is produced by taxation through the creation of a tax credit. But even if the funding is somehow characterized as not being directly the result of the tax law, the prohibition of §184 extends to all funding of education “by taxation *or otherwise*”. Accordingly, any such legislation is subject to a referendum of the voters before it can become effective.

The case law in Kentucky has been undeviating in holding that public funds cannot be expended in support of private education. *See e.g. Pollitt v. Lewis*, 269 Ky. 680, 108 S.W.2d 671 (1937); *Sherrard v. Jefferson County Board of Education*, 171 S.W.2d 963 (Ky. 1942); *Fannin v. Williams*, 655 S.W.2d 4880 (Ky. 1983). The question presented here is whether the use of the taxation innovation employed in this case—the use of a tax credit—can circumvent the plain requirements of §184 that require for a voter referendum before the state can “raise or collect” any sum for education other than in the common schools.

While this legislation does not *collect* taxes for private education, it most certainly “raises” the sums of money that fund the AGOs, through application of the income tax law. Moreover, the applicable provision of §184 requiring a voter referendum is not limited to collection of taxes. It states “No sum shall be raised *or* collected for education other than in the common schools until the question of taxation has been submitted to the legal voters...” The Court can see no principled basis to hold that this term does not encompass the tax credit which raises the sums that fund the program.

Can the constitutional requirement for a referendum of the voters be evaded through the mechanism of funding this program from a tax credit rather than by a direct appropriation of tax dollars? The Kentucky Supreme Court has long insisted that compliance with our fundamental law cannot be evaded by elevating form over substance. The law in Kentucky is well established that “[c]onstitutional provisions, whether operating by way of grant of limitation, are to be enforced according to their letter and spirit, and cannot be evaded by any legislation which, though not in terms trespassing on the letter, yet in substance and effect destroy the grant of limitation. In appraising the validity of the statute we must look through the form of the statute to the substance of what it does. The courts may not countenance an evasion or even an unintentional avoidance of our fundamental law.” *Commonwealth v. O’Harrah*, 252 S.W.2d 385, 389 (Ky. 1953). The Constitutional Debates discussed the fear that the General Assembly would find ways to circumvent the restrictions on the common school fund by taxation provisions:

The Chairman, in section two, says that “the interest in dividends of the common school fund, together with any sums which may be produced by taxation for purposes of education, shall be appropriated to the common schools, and to no other purpose”; and then, as if still afraid that the General Assembly may not be sufficiently restricted, these words are added: “No sum shall be raised or collected for education except in the common schools, until the question of taxation is submitted to the legal voters, and a majority of the votes cast in favor of taxation.” When carefully examined, it will be seen that this clause conflicts with the one immediately preceding it. If any sum raised by taxation is to be appropriated to common schools, and to no other purpose, how is it consistent to say in the next breath that a sum may be raised by taxation for education, and yet not be used in aid of the common schools?

2 Debates Constitutional Convention 1890 4471 (1890) (remarks of Mr. Beckner).

This tax credit requires legislation to amend the income tax statute and is thus subject to the requirements of §184. There is no question that every dollar raised to fund the AGOs is raised

by the tax credits which must be authorized and approved by the Department of Revenue, and which will diminish the tax revenue received to defray the necessary expenses of government. The use of the disjunctive, “raised or collected”, demonstrates that it applies to the tax credit. Even though that money, owed to the state, is not *collected*, by the Department of Revenue, it is *raised* by the tax laws by virtue of the tax credits extended to taxpayers in exchange for their funding of the AGOs. Accordingly, this tax credit must be approved by the legal voters before it can take effect under the plain language of §184. See *Sherrard v. Jefferson County Board of Education*, *supra*.

III. THE LEGISLATION RAISES IMPORTANT QUESTIONS CONCERNING UNIFORMITY AND EQUALITY OF TAXATION UNDER §3 AND §171 THAT CANNOT BE RESOLVED ON SUMMARY JUDGMENT.

The Kentucky Constitution’s extensive provisions governing taxation are based on the underlying principles of *uniformity* and *equality* in taxation. These principles are set forth clearly in §171, which provides, in part:

The General Assembly shall provide by law an annual tax, which, with other resources, shall be sufficient to defray the estimated expenses of the Commonwealth for each fiscal year. *Taxes shall be levied and collected for public purposes only and shall be uniform upon all property of the same class subject to taxation within the territorial limits of the authority levying the tax; and all taxes shall be levied and collected by general laws.*

(Emphasis supplied).

These principles of public purpose, uniformity and equality were explained during the constitutional debates by Mr. P.P. Johnston, the chair of the Convention’s Committee of Revenue and Taxation:

A certain amount of money must be raised to meet the expenses of the State. If the burden is borne equally by all, it rests lightly on all ...

The only way to distribute the burdens of government justly is to let the weight of taxation rest equally on all. If all pay a just proportion, the burden

will be light

I am for broadening the basis of taxation and taking less out of your Pockets [to defray the expense of government].

2 Debates Constitutional Convention 1890 2382 (1890) (remarks of Mr. Johnston).

Under the funding scheme for the AGOs and EOAs set forth in this bill, the income tax is *levied* by the state, but the tax liability is *collected* by a private AGO (through Department of Revenue approved “donations” that qualify for tax credits) for distribution to families of children receiving education in private schools and from private educational service providers. The legislation essentially gives certain favored taxpayers the ability to opt out of the income tax, in exchange for paying the amount of their tax liability to the private entities designated by the legislature. While the purpose of this tax break is laudable, the means employed by the legislature raise profound questions under the taxation provisions of the Kentucky Constitution.

§171 of the Kentucky Constitution also requires that all taxes “shall be levied and collected by general laws.” It is difficult to see how a tax credit that allows a select group of favored taxpayers to completely opt out of their income tax obligations, can be considered to be “a general law.”

Likewise, §171 provides that “[t]axes shall be levied and collected for public purposes only.” It is difficult to see how the levying of the income tax, to the extent it is diverted through a tax credit to private education expenses, can be considered to be “for public purposes only.” The concern for the public purpose clause is heightened by the Kentucky Supreme Court’s decision in *Fannin v. Williams*, 655 S.W.2d 480 (Ky. 1983), where the Supreme Court invalidated a statute providing for the distribution of books to private schools through the Department of Libraries. There, the Kentucky Supreme Court invalidated the law, and noted “[t]he statute in question seeks

to evade constitutional limitations by a series of devices, which do more to point up the constitutional problems than to avoid them.” *Id.* at 482.

The factual record on these questions is not yet developed. There are no affidavits or depositions that shed light on the practical questions of how this legislation will be implemented and whether it runs afoul of these constitutional limitations. There is no expert testimony that explains the impact, if any, of this legislation on the overall funding of the common schools, the SEEK funding formula, or the oversight and regulation of the tax credits (if any) to ensure compliance with constitutional restrictions. In the absence of a more extensive record, the Court believes that summary judgment cannot be granted on the issues arising under §171, or §3, which prohibits payment of public money “to any man or set of men, except in consideration of public services.” While the Attorney General and the Intervenors respond to these arguments by asserting that the funds at issue are private donations, not public money, that characterization of the tax credits is a disputed issue of fact and law, which cannot be decided in the absence of additional factual proof and legal arguments.

Regardless of whether the funding is labeled “public” or “private”, there can be no dispute that these *sums* are being *raised* through the taxing power of the Commonwealth, and thus are subject to the referendum requirements of §184. But whether they also run afoul of §§3 and 171 cannot be properly determined on the record presently before the Court.

As the Kentucky Supreme Court held in *Fannin v. Williams. supra*, “[o]ne can argue, quite reasonably, that this statute (and any statute) furthering education is of public benefit, whether selective or not. Unfortunately, this approach begs the question, because the Constitution establishes a public school system and limits spending money for education to spending it in public schools.” 655 S.W.2d at 484. In this case, we have the question of whether a tax credit is the

functional equivalent of an appropriation of tax dollars. In *Fannin*, the Court held that this question must be answered by looking to the substance of the legislation, not the form. *Id.* Is this tax credit the functional equivalent of an appropriation of tax dollars? The Court must also address the question of whether the tax credit set forth in House Bill 563 meets the constitutional requirements of being “levied and collected by general laws.”

While the Defendants and Intervenors argue that the funding of the AGOs is limited to private funds that are exempt from these requirements, the Court believes that determination is a disputed area that requires further proof. Here, the question is whether this legislation, in substance, operates as an evasion of the constitutional limitations of §§3 and 171 of the Kentucky Constitution, which prohibit the expenditure of public funds on private schools. The Court believes those issues are disputed, and thus require a more fully developed record.

IV. THE LEGISLATION RAISES IMPORTANT QUESTIONS CONCERNING THE REQUIREMENT OF §183 OF THE KENTUCKY CONSTITUTION AND §186, AS APPLIED IN *ROSE V. COUNCIL FOR BETTER EDUCATION*, FOR “ADEQUATE AND EQUITABLE” FUNDING OF THE COMMON SCHOOLS, WHICH CANNOT BE RESOLVED ON SUMMARY JUDGMENT.

This legislation presents important questions under §183 of the Kentucky Constitution, most significantly, whether it is consistent with the mandatory duty of the Kentucky General Assembly to provide for “an efficient system of common schools” that is adequately and equitably funded, as required in *Rose v. Council for Better Education*, 790 S.W.2d 186 (Ky. 1989). There, the Kentucky Supreme Court found systemic violations of §183 based on its finding that “Kentucky’s primary and secondary education is inadequate and is lacking in uniformity.” *Id.* at 198. The fundamental ruling at the heart of *Rose* is:

Each child, *every child*, in this Commonwealth must be provided with an equal opportunity to have an adequate education. Equality is the key word here. The children of the poor and the children of

the rich, the children who live in the poor districts and the children who live in the rich districts must be given the same opportunity and access to an adequate education.

Id. at 211 (emphasis in the original).

The question presented here is whether the funding of a parallel system of private educational services, that will serve the needs of a few select children, in both public and private schools, to the exclusion of the vast majority of both public and private school children in the Commonwealth, is consistent with the obligation to provide for “an efficient system of common schools” and whether it meets the obligation adopted in *Rose* to provide that opportunity for an adequate education for *every child*. Likewise, §186 of the Kentucky Constitution provides that “[a]ll funds accruing to the school fund shall be used for the maintenance of the public schools of the Commonwealth, and for no other purpose.” Here, there is a dispute over whether the tax credits that fund the AGOs should be considered as part of the school fund within the meaning of §186, and are thereby limited to the sole purpose of maintenance of the public schools.

The Constitutional Debates were clear that the intent of §186 was to ensure that funds the legislature designated for education would be held inviolate for the common schools. Likewise, §184 provides that “[t]he interest and dividends of said fund together with any sum which may be produced *by taxation or otherwise* for the purposes of common school education *shall be held inviolate for the purposes of common school education.*” (emphasis supplied). The Constitutional Debates shed great light on the purpose of these provisions:

“I am not afraid to trust the Legislature, but if we are going to guarantee funds to educational purposes, let us guarantee all of them. The old Constitution says “or otherwise,” which includes the tax on billiard-tables, playing cards, etc., all of which is secured by the Constitution. If we are going to make the school fund sacred by Constitutional provision, let us make it all sacred. Why leave out the words “or otherwise,” and say only by taxation, when there is so considerable a fund from other sources that goes to common school purposes? If we are going to guarantee its integrity, so that the

General Assembly shall never disturb it, or appropriate it to any other purpose, let us do it. We have now in the section, as it stands, that guarantee. I do not want the common school fund taken for the purposes of normal schools. I do not want any of it taken for any college or any other thing, except the common schools. Will not the people of the State have the advantage of every dollar of it? It is a sacred fund, and held so by our fathers in the Constitution of 1849, and we are here guaranteeing its inviolability, that it shall not be diverted for any other purposes, and I say let us provide that all of it shall be held so.

2 Debates Constitutional Convention 1890, 4575 (1890) (remarks of Mr. Beckner)

The legislation is clear that both public and private school students are eligible for assistance through EOAs that are administered by AGOs. 2021 Ky. Acts ch. 167, Section 7. Public school students can use EOA funding to pay nonresident tuition to attend a public school outside their district, or to pay for other private educational services identified in the Act (e.g., tutoring, test preparation, computers, and other approved services). This raises the specter of a two tiered system of public school financing, with one small group of students obtaining the benefits of funding through EOAs, and the rest of the children remaining completely dependent on the funding allocated to the common schools from the legislature and the local school boards. Such a two tiered funding system raises serious questions about compliance with §183, as interpreted and applied in *Rose*.

A system of subsidizing private educational opportunities for a small group of students has the potential to exacerbate inequality in educational funding, and to undermine the required uniformity in educational opportunity that was mandated in *Rose*. While the proof may show that this system would merely supplement a fully adequate state system, as contemplated by *Rose*²³, the proof could also show that the additional financial assistance provided by AGOs to a few select

²³ *Id.* at 211-12.

children is simply a stop gap measure to address a systemic inadequacy in the funding and operation of the common schools.

Rose provided that *supplemental* efforts to enhance education are allowed (even encouraged), so long as *all children* are provided the basic right to an adequate education, as defined in *Rose*.²⁴ Whether the state has met this critical threshold is a question that is not resolved on the record before this Court. If the state fails to reach this threshold, then efforts to enhance the educational opportunities for a small portion of children, in public and private schools, raise questions of adequacy and equity under *Rose*.

Certainly the provisions of the legislation that extend EOA funding through AGOs to a select group of public school students could potentially conflict with the mandate of *Rose* that “common schools shall be substantially uniform throughout the state”; that “common schools shall provide equal educational opportunities to all Kentucky children regardless of place of residence or economic circumstances”; and that “all children in Kentucky have a constitutional right to an adequate education” which includes a broad range of educational goals specifically identified in the *Rose* opinion.²⁵

The Attorney General and Intervenors have argued that the allocation of tax credits to fund this program has not diminished the funding appropriated to the common schools, and thus it raises no issue with regard to the legislature’s constitutional duty to fund “an efficient system of common schools.” The Attorney General and Intervenors maintain that this program is wholly outside the parameters of the public school system in terms of funding and administration, and so it does not

²⁴ *Id.* (“Section 183 requires the General Assembly to establish a system of common schools that provides an equal opportunity for children to have an adequate education. In no way does this constitutional requirement act as a limitation on the General Assembly’s power to create local school entities and to grant to those entities the authority to supplement the state system”).

²⁵ *Id.* at 212-13.

implicate the requirements of §183. At this point, no evidence has been taken on this issue, and the Court is obligated to construe the facts alleged in the Complaint in the light most favorable to the Plaintiffs on this issue. Accordingly, this issue cannot be resolved on summary judgment.

The record contains no discovery, no depositions, and no expert testimony to establish whether this legislation is consistent with the constitutional requirements for “an efficient system of common schools.” Although the parties have made reference to SEEK²⁶ funding for the public school system, there is no record to establish whether this legislation will have an adverse impact on SEEK funding for public schools, either now or in the future. This Court does not dispute that many students and their families, both in public and private schools, could greatly benefit from the financial assistance provided for in this legislation. Yet, the very fact that so many children need additional educational assistance, beyond what is presently funded and appropriated for the public schools, is an indication that we, as a state, may well be falling short of the constitutional mandate of “an efficient system of common schools” as defined in the *Rose* case.

To the extent that is the problem being addressed by this legislation, the Constitution requires a solution that does not exacerbate the inequality and increase the disparity in educational opportunities available to all children. On this issue, neither the Plaintiff, the Defendants or Intervenor have submitted convincing proof that establishes that there are no disputed issues of material fact. Accordingly, it would be inappropriate to enter summary judgment on the Plaintiff’s claims, or the Attorney General’s and the Intervenor’s defenses, on the issues arising under §183 of the Kentucky Constitution.

²⁶ SEEK is an acronym for Supporting Educational Excellence in Kentucky, the funding formula appropriated by the legislature for public schools, and administered by the Kentucky Department of Education. See <https://education.ky.gov>.

As the Kentucky Supreme Court held in *Fannin v. Williams, supra*, “[o]ne can argue, quite reasonably, that this statute (and any statute) furthering education is of public benefit, whether selective or not. Unfortunately, this approach begs the question, because the Constitution establishes a public school system and limits spending money for education to spending it in public schools.” 655 S.W.2d at 484. In this case, we have the question of whether a tax credit is the functional equivalent of an appropriation of tax dollars. In *Fannin*, the Court held that this question must be answered by looking to the substance of the legislation, not the form. *Id.* Is this tax credit the functional equivalent of an appropriation of tax dollars?

The financial impact, if any, of this legislation on the legislature’s funding of the common schools under the SEEK formula is unclear based on this record. The amount of tax credits allocated by the legislature to fund this program, \$25 million per year for five years (for a total of \$125 million), is modest compared to the multi-billion dollar funding of the common schools over the same time period. Yet, if it is constitutional to allocate \$25 million in tax credits per year, it is hard to see how it would be unconstitutional to allocate \$250 million. At what point does the legislative funding of a private educational services program (including private school tuition) adversely impact the available funds for the common schools and undermine the constitutional obligation of the legislature to adequately fund the common schools under §183 and *Rose*? Those questions are not addressed in this record, but the Court needs additional information before ruling on whether this legislation violates §§183 and 186 of the Kentucky Constitution.

CONCLUSION

For the reasons stated above, **IT IS ORDERED AND ADJUDGED:**

1. The Plaintiffs’ *Motion for Summary Judgment*, to declare that House Bill 563, as codified in 2021 Ky. Acts ch. 167, is in violation of §59 of the Kentucky Constitution,

is **GRANTED**, and the Court so finds and declares pursuant to KRS 418.040 and CR 57.

2. The Court further finds and declares pursuant to KRS 418.040 and CR 57, that House Bill 563 violates §184 of the Kentucky Constitution by taking “sum[s] which are produced by taxation or otherwise for purpose of common school education” and allocating them to private Account Granting Organizations for purposes outside the common schools. The Court further finds and declares that, pursuant to §184 of the Kentucky Constitution, the \$25 million in funds annually generated by the tax credit cannot “be collected for education other than in common schools until the question of taxation has been submitted to the legal voters.” Accordingly, the tax credit created by this legislation must be approved by “the legal voters” before it can take effect.
3. The Plaintiffs’ motion for injunctive relief under CR 65 is **GRANTED** and the Defendants Secretary Holly Johnson and Commissioner Thomas Miller, and their agents, employees, the Department of Revenue, and all persons acting in concert with them, are hereby **PERMANENTLY ENJOINED** from enforcing the provisions of House Bill 563 as codified at 2021 Ky. Acts, ch. 167. Accordingly, the Defendants shall not approve the creation or operation of any Account Granting Organizations, the establishment of any Educational Opportunity Accounts, or the granting of any tax credits to fund such organizations and accounts under this legislation.
4. In all other respects, the *Motions for Summary Judgment* filed by the Plaintiffs, the Attorney General, and the Intervenors are **DENIED** without prejudice, in that the Court finds that there are disputed issues of material fact and the Court finds that additional factual discovery, legal argument, and potentially a trial on the merits, will be necessary

to resolve the remaining claims for relief and defenses asserted by the parties. *See Steelvest, Inc v. Scansteel Service Center*, 908 S.W.2d 104 (Ky. 1995).

5. The Court finds that the portions of this ruling set forth in paragraphs 1-3 above, granting *Summary Judgment* on the claims under §§59 and 184 of the Kentucky Constitution, and granting injunctive relief based on those findings, are **FINAL AND APPEALABLE** and there is no just cause for delay in the entry of this Order.
6. On all other claims, the Court finds that further discovery, legal argument, and fact finding is necessary to adjudicate those claims and so the Court's finality endorsement applies only to the claims and relief under §§59 and 184, and the Court reserves jurisdiction for further proceedings on all other claims.

SO ORDERED, this 8th day of October, 2021.



PHILLIP J. SHEPHERD, JUDGE
Franklin Circuit Court, Division 1

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COMMONWEALTH OF KENTUCKY
FRANKLIN CIRCUIT COURT, DIVISION 1
CIVIL ACTION NO. 21-CI-00461
HON. PHILLIP J. SHEPHERD

Electronically Filed

COUNCIL FOR BETTER EDUCATION, INC., *et al.*

PLAINTIFFS

v.

HOLLY M. JOHNSON, *et al.*

DEFENDANTS

AFFIDAVIT OF KRISTEN HOLLAR

I, Kristen Hollar, being duly sworn, under oath state as follows:

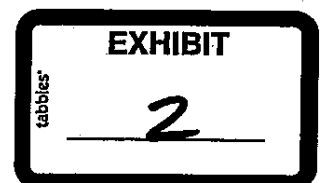
1. I am one of the attorneys for the parent-plaintiffs in this matter. I am over the age of 21. I have personal knowledge of the facts set forth herein and could testify concerning them.

2. HB 563 § 7(2)(b) allows eligible students that are “residents of counties with a population of ninety thousand (90,000) or more, as determined by the 2010 decennial report of the United States Census Bureau, shall be permitted to use funds received through the EOA program for tuition and fees to attend nonpublic schools...”

3. According to Paragraph 22 of the parties’ Stipulations Relevant to Dispositive Motions filed with this court on August 2, 2021, eight counties in Kentucky had a population of 90,000 or more as of the 2010 decennial Census: Jefferson, Fayette, Kenton, Boone, Warren, Hardin, Daviess, and Campbell.¹

4. Attached hereto as **Exhibit A** is a true and correct copy of a list of all private schools listed in the U.S. Department of Education’s National Center for Education Statistics (NCES) Private School

¹ See U.S. Dept. of Commerce, *Kentucky: 2010 Population and Housing Counts* 6-7 (Sept. 2012), <https://www.census.gov/prod/cen2010/cph-2-19.pdf>.



University Survey (PSUS) in Jefferson, Fayette, Kenton, Boone, Warren, Hardin, Daviess, and Campbell counties.

5. The NCES “is the primary federal entity for collecting and analyzing data related to education in the U.S. and other nations.”²

6. The attached Exhibit A identifies each private school in each of the eight counties covered by HB 563 § 7(2)(b), sorted alphabetically by county, and shows the address where each school is located.

7. This data, which was most recently updated for the 2017-2018 school year, is maintained by NCES on its website and can be found by searching by name for each of the eight Kentucky counties covered by HB 563 § 7(2)(b) at the web address <https://nces.ed.gov/surveys/pss/privateschoolsearch/> (last visited Aug. 5, 2021).

8. According to NCES/PSUS, and after removing duplicate and closed schools, there are a total of 152 private schools in the eight counties covered by HB 563 § 7(2)(b).

9. Using this list of schools from the PSUS, I conducted an internet search for each school, and reviewed each school’s admissions and nondiscrimination policies to determine whether they are open to all students.

10. Information about each school’s admission policy, along with any stated restrictions on admissions, are listed in column E of Exhibit A.

11. Available school nondiscrimination policies are listed in column F of Exhibit A.

12. For schools with limited information accessible on their own websites, I also reviewed the school policies of affiliated supervisory entities such as their diocese.

13. As set forth in Exhibit A, 134 of 152 schools in the eight counties covered by HB 563 § 7(2)(b) explicitly state on their public-facing website or on the web site of their affiliated supervisory entity

² National Center for Educ. Statistics, “About Us,” <https://nces.ed.gov/about/> (last visited Aug. 8, 2021).

that they restrict student admissions on one or more bases. These restrictions include, without limitation, reserving the right to reject or give preference to applicant students based on their past academic performance, disciplinary history, admissions or standardized test scores, religion, disability or extent of disability, sex, sexual orientation or gender identity.

14. None of the remaining 18 schools publicly claim on their websites to be open to all students. Instead, there was simply not enough publicly available information to determine the content of the schools' admissions policies. In addition, ten of the schools³ are primarily engaged in the business of providing childcare to students at or below the Kindergarten level. And an additional two⁴ schools do not have working web sites.

15. In Hardin County, NCES data reflect that non-Christian students will have limited private school options. Only two private schools in the county serve students above the pre-Kindergarten level: North Hardin Christian School, which says on its web site that it is only open to "conservative Christian" families;" and St. James Catholic School, which "operates chiefly to serve the families of Saint James parish" and gives priority to non-parish students with "Parochial/Regional membership and involvement."

16. Attached hereto as **Exhibit B** is a spreadsheet containing a sample of 30 of the 152 schools in the eight counties covered by HB 563 § 7(2)(b).

17. The sample list of schools in Exhibit B was selected by sorting the 152 private schools in the eight counties covered by HB 563 § 7(2)(b) first by county in descending order of population, and then alphabetically by name. I then selected (1) the first school on the list with publicly-available admissions and nondiscrimination policies, and (2) every fifth subsequent school in alphabetical order. If a

³ The Rainbow Childcare Centers (4 schools), Children's House of Union, the Goddard School, Heartland Montessori, Country Hills Montessori, Main Street Christian Education Center, and Plum Tree Montessori.

⁴ Montessori High School of Lexington and Bethbara Baptist.

selected school did not have publicly-available policies, I skipped to the next school in alphabetical order.

18. Attached hereto as **Exhibit C** are copies of materials published on the websites of the 30 schools so selected. These materials, which include portions of the schools' websites and excerpts from their handbooks, describe the admissions on nondiscrimination policies of those 30 schools.

19. The policies of the 30 sample schools further reveal the nature of admissions discrimination in Kentucky private schools. For example:

- a. Schools within the Archdiocese of Louisville and other Catholic dioceses in Kentucky accept students with special needs only on a case-by-case basis. *See, e.g.,* Exh. C at 106, 235-37, 415.
- b. At the Virginia Chance School in Louisville, applicants are required to submit the results of readiness assessments, standardized test scores, and other indicators of academic ability as part of the admissions package. Special needs students are admitted only if they have a "physical or mental disability that [is] unrelated to the ability to work or to enjoy the benefits of the school's progressive program, its facilities or service." Exh. C at 785.
- c. The Louisville Adventist Academy "is unable to admit students with special needs and does not offer special education classes." Exh. C at 604.
- d. Foundation Christian Academy in Bowling Green reserves the right to discriminate "when necessitated by its religious tenets," which include that marriage is confined to "one biological man and one biological woman" and that "all sexual activity (including, but not limited to, adultery, fornication, homosexual behavior, bisexual behavior, incest, bestiality and use of pornography) outside of the marriage

relationship is sinful and offensive to God." Exh. C at 1142, 1144 The school "will treat students and expect them to represent themselves as the gender into which they were born." Exh. C at 1154.

- e. Kore Academy in Lexington is designed specifically for students with learning differences. But it does not accept all children with special needs: according to its mission statement it serves only "high functioning" autistic children. Exh. C at 835.
- f. The Lexington School in Lexington grants admission: "based upon space and qualifications of all candidates." Exh. C at 873.
- g. Whitefield Academy in Louisville states in its policies that: "On occasion, the atmosphere or conduct within a particular home may be counter or in opposition to the Biblical lifestyle the school teaches. This includes, but is not limited to, sexual immorality, homosexual orientation....In such cases, the school reserves the right, within its sole discretion, to refuse admission of an applicant or to discontinue enrollment of a student." Exh. C at 808

I AFFIRM, UNDER THE PENALTIES FOR PERJURY, THAT THE FOREGOING REPRESENTATIONS ARE TRUE.

Dated: August 9, 2021

By: 

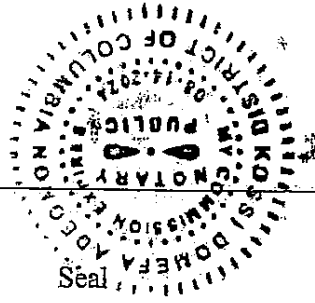
Kristen Hollar

District of Columbia

Signed and sworn to before me on August 9, 2021 by Kristen Hollar

[Handwritten Signature]

Notary Public



My commission expires: 08/14/2024

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
JEFFERSON	ACADEMY OF INDIVIDUAL EXCELLENCE	3103 BLUENOIR LN	LOUISVILLE	Not available - parent and student information is a password-protected portal.	NA	https://levelup.k12.in.gov/schools/individual-excellence/
JEFFERSON	ASCENSION	4600 LYNNBROOK DR	LOUISVILLE	<p>School asks extensive array of questions about special needs on its application, but does not explicitly say that it won't accept high-need students. However, Diocesan policy makes clear that exceptional students are to be admitted only on a case-by-case basis.</p> <p>Affiliated with Archdiocese of Louisville. All Archdiocesan schools follow the policies of the Archdiocese, which can be found in the Handbook for Catholic Schools: https://louisvillecatholic-schools.com/wp-content/uploads/2017/01/Handbook-for-Catholic-Schools-July-2015.pdf.</p> <p>Relevant Diocesan policies include:</p> <p>The schools of the Archdiocese of Louisville will not discriminate against otherwise qualified applicants on the basis of sex, race, disability, color, nationality or ethnic origin in the administration of their educational policies, admission policies, scholarship and loan programs and athletic or other school administered programs. Single sex schools may continue to accept only students of one sex in accordance with federal law.</p> <p>The Handbook also says that disabled students will be considered on a case-by-case basis depending on whether the particular school can meet that student's needs.</p> <p>Diocesan disciplinary policies reserve the right to expel students for a variety of disciplinary infractions or for failing to meet academic standards.</p>	<p>Ascension School admits students, according to the following admissions criteria, of any race, color, national and ethnic origin to all rights, privileges, programs, and activities generally accorded or made available to students at this school. It does not discriminate on the basis of religion, sex, race, color, national and ethnic origin in administration of its educational policies and programs. Students may be required to take an assessment upon admission to school and/or present report cards and test data as part of the application process. All admissions are probationary for the first 6 weeks after which time progress will be reevaluated to ensure Ascension can meet the needs of the student.</p>	https://www.ascension-parish.com/wp-content/uploads/2021/07/Parent-Student-Handbook-2-1-22-Final.pdf
JEFFERSON	ASSUMPTION HIGH SCHOOL	2370 TYLER LN	LOUISVILLE	<p>This is an all-girls Catholic high school. Boys are not admitted.</p> <p>Disability and religion are not included in the non-discrimination policy.</p> <p>Affiliated with Louisville Archdiocese.</p> <p>Continued enrollment is contingent upon the school's ability to meet the student's individual needs. The student's achievement, behavior, attendance, and parental cooperation are all factors in continued enrollment, which is the final decision of the school administration.</p>	<p>Assumption High School admits female students of any race, color, national and ethnic origin, and sexual orientation to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin, or sexual orientation in administration of its educational policies, scholarship and loan programs, and athletic and other school-administered programs. It does not discriminate against otherwise qualified applicants on the basis of disability, with reasonable accommodations, the student can meet program requirements.</p>	https://www.ahsrocke.com/ https://www.assumptionparishschools.com/ https://www.assumptionparishschools.com/wp-content/uploads/2020/08/2020-2021-Student-Parent-Handbook.pdf
JEFFERSON	BETH HAVEN CHRISTIAN SCHOOL	5515 JOHNSONTOWN RD	LOUISVILLE	<p>No mention of religion, disability, sexual orientation in nondiscrimination policy.</p> <p>Requires admissions screening test "to determine a student's academic aptitude"</p>	<p>Beth Haven Christian School admits students of any race, color, and national or ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, or national or ethnic origin in the administration of its educational policies, admissions policies, scholarship programs, and athletic or other school-administered programs.</p>	https://bethhaven.com/m/Thomas/Admissions/
JEFFERSON	CHRIST CHURCH SCHOOL	4814 BROWNSBORO RD	LOUISVILLE	Not much information available - school only serves children through Kindergarten	None posted	https://ecumenicalchristchurch-school.com/

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
JEFFERSON	CHRISTIAN ACADEMY OF LOUISVILLE - SOUTHWEST	8927 SAINT ANDREWS CHURCH RD LOUISVILLE	LOUISVILLE	<p>For grades other than pre-K, admissions testing is required</p> <p>Policy strongly suggests that LGBTQ and trans students need not apply</p> <p>We believe that any form of sexual immorality is sinful and offensive to God. Sexual immorality includes, but is not limited to adultery, fornication, homosexuality, lesbianism, bisexual conduct, bestiality, incest, pornography, and attempting to change one's biological sex or otherwise acting upon any disagreement with one's biological sex.</p> <p>Christian Academy's policy is to offer enrollment to students of Christian parents who desire a Bible-based education with academic excellence for their children. The Christian Academy staff partners with families who also teach their children what it means to have a Christian lifestyle regarding personal and family relationships, such as demonstrating love for others, exhibiting a teachable spirit and sharing the belief that a biblical marriage is limited to a covenant relationship between a man and a woman</p> <p>Notwithstanding anything else in this handbook, Christian Academy reserves the right to select students and families on the basis of academic performance, Christian commitment, life-style choices and personal qualifications including a willingness to cooperate with our administration and policies.....</p>	None posted	https://caschools.us/system/admissions/application-process/ https://caschools.us/cas/wp-content/uploads/2021/06/KJ-Jr-Acad-Family-Handbk_21-22.pdf
JEFFERSON	CHRISTIAN ACADEMY OF LOUISVILLE - ENGLISH CAMPUS	700 S ENGLISH STATION RD LOUISVILLE	LOUISVILLE	<p>This is an affiliate of the other Christian Academy schools, and has the same policies</p>	Same	Same
JEFFERSON	COVENANT CLASSICAL ACADEMY	13902 FACTORY LN LOUISVILLE	LOUISVILLE	<p>"CCA is not staffed to handle students with severe learning disabilities or those who have trouble behaviorally."</p> <p>Access to most policies requires a login</p>	None posted	https://static.squarespace.com/static/5768e77e558e24a6600d8411/554d109d13e9809a58d167f15883206155390/applicationforadmission.pdf
JEFFERSON	DE SALES HIGH SCHOOL	425 W KENWOOD DR LOUISVILLE	LOUISVILLE	<p>This is an all-boys Catholic high school. Girls are not admitted.</p> <p>Religion, disability, sexual orientation and gender identity are not mentioned in the schools nondiscrimination policy</p> <p>Affiliated with Louisville Archbishop</p>	<p>DeSales High School admits students of any race, color, national or ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in the administration of its admission policies, educational policies, scholarship and financial aid programs, or athletic and other school-administered programs.</p>	https://sfiles.edl.io/5867/09/03/20/1242200-5606900-446-405f-960e-261d29559472.pdf
JEFFERSON	EMMA L MINNIS JUNIOR ACADEMY	PO BOX 1478 LOUISVILLE	LOUISVILLE	<p>Sexual orientation and gender identity not mentioned in nondiscrimination policy.</p> <p>In general, Seventh-day Adventist schools have not been established to offer special education. When available, E. L. Minnis Junior Academy works with the Jefferson County Public School system to provide or refer students for services. However, E. L. Minnis is generally unable to accept students who have serious physical, academic or behavioral problems.</p>	<p>Emma L. Minnis Junior Academy welcomes students from all walks of life, regardless of race, ethnicity, or religious affiliation.</p>	https://www.elminnisacademy.org/enrollment
JEFFERSON	EVANGEL CHRISTIAN SCHOOL	5400 MINOR LN LOUISVILLE	LOUISVILLE	<p>Application makes reference to various policies not available on the web site including a doctrinal statement and agreements concerning student behavior. Families must agree to the content in all of these forms prior to being admitted, and students/families who do not abide by these agreements may be "withdrawn" by the school.</p>	None posted	https://8aa03350-4aa5-4232-9315-315555564c54efeeur.com/vgn/609487_4aedf675a5e64722adaf11f5340c216.pdf https://www.evangelicchristianschool.com/enrollment

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JEFFERSON	FRIENDS SCHOOL	901 BRECKENRIDGE LN	LOUISVILLE	Children with special needs are placed in "Hess" with parents required to pay for additional services according to the child's needs. The school requires admissions testing, describes itself as "selective," and says: "There are times, however, when we perceive that a student has difficulties with behavior, emotional stability, or learning differences that are beyond the scope of ESL's capabilities."	None posted	https://static1.squarespace.com/static/5610876e13a555f114b5e2715944148881439/Policies-and-Procedure-Manual-2020.pdf
JEFFERSON	GODD-SPIRIT DEVELOPMENT CENTER	2202 SAINT LOUIS AVE	LOUISVILLE	No website. School appears to mostly serve pre-K and kindergarten students, per PAUS	None posted	NA
JEFFERSON	HARVEY BROWNE PRESCHOOL	311 BROWNS LN	LOUISVILLE	School serves Pre-K and K students only. Its nondiscrimination policy only mentions race/color/ethnicity.	Harvey Browne Preschool admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in admissions or its educational policies, admissions, policies, financial assistance and any other school-administered programs.	http://harveybrownepreschool.org/wp-content/uploads/2020/09/PARENT-HANDBOOK-20-21-1.pdf
JEFFERSON	HAYFIELD MONTESSORI SCHOOL	2000 TYLER LY	LOUISVILLE	Serves PK-3 only. Application asks about special needs, but overall very little information is available online.	None posted	https://hayfieldmontessori.com/
JEFFERSON	HEUSER HEARING & LANGUAGE ACADEMY ST	111 E KENTUCKY	LOUISVILLE	Heuser Hearing & Language Academy is an early intervention program for preK and K students. It "provides a very specialized curriculum for children who are diagnosed with a hearing loss and/or speech delays." It is not open to students who are not so diagnosed. Pre-K and K only.	None posted	https://thehearinginstitute.org/
JEFFERSON	HIGHLAND PRES. NURSERY AND WEEKDAY SCHOOL	1011 CHEROKEE RD	LOUISVILLE	We base enrollment on the following priorities: 1) Church members and current staff; 2) children currently enrolled (according to length of enrollment); 3) siblings of currently enrolled children; 4) children previously enrolled; 5) siblings of children previously enrolled; and 6) new students who will be admitted with consideration given to the educational needs of the classroom; cultural diversity; and date of application. Parent handbook is password-protected.	None posted	https://www.hpwweekdaypreschool.org/admission/
JEFFERSON	HIGHLANDS LATIN SCHOOL	2800 FRANKFORT AVE	LOUISVILLE	Most information concerning admissions practices and policies is only given following an in-person visit. However, their application does require families to submit information concerning recent test scores and other indicators of academic performance.	None posted	https://hls.org/apply/
JEFFERSON	HOLY CROSS HIGH SCHOOL	5344 DWIE HWY	LOUISVILLE	Admission to Holy Cross High School is determined on a yearly basis. The school reserves the right to review individual performance to determine if the student and the school can continue to benefit by the student's continued presence. It has an extensive discipline policy, and infractions lead to penalties up to and including dismissal from the school. Affiliated with Louisville Archdiocese.	Holy Cross High School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national or ethnic origin in administration of its educational policies, admissions, policies, scholarship programs, or athletic and other school-administered programs.	https://4.files.edl.io/1689/09/16/20206084198522495948799684ef6d051728f6.pdf
JEFFERSON	HOLY SPIRIT SCHOOL	322 CANNONS LN	LOUISVILLE	Catholic students are given preference in admissions. Non-parishioners pay substantially higher tuition. Only race/sex discrimination mentioned in nondiscrimination policy. Affiliated with Louisville Archdiocese.	Holy Spirit Schools admits students of any race, sex, color, national and ethnic origin to all the rights, privileges, programs and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national or ethnic origin in administration of its educational policies, admission policies and other school administered programs. Preference is given to children whose families are registered members of Holy Spirit Parish.	https://www.holyspiritadmissions.org/
JEFFERSON	HOLY TRINITY PARISH SCHOOL	423 CHERRYWOOD RD	LOUISVILLE	Catholic students are given preference in admissions. Non-parishioners pay substantially higher tuition. Only race/sex discrimination mentioned in nondiscrimination policy. School reserves right to decide if cannot meet individual student needs. Affiliated with Louisville Archdiocese.	Holy Trinity Parish School does not discriminate on the basis of sex, race, color, national and ethnic origin in administration of its educational policies, programs, and other school-administered programs. Parents/guardians are required to inform Holy Trinity Parish School officials of their child's special academic, emotional, or physical needs. Holy Trinity officials have the right to decide if its program will best meet an individual child's special learning needs.	https://holytrinityparishschool.com/uploads/633/misc/misc_189824.pdf

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JEFFERSON	IMMACULATA CLASSICAL ACADEMY	6030 PRESTON HWY	LOUISVILLE	The school says it is "open" to serving students with Down Syndrome, "severe mental delays" and other disabilities. However, "the child must be able to spend most of the day in the regular classroom" and be served via "accommodations within the classroom and one-on-one tutoring as needed." It also caps the number of special needs students that it will accept. Apart from this, there is not much information on its website concerning admissions, and it does not have a nondiscrimination policy posted or say if it serves non-Catholic students. Affiliated with Louisville Archdiocese	Not posted	https://www.immacula-ta-classical-academy.co/na/
JEFFERSON	ISLAMIC SCHOOL OF LOUISVILLE	8715 OLD WESTPORT RD	LOUISVILLE	Students that transfer to ISAF must complete a request of records from the child's previous school. ISAF will review the child's academic and behavior records and reserves the right to re-test the child and place the child in a grade below if the school determines it is necessary. The school also reserves the right to deny admission to any student with a history of bad behavior on file or her record and was dismissed for this behavior. The school also reserves the right to deny admission due to academic needs in case the school determines the needs of the student will not be adequately met.	The Islamic School of Louisville does not discriminate on the basis of race, color, religion, gender, national origin in the administration of its policies and provides equal rights and access to all students.	https://www.isloff.info/uploads/7/7/4/7/74702240/6914/Student_Handbo-Ok_2018_2019.pdf
JEFFERSON	JOHN PAUL II ACADEMY	3525 GOLDSMITH LN	LOUISVILLE	Only race/sex discrimination mentioned in nondiscrimination policy. Affiliated with Louisville Archdiocese	John Paul II Academy does not discriminate on the basis of race, sex, color, religion, or national origin. Students are admitted on an annual basis. New students are admitted on probation. Continuance for each successive year will be based on attitude, behavior, and the academic achievement of the student and is entirely the decision of the school.	https://www.jpah-paul-academy.org/wp-content/uploads/2020/08/Student-Handbook-2020-2021.pdf
JEFFERSON	KENTUCKY COUNTY DAY SCHOOL	4100 SPRINGDALE RD	LOUISVILLE	All applicants for grades K-12 will be evaluated based on: Previous academic achievement and conduct; Standardized test scores; Student essay; Observations made by faculty and the Admission Committee during the prospective student's classroom visit and testing; Teacher recommendations; Community achievements; involvement; awards and honor; Compatibility of the student and student's family with KCD's mission and values; Contribution to the best possible balance in classroom, grade level, and division KCD's acceptance of any student is contingent upon the successful completion of the applicant's current grade. Students are admitted on a yearly basis and at the midway point of the second trimester; all students who are in good standing (both academically and socially) will be invited to re-enroll for the following school year.	KCD firmly supports the principle that the admission of students, the employment of staff, the operations of the program, and the governance of the school be open to all who are qualified, regardless of race, color, religion, sex, sexual orientation, national origin, ancestry, age, disability, or any other categories protected by applicable federal, state, or local law.	https://www.kcd.org/
JEFFERSON	LANDMARK CHRISTIAN ACADEMY	6502 JOHNSTONTOWN RD	LOUISVILLE	Only race discrimination mentioned in nondiscrimination policy. Reserves right to deny admission based on academic performance, "family life," behavior and other factors.	Landmark Christian Academy admits students of any race, color, and national or ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. LCA does not discriminate on the basis of race, color, national or ethnic origin in administration of its educational policies, admission policies, athletics, and other school-controlled programs. However, selection of students is based upon openings in the particular grade levels, and entrance test, and an interview with administration. Family life, academic performance, and general behavior are also considered	https://lcauky.com/
JEFFERSON	LOUISVILLE ADVENTIST ACADEMY	2988 NEWBURG RD	LOUISVILLE	Because all LAA tuition is subsidized by the Seventh-day Adventist Church, entrance preference may be given to its members should limitation of facilities or class space make it necessary. Due to limited resources, LAA is unable to admit students with special needs and does not offer special education classes. Individuals will be considered on a case-by-case basis. Pupils who have serious scholastic or behavioral problems may not benefit adequately from the academic program to justify admission.	Louisville Adventist Academy offers welcomes students from all walks of life, regardless of race, ethnicity, or religious affiliation. Please see handbook policies concerning prisoners and disabled students.	https://cah.finetackco-nem.com/Siv8e7VUd-8WIdOC25hw7polpfe-eyIEhBpvnQIEZMIk-MIcNDEimNhhGWol-72NWFkWi6F6ZGxUj0-U2x70HNYRYVd3z-E90VnlpcnFDQ==8sQ-nature=3167564288-22496ca48fa9b057a-68e747265abd3ad51-8400b46353a8e270

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
JEFFERSON	LOUISVILLE CLASSICAL ACADEMY	2005 DOUGLASS BLVD	LOUISVILLE	The school employs an rigorous admissions process that employs shadowing, interviews and admissions testing, because "We need to be confident we are able to serve that child's particular intellectual, social, and behavioral needs." Non-discrimination policy doesn't mention sex, sexual orientation, gender identity.	The Academy is a non-profit organization under section 501(c)(3) of the Internal Revenue Code. We value and welcome a diverse community. We do not discriminate based on race, color, creed, national or ethnic origin, gender, family status, or disability.	https://louisvilleclassicalacademy.org/community-handbook
JEFFERSON	LOUISVILLE JEWISH DAY SCHOOL	1627 ALMARIA CIR	LOUISVILLE	No website. School appears to be small and relatively new, with just 15 students per PSUE. 70% of the boys are identified as White; the rest are not specified.	None posted	NA
JEFFERSON	MERCY ACADEMY	5801 EGENBUSCH LN	LOUISVILLE	This is an all-girls Catholic high school. Boys are not admitted. A placement test is required for admission to this and all Catholic high schools within the Louisville Archdiocese. Affiliated with the Louisville Archdiocese	Mercy Academy admits students of any race, color, national and ethnic origin to all rights, privileges, programs and activities generally accorded or made available to students at our school. We do not discriminate on the basis of race, color, national and ethnic origin in administration of our educational policies, admissions policies, scholarships or assistance programs, or athletic and other school-administered programs. Students with disabilities who apply for admission will be judged on a case-by-case basis and will be accepted if Mercy, with reasonable accommodations, can meet programmatic needs.	https://resources.finalsite.net/images/v1628048177/mercyacademy/5b497207819a32qm5u4u7202222wercy/studentHandbook-2.pdf
JEFFERSON	MEREDITH-DUNN SCHOOL	3023 MELBOURNE AVE	LOUISVILLE	This is a school specifically for students with learning disabilities, but only if they have "average or above cognitive abilities" based on a pre-admission "psycho-educational evaluation"	MEREDITH-DUNN SCHOOL DOES NOT DISCRIMINATE IN ENROLLMENT OR EMPLOYMENT OPPORTUNITIES, NOR IN PRACTICES ON THE BASIS OF RACE, COLOR, RELIGION, SEXUAL ORIENTATION, GENDER, NATIONAL ORIGIN, AGE, VETERAN STATUS, DISABILITY, OR ANY OTHER CHARACTERISTIC PROTECTED BY LAW.	https://meredithdunnsschool.org/admissions/
JEFFERSON	NATIVITY ACADEMY AT ST BONIFACE	529 E LIBERTY ST	LOUISVILLE	All children are accepted to Nativity Academy at St. Boniface on a six (6) week probationary basis. All parents/guardians of children accepted to Nativity Academy at St. Boniface are required to actively participate in their child's education. Active participation includes but is not limited to: 1) attending all mandatory parent meetings; 2) attending all Teacher /parent conferences; 3) reading, signing and returning the student's weekly folders; and 4) giving three hours of service to the school each trimester per student. Failure to adhere to these expectations is grounds for not being granted readmission for the following year. Affiliated with the Louisville Archdiocese	None posted	https://nativitylouisville.org/
JEFFERSON	NOTRE DAME ACADEMY	1927 LEWISTON DR	LOUISVILLE	Non-Catholic students are given last priority for enrollment and may be admitted only if, on the basis of personal interview, the Pastor/Committee of the School Board and/or the Principal judge the intent and motivation to be in accord with the purposes of Catholic education. Sexual orientation/gender identity not mentioned in nondiscrimination statement	Notre Dame Academy will not discriminate against otherwise qualified applicants on the basis of sex; race; disability; color; national origin or ethnic origin in the administration of their educational policies, admission policies, scholarship/loan programs, athletic programs, and/or other school administered programs.	https://www.ndasaint.org/
JEFFERSON	MUR ISLAMIC SCHOOL OF LOUISVILLE	6500 SIX MILE LN	LOUISVILLE	Members of NISL's administration, faculty, staff, parents and/or students are not allowed to promote any religious beliefs and/or practices besides those that are accepted and/or taught by NISL, while on NISL property, at NISL events or to NISL students and/or staff. Promotion refers to talking about or distributing information about these beliefs and/or on any published medium, including social networking sites. NISL will not be able to accept any student whose disabilities may be too severe for NISL to address Sex, sexual orientation and gender identity not mentioned in nondiscrimination policy Mur Islamic School of Louisville has an admission process that evaluates the academic performance, character, and behavior of a returning/potential student, taking into consideration the alignment of the family's values about education and the mission, vision, and values of the school, and reserves the right to base decisions for re enrollment/admission on that evaluation.	NISL is committed to admit students of any race, color, religion, gender, national or ethnic origin, and accords them all the rights, privileges, programs, and activities generally accorded, or made available to students at the school. It does not discriminate on the basis of race, color, religion, gender, national or ethnic origin in the administration of its educational policies, admission policies, scholarship programs, and athletic or other school-administered programs.	http://www.muslimschool.org/student-handbook.html

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JEFFERSON	OUR LADY OF LOURDES SCHOOL	510 BRECKENRIDGE LN	LOUISVILLE	<p>Non-discrimination policy only mentions race</p> <p>Students of the Catholic faith and appropriately participating in the sacramental life of the parish, with a family record of active participation in the values of stewardship, will be considered first for enrollment in the parish school.</p> <p>Non-Catholic students are given last priority</p> <p>The school is equipped only to serve students with mild disabilities. Substantive behavioral disabilities cannot be properly served by the parish school. The classroom teacher/pupil ratio does not allow for the time needed to restrict behaviors.</p> <p>Affiliated with the Louisville Archdiocese</p>	<p>Our Lady of Lourdes School does not discriminate on the basis of race, color, national, or ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs, or athletic and other school-administered programs.</p>	<p>https://www.ourloudes.org/family</p>
JEFFERSON	OUR SAVIOR LUTHERAN SCHOOL	8307 NOTTINGHAM PKWY	LOUISVILLE	<p>Application asks about any past disciplinary issues, disabilities, and learning issues.</p> <p>Because children with behavioral problems and/or moderate to severe learning disabilities may not be adequately served at Our Savior Lutheran School, we reserve the right to deny admission in these situations.</p>	<p>Our Savior Lutheran School admits students of any race, color, gender, national or ethnic origin to all of the rights, privileges, programs, and activities generally made available to students of this school. It does not discriminate on the basis of race, color, gender, national or ethnic origin in the administration of its educational policies, scholarships and any other school administered programs.</p> <p>(NOTE: this policy is posted in the section of the application that requests info about the family's religious affiliation and church membership)</p>	<p>https://osls.louisville.cdm/wp-content/uploads/2021/07/Parent-Handbook.pdf</p>
JEFFERSON	PITT ACADEMY	3515 WESTPORT RD	LOUISVILLE	<p>Students must have a diagnosed disability or learning disorder to apply. However, the school does not necessarily accept all disabled students. It requires, for example, that they not need diapers and be able to attend to their own hygiene needs.</p> <p>Non-discrimination policy only addresses race and religion</p> <p>Affiliated with the Louisville Archdiocese</p>	<p>Pitt Academy admits students of any race, color, religion, national and ethnic origin to all rights, privileges, programs and activities generally accorded or made available to students at the school. We do not discriminate on the basis of race, color, national or ethnic origin in the administration of our educational policies, admission policies, scholarship and loan programs, or athletic and other school administered programs.</p>	<p>https://pitt.com/</p>
JEFFERSON	PRESENTATION ACADEMY	861 S 4TH ST	LOUISVILLE	<p>This is an all-girls Catholic school. Boys are not admitted.</p> <p>Non-discrimination policy only addresses race.</p> <p>Failure to meet academic benchmarks may result in dismissal.</p> <p>Affiliated with the Louisville Archdiocese</p>	<p>Incoming students on the ninth grade level are admitted on the basis of high school placement test scores, the seventh and eighth grade school record, a recommendation of the eighth grade principal, and the recommendation of the Presentation Academy Admissions Committee. Transfer students above the ninth grade level are admitted on the basis of their high school transcript and a personal interview. Presentation Academy admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, scholarships and loan programs, athletic and other programs. New students are accepted to Presentation Academy on a probationary level.</p>	<p>https://www.presentationacademy.org/ugtoad/8/1/9/1/91910680/2019-2020_handbook.pdf</p>
JEFFERSON	SACRED HEART ACADEMY	3175 LEXINGTON RD	LOUISVILLE	<p>All girls school; boys not admitted</p> <p>Non-discrimination policy only mentions race</p> <p>A student who fails more than two courses in a school year may not return to Sacred Heart.</p> <p>Affiliated with the Louisville Archdiocese</p> <p>Affiliated with SHA, above. It is a co-ed K-8 school.</p>	<p>SHA admits students of any race, color, national and ethnic origin to all the rights, privileges, programs and activities generally made available to students at the school. The school does not discriminate on the basis of race, color, national and ethnic origin in the administration of its educational policies, admissions policies, financial aid policies, athletic policies, and other school-administered programs.</p>	<p>https://sha.shslou.org/apps/pages/students-parent-handbook</p>
JEFFERSON	SACRED HEART MODEL SCHOOL	3107 LEXINGTON RD	LOUISVILLE	<p>Non-discrimination policy only mentions race and religion</p> <p>Acceptance is conditioned on testing, and "Students must achieve above average scores on a recognized standardized test."</p> <p>Affiliated with the Louisville Archdiocese</p>	<p>SHMS values diversity and admits qualified candidates without regard to race, religion or ethnicity. Dedicated faculty and staff focus on individual student needs, striving to find the best path for his or her success.</p>	<p>https://shms.shslou.org/apps/pages/about-parent-information</p>

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
JEFFERSON	SECOND BRESNYEBAN WERDAN SCHOOL	3701 OLD BROWNBLORO RD	LOUISVILLE	<p>Consideration for inclusion of children with special needs will be made according to an established classroom quota and the school's ability to provide the appropriate resources to meet the child's needs.</p> <p>Members of the affiliated church are given preference in admissions.</p> <p>School appears only to serve pre-K and Kindergarten students.</p>	None posted	https://www.secondbrs.school.org/
JEFFERSON	ST AGNES SCHOOL	1800 NEWBURG RD	LOUISVILLE	<p>The mission of Saint Agnes School is first to the children of registered and active Catholic parishioners of the parish. Active parish membership is demonstrated by regular attendance at Sunday liturgy, a pattern of participation in parish religious, social, and outreach programs, and through regular tithing. Priority admission is given to children who are baptized Catholic and sacramentally current and whose families have completed their yearly stewardship intention card by the stated annual deadline.</p> <p>Acceptance of students is based on the ability of the school to meet the individual needs of the prospective students while still meeting the needs of current students.</p> <p>Non-Catholic families pay a tuition premium ranging from 50% to nearly 100% depending on the number of children.</p>	None posted	http://stagneslouisville.org/school/admissions/
JEFFERSON	ST ALBERT THE GREAT SCHOOL	1395 GIRARD DR	LOUISVILLE	<p>Nondiscrimination policy only mentions race and disability, with the caveat that students must be "otherwise qualified." Admissions testing is required starting at the K level.</p> <p>Catholic students are given first priority for admission; non-Catholics are last.</p> <p>Affiliated with the Louisville Archdiocese.</p>	The schools of the Archdiocese of Louisville will not discriminate against otherwise qualified applicants on the basis of sex, race, disability, color, nationality or ethnic origin in the administration of their educational policies, admission policies, scholarship and loan programs and athletic or other school administered programs.	https://www.schools.louisville.org/admissions
JEFFERSON	ST ANDREW ACADEMY	7724 COLUMBINE DR	LOUISVILLE	<p>Admissions process involves a school visit, testing, and disclosure of any special needs or past performance issues.</p> <p>"Academy staff will provide appropriate learning opportunities for students who need special attention and guidance." However, "When the needs of the student cannot be met within the regular program of the Academy (using reasonable accommodations), the student, teachers, administrator, resource teacher, parents, and an Archdiocesan Consultant will meet to formulate a learning plan or possibly discuss an alternative placement for the child.</p> <p>Nondiscrimination policy only mentions race and disability</p> <p>Affiliated with the Louisville Archdiocese</p>	St. Andrew Academy does not discriminate against otherwise qualified applicants on the basis of sex, race, disability, color, nationality or ethnic origin in the administration of its educational policies, admission policies, scholarship and loan programs, and athletic or other Academy administered programs.	https://www.sainhandrwcademy.org/uploasds/2019-2020%20parent%20student%20handbook.pdf
JEFFERSON	ST ATHANASIUS	5915 OUTER LOOP	LOUISVILLE	<p>Nondiscrimination policy only mentions race and religion.</p> <p>Non-Catholic children receive lowest enrollment priority.</p> <p>Affiliated with the Louisville Archdiocese</p>	St. Athanasius Parish School admits students of any race, color, religion, and national and ethnic origin to all rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, religion, or national ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs or athletic and other school-administered programs.	https://www.saintathanasiuslouisville.com/information/
JEFFERSON	ST BERNARD CATHOLIC SCHOOL	7500 TANGELO DR	LOUISVILLE	<p>Students with academic deficiencies which are severe enough to require the services of a Learning Disability teacher may also be unable to remain at St. Bernard if the school administration and Office of Lifelong Formation and Education staff team determines that their diagnosed needs cannot be properly addressed.</p> <p>Catholic applicants receive admissions preferences and lower tuition.</p> <p>Affiliated with the Louisville Archdiocese</p>	Saint Bernard Catholic School admits students of any gender, race, disability, color, national or ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at Saint Bernard Catholic School. The administration of the policies, procedures, and programs of Saint Bernard Catholic School does not discriminate on the basis of religion, gender, race, disability, color, national or ethnic origin.	https://docs.google.com/document/d/1u3p1V0VqR5NtLlBz9hbbhLHd8k_M6-98TTPVIs/edit
JEFFERSON	ST EDWARD SCHOOL	9610 SUE HELEN DR	LOUISVILLE	<p>Catholic applicants receive discounted tuition rates.</p> <p>Affiliated with the Louisville Archdiocese</p> <p>Little information available on website</p>	None posted	https://steward.school/
JEFFERSON	ST FRANCIS OF ASSISI SCHOOL	1938 ALFRESCO PL	LOUISVILLE	<p>Affiliated with the Louisville Archdiocese</p>	None posted	https://www.sfb Louisville.org/

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JEFFERSON	ST GABRIEL SCHOOL	5503 BARDSTOWN RD	LOUISVILLE	<p>Nondiscrimination policy only mentions race.</p> <p>Non-Catholic students are given last priority in admissions.</p> <p>Parents/guardians are required to inform St. Gabriel officials of their child's special academic, emotional or physical needs. St. Gabriel officials must also be informed of any testing for learning disabilities by Jefferson County Public Schools or any private agency. Copies of testing reports are needed to be considered for acceptance. St. Gabriel officials have the right to decide if its program will best meet an individual child's special learning needs.</p> <p>Affiliated with the Louisville Archdiocese.</p>	<p>St. Gabriel School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs or other school administered programs.</p>	https://www.stgabriel.k12schools.net/admissions/admissions-policy
JEFFERSON	ST JAMES CATHOLIC SCHOOL	1818 EDENSIDE AVE	LOUISVILLE	<p>No application will be refused without due consideration of extenuating circumstances. All students who are new to St. James will be accepted on a trial basis for ten (10) days, at the end of which the parent(s), teacher(s), principal, and counselor may meet to determine if St. James School can address the educational needs of the student. The final decision will rest with the principal.</p> <p>Catholic parishioners are given preference.</p> <p>Affiliated with the Louisville Archdiocese.</p>	<p>St. James School admits students of any race, color, creed, national, and ethnic origin to all the rights, privileges, programs and activities made available to students at the school. St. James School does not discriminate on the basis of race, color, national, or ethnic origin in administration of its educational policies, admissions policies, athletic programs, or other school-administered programs. St. James School adheres to the tenets of Title IX. "No person in the United States shall, on the basis of sex, be excluded from participating in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance."</p>	https://www.stjamesblvejeys.com/admission-s-policy
JEFFERSON	ST LEONARD SCHOOL	440 ZORN AVE	LOUISVILLE	<p>Nondiscrimination policy does not mention sexual orientation, disability, or gender identity.</p> <p>All candidates for admission to Saint Leonard Community School, including transfer students, will undergo a comprehensive screening process to ensure proper placement. The school, in consultation with the student's parents and other educational professionals, will decide if the school's program will best meet an individual's learning needs.</p> <p>Affiliated with Archdiocese of Louisville.</p>	<p>Saint Leonard Community School admits students of any sex, race, color, religious denomination or ethnic origin to all the rights, privileges, programs and activities accorded or made available to students of the school. We do not discriminate based on sex, race, color, religious denomination or ethnic origin in administration of our educational policies, admission policies, and other school-administered programs. Application for admission must be made through the office of the principal. The principal and/or designated school representatives will determine if this parish school is the appropriate school program and environment for the student.</p>	https://www.stleonard.k12schools.org/admission/ 63845038-4316
JEFFERSON	ST MARGARET MARY SCHOOL	7813 SHEDDYVILLE RD	LOUISVILLE	<p>Nondiscrimination policy only mentions race.</p> <p>Non-Catholic students are only admitted upon review with the admissions committee, and are given last priority.</p> <p>As a private school, St. Margaret Mary reserves the right to determine which students will be re-enrolled... St. Margaret Mary School sees it as unfair to the students, parents, and teachers to allow individuals who violate the behavior expectations in this handbook, or are otherwise disruptive to the teaching and learning atmosphere, to continue their association with our school.</p> <p>Affiliated with Archdiocese of Louisville.</p>	<p>St. Margaret Mary Catholic School does not discriminate on the basis of race, color, or national origin in administration of its educational policies, programs, and other school administered programs.</p>	https://stmm.org/wp-content/uploads/2019/07/Handbook-2020-21-9.pdf
JEFFERSON	ST MARTHA ELEMENTARY SCHOOL LN	2625 KLONDIKE LN	LOUISVILLE	<p>Parishioners are given preference in admissions, but the school appears not to distinguish between Catholic and non-Catholic non-parishioners (note, however, that at some schools this means that all students must be Catholic).</p> <p>Nondiscrimination policy does not cover sex, sexual orientation, gender identity, disability.</p> <p>Disabled students are considered on a case by case basis depending on whether the school has the resources to educate them.</p> <p>A student whose behavior outside of the school jeopardizes the school's good name, at the discretion of the school administration and pastor, is subject to disciplinary action that may include dismissal.</p> <p>Affiliated with Archdiocese of Louisville.</p>	<p>Saint Martha School does not discriminate on the basis of race, creed, religion, or national origin. Students are admitted to Saint Martha School on an annual basis. Continuation at Saint Martha School for each successive year will be based on attitude, behavior, and the academic achievement of the student, and is entirely the decision of the school.</p>	https://www.stmarthaind.com/indocumen-t-library/
JEFFERSON	ST MARY ACADEMY	11511 SAINT MARY LN	PROSPECT	<p>Nondiscrimination policy does not cover sex, sexual orientation, religion, gender identity, disability.</p> <p>Disabled students are considered on a case by case basis depending on whether the school has the resources to educate them.</p> <p>Affiliated with Archdiocese of Louisville.</p>	<p>Saint Mary Academy does not discriminate on the basis of race, creed, sex, color, or national origin in the admission of its pupils.</p>	http://saintmaryacademy.com/admissions/online-application/

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JEFFERSON	ST MICHAEL SCHOOL	3703 STONE LAKES DR	LOUISVILLE	Nondiscrimination policy only covers race/ethnic origin Catholic families are given priority in admissions. New students to St. Michael are admitted on a probationary basis to be sure adjustment to St. Michael School proceeds successfully and in the student's best interest. St. Michael officials have the right to decide if its program will best meet an individual child's special learning needs. Affiliated with Archdiocese of Louisville	St. Michael School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs or other school-administered programs.	https://ip-admin.multiscreenste.com/141683997/11es/1jho/1600/Parent_Student_4201/Handbook%202020-2021.pdf
JEFFERSON	ST PATRICK SCHOOL	1000 N BECKLEY STATION RD	LOUISVILLE	In order for a student to be admitted, "One parent must be Catholic and the student(s) must be up to date on his/her sacraments or currently enrolled in PREP." Nondiscrimination policy only covers race/ethnic origin Affiliated with Archdiocese of Louisville	St. Patrick Catholic School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. St. Patrick Catholic School does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs, and athletic and other school-administered programs.	https://docs.google.com/document/d/1VbMFXkuc-5yD6iUk84hhv7Y2E6aJEW6g/edit
JEFFERSON	ST PAUL ELEMENTARY	6901 DIXIE HWY	LOUISVILLE	Nondiscrimination policy only covers race/ethnic origin and disability. Catholic families are given priority in admissions. Affiliated with Archdiocese of Louisville	St. Paul will not discriminate against otherwise qualified applicants on the basis of sex, race, disability, color, nationality or ethnic origin in the administration of their educational policies, admission policies, scholarship and loan programs and athletic or other school administered programs.	https://docs.google.com/document/d/1VbMFXkuc-5yD6iUk84hhv7Y2E6aJEW6g/edit
JEFFERSON	ST RAPHAEL THE ARCHANGEL ELEMENTARY SCHOOL	2131 LANCASTER AVE	LOUISVILLE	Nondiscrimination policy only covers race/ethnic origin Parishioners are given preference in admissions, but the school appears not to distinguish between Catholic and non-Catholic non-parishioners Students may be subject to admissions testing. Returning students must be in academic and behavioral good standing. Affiliated with Archdiocese of Louisville	St. Raphael School admits students of any race, color, national, and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, nationality, and ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs, or athletic and other school administered programs.	https://staphaelsschool.org/wp-content/uploads/2020/08/Parent-Student-Handbook-2020-2021.pdf
JEFFERSON	ST RITA ELEMENTARY SCHOOL	8709 PRESTON HWY	LOUISVILLE	Nondiscrimination policy only covers race/ethnic origin, religion and gender Students with special needs are admitted on a case by case basis. Affiliated with Archdiocese of Louisville	St. Rita School admits students of any race, color, religion, gender, national and ethnic origin to all the rights, privileges, programs and activities generally accorded or made available to all other students at the school. It does not discriminate on the basis of race, color, religion, gender, national or ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs or athletic and other school administered programs.	https://www.stritaschools.com/apply-now/
JEFFERSON	ST STEPHEN MARTYR SCHOOL	2931 PINDELL AVE	LOUISVILLE	Nondiscrimination policy only covers race/ethnic origin Catholic students are given preference in admissions Affiliated with Archdiocese of Louisville	St. Stephen Martyr School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students of the school. We do not discriminate on the basis of race, color, national or ethnic origin in administration of educational policies, scholarship and financial aid programs, or athletic and other school-administered programs.	https://srmschools.weebly.com/admission.html
JEFFERSON	ST XAVIER HIGH SCHOOL	1609 FORLAR LEVEL RD	LOUISVILLE	Nondiscrimination policy only covers race/ethnic origin This is an all-boys high school. Girls are not eligible to enroll. Students are admitted based on academic achievement and promise, as indicated by the STS Placement Exam and middle school performance. Students may be dismissed for failure to meet academic standards. Affiliated with Archdiocese of Louisville	Saint Xavier admits qualified students of any race, color, national and ethnic origin to all the rights, privileges, programs and activities accorded to students at our school. Saint Xavier does not discriminate on the basis of race, color, or national and ethnic origin in directing our educational policies, admission policies, tuition assistance programs, or athletic and other school programs.	https://resources.finalsite.net/images/v1605707102/saintxavier/ce89908a9910622e1f/ce89908a9910622e1f-Handbook2021_3.pdf

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JEFFERSON	SUMMIT ACADEMY OF GREATER LOUISVILLE	113508 MAIN ST LOUISVILLE	LOUISVILLE	<p>Admissions Restrictions? Nondiscrimination policy only covers race/ethnic origin, religion and gender</p> <p>The school says it is "specifically designed for children who have average to above-average aptitude for learning, but have not met with academic, social, and/or organizational success in a mainstream educational setting."</p> <p>Psycho-educational evaluations, which include an IQ test and an achievement test, are necessary for us to evaluate a student for admission to Summit Academy</p> <p>The Principal may, at any time, dismiss or place on probation any student whose conduct is harmful to self or others, or whose behavior is not manageable by the staff, including behavior that leads to academic failure.</p> <p>Temple Trager ECEC reserves the right to terminate services if a child is unable to benefit from the program, if the program is unable to meet the special needs of a child or family, or if the child or family is disruptive to the program or aggressive toward other children or adults.</p> <p>Does not offer classes above the kindergarten level</p>	Summit Academy does not discriminate on the basis of gender, race, color, religion, nationality or ethnic origin in administration of its policies and programs.	https://www.summit-academy.org/wp-content/uploads/2021/07/20-21-Family-Handbook.pdf
JEFFERSON	TEMPLE TRAGER EARLY CHILDHOOD EDUCATION CENTER	5104 US HIGHWAY 42 LOUISVILLE	LOUISVILLE	<p>The school has a broad nondiscrimination policy. But it is designed to serve bright, highly motivated students with learning differences like dyslexia, ADHD and other learning disabilities. It is not open to all students.</p> <p>The de Paul School requires, at minimum, an intelligence assessment (intelligence quotient or IQ test) and an adjustment screening (for attentional, behavioral, or emotional difficulties) conducted within the past three years. Information on obtaining these assessments can be provided by the Admissions Director. Each prospective student must also be evaluated at de Paul to assess current achievement levels and eligibility. This non-diagnostic admissions assessment helps us determine if The de Paul School is the right fit for an interested family and if we can meet the educational, organizational, and social skills needs of the child via our curriculum and methodologies.</p>	None posted. The handbook does say the school accepts non-Jewish students, but temple members are given preference.	https://12690708-063f4e5c-4b921d0723b/files-us.com/pages/7898b0c_741f2b661cb0f0bb6151b1a3701887.pdf
JEFFERSON	THE DE PAUL SCHOOL	1925 DUKER AVE LOUISVILLE	LOUISVILLE	<p>No information provided</p> <p>No information provided</p> <p>The school has a broad nondiscrimination policy. But it requires readiness assessments, standardized test scores, and other indicators of academic ability as part of its admissions process. And its nondiscrimination policy indicates that it is limited in its willingness to accept students with special needs.</p> <p>Nondiscrimination policy only covers race/ethnic origin and some disabilities. This is an all-boys Catholic high school. Girls are not admitted. Disabled students are admitted on a case by case basis. Students who fail courses and cannot maintain normal progress toward graduation with their class become subject to dismissal from Trinity. Admissions tests are required. According to the website, this is the test the Archdiocese requires for all Catholic high schools. Affiliated with Louisville Archdiocese</p>	The de Paul School does not discriminate on the basis of race, religion, ethnicity, age, gender identity or expression, sexual orientation, national origin, genetics, or disability in the administration of its policies, procedures, and programs.	https://www.depaulschool.org/what-we-believe/
JEFFERSON	THE MONTESSORI SCHOOL OF LOUISVILLE	10263 CHAMPION FARMS DR LOUISVILLE	LOUISVILLE	<p>No information provided</p> <p>The school does not discriminate on the basis of race, gender, color, religion, national origin, ancestry, or physical or mental disability that are unrelated to the ability to work to enjoy the benefits of the school's progressive program, its facilities or services.</p>	None posted.	https://www.msl.edu.org/
JEFFERSON	THE VANGUARD ACADEMY	9306 DAYFLOWER ST PROSPECT	PROSPECT	<p>No information provided</p> <p>The school does not discriminate on the basis of race, gender, color, religion, national origin, ancestry, or physical or mental disability that are unrelated to the ability to work to enjoy the benefits of the school's progressive program, its facilities or services.</p>	None posted.	https://www.vanguardacademy.com/
JEFFERSON	THE VIRGINIA CHANCE SCHOOL	4700 LIME KRN LN LOUISVILLE	LOUISVILLE	<p>Nondiscrimination policy only covers race/ethnic origin and some disabilities. This is an all-boys Catholic high school. Girls are not admitted. Disabled students are admitted on a case by case basis. Students who fail courses and cannot maintain normal progress toward graduation with their class become subject to dismissal from Trinity. Admissions tests are required. According to the website, this is the test the Archdiocese requires for all Catholic high schools. Affiliated with Louisville Archdiocese</p>	Trinity High School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs and activities generally available to students. Trinity does not discriminate on the basis of race, color, national or ethnic origin, or disability (if, with reasonable accommodation, the student can meet the requirements of Trinity's course of study) in the administration of its educational policies, scholarship or loan programs, athletic or other school-administered programs. It expects all applicants to be interested in and to cooperate with all facets of a Catholic education, and to be willing and able to abide by the school's academic and behavioral expectations as well as tuition requirements and procedures. Trinity requires its students to remain unmarried during the period of their enrollment and to reside with their parent(s) or legal guardian(s). The school reserves the right to refuse admission per the judgment of the administration.	https://www.trinityrocks.com/wp-content/uploads/2017/06/studentmanualplanner20172018.pdf
JEFFERSON	TRINITY HIGH SCHOOL	4011 SHELBYVILLE RD LOUISVILLE	LOUISVILLE	<p>Nondiscrimination policy does not mention sex, sexual orientation or gender identity. Special needs students are not admitted.</p>	Valiant Christian Academy does not discriminate on the basis of race, gender, disability, color, ethnic origin or nationality in administration of its educational policies, admissions policies, athletics, and other school-administered programs. Selection of students is based on past achievements, interviews with the administration, and openings in their particular grade. Family life and general behavior are also carefully considered. At this time, we are not equipped to accept children with special educational needs.	https://www.valiantca.com/general-info-forms

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JEFFERSON	VALOR TRADITIONAL ACADEMY	11501 SCHLATTER RD	LOUISVILLE	<p>Valor Traditional Academy is not equipped to help students who have learning disabilities, including ADD and ADHD</p> <p>Admission is based on placement tests, prior academic records, contacts with prior school(s) to assess behavior and attitudes, an interview with the student and his/her parents/legal guardians, and available class openings.</p>	<p>VTA does not discriminate on the basis of race, color, national or ethnic origin, religion or sex. All applicants are reviewed on an individual basis. Admitting a student is based on placement tests, prior academic records, contacts with prior school(s) to assess behavior and attitudes, an interview with the student and their parent(s)/legal guardian(s), and available class openings.</p>	<p>https://www.valoracademy.com/HANDBOOK_FAMILY%20V3.L3.pdf</p>
JEFFERSON	WALDEN SCHOOL CORPORATION	4238 WESTFORD RD	LOUISVILLE	<p>Mandatory admission assessments help Walden to build its community of learners and invite applicants to join the learning community that is right for them.</p> <p>The Head of School ("Head"), in the Head's sole discretion, may suspend, require the withdrawal of, or dismiss the student if the Head determines that either the family or student has failed to comply with Walden's reasonable rules, regulations, and requests in a manner that interferes with Walden's educational mission or the positive and constructive relationship among Walden Students, Family, and other students and families. The Head may consider any factors that the Head deems relevant, including but not limited to the Student's current and prior academic and disciplinary record at Walden or other schools.</p> <p>If a student remains on Academic Probation for more than one full semester, and his or her attitude and effort are not in keeping with Walden's expectations, the student's enrollment contract may not be renewed for the following academic year.</p>	<p>Walden School does not discriminate on the basis of race, color, gender, national or ethnic origin, age, religion, disability, sexual orientation, gender identity and expression, or any other characteristic protected under applicable federal or state law in any decision regarding employment, admissions, financial aid, athletics, educational policies or any other school-administered program.</p>	<p>https://static.squarespace.com/static/58a17f599065399419c26d78e4e67f5b5c5d8c884222f8bd82e8669/45396937736/47/Walden+Students+Admissions+Financial+aid+Athletics+educational+policies+or+any+other+school-administered+program.k19-281Updated+Octob+er+2018%29.pdf</p>
JEFFERSON	WALDORF SCHOOL OF LOUISVILLE	3005 NEW LA GRANGE RD	LOUISVILLE	<p>Very little information available online about admissions.</p>	<p>Not provided</p>	<p>https://www.waldorflouisville.com/</p>
JEFFERSON	WHITEFIELD ACADEMY	7711 FEEGENBUSH LN	LOUISVILLE	<p>Whitefield Academy exists to serve Christian families by providing a Christ-centered, biblically-based education marked by academic excellence and spiritual vitality.</p> <p>Nondiscrimination policy is limited and does not address sexual orientation, gender identity, disability, or religion.</p> <p>On occasion, the atmosphere or conduct within a particular home may be counter to or in opposition to the Biblical lifestyle the school teaches. This includes, but is not limited to, sexual immorality, homosexual orientation. In such cases, the school reserves the right, within its sole discretion to refuse admission of an applicant or to discontinue enrollment of a student.</p>	<p>Whitefield Academy admits students of any race, sex, denomination, national and ethnic origin to all the rights, privileges, and activities made available to students of the school. It does not discriminate on the basis of race, sex, denomination, national and ethnic origin in the administration of its education policies, admission policies, scholarships, athletics and any other school administered programs.</p>	<p>https://whitefield.org/wp-content/uploads/2024/07/Parent-Student-Handbook-K-12-CURRENT.pdf</p>
FAYETTE	CHRIST THE KING SCHOOL	412 COCHRAN RD	LEXINGTON	<p>CKS does not discriminate against students with special needs, if with reasonable accommodations determined solely by Christ the King School. The student must meet the bona fide educational requirements of the school.</p> <p>Admission to Christ the King School will be determined by the principal after consideration of the academic, developmental, behavioral and/or psychological information from previous schools as evidenced by records and/or communication.</p> <p>Parish families are given priority in admissions</p> <p>Tuition is tiered, and is highest for non-Catholics.</p> <p>Affiliated with the Diocese of Lexington. All affiliated schools are also subject to the policies in the diocesan handbook: https://cdlex.org/wp-content/uploads/2021/06/2018-19-Diocesan-School-Policies.pdf</p>	<p>Admission to Christ the King School (and participation in school programs) is not denied to students on the basis of race, color, ethnic or national origin. Admission will not be denied because of any handicapping condition unless it is clear that the staff, due to inadequate professional training, and/or the school's program, would not be able to meet the student's needs.</p>	<p>https://ctkschool.net/admissions</p>
FAYETTE	CLAYS MILL ROAD CHRISTIAN ACADEMY	3000 CLAYS MILL RD	LEXINGTON	<p>Clays Mill Road Christian Academy was founded in 1978 to provide Christian families a means by which they could rear their children in the nurture and admonition of the Lord.</p>	<p>Not posted. Web site provides very little information, and encourages interested families to call.</p>	<p>https://www.claysmill.org/clays-mill-christian-academy/scholarships</p>
FAYETTE	COMMUNITY MONTESSORI SCHOOL	725 STONE RD	LEXINGTON	<p>Disability, age and gender are not mentioned in non-discrimination policy.</p>	<p>Students are put on the application list according to the date the application is received in the office. Other considerations are the age and gender of the child. Admission is decided without regard to race, religion, national or ethnic background. Montessori transfer students take priority, as do siblings and children of graduates.</p> <p>As a non-sectarian school, we welcome children of every race, color, religion, ethnicity and national origin.</p>	<p>https://cmsmontessori.org/</p>

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FAYETTE	GOOD SHEPHERD DAY SCHOOL	544 SAYRENS RD	LEXINGTON	Sex, sexual orientation, gender identity that mentioned in nondiscrimination policy If, after repeated consultation with an outside consultant, a child's behavior remains problematic, the parent of the child may be asked to withdraw their child from this school. Does not offer courses above the kindergarten level	9535 does not discriminate on the basis of race, color, religion, national or ethnic origin, or physical capabilities in the administration of its admission or hiring policy.	http://www.goodshepherddaystoolschool.org/paereshaping-plan.html
FAYETTE	KORE ACADEMY	4300 NICHOLASVILLE RD	LEXINGTON	This is a school specifically for students with learning differences. But it does not accept all children with special needs (for example, its mission statement refers to serving "high functioning" autistic children), and its nondiscrimination policy only references race/ethnic origin discrimination. Once the application process is complete, the school director will make the determination as to whether the school can meet the educational and social needs of the child.	KORE Academy admits students of any race, color, or national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, or national and ethnic origin in the administration of its educational policies, financial aid programs, and other school-administered programs.	http://www.koreacademy.org/admissions/
FAYETTE	LEXINGTON CATHOLIC HIGH SCHOOL	2250 ELANS MILL RD	LEXINGTON	Admissions testing is required. The school's website indicates that students with learning differences may be admitted but are expected to meet the school's regular graduation requirements. The school practices needs-blind admissions and offers support to families who are unable to cover the full cost. However, non-Catholics pay higher rates of tuition. Students who fall a certain number of courses within certain timeframes may be asked to withdraw from the school. The school's nondiscrimination policy is limited, but its "equity and inclusion" program expresses support for students of diverse backgrounds, including LGBTQ students. It is not clear how, if at all, this program translates to the school's admissions policies. Affiliated with Diocese of Lexington	Admission to Lexington Catholic High School is not denied to anyone because of race, color, nationality, or gender.	https://www.lexingtoncatholic.com/apps/pages/index.jsp?cid=1579460&type=d&pkcID=911560
FAYETTE	LEXINGTON CHRISTIAN ACADEMY	450 W REYNOLDS RD	LEXINGTON	Admissions testing is required. Nondiscrimination policy is limited to race/ethnic origin. Login required to view most information, including handbooks	LCA admits students of any race, color, nationality and ethnic origin to all the rights, privileges, programs and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies, scholarships and loan programs, and other school-administered programs.	https://www.lexingtonchristian.org/
FAYETTE	LEXINGTON HEARING & SPEECH CENTER	350 HENRY CLAY BLVD	LEXINGTON	Not much information available; school only serves children through kindergarten This is a specialty program that only admits young children with hearing and speech challenges	Not posted.	https://hsccy.org/education/
FAYETTE	LEXINGTON JUNIOR ACADEMY	968 LN ALLEN RD	LEXINGTON	The school now at this location is called "Lexington Adventist Academy." Nondiscrimination policy only mentions race/nationality and gender. "Although our primary purpose is to educate Seventh-day Adventist young people, we welcome other students who desire to develop a Christian character and to follow the philosophy and policies established by this school." It is not clear whether non-Christians are admitted. Lexington Adventist Academy is not equipped to educate students with certain special needs. We generally recommend that students who have significant scholastic or behavioral needs attend a school equipped to meet their needs.	Admission to Lexington Adventist Academy is not denied to anyone because of race, color, nationality, or gender. To Lexington Adventist Academy is not denied to anyone because of race, color, nationality, or gender.	https://www.lexadventistacademy.com/administrations
FAYETTE	LEXINGTON MONTESSORI SCHOOL	319 S BROADWAY PARK	LEXINGTON	Nondiscrimination policy is limited to race/national origin. Very little information on admissions policies available online; families are invited to schedule a visit to obtain this information.	Lexington Montessori School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs and activities generally accorded or made available to students at the school.	https://www.lexingtonmontessori.org/applications

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
FAYETTE	LEXINGTON UNIVERSAL ACADEMY	4580 NICHOLASVILLE RD	LEXINGTON	LUA was established to provide an educational opportunity primarily to children of Muslim families residing in the Lexington and Central Kentucky area who wish to study Islam and the Arabic Language in a supportive environment. The school will admit students of other religions, and those students are not required to participate in religious aspects of the program. LUA is not yet equipped or staffed to provide services for students who have special needs or require special educational methods or systems. We reserve the right to deny admission to any child whose needs we do not have the ability and/or resources to meet, or whose parents are motivated by concerns not consistent with the goals or policies of LUA. If this is determined, parents will be requested to place the child in a school elsewhere, or will be denied admission. Any students experiencing extreme learning difficulties, very poor attendance, or serious behavioral problems will not be allowed to continue in the school. New students will be on probation for their first 60 days. Enrollment is not considered final until previous school records are received and reviewed.	LUA respects the dignity of the students as well as the student's right to an education in an Islamic School. It is operated on a non-discriminatory basis due to race, religion, color or national origin.	https://www.luky.org/admissions
FAYETTE	MARY QUEEN OF THE HOLY ROSARY SCHOOL	605 HILL N DALE RD	LEXINGTON	Non-Catholic students are given last priority for enrollment. Nondiscrimination policy only covers race/national origin. No student will be denied admission to the school on the basis of race or nationality. Mary Queen of the Holy Rosary is a parish school established primarily to serve the people of Mary Queen of the Holy Rosary Parish. As such, preference for admission to this school is given to registered (Mar) Queen Parish Catholic families who give of time, talent and treasure. Families who are committed to the life of the parish, who give of their time, talent and treasure are considered a Stewardship Family and will receive priority. New and incoming students will be on probationary status for a six week period from the time of enrollment. The principal may dismiss probationary students at any time during the probationary period for failure to meet Mary Queen standards related to behavior and academic performance. Affiliated with Diocese of Lexington	Mary Queen School admits students of any race, color, national or ethnic origin to all rights, privileges, programs and activities generally accorded or made available to students of the school. Mary Queen School does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies and admission.	https://maryqueenschool.org/documents/2020/10/MQHS%20Parent-Students%20Handbook%202-2.pdf
FAYETTE	MONTESSORI HIGH SCHOOL	620 S BROADWAY	LEXINGTON	Website does not work.	NA	NA
FAYETTE	PROVIDENCE MONTESSORI SCHOOL	1209 TEXACO RD	LEXINGTON	Nondiscrimination policy only covers race/national origin. It refers to the ADA, but the ADA does not require private schools to accept all disabled students. Very little information exists on the school's website concerning admissions. Parents are encouraged to schedule a visit to obtain admissions information. Nondiscrimination policy only covers race/national origin.	Providence welcomes and considers all applicants without regard to race, religion, or ethnic or national background. The school abides by the Americans With Disabilities Act of 1990.	http://www.providenceschools.org/ada/
FAYETTE	SAYRE SCHOOL	194 N LIMESTONE	LEXINGTON	Admissions testing is required, along with records from the student's current school. "Assessments take place during the visit, and are age and grade-level appropriate to gauge the student's academic and developmental readiness to be successful at Sayre." Most information for parents requires a login. Non-Catholic students have last priority for enrollment.	Sayre School admits students of any race, color, national, and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national, and ethnic origin in administration of its educational policies, admissions policies, scholarship and financial aid programs, and athletic and other school-administered programs.	https://www.sayreschool.org/page.cfm?pcat=411
FAYETTE	SETON CATHOLIC SCHOOL	1740 SUMMER HILL DR	LEXINGTON	It is our hope that all children of Saint Elizabeth Ann-Sayre will be admitted to school after completing the registration required by the school office. However, some general conditions for admission include, but are not limited to: current class size; academic history; behavioral history; and special learning needs. All records must be submitted before final approval of acceptance is given. The administration holds the right to require assessments for entrance into its academic program. All students must meet school standards. Students who violate school policies may be subject to expulsion. Affiliated with Diocese of Lexington	Seton Catholic School admits students of any race, color, national or ethnic origin to all rights, privileges, programs and activities generally accorded or made available to students of the school. Seton Catholic School does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies and admission.	https://setonstars.com/wp-content/uploads/2016/08/2021-2022-Parent-Student-Handbook-Updated-August-2021.pdf

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
FAYETTE	SPHINX ACADEMY	1591 WINCHESTER RD STE 101	LEXINGTON	Disability not mentioned in nondiscrimination policy. Admissions testing and information on past academic performance required for admission. "Our model is designed to serve gifted & talented and twice-exceptional students." "We are not equipped to help students who are below grade level in more than one subject."	Sphinx Academy admits children regardless of race, religion, color, nationality, gender/gender expression or ethnic origin. We do not discriminate in the administration of any of our policies, programs, or procedures.	https://www.sphinxacademy.org/admissions
FAYETTE	ST. PETER & PAUL SCHOOL	473 W SHORT ST	LEXINGTON	Nondiscrimination policy only mentions race and sex. Non-Catholic students have last priority for enrollment. Test results and past report card required for admissions in grades 2 and up. Affiliated with Diocese of Lexington	Diocesan policy states: "No one shall be refused admission to any school program within the jurisdiction of the Diocesan School Council on the basis of race, color, sex, or nationality." In keeping with this policy, the schools under the auspices of the Diocese of Lexington do not discriminate on the basis of race, color, sex, national or ethnic origin. Students of any race who meet the individual school's eligibility requirements are admitted to all their rights, privileges, programs and activities generally accorded to students at the school and this includes but is not limited to: admission policies, scholarships and loan programs, and other school-administered programs.	https://drive.google.com/file/d/11716585Vcrf0ES4h64096p4u0UzF/view
FAYETTE	SUMMIT CHRISTIAN ACADEMY	2780 CLAYS MILL RD	LEXINGTON	Students must pledge not to "commit illicit sexual acts" including "homosexuality, bisexuality," and "transgenderism." "Sexual immorality" is a "Level III" offense and can lead to immediate expulsion (i.e., it is in the same category as drug use, weapons possession, and assaulting a staff member - and considered more serious than "Level II" offenses such as cheating, fighting or stealing). Students are on academic and behavioral probation for nine weeks following enrollment. "Attendance in a private school is an opportunity and a privilege, not a right." Students whose special needs cannot be effectively met within the traditional classroom will be referred to a more appropriate educational agency. Nondiscrimination policy only mentions race	Summit Christian Academy admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to the students at the school. It does not discriminate on the basis of race, color, national or ethnic origin in administration of its educational policies, admissions policies, athletics and other school-administered programs.	https://960507ba-998f649e0eff.fileresources.com/496/450793_e1e21b5c73a4c13bcca157641aaac27.pdf
FAYETTE	THE LEXINGTON SCHOOL	1050 LN ALLEN RD	LEXINGTON	School records, teacher recommendation and admission screening required for admissions. Once a child has completed the admission process, the admission committee will meet to determine admission status based upon space and qualifications of all candidates. The school has a special program for dyslexic students, but tuition is higher than for students in their other programs.	Not listed	
FAYETTE	TRINITY CHRISTIAN ACADEMY	3900 RAPID RUN DR	LEXINGTON	Applicants must submit copies of report cards from the last two years, as well as the results of any prior standardized testing, and are also subject to entrance exams. "We require at least one parent to be a professed Christian who is in agreement with our Statement of Faith, as well as affiliated and in good standing with a local congregation"	Trinity Christian Academy admits students of any race, color, and national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students of the school. It does not discriminate on the basis of race, color, national or ethnic origin, or age in the hiring of faculty or administrative staff and in administration of its educational policies, admissions policies, financial aid programs, and other school-administered programs.	https://static.squarespace.com/file/5c1562d8f79392de2e297b145051f5c3a37a2b9a846ba16159857491ent42021.pdf
FAYETTE	WALNUT HILL DAY SCHOOL	575 WALNUT HILL RD	LEXINGTON	Nondiscrimination policy only mentions race The school's web page does not offer any details on its admissions policies School only offers classes through kindergarten	The Walnut Hill Day School of Lexington, KY (WHDS, Inc.) admits students of any race, color, national and ethnic origin to all rights, privileges, programs and activities generally accorded or made available to students at the school. It does not discriminate on the basis of color or national origin in administration of its educational policies, admission policies, and other school-administered programs.	https://www.walnuthilldaychool.net/home

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
KENTON	BLESSED SACRAMENT ELEMENTARY SCHOOL	2407 DIXIE HWY	FT MITCHELL	<p>In the case of a student being asked to leave or being expelled from another school, acceptance is at the discretion of the principal. The student would be on a one-year probation. If, at any time, the student causes disruption to the program or the welfare of the other students, the student will be withdrawn.</p> <p>Nondiscrimination policy only mentions race</p> <p>Non-Catholics pay higher tuition rates and are last in priority for admission</p> <p>Affiliated with the Diocese of Covington and subject to its schools Handbook. https://covdioc.org/wp-content/uploads/2020/08/Religion-Ed-Policies-and-Guidelines.pdf</p>	<p>Blessed Sacrament School admits students of any race, color, and national or ethnic origin.</p>	https://basky.org/wp-content/uploads/Parent-and-Student-Handbook-2021-2022.pdf
KENTON	COMMUNITY CHRISTIAN ACADEMY	2325 TAYLOR MILL RD	INDEPENDENCE	<p>The basis for student's admittance to Community Christian Academy includes former records, placement test (at the discretion of the principal) and interview. Students will be reviewed annually and be allowed to enroll on the basis of academic progress, testimony, and discipline records.</p> <p>Community Christian Academy reserves the right to corporal correction of a student for rebellion involving major offenses or continued minor offenses. Certain offenses result in "automatic corporal correction."</p> <p>Community Christian Academy does not provide transportation to and from school. It is the responsibility of the parents/guardians to make sure students are dropped off for school and picked up.</p> <p>We believe marriage has only one meaning: the union of one biological man and one biological woman in a single, exclusive union, as delineated in Scripture. We believe that god intends sexual intimacy to occur only within the confines of marriage.</p> <p>The dress code is based on "inter alia, the principle of" distinction between the sexes."</p>	<p>In the spirit of Christian unity and the love that Christ shows for all mankind, Community Christian Academy does not discriminate on the basis of race, sex, national origin, or physical disability. The school does, however, reserve the right to deny admission to any individual who cannot benefit by the experience based on past academic achievement or whose personal lifestyle is not in harmony with the stated philosophy and purpose of CCA.</p> <p>Community Christian Academy does reserve the right to use appropriate selection criteria in fulfillment of its stated goals and objectives.</p>	https://www.ccaKY.org/current-students/
KENTON	COVINGTON CATHOLIC HIGH SCHOOL	3600 DIXIE HWY	PARK HILLS	<p>This is an all-boys Catholic high school. Girls are not admitted. The school's web site claims that 95% of students enrolled are Catholic.</p> <p>A placement test is required for admission. "Covington Catholic is open to any student with the proper academic credentials."</p> <p>Nondiscrimination policy only mentions race, color, disability, or national or ethnic origin</p> <p>Covington Catholic's Student Handbook is intended primarily to address student conduct on school grounds or at school sponsored functions. However, the school reserves the right to take disciplinary action, including dismissal, should serious misconduct occur in other places or at other times</p>	<p>Covington Catholic High School does not discriminate on the basis of race, color, disability, or national or ethnic origin. Students of any race who meet Covington Catholic High School's eligibility requirements are admitted to all the rights, privileges, programs and activities generally accorded to students at Covington Catholic High School. Covington Catholic High School does not discriminate on the basis of race in administration of its educational policies, admission policies, scholarships and loan programs, and other school administered programs.</p>	https://resources.finalsite.net/images/v1602132573/covington/caf1m1y5y1zwy8edfiv/ParentStudentHandbookok20-21Updated100820.pdf
KENTON	COVINGTON LATIN SCHOOL	21 E. 11TH ST	COVINGTON	<p>Entrance exam required. "Covington Latin School is a co-educational, Catholic, accelerated, college preparatory middle and high school offering a classical education for gifted students"</p> <p>Nondiscrimination policy only mentions race and "dress"</p> <p>Parents are discouraged from allowing students to hold jobs outside of school.</p> <p>Students who fail remedial summer courses are dismissed from the school.</p> <p>Affiliated with the Diocese of Covington</p>	<p>Covington Latin School admits academically qualified young men and women without regard to race, color, creed, ethnic or national origin.</p>	https://www.covingtonlatin.org/media/1076620/21-22-Student-Handbook.pdf
KENTON	HOLY CROSS DISTRICT HIGH SCHOOL	3617 CHURCH ST	COVINGTON	<p>Holy Cross High School reserves the right to discipline students for on- or off-campus conduct which could range from detentions to suspension, or expulsion, based upon the severity of the issue.</p> <p>Nondiscrimination policy only mentions race and religion</p> <p>Affiliated with the Diocese of Covington</p>	<p>Admission is open to young men and women of all races and religious faiths.</p>	https://hchsccov.com/sites/holycross/files/student_planner_handbook_2020-21_5-29-20.pdf

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
KENTON	INDEPENDENCE AT RAINBOW	5049 MADISON PIKE	INDEPENDENCE	This school offers daycare, as well as distance learning in the elementary grades. There is no information on its web site concerning admissions and nondiscrimination policies. PSUS record shows no students were enrolled above this K level as of the most recent survey.	None posted.	https://www.independencetn.com/our-centers/independence-rv/056056 https://nces.ed.gov/ipeds/data/ipeds/private-school-search/school_detail.asp?search=1&zip=4102&Wiles=208.SchoolPageNum=3&ID=4130463
KENTON	NORTHERN KY MONTESSORI CENTER	2625 CRESCENT SPRINGS PIKE	CRESCENT SPRINGS	Like most Montessori schools, there is not much information available online about the school's policies. Instead, families are encouraged to schedule an in-person visit. Nondiscrimination policy is broader than most private schools, but still contains the caveat that disabled students must be "qualified candidate[s]"	Northern Kentucky Montessori Academy does not discriminate on the basis of race, color, religion, national or ethnic origin, gender, sexual orientation, or a person's status as a qualified candidate with a disability in the administration of its educational programs, admission policies, financial assistance program, staff hiring, or other center-administered programs.	https://sites.google.com/view/nkmacademy/about-us
KENTON	NOTRE DAME ACADEMY	1699 HILTON DR	PARK HILLS	This is an all-girls Catholic college prep academy. Boys are not admitted. Students from In-district Catholic parishes are given preference according to the policy of the Diocese of Covington. Notre Dame Academy asks that parents release grade school records as well as any records of a student dealing with a service plan or any other academic provisions made for her learning at her previous school. The school touts its 100% graduation rate, but its academic policies provide that "Each year the student must acquire the necessary credits to achieve the appropriate grade level status for the subsequent year. If through failure, a student is losing their credits, she will be required to repeat the entire year if she is permitted to remain at Notre Dame Academy. Affiliated with The Diocese of Covington	Notre Dame Academy does not discriminate on the basis of race, color, or ethnic origin. Notre Dame Academy's mission and philosophy are intended to aid parents in providing a Catholic education for their daughters.	https://nces.ed.gov/ipeds/data/ipeds/private-school-search/school_detail.asp?search=1&zip=4102&Wiles=208.SchoolPageNum=3&ID=4130463
KENTON	PRINCE OF PEACE SCHOOL	625 PIKE ST	COVINGTON	Parish families are given admissions preference. Admission to the Montessori program at Prince of Peace involves observations and interviews and will not be based solely on the child's ability or achievement. A student with special needs who is seeking admission to Prince of Peace School will be accepted if the administration feels that the school has the educational program that will benefit the needs of the student. A physically challenged child will be admitted to Prince of Peace School if the school can meet the needs of the child. These admissions will be made at the discretion of the administration. Affiliated with the Diocese of Covington	No child will be excluded from Prince of Peace School because of race, color, religion, national origin or ancestry.	
KENTON	RAINBOW CHILD CARE CENTER	5129 TAYLOR MILL RD	TAYLOR MILL	This school offers daycare, as well as distance learning in the elementary grades. There is no information on its web site concerning admissions and nondiscrimination policies. PSUS record shows no students were enrolled above this K level as of the most recent survey.		https://nces.ed.gov/ipeds/data/ipeds/private-school-search/school_detail.asp?search=1&zip=4102&Wiles=208.SchoolPageNum=3&ID=4130463

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
KENTON	ST AGNES SCHOOL	1322 SLEEPY HOLLOW RD	FT WRIGHT	Parishioners are given preference in admissions and lower tuition rates, but the school appears not to distinguish between Catholic and non-Catholic non-parishioners (note, however, that at some schools this means that all students must be Catholic). Exceptional children may be admitted on a "tentative basis with the understanding that in the event the exceptional needs of the child cannot be reasonably accommodated by the school, the custodial parents or guardians will agree to enroll their child in another school system which can accommodate the special needs of exceptional children."	Saint Agnes School does not discriminate on the basis of race, color, or national origin in its employment practices or admission policies	https://school.saintagnes.com/wp-content/uploads/2020/09/Parent-Student-Handbook-2020-21.pdf
KENTON	ST ANTHONY ELEMENTARY SCHOOL	485 GRAND AVE STE 1	TAYLOR MILL	Affiliated with the Diocese of Covington Parishioners are given preference in admissions This school may make a local level decision to assess student readiness to ensure teachers are prepared to meet student needs Affiliated with the Diocese of Covington	St. Anthony School does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities	https://uploads.wecomm.net.com/mci/9-1666477575395698698464e131347c1765822436a/H-Handbook%202020-21.docx.pdf
KENTON	ST CECILIA ELEMENTARY SCHOOL	5313 MADISON PIKE	INDEPENDENCE	Non-Catholic students are given lowest priority in admissions, and must attend an in-person interview in order to be considered. In the event a student incurs certain disciplinary infractions, "At the discretion of the principal and pastor, students may be asked to withdraw from school. If parents do not willingly cooperate, the student will be expelled." Affiliated with the Diocese of Covington	St. Cecilia Roman Catholic School is a Parish school that is open to all members of the Parish and community and will not discriminate against applicants on the basis of sex, race, disability, nationality, or ethnic origin.	https://saintcecliaschool.net/sites/cecilia2/files/uploads/files/2020-2021_st_cecilia_catholic_school_parent_teacher_handbook_0.pdf
KENTON	ST HENRY SCHOOL	3825 DIME HWY	ELSMERE	In some special needs cases, the school cannot guarantee admission as it may not be able to provide all accommodations or all necessary services for all students. In special needs cases, the student records will be reviewed, in addition to observation and determination of services. Non-Catholic students are given lowest priority in admissions Nondiscrimination policy only covers race Affiliated with the Diocese of Covington	St. Henry Catholic School admits students of any race, color and national or ethnic origin and does not discriminate on the basis of race, color and national or ethnic origin in the administration of its policies and programs.	https://www.sthenryschool.net/documents/Handbook%202020%2021-20%20(8-25-19).pdf
KENTON	ST JOSEPH SCHOOL	2474 LORRAINE CT	CRESCENT SPRINGS	Non-Catholic students are given lowest priority in admissions Nondiscrimination policy only covers race Affiliated with the Diocese of Covington	St. Joseph School gives preference in admission to Catholic students who belong to the parish. St. Joseph School admits students of any race, color, and national or ethnic origin	https://sjscrenscent.net/images/policies/SJS_Handbook_2019-2020.pdf
KENTON	ST PIUS X ELEMENTARY SCHOOL	348 DUDLEY PIKE	EDGEWOOD	Non-Catholic students are given lowest priority in admissions Nondiscrimination policy only covers race Affiliated with the Diocese of Covington	St. Pius X School is a parish school open to all members of the parish regardless of race, color, and national or ethnic origin.	https://schools.stpiusx.com/pdf/student_handbook.pdf
KENTON	TAYLOR MILL CHRISTIAN ACADEMY	5235 TAYLOR MILL RD	TAYLOR MILL	There is no information on the school's web site concerning admissions requirements or nondiscrimination policies Realitively broad nondiscrimination policy is at odds with some other school policies: Prior academic performance information is required for admissions. A placement test is required for high school. Admission is conditioned upon parent and administration agreeing that the school can meet the child's needs. Students may be expelled for serious offenses, or habitual minor disruptions Affiliated with the Diocese of Covington	NA	https://www.taylorcmademy.com/index.html
KENTON	VILLA MADONNA MONTESSORI	2402 AMSTERDAM RD	VILLA HILLS		Villa Madonna Academy does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities.	https://villamadonna.org/files/9746/093387102/Student_Handbook_2020.pdf

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
CAMPBELL	BISHOP BROSSART HIGH SCHOOL	4 GROVE ST	ALEXANDRIA	Placement test is required for admission. Nondiscrimination policy only covers race Students may be expelled for serious offenses under the discipline policy, or habitual minor offenses Affiliated with the Diocese of Covington	Bishop Bossart High School, under the auspices of the Department of Education, Diocese of Covington, does not discriminate on the basis of race, color or national or ethnic origin. Students of any ethnicity who meet the school's eligibility requirements are admitted to all the rights, privileges, programs, and activities generally accorded to students at the school. Bishop Bossart High School does not discriminate on the basis of race in administration of its educational policies, admission policies, scholarships and loan programs, and other school-administered programs.	http://www.bishopbossart.org/documents/student%20handbook%202021-22%20FINAL.pdf
CAMPBELL	COUNTRY HILLS CHRISTIAN MONTessori THOMAS	900 HIGHLAND AVE	FORT THOMAS	There is no information on the school's web site concerning admissions requirements or nondiscrimination policies. Parents are encouraged to contact the school for details	NA	http://www.catholicdioceseofcovington.org/parents/parents-administration/
CAMPBELL	MAIN STREET EDUCATION CENTER	11093 ALEXANDRIA PIKE	ALEXANDRIA	School is pre-K only. It does not provide much information on its admissions policies, but its form does request information about family church attendance.	NA	https://www.maineeducation.org/preschool-forms/application
CAMPBELL	NEWPORT CENTRAL CATHOLIC HIGH SCHOOL	13 CAROTHERS RD	NEWPORT	A placement test is required for admission. This school does not discriminate based on disability provided the student meets the school's eligibility requirements. Nondiscrimination policy only covers race and (to a limited extent) disability Students who fail a certain number of courses will be asked not to return to the school. Affiliated with the Diocese of Covington	Newport Central Catholic High School does not discriminate on the basis of race, color, national or ethnic origin, or disability. Students of any race or ability who meet the school's eligibility requirements are admitted to all the rights, privileges, programs, and activities generally accorded to students at Newport Central Catholic High School, and Newport Central Catholic High School does not discriminate on the basis of race or ability in administration of its educational policies, admissions policies, scholarships and loan programs, and other school-administered programs.	https://static.squarespace.com/file/598166c6514f855e0a5816f651ff28b5d0934850c767e8e1610557451832516dd9/v/inline-book-2020-2021-%2818-%29.pdf
CAMPBELL	SS PETER & PAUL ELEMENTARY SCHOOL	2160 CALIFORNIA CROSS RD	CALIFORNIA	The Principal will decide on admittance of new students based on available space, satisfactory records and consultation with former teachers and principals. Nondiscrimination policy only covers race Affiliated with the Diocese of Covington	Students of any race, color, nationality or ethnic background are eligible for admittance to Sts. Peter and Paul School.	https://www.stpp.com/forms
CAMPBELL	ST CATHERINE OF SIENA	23 ROSSFORD AVE	FORT THOMAS	Information concerning admissions and nondiscrimination policies is limited. However, as a member school of the Diocese of Covington, the school follows diocesan policies, which prohibit race discrimination in admissions but not other forms of discrimination, and direct school to admit special needs students on a case-by-case basis. Nondiscrimination policy only covers race	From the Covington Diocese: "No one shall be refused admission to any church, school, or institution or shall be refused membership in any Catholic society or organization on the grounds of race or nationality."	https://www.catholicdioceseofcovington.org/policies-forms
CAMPBELL	ST JOSEPH ELEMENTARY SCHOOL	4011 ALEXANDRIA PIKE 2	COLD SPRING	Parishioners have first priority for admission Affiliated with the Diocese of Covington Per Diocesan policy: "Children with exceptional needs requiring special placement services will be included in the educational programs of a school, if their needs can be adequately met with reasonable accommodations." Parishioners have first priority for admission	St. Joseph School admits students of any race, color, national or ethnic origin to all rights, privileges, programs and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national or ethnic origin in administration of educational policies, admission policies, athletic and other school administered programs, and in hiring teachers.	https://www.sjosephcoldspring.com/Portals/0/School%20Documents/School%202018-2019%20Handbook.pdf
CAMPBELL	ST MARY SCHOOL	9 S JEFFERSON ST	ALEXANDRIA	Per Diocesan policy: "Children with exceptional needs requiring special placement services will be included in the educational programs of a school, if their needs can be adequately met with reasonable accommodations." Affiliated with the Diocese of Covington	St. Mary School admits students of any race, color, national and ethnic origin to all rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national or ethnic origin in the administration of educational policies, admission policies, school-administered programs, and employment practices.	https://schools.catholicdioceseofcovington.org/parents/parents-administration/
CAMPBELL	ST PHILIP SCHOOL	1400 MARY INGLES HWY	MELBOURNE	Per Diocesan policy: "Children with exceptional needs requiring special placement services will be included in the educational programs of a school, if their needs can be adequately met with reasonable accommodations." Affiliated with the Diocese of Covington	All eligible children are accepted at Saint Philip School regardless of race, color, creed or national origin. Saint Philip parishioners will be given first preference in cases of overcrowding.	https://docs.google.com/document/d/1e583ccid-c3RwtaGt5XBr55vcm6f2HobzB9f6d40JMSYVQZLmImNDxXy2EZY2Y

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
CAMPBELL	ST THERESE SCHOOL	2516 ALEXANDRIA PINE	SOUTHGATE	<p>Parishioners have first priority for admission.</p> <p>This school's handbook says it will serve students with learning differences, but per Diocesan policy accommodations may be limited: "Children with exceptional needs requiring special placement services will be included in the educational program of a school, if their needs can be adequately met with reasonable accommodations."</p> <p>Affiliated with the Diocese of Covington.</p>	<p>St. Therese School admits students of any sex, race, color, national and ethnic origin to all rights, privileges, programs, and activities generally accorded or made available to students at this school. It does not discriminate on the basis of sex, race, national and ethnic origin in the administration of its educational policies, admission policies, school-administered programs, and employment practices.</p>	https://schoolsainttherese.wyab.edu/student-handbook
CAMPBELL	ST THOMAS SCHOOL	428 S FORT THOMAS AVE	FORT THOMAS	<p>Parishioners and Catholic students are given preference in admissions.</p> <p>A transfer student must have grades and test scores sent directly from the previous school.</p> <p>Handbook does not address students with special needs. But per Diocesan policy: "Children with exceptional needs requiring special placement services will be included in the educational program of a school, if their needs can be adequately met with reasonable accommodations."</p> <p>Affiliated with the Diocese of Covington.</p>	<p>Saint Thomas School exists primarily to teach the children of the parish; therefore, Catholic children of parishioners are accepted first. Children outside the parish, Catholic before non-Catholic, are accepted if there is room. For priority, current families must register for the upcoming school year by March 15 to guarantee entrance for the next school year. Children entering kindergarten must be five years of age on or before August 1.</p> <p>Saint Thomas School does not discriminate on the basis of race, color, national or ethnic origin.</p>	https://saintthomascatholic.org/wp-content/uploads/Student-and-Family-Handbook.pdf
CAMPBELL	TRENT MONTESSORI PRESCHOOL	305 PARK AVE	NEWPORT	<p>School serves pre-K and Kindergarten students only.</p> <p>Web site does not contain information on admissions policies or nondiscrimination.</p>	NA	https://trentmontessori.com/
BOONE	CHILDRENS HOUSE OF UNION	8551 US HIGHWAY 42	FLORENCE	<p>This is a childcare program. Only offers classes through K.</p> <p>Handbook has fairly broad nondiscrimination policy, but ADA does not require private schools to accept all exceptional children.</p>	<p>The Children's House - A Montessori Pre-School/Day Care/Kindergarten concept recruits and admits students of any race, color, gender, religion, sex or ethnic/national origin, or disability in violation of the ADA act of 1990, to all its rights, privileges, programs and activities. In addition, the school will not discriminate on the basis of race, color, gender, or ethnic origin in the administration of its educational programs and athletic/extracurricular activities.</p>	https://www.thechildrenshouseofunion.com
BOONE	HERITAGE ACADEMY	7216 HWY 42	FLORENCE	<p>Nondiscrimination policy is limited to race.</p> <p>The handbook is silent on specifics concerning admissions.</p>	<p>Students are admitted to Heritage Academy regardless of race, color, and national or ethnic origin. All rights, privileges, programs, and activities generally accorded are made available to every student at the school.</p>	https://heritageacademy.com/volunteerin/
BOONE	MARY QUEEN OF HEAVEN SCHOOL	1130 DONALDSON HWY	ERLANGER	<p>Nondiscrimination policy is limited to race and disability.</p> <p>Diocesan policy further provides that admission of special needs students is on a case by case basis and conditioned on whether the student's needs can be met with reasonable accommodations.</p> <p>Affiliated with Diocese of Covington.</p>	<p>Mary, Queen of Heaven School is a parish school open to all students regardless of race, color, disability and national or ethnic origin. A</p>	https://mqhschool.com/wp-content/uploads/2020/09/2020-2021-handbook.pdf
BOONE	RAINBOW CHILD CARE CENTER	7092 MEDICAL APTS DR	HERRON	<p>This school offers daycare, as well as distance learning in the elementary grades. There is no information on its web site concerning admissions and nondiscrimination policies. PSUS record shows no students were enrolled above the K level as of the most recent survey.</p>	NA	https://www.kindercare.com/our-centers/florence/ky/0818951
BOONE	RAINBOW CHILD CARE CENTER	8490 OLD TOLL RD	FLORENCE	<p>This school offers daycare, as well as distance learning in the elementary grades. There is no information on its web site concerning admissions and nondiscrimination policies. PSUS record shows no students were enrolled above the K level as of the most recent survey.</p>	NA	https://www.kindercare.com/our-centers/florence/ky/085057
BOONE	ST HENRY DISTRICT HIGH SCHOOL	3755 SCHREIN DR	ERLANGER	<p>Handbook is password-protected. But the school is affiliated with the Covington Diocese, whose policies are included here for reference.</p> <p>Children with exceptional educational needs requiring special placement services will be included in the educational program of a parish-based religious education program if their needs can be adequately met with reasonable accommodations.</p> <p>Nondiscrimination policy is limited to race.</p>	<p>Anyone shall be refused admission to any church, school, or institution or shall be refused membership in any Catholic society or organization on the grounds of race or nationality.</p>	https://shhs.org/

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
BOONE	ST JOSEPH ACADEMY	48 NEEDMORE ST	WALTON	<p>Unlimited information in handbook. However the school is subject to diocesan policy, whose policies are referenced here.</p> <p>Parishioners are given preference in admissions.</p> <p>A transfer student must have grades and test scores sent directly from the previous school.</p> <p>Children with exceptional needs requiring special placement services will be included in the educational programs of a school, if their needs can be adequately met with reasonable accommodations."</p>	<p>Not in handbook. However, Diocesan Policy states that "No person shall be refused admission to any church, school, institution, or membership in any Catholic society or organization solely on the grounds of race or nationality." In keeping with this policy, the schools under the auspices of the Department of Catholic Education, Diocese of Covington, do not discriminate on the basis of race, color or national or ethnic origin. Students of any race who meet the individual school's eligibility requirements are admitted to all the rights, privileges, programs and activities generally accorded to students at that school and that school does not discriminate on the basis of race in administration of its educational policies, admission policies, scholarships, loan programs, and other school-administered programs."</p>	https://sjawalton.com/Portals/10/Files/StudentLifeDocs/Parent-Handbook-2020-2021.pdf?vers=313a552181AUdIMTEID0YgK3d%3d
BOONE	ST PAUL SCHOOL	7309 DIXIE HWY	FLORENCE	<p>Parishioners are given priority in admissions, and are the only students eligible for financial aid</p> <p>Nondiscrimination policy only references race</p> <p>Per Diocesan policy: "Children with exceptional needs requiring special placement services will be included in the educational programs of a school, if their needs can be adequately met with reasonable accommodations."</p> <p>Affiliated with Diocese of Covington</p>	<p>Diocesan Policy states that "No person shall be refused admission to any church, school, institution, or membership in any Catholic society or organization solely on the grounds of race or nationality." In keeping with this policy, the schools under the auspices of the Department of Catholic Education, Diocese of Covington, do not discriminate on the basis of race, color or national or ethnic origin. Students of any race who meet the individual school's eligibility requirements are admitted to all the rights, privileges, programs and activities generally accorded to students at that school and that school does not discriminate on the basis of race in administration of its educational policies, admission policies, scholarships, loan programs, and other school-administered programs."</p>	https://stpaulky.org/school/wp-content/uploads/sites/27/2020/09/2020-2021-STUDENT-HANDBOOK-1.pdf
BOONE	ST TIMOTHY SCHOOL	10268 US HIGHWAY 42	UNION	<p>Nondiscrimination policy only references race</p> <p>Parishioners are given priority in admissions</p> <p>Handbook does not address students with special needs. But per Diocesan policy: "Children with exceptional needs requiring special placement services will be included in the educational programs of a school, if their needs can be adequately met with reasonable accommodations."</p> <p>Affiliated with Diocese of Covington</p>	<p>St. Timothy School admits students of any race, color and national or ethnic origin and does not discriminate on the basis of race, color or national or ethnic origin in the administration of its policies and programs.</p>	https://sttimothy-school.org/
BOONE	THE GODDARD SCHOOL-FLORENCE	1501 CAVALRY LN	FLORENCE	<p>This is one school among a national chain of early childhood centers: it offers classes through Pre-K only; admissions policies and nondiscrimination policy not on website</p>	NA	https://www.goddardschool.com/local/enr
BOONE	ZION CHRISTIAN ACADEMY	10310 DIXIE HWY	FLORENCE	<p>Interview and placement test required.</p> <p>Zion Christian Academy is limited in the acceptance of hyperactive or hyperkinetic children.</p> <p>ZCA does not offer support services via a school counselor, psychologist, or special education teacher for challenging social, emotional, or behavioral issues leading to conduct which interferes with learning in a regular classroom environment.</p>	<p>Zion Christian Academy does not discriminate based on race, sex, national origin, or physical disability. The school does, however, reserve the right to deny admission to any individual who cannot benefit from the experience based on past academic achievement or whose personal lifestyle is not in coherence with the stated philosophy and purpose of ZCA. Zion Christian Academy does reserve the right to use appropriate selection criteria in fulfillment of the admission policy.</p>	https://0621d8dd-59-55-431e-8649-3b2d0da326cb.filesusr.com/ugd/d4346f_Ld48cb167e9e464b98958439520b4c3.pdf
DAVIES	BETHABARA BAPTIST CHURCH	3945 KENTUCKY 142	PHILOPOT	<p>School does not have a web site. Per NCCES POCUS, it only enrolls 6 students and is not affiliated with any associations.</p> <p>Nondiscrimination policy only references race</p>	NA	NA
DAVIES	MARY CARRICO MEMORIAL SCHOOL	9546 STATE ROUTE 144	PHILOPOT	<p>The handbook does not discuss exceptional children, but per diocesan policy, if the Principal determines that the students' needs are well within the school's capacity for services, then the parents are given permission to enroll the student. If the Principal determines that the student's needs fall well outside the school's capacity for services, then the Principal, after consultation with the Director/President (where applicable), shall notify the parents of the decision.</p> <p>Affiliated with Diocese of Owensboro</p>	<p>No person shall be refused admission into or excluded from this school on the account of race, color, or national origin. Children from other parishes or religious beliefs may be enrolled. They will be required to pay the set tuition rate. The school reserves the right to refuse admittance in special instances at the judgment of the Principal and pastor.</p>	https://documentcloud.adobe.com/link/relaw?ui=urn:adobe:ids:US9c49911f79974500-bc14-aaf36de9927?pageNum=1

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
DAVIES	OWENSBORO CATHOLIC ELEMENTARY K-3	407 FREDERICA ST	OWENSBORO	All four of the Owensboro Catholic Schools essentially copy their handbooks from official Diocesan policy. Nondiscrimination policy only references race and gender. A pupil transferring to a given school presents a report card or other official record of academic standing as evidence of achievement in the school last attended. For exceptional children: if the Principal determines that the students' needs are well within the school's capacity for services, then the parents are given permission to enroll the student. If the Principal determines that the student's needs fall well outside the school's capacity for services, then the Principal, after consultation with the Director/President (where applicable), shall notify the parents of the decision.	Admissions policies of the Catholic schools of the Diocese of Owensboro shall not discriminate on the basis of religious affiliation, race, nationality, gender, or ethnic origin.	https://owensborocatholic.org/policies-procedures/
DAVIES	OWENSBORO CATHOLIC ELEMENTARY SCHOOL 4-6 CAMPUS	525 E 23RD ST	OWENSBORO	See above	See above	See above
DAVIES	OWENSBORO CATHOLIC HIGH SCHOOL	1524 W FAIRFAX AVE	OWENSBORO	See above	See above	See above
DAVIES	OWENSBORO CATHOLIC MIDDLE SCHOOL	2540 CHRISTIE PL	OWENSBORO	See above	See above	See above
DAVIES	TRINITY HIGH SCHOOL	10510 MAIN CROSS ST	WHITESVILLE	Little information available on the web site. However this school is subject to Diocesan policy, which is included here for reference. Nondiscrimination policy only references race and gender. A pupil transferring to a given school presents a report card or other official record of academic standing as evidence of achievement in the school last attended. For exceptional children: if the Principal determines that the students' needs are well within the school's capacity for services, then the parents are given permission to enroll the student. If the Principal determines that the student's needs fall well outside the school's capacity for services, then the Principal, after consultation with the Director/President (where applicable), shall notify the parents of the decision. Affiliated with Diocese of Owensboro	Admissions policies of the Catholic schools of the Diocese of Owensboro shall not discriminate on the basis of religious affiliation, race, nationality, gender, or ethnic origin.	https://trinityhs.com/
HARDIN	HEARTLAND MONTessori SCHOOL	583 PINE VALLEY DR	ELIZABETHTOWN	Little information available on website. Admissions process does involve a "readiness" assessment. Only serves pre-K students. It is the only non-Christian school in the county.	NA	http://www.heartlandmontessori.com/pdf/2019-2020Registration.pdf
HARDIN	NORTH HARDIN CHRISTIAN SCHOOL	1298 ROGERSVILLE RD	RADCLIFF	The school says it "offers conservative Christian families and their children a Biblically integrated college preparatory program." Families must agree with the school's doctrinal statements, which includes this statement on human sexuality: We believe that God has commanded that no intimate sexual activity be engaged in outside of a marriage between a man and a woman. We believe that any form of homosexuality, lesbianism, bisexuality, transgender, transsexual, transsexual, pornography, and the like, are sinful pervasions of God's gift of sex. We believe that God disapproves of and forbids any attempt to alter one's gender or sexuality by any means. Families and students whose "lifestyles" are inconsistent with the school's doctrines and values "should not consider enrollment in the school." NYICS is not considered a proper place for children with learning disabilities or children performing at below average achievement levels.	North Hardin Christian School admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. NYICS does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies, and athletic and other school-administered programs.	https://trinityschools.com/3689904/files/uploads/0101admission20202021-2022%20student%20parent%20handbook.pdf

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
HARDIN	ST JAMES CATHOLIC SCHOOL	401 ROBINBROOKE BLVD	ELIZABETHTOWN	<p>May accept students with special needs on a case by case basis, following an assessment.</p> <p>"As a parochial school, Saint James Catholic School operates chiefly to serve the families of Saint James parish. However, as the only Catholic school in the region, the school also serves families from other parishes and faiths. Students are considered for admission based on the following criteria: Parochial/regional membership and involvement; The desire of both student and parents to embrace Catholic education and to support the philosophy, mission and policies of Saint James Catholic School; Conduct; Academic ability; Available space"</p> <p>Affiliated with Louisville Archdiocese</p>	<p>Saint James Catholic School admits students of any race, color, national, and ethnic origin to all rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, creed, or ethnic origin in administration of its educational policies, scholarship, athletic and other school administered programs.</p>	https://www.sjcschoolonline.org/cms/lib/KY0223164/Centricity/DoMain/25/25James-Handbook-2021Edits_722.pdf
WARREN	ANCHORED CHRISTIAN SCHOOL	1307 CAVE MILL RD	BOWLING GREEN	<p>School is closing and consolidating with Bowling Green Christian Academy. The new school is Legacy Christian Academy.</p> <p>Nondiscrimination policy only mentions race.</p> <p>Very little information available online.</p>	<p>LCA admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies and loan programs, and athletic and other school administered programs.</p>	https://legacychristianacademy.org/contact/
WARREN	BOWLING GREEN CHRISTIAN ACADEMY	1730 DESTINY LN	BOWLING GREEN	<p>School is closing and consolidating with Anchored Christian School. The new school is Legacy Christian Academy.</p> <p>Nondiscrimination policy only mentions race.</p> <p>Very little information available online.</p>	<p>LCA admits students of any race, color, national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies and loan programs, and athletic and other school administered programs.</p>	https://legacychristianacademy.org/contact/
WARREN	FOUNDATION CHRISTIAN ACADEMY	2480 THREE SPRINGS RD	BOWLING GREEN	<p>School reserves the right to discriminate in accordance with its religious tenets, including that marriage is confined to "one biological man and one biological woman" and that "all sexual activity (including but not limited to: adultery, fornication, homosexual behavior, bisexual behavior, incest, bestiality and use of pornography) outside of the marriage relationship is sinful and offensive to God."</p> <p>Applications will be considered based on previous school records including test scores, attendance, discipline reports, and recommendations. An in-person meeting with a school representative is required for all student admissions. Students admitted from another school will not be considered for acceptance for enrollment at Foundation Christian Academy unless they are eligible to return to that same school.</p> <p>Due to limitations in size and resources, FCA may find it impossible to meet the needs of students with certain learning disabilities, physical disabilities, social or emotional problems, or illness. The school reserves the right to refuse admission to such students.</p> <p>FCA will treat students and expect them to represent themselves as the gender into which they were born.</p> <p>FCA reserves the right to deny enrollment to any student whose behavior, attitude, disciplinary or academic record is deemed detrimental to the welfare of the school community.</p>	<p>Foundation Christian Academy is a fully accredited independent school with its main focus on Christian values and academic excellence. It is open to any qualified student and does not discriminate on the basis of race, religion, gender, color, national or ethnic origin or physical handicap. In admissions or the administration of its educational policies, programs, and activities except when necessitated by specific religious tenets held by the school.</p>	https://www.foundationacademy.org/content/uploads/2021/04/2020-2021-Revised-Upper-School-Handbook.pdf
WARREN	HOLY TRINITY LUTHERAN SCHOOL	553 ASHMOOR AVE	BOWLING GREEN	<p>Nondiscrimination policy only mentions race</p> <p>Church members given preference in enrollment</p> <p>While we admit all children regardless of race, color, national, or ethnic origin, we cannot guarantee that we can adequately serve children with special needs or certain physical impairments.</p>	<p>Holy Trinity Lutheran School admits students of any race, color, or national and ethnic origin to all the rights, privileges, programs, and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national, or ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs, and athletic and other school-administered programs.</p>	http://www.htlsbg.com/parents/parent-handbook
WARREN	PLUM TREE MONTESSORI	436 PLUM SPRINGS RD	BOWLING GREEN	<p>This is the only non-religious school in Warren County. It only serves children through 6 years of age.</p> <p>Admission policy does not cover disability, sex, sexual orientation or gender identity</p>	<p>Plum Tree Montessori School does not discriminate on the basis of gender, race, color, religion, or national or ethnic origin in the administration of its educational or enrollment policies.</p>	https://plumtreemontessori.com/admission/

County	School Name	Address	City	Admissions Restrictions?	Details of Nondiscrimination Policies	Link to Relevant Policies
WARREN	ST JOSEPH INTERPAROCHIAL SCHOOL	416 CHURCH AVE	BOWLING GREEN	<p>Nondiscrimination policy only mentions race</p> <p>Non-Catholic students are given last priority in admissions</p> <p>All new students will be given a trial period of not less than one quarter in which to prove himself/herself both socially and academically. If during this trial period there are any problems, a student may be asked to withdraw his/her attendance at St. Joseph School. The recommendation and decision of the school is final.</p> <p>Affiliated with Diocese of Owensboro</p>	<p>The schools of the Diocese of Owensboro shall not discriminate on the basis of gender, race, color, nationality, or ethnic origin in administration of their educational policies, admission policies, tuition assistance, athletic or other school administered programs. The schools will provide a Catholic environment in which ethnic and cultural diversity is recognized and supported. Awareness and respect for our multicultural Church and nation will be developed in each school.</p>	<p>https://56c2e88-d831-4499-bcf2-b1fb2608a4f.filesusr.com/ugd/4e2ac0_593d4619e41e40b698827cc6e67d0cc.pdf</p>

1 AN ACT relating to educational opportunities, making an appropriation therefor,
2 and declaring an emergency.

3 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

4 ➔Section 1. KRS 160.1590 is amended to read as follows:

5 As used in KRS 160.1590 to 160.1599:

6 (1) ~~["Achievement academy" has the same meaning as "public charter school";~~

7 ~~(2)~~—"Achievement gap" means the difference between performance goals and actual
8 performance on state standardized examinations and other academic performance
9 measures for subgroups of students, especially groups defined by socioeconomic
10 status, race, and ethnicity;

11 ~~(3)~~ "Applicant" means an eligible person or persons, organization, or entity that
12 seeks approval from a charter school authorizer to establish a public charter school;

13 ~~(4)~~ "Charter application" means a proposal from an applicant to an authorizer to
14 enter into a charter contract whereby the proposed school obtains public charter
15 school status;

16 ~~(5)~~ "Charter contract" or "contract" means a fixed-term, renewable contract
17 between a charter school and an authorizer that identifies the roles, powers,
18 responsibilities, and performance expectations for each party to the contract
19 pursuant to KRS 160.1596;

20 ~~(6)~~ "Charter school board of directors" means the independent board of a public
21 charter school that is party to the charter contract with the authorizer and whose
22 members have been elected or selected pursuant to the school's application;

23 ~~(7)~~ "Conversion public charter school" means a public charter school that existed
24 as a noncharter public school prior to becoming a public charter school;

25 (7) "District of location" means the public school district in which a public charter
26 school is physically located;

27 (8) "Education service provider" means an education management organization, school

1 defined in KRS 61.621, the higher of the member's monthly final rate of pay
2 or the average monthly creditable compensation earned by the deceased
3 member during his or her last twelve (12) months of employment; or

4 (b) In the case where a member becomes totally and permanently disabled as a
5 direct result of an act in line of duty as defined in KRS 16.505 or becomes
6 disabled as a result of a duty-related injury as defined in KRS 61.621 and is
7 eligible for the benefits provided by KRS 61.621(5)(a), the higher of the
8 member's monthly final rate of pay or the average monthly creditable
9 compensation earned by the disabled member during his or her last twelve
10 (12) months of employment prior to the date the act in line of duty or duty-
11 related injury occurred;

12 (53) "Authority" means the Kentucky Public Pensions Authority as provided by KRS
13 61.505; and

14 (54) "Executive director" means the executive director of the Kentucky Public Pensions
15 Authority.

16 →Section 16. If any provision of this Act or its application to any person or
17 circumstance is held invalid by a court of competent jurisdiction, the invalidity does not
18 affect other provisions or applications of this section that can be given effect without the
19 invalid provision or application, and to this end the provisions of this Act are severable.

20 →Section 17. Pursuant to KRS 141.504(2)(b), it is the intent of the General
21 Assembly that scholarships granted to students under KRS 141.500 through 141.901 be
22 limited to counties with a population of a population of 90,000 or greater. However, if
23 education opportunity accounts are held unconstitutional or unenforceable due to the
24 provision of KRS 141.504, the court's remedy shall be to apply KRS 141.500 through
25 141.901 to all counties.

26 →Section 18. Due to the urgent nature of litigation and the importance of
27 establishing education opportunity accounts for Kentucky students, an emergency is

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION

Unofficial Document

Amend printed copy of **HB 563/HCS 1**

On page 14, line 22, after "at a" insert "nonpublic school or at a"; and

On page 15, line 19, after "public" insert "or nonpublic".

Amendment No. HFA 2

Rep. Rep. Matt Lockett

Committee Amendment _____

Signed: _____

Floor Amendment _____

LRC Drafter: _____

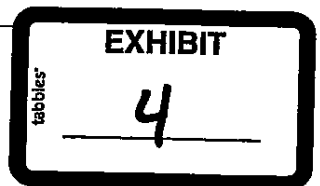
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HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION
Unofficial Document

Amend printed copy of **HB 563/HCS 1**

On page 16, line 16, delete "and"; and

On page 16, line 18, delete ":" and replace in lieu thereof "and"; and

On page 16, before line 19, inset the following:

"(o) Tuition and fees to attend a prekindergarten to grade 12 nonpublic school for eligible students who reside in a Kentucky county with a population greater than one hundred fifty thousand (150,000)."

Amendment No. HFA 20

Rep. Rep. Jerry T. Miller

Committee Amendment _____

Signed: _____

Floor Amendment _____

LRC Drafter: _____

Adopted: _____

Date: _____

Rejected: _____

Doc. ID: XXXX

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EXHIBIT
5

SENATE

Unofficial Document

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION

Amend printed copy of **HB 563/GA**

On page 13, line 10, after "pay", insert "tuition at a nonpublic school or"; and

On page 14, line 8, after "public", insert "or nonpublic"; and

On page 15, line 5, after "courses;" insert "and"; and

On page 15, line 7, after "provider" insert ":" and delete "; and"; and

On page 15, beginning on line 8 and continuing through line 10, delete all language.

Amendment No. SFA

Rep. Sen. Whitney Westerfield

Committee Amendment

Floor Amendment

Adopted: _____

Rejected: _____

Signed: _____

LRC Drafter: _____

Date: _____

Doc. ID: XXXX

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SENATE

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION

Unofficial Document

Amend printed copy of **HB 563/GA**

On page 15, line 10, delete "one hundred fifty thousand (150,000)" and place in lieu thereof "ninety thousand (90,000)".

Amendment No. SFA 4

Rep. Sen. Wil Schroder

Committee Amendment

Signed: _____

Floor Amendment

LRC Drafter: _____

Adopted: _____

Date: _____

Rejected: _____

Doc. ID: XXXX

Not for Filing

EXHIBIT
7

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KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION
Unofficial Document

Amend printed copy of **HB 563/SCS 1**

On page 14, line 5, after "2)", delete "(a)"; and

On page 14, beginning on line 6 and continuing through line 7, after "for", delete "the tuition and fee expenses permitted by paragraph (b) of this subsection and"; and

On page 14, line 10, delete "1." and insert in lieu thereof "(a)"; and

On page 14, line 10, after "public", insert "or nonpublic"; and

On page 14, line 12, delete "2." and insert in lieu thereof "(b)"; and

On page 14, line 13, delete "3." and insert in lieu thereof "(c)"; and

On page 14, line 14, delete "4." and insert in lieu thereof "(d)"; and

On page 14, line 17, delete "5." and insert in lieu thereof "(e)"; and

On page 14, line 21, delete "6." and insert in lieu thereof "(f)"; and

On page 14, line 23, delete "7." and insert in lieu thereof "(g)"; and

On page 14, line 24, delete "8." and insert in lieu thereof "(h)"; and

On page 14, line 25, delete "9." and insert in lieu thereof "(i)"; and

On page 15, line 1, delete "10." and insert in lieu thereof "(j)"; and

On page 15, line 3, delete "11." and insert in lieu thereof "(k)"; and

On page 15, line 5, delete "12." and insert in lieu thereof "(l)"; and

On page 15, line 8, delete "13." and insert in lieu thereof "(m)"; and

On page 15, line 10, delete "14." and insert in lieu thereof "(n)"; and

Amendment No. SFA

Rep. Sen. Adrienne Southworth

Committee Amendment _____

Floor Amendment _____

Adopted: _____

Rejected: _____

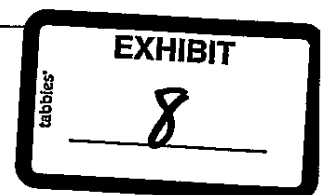
Signed: _____

LRC Drafter: _____

Date: _____

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Unofficial Document

On page 15, beginning on line 13 and continuing through line 25, delete all language.

1 AN ACT relating to education.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 →Section 1. KRS 157.350 is amended to read as follows:

4 Each district which meets the following requirements shall be eligible to share in the
5 distribution of funds from the fund to support education excellence in Kentucky:

6 (1) Employs and compensates all teachers for not less than one hundred eighty-five
7 (185) days. The Kentucky Board of Education, upon recommendation of the
8 commissioner of education, shall prescribe procedures by which this requirement
9 may be reduced during any year for any district which employs teachers for less
10 than one hundred and eighty-five (185) days, in which case the eligibility of a
11 district for participation in the public school fund shall be in proportion to the
12 length of time teachers actually are employed;

13 (2) Operates all schools for a minimum school term as provided in KRS 158.070 and
14 administrative regulations of the Kentucky Board of Education. If the school term is
15 less than one hundred eighty-five (185) days, including not less than one hundred
16 seventy (170) student attendance days as defined in KRS 158.070 or one thousand
17 sixty-two (1,062) hours of instructional time, for any reason not approved by the
18 Kentucky Board of Education on recommendation of the commissioner, the
19 eligibility of a district for participation in the public school fund shall be in
20 proportion to the length of term the schools actually operate;

21 (3) Compensates all teachers on the basis of a single salary schedule and in conformity
22 with the provisions of KRS 157.310 to 157.440;

23 (4) Includes no nonresident pupils in its average daily attendance, except:

- 24 (a) 1. Until July 1, 2022, pupils listed under a written agreement, which may
25 be for multiple years, with the district of the pupils' legal residence.
- 26 2. If an agreement cannot be reached, either board may appeal to the
27 commissioner for settlement of the dispute.



1 3. The commissioner shall have thirty (30) days to resolve the dispute.
2 Either board may appeal the commissioner's decision to the Kentucky
3 Board of Education.

4 4. The commissioner and the Kentucky Board of Education shall consider
5 the factors affecting the districts, including but not limited to academic
6 performance and the impact on programs, school facilities,
7 transportation, and staffing of the districts.

8 5. The Kentucky Board of Education shall have sixty (60) days to approve
9 or amend the decision of the commissioner; ~~and~~

10 (b) Beginning July 1, 2022, those nonresident pupils admitted pursuant to
11 district nonresident pupil policies adopted under Section 2 of this Act; and

12 (c) A nonresident pupil who attends a district in which a parent of the pupil is
13 employed. All tuition fees required of a nonresident pupil may be waived for a
14 pupil who meets the requirements of this paragraph.

15 This subsection does not apply to those pupils enrolled in an approved class
16 conducted in a hospital and pupils who have been expelled for behavioral reasons
17 who shall be counted in average daily attendance under KRS 157.320;

18 (5) Any secondary school which maintains a basketball team for boys for other than
19 intramural purposes, shall maintain the same program for girls;

20 (6) Any school district which fails to comply with subsection (5) of this section shall be
21 prohibited from participating in varsity competition in any sport for one (1) year.
22 Determination of failure to comply shall be made by the Department of Education
23 after a hearing requested by any person within the school district. The hearing shall
24 be conducted in accordance with KRS Chapter 13B. A district under this subsection
25 shall, at the hearing, have an opportunity to show inability to comply.

26 ➔Section 2. KRS 158.120 is amended to read as follows:

27 (1) By July 1, 2022, a board of education shall adopt a nonresident pupil policy to

1 govern the terms under which the district shall allow enrollment of nonresident
2 pupils. Upon allowing nonresident pupil enrollment, the policy shall allow
3 nonresident children to be eligible to enroll in any public school located within
4 the district. The policy shall not discriminate between nonresident pupils, but may
5 recognize enrollment capacity, as determined by the local school district. The
6 nonresident pupil policy and any subsequent changes adopted by a board of
7 education shall be filed with the Kentucky Department of Education no later than
8 thirty (30) days following their adoption.

9 (2) Any board of education may charge a reasonable tuition fee per month for each
10 child attending its schools whose parent, guardian, or other legal custodian is not a
11 bona fide resident of the district. Any controversy as to the fee shall be submitted to
12 the Kentucky Board of Education for final settlement. The fee shall be paid by the
13 board of education of the school district in which the pupil resides, except in cases
14 where the board makes provision for the child's education within his district. If a
15 board of education is required to pay a pupil's tuition fee, the pupil shall be admitted
16 to a school only upon proper certificate of the board of education of the district in
17 which he resides.

18 ~~(3)~~(2) When it appears to the board of education of any school district that it is
19 convenient for a pupil of any grade residing in that district to attend an approved
20 public school in another district, the board of education may enter into a tuition
21 contract with the public school authorities of the other school district for that
22 purpose, but before a contract is entered into with public school authorities in
23 another state the school shall have been approved by the state school authorities of
24 that state through the grades in which the pupil belongs. When a district undertakes,
25 under operation of a tuition contract or of law, to provide in its school for pupils
26 residing in another district, the district of their residence shall share the total cost of
27 the school, including transportation when furnished at public expense, in proportion

1 to the number of pupils or in accordance with contract agreement between the two
2 (2) boards.

3 ➔ Section 3. KRS 156.070 is amended to read as follows:

- 4 (1) The Kentucky Board of Education shall have the management and control of the
5 common schools and all programs operated in these schools, including
6 interscholastic athletics, the Kentucky School for the Deaf, the Kentucky School for
7 the Blind, and community education programs and services.
- 8 (2) The Kentucky Board of Education may designate an organization or agency to
9 manage interscholastic athletics in the common schools, provided that the rules,
10 regulations, and bylaws of any organization or agency so designated shall be
11 approved by the board, and provided further that any administrative hearing
12 conducted by the designated managing organization or agency shall be conducted in
13 accordance with KRS Chapter 13B.
- 14 (a) The state board or its designated agency shall assure through promulgation of
15 administrative regulations that if a secondary school sponsors or intends to
16 sponsor an athletic activity or sport that is similar to a sport for which
17 National Collegiate Athletic Association members offer an athletic
18 scholarship, the school shall sponsor the athletic activity or sport for which a
19 scholarship is offered. The administrative regulations shall specify which
20 athletic activities are similar to sports for which National Collegiate Athletic
21 Association members offer scholarships.
- 22 (b) Beginning with the 2003-2004 school year, the state board shall require any
23 agency or organization designated by the state board to manage interscholastic
24 athletics to adopt bylaws that establish as members of the agency's or
25 organization's board of control one (1) representative of nonpublic member
26 schools who is elected by the nonpublic school members of the agency or
27 organization from regions one (1) through eight (8) and one (1) representative

1 of nonpublic member schools who is elected by the nonpublic member
2 schools of the agency or organization from regions nine (9) through sixteen
3 (16). The nonpublic school representatives on the board of control shall not be
4 from classification A1 or D1 schools. Following initial election of these
5 nonpublic school representatives to the agency's or organization's board of
6 control, terms of the nonpublic school representatives shall be staggered so
7 that only one (1) nonpublic school member is elected in each even-numbered
8 year.

9 (c) The state board or any agency designated by the state board to manage
10 interscholastic athletics shall not promulgate rules, administrative regulations,
11 or bylaws that prohibit pupils in grades seven (7) to eight (8) from
12 participating in any high school sports except for high school varsity soccer
13 and football, or from participating on more than one (1) school-sponsored
14 team at the same time in the same sport. The Kentucky Board of Education, or
15 an agency designated by the board to manage interscholastic athletics, may
16 promulgate administrative regulations restricting, limiting, or prohibiting
17 participation in high school varsity soccer and football for students who have
18 not successfully completed the eighth grade.

19 (d) 1. The state board or any agency designated by the state board to manage
20 interscholastic athletics shall allow a member school's team or students
21 to play against students of a non-member at-home private school, or a
22 team of students from non-member at-home private schools, if the non-
23 member at-home private schools and students comply with this
24 subsection.

25 2. A non-member at-home private school's team and students shall comply
26 with the rules for student athletes, including rules concerning:

27 a. Age;

- 1 b. School semesters;
- 2 c. Scholarships;
- 3 d. Physical exams;
- 4 e. Foreign student eligibility; and
- 5 f. Amateurs.
- 6 3. A coach of a non-member at-home private school's team shall comply
- 7 with the rules concerning certification of member school coaches as
- 8 required by the state board or any agency designated by the state board
- 9 to manage interscholastic athletics.
- 10 4. This subsection shall not allow a non-member at-home private school's
- 11 team to participate in a sanctioned:
- 12 a. Conference;
- 13 b. Conference tournament;
- 14 c. District tournament;
- 15 d. Regional tournament; or
- 16 e. State tournament or event.
- 17 5. This subsection does not allow eligibility for a recognition, award, or
- 18 championship sponsored by the state board or any agency designated by
- 19 the state board to manage interscholastic athletics.
- 20 6. A non-member at-home private school's team or students may
- 21 participate in interscholastic athletics permitted, offered, or sponsored by
- 22 the state board or any agency designated by the state board to manage
- 23 interscholastic athletics.
- 24 (e) Every local board of education shall require an annual medical examination
- 25 performed and signed by a physician, physician assistant, advanced practice
- 26 registered nurse, or chiropractor, if performed within the professional's scope
- 27 of practice, for each student seeking eligibility to participate in any school

1 athletic activity or sport. The Kentucky Board of Education or any
2 organization or agency designated by the state board to manage interscholastic
3 athletics shall not promulgate administrative regulations or adopt any policies
4 or bylaws that are contrary to the provisions of this paragraph.

5 (f) Any student who turns nineteen (19) years of age prior to August 1 shall not
6 be eligible for high school athletics in Kentucky. Any student who turns
7 nineteen (19) years of age on or after August 1 shall remain eligible for that
8 school year only. An exception to the provisions of this paragraph shall be
9 made, and the student shall be eligible for high school athletics in Kentucky if
10 the student:

- 11 1. Qualified for exceptional children services and had an individual
12 education program developed by an admissions and release committee
13 (ARC) while the student was enrolled in the primary school program;
- 14 2. Was retained in the primary school program because of an ARC
15 committee recommendation; and
- 16 3. Has not completed four (4) consecutive years or eight (8) consecutive
17 semesters of eligibility following initial promotion from grade eight (8)
18 to grade nine (9).

19 (g) 1. The state board or any agency designated by the state board to manage
20 interscholastic athletics shall promulgate administrative regulations that
21 permit a school district to employ or assign nonteaching or noncertified
22 personnel or personnel without postsecondary education credit hours to
23 serve in a coaching position. The administrative regulations shall give
24 preference to the hiring or assignment of certified personnel in coaching
25 positions.

26 2. A person employed in a coaching position shall be a high school
27 graduate and at least twenty-one (21) years of age and shall submit to a

- 1 criminal background check in accordance with KRS 160.380.
- 2 3. The administrative regulations shall specify post-hire requirements for
3 persons employed in coaching positions.
- 4 4. The regulations shall permit a predetermined number of hours of
5 professional development training approved by the state board or its
6 designated agency to be used in lieu of postsecondary education credit
7 hour requirements.
- 8 5. A local school board may specify post-hire requirements for personnel
9 employed in coaching positions in addition to those specified in
10 subparagraph 3. of this paragraph.

11 *(h) Any student who transfers enrollment from a district of residence to a*
12 *nonresident district under subsection (4)(b) of Section 1 of this Act shall be*
13 *ineligible to participate in interscholastic athletics for one (1) calendar year*
14 *from the date of the transfer.*

- 15 (3) (a) The Kentucky Board of Education is hereby authorized to lease from the State
16 Property and Buildings Commission, or others, whether public or private, any
17 lands, buildings, structures, installations, and facilities suitable for use in
18 establishing and furthering television and related facilities as an aid or
19 supplement to classroom instruction, throughout the Commonwealth, and for
20 incidental use in any other proper public functions. The lease may be for any
21 initial term commencing with the date of the lease and ending with the next
22 ensuing June 30, which is the close of the then-current fiscal biennium of the
23 Commonwealth, with exclusive options in favor of the board to renew the
24 same for successive ensuing bienniums, July 1 in each even year to June 30 in
25 the next ensuing even year; and the rentals may be fixed at the sums in each
26 biennium, if renewed, sufficient to enable the State Property and Buildings
27 Commission to pay therefrom the maturing principal of and interest on, and

- 1 provide reserves for, any revenue bonds which the State Property and
2 Buildings Commission may determine to be necessary and sufficient, in
3 agreement with the board, to provide the cost of acquiring the television and
4 related facilities, with appurtenances, and costs as may be incident to the
5 issuance of the bonds.
- 6 (b) Each option of the Kentucky Board of Education to renew the lease for a
7 succeeding biennial term may be exercised at any time after the adjournment
8 of the session of the General Assembly at which appropriations shall have
9 been made for the operation of the state government for such succeeding
10 biennial term, by notifying the State Property and Buildings Commission in
11 writing, signed by the chief state school officer, and delivered to the secretary
12 of the Finance and Administration Cabinet as a member of the commission.
13 The option shall be deemed automatically exercised, and the lease
14 automatically renewed for the succeeding biennium, effective on the first day
15 thereof, unless a written notice of the board's election not to renew shall have
16 been delivered in the office of the secretary of the Finance and Administration
17 Cabinet before the close of business on the last working day in April
18 immediately preceding the beginning of the succeeding biennium.
- 19 (c) The Kentucky Board of Education shall not itself operate leased television
20 facilities, or undertake the preparation of the educational presentations or
21 films to be transmitted thereby, but may enter into one (1) or more contracts to
22 provide therefor, with any public agency and instrumentality of the
23 Commonwealth having, or able to provide, a staff with proper technical
24 qualifications, upon which agency and instrumentality the board, through the
25 chief state school officer and the Department of Education, is represented in
26 such manner as to coordinate matters of curriculum with the curricula
27 prescribed for the public schools of the Commonwealth. Any contract for the

1 operation of the leased television or related facilities may permit limited and
2 special uses of the television or related facilities for other programs in the
3 public interest, subject to the reasonable terms and conditions as the board and
4 the operating agency and instrumentality may agree upon; but any contract
5 shall affirmatively forbid the use of the television or related facilities, at any
6 time or in any manner, in the dissemination of political propaganda or in
7 furtherance of the interest of any political party or candidate for public office,
8 or for commercial advertising. No lease between the board and the State
9 Property and Buildings Commission shall bind the board to pay rentals for
10 more than one (1) fiscal biennium at a time, subject to the aforesaid renewal
11 options. The board may receive and may apply to rental payments under any
12 lease and to the cost of providing for the operation of the television or related
13 facilities not only appropriations which may be made to it from state funds,
14 from time to time, but also contributions, gifts, matching funds, devises, and
15 bequests from any source, whether federal or state, and whether public or
16 private, so long as the same are not conditioned upon any improper use of the
17 television or related facilities in a manner inconsistent with the provisions of
18 this subsection.

19 (4) The state board may, on the recommendation and with the advice of the chief state
20 school officer, prescribe, print, publish, and distribute at public expense such
21 administrative regulations, courses of study, curriculums, bulletins, programs,
22 outlines, reports, and placards as each deems necessary for the efficient
23 management, control, and operation of the schools and programs under its
24 jurisdiction. All administrative regulations published or distributed by the board
25 shall be enclosed in a booklet or binder on which the words "informational copy"
26 shall be clearly stamped or printed.

27 (5) Upon the recommendation of the chief state school officer or his designee, the state

1 board shall establish policy or act on all matters relating to programs, services,
2 publications, capital construction and facility renovation, equipment, litigation,
3 contracts, budgets, and all other matters which are the administrative responsibility
4 of the Department of Education.

5 →Section 4. By November 1, 2021, the Kentucky Department of Education shall
6 submit a report to the Legislative Research Commission and the Interim Joint Committee
7 on Education with options on how to ensure the equitable transfer of education funds so
8 that funds follow a nonresident student to a school district of enrollment from a school
9 district of residence. The report shall include recommendations on how the amount
10 should be calculated and what mechanism should be used to conduct the transfer.

11 →SECTION 5. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
12 READ AS FOLLOWS:

13 *There is hereby established the Education Opportunity Account Program, also known*
14 *as the EOA program. The purpose of the EOA program is to give more flexibility and*
15 *choices in education to Kentucky residents and to address disparities in educational*
16 *options available to students.*

17 →SECTION 6. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
18 READ AS FOLLOWS:

19 *As used in Sections 5 to 19 of this Act:*

20 *(1) "Account-granting organization" or "AGO" means a nonprofit organization*
21 *that complies with the requirements of Sections 5 to 19 of this Act and:*

22 *(a) Receives contributions, allocates funds, and administers EOAs; or*

23 *(b) Is an intermediary organization;*

24 *(2) "Contribution" means a donation in the form of cash or marketable securities*
25 *that is eligible for the tax credit permitted by Section 16 of this Act;*

26 *(3) "Curriculum" means a complete course of study for a particular content area or*
27 *grade level;*

- 1 (4) "Education opportunity account" or "EOA" means the account to which funds
2 are allocated by an AGO to the parent of an EOA student in order to pay for
3 expenses to educate the EOA student pursuant to the requirements of Sections 5
4 to 19 of this Act;
- 5 (5) "Education service provider" means a person or organization that receives
6 payments from an EOA to provide educational materials and services to EOA
7 students;
- 8 (6) "Eligible student" means a resident of Kentucky who:
9 (a) Is a member of a household with an annual household income at the time
10 of initially applying for an EOA from an AGO under this section of not
11 more than one hundred seventy-five percent (175%) of the amount of
12 household income necessary to establish eligibility for reduced-price meals
13 based on size of household as determined annually by the United States
14 Department of Agriculture applicable to the Commonwealth, pursuant to 42
15 U.S.C. secs. 1751 to 1789;
16 (b) Has previously received an EOA from an AGO under this section; or
17 (c) Is a member of the household of an eligible student that currently has an
18 EOA from an AGO under this section;
- 19 (7) "Eligible taxpayer" means an individual or business, including but not limited to
20 a corporation, S corporation, partnership, limited liability company, or sole
21 proprietorship subject to tax imposed under KRS 141.020, 141.040, or 141.0401;
- 22 (8) "EOA student" means an eligible student who is participating in the EOA
23 program;
- 24 (9) "Income" has the same meaning as in the United States Department of
25 Agriculture, Food and Nutrition Service, Child Nutrition Programs, Income
26 Eligibility Guidelines, Federal Register Vol. 83, No. 89, published May 8, 2018,
27 and as updated annually as authorized by 42 U.S.C. sec. 1758(b)(1)(A);

1 (10) "Intermediary organization" means a nonprofit organization that complies with
2 the requirements of Sections 5 to 19 of this Act and receives contributions to fund
3 AGOs; and

4 (11) "Parent" means a biological or adoptive parent, legal guardian, custodian, or
5 other person with legal authority to act on behalf of an EOA student.

6 → SECTION 7. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
7 READ AS FOLLOWS:

8 (1) Each AGO shall create a uniform process for determining the amount allocated
9 to each eligible student's EOA with the following limitations:

10 (a) For eligible students that intend to use the funds in the EOA to pay tuition
11 at a nonpublic school or tuition as described in subsection (2) of Section 2
12 of this Act, the EOA funds shall not exceed the lesser of:

13 1. Their parents' demonstrated financial need as determined by an
14 independent financial analysis performed by an organization that is:

15 a. Experienced in evaluating a student's need for financial aid; and

16 b. Included on the department's list of approved organizations as
17 required by subsection (2)(a) of Section 12 of this Act; or

18 2. The actual amount of tuition and required fees charged by the school
19 to students who do not receive assistance under this program;

20 (b) For all other eligible students, the EOA funds shall not exceed the lesser of:

21 1. The expected cost of educational services to be provided during the
22 succeeding school year; or

23 2. The Commonwealth's guaranteed SEEK base amount for the
24 immediately preceding school year reduced by the percentage equal to
25 one-fourth (1/4) of the percentage by which the applicant's household
26 income exceeds the applicable federal reduced lunch household
27 income threshold; and

1 (c) For students in the foster care system, the AGO shall assume that the
2 student's parents have no income or ability to pay for educational services
3 for the purposes of prioritizing the students and determining the amount of
4 assistance provided under this program.

5 (2) (a) The funds in an EOA shall not be used for athletics or any associated fees
6 and shall only be used to pay for the tuition and fee expenses permitted by
7 paragraph (b) of this subsection and the following qualifying expenses if
8 covered by the AGO and incurred for the purpose of educating an EOA
9 student:

- 10 1. Tuition or fees to attend a prekindergarten to grade twelve (12) public
11 school;
- 12 2. Tuition or fees for online learning programs;
- 13 3. Tutoring services provided by an individual or a tutoring facility;
- 14 4. Services contracted for and provided by a public school, including but
15 not limited to individual classes and extracurricular activities and
16 programs;
- 17 5. Textbooks, curriculum, or other instructional materials, including but
18 not limited to any supplemental materials or associated online
19 instruction required by either a curriculum or an education service
20 provider;
- 21 6. Computer hardware or other technological devices that are primarily
22 used to help meet an EOA student's educational needs;
- 23 7. Educational software and applications;
- 24 8. School uniforms;
- 25 9. Fees for nationally standardized assessments, advanced placement
26 examinations, examinations related to college or university admission,
27 and tuition or fees for preparatory courses for these;

1 10. Tuition or fees for summer education programs and specialized after-
2 school education programs, excluding after-school childcare;

3 11. Tuition, fees, instructional materials, and examination fees at a career
4 or technical school;

5 12. Educational services and therapies, including but not limited to
6 occupational, behavioral, physical, speech-language, and audiology
7 therapies provided by a licensed professional;

8 13. Tuition and fees at an institution of higher education for dual credit
9 courses; and

10 14. Fees for transportation paid to a fee-for-service transportation
11 provider for the student to travel to and from an education service
12 provider.

13 (b) In addition to the variety of education-related expenses for public and
14 nonpublic schools in the Commonwealth as provided by paragraph (a) of
15 this subsection, EOA students that are residents of counties with a
16 population of ninety thousand (90,000) or more, as determined by the 2010
17 decennial report of the United States Census Bureau, shall be permitted to
18 use funds received through the EOA program for tuition and fees to attend
19 nonpublic schools, because students in these counties have access to
20 substantial existing nonpublic school infrastructure and there is capacity in
21 these counties to either grow existing tuition assistance programs or form
22 new nonprofits from existing networks that can provide tuition assistance to
23 students over the course of the pilot program. Pursuant to Section 17 of this
24 Act, the General Assembly shall assess whether the purposes of the EOA
25 program are being fulfilled.

26 (3) EOA funds shall not be refunded, rebated, or shared with a parent or EOA
27 student in any manner. Any refund or rebate for materials or services purchased

1 with EOA funds shall be credited directly to the student's EOA.

2 (4) Parents may make payments for the costs of educational materials and services
3 not covered by the funds in their student's EOA, but personal deposits into an
4 EOA shall not be permitted.

5 (5) Funds allocated to an EOA shall not constitute taxable income to the parent or
6 the EOA student.

7 (6) (a) An EOA shall remain in force, unless the EOA is closed because of a
8 substantial misuse of funds, and any unused funds shall roll over from
9 quarter to quarter and from year to year until:

10 1. The parent withdraws the EOA student from the EOA program;

11 2. The EOA student receives a high school diploma or equivalency
12 certificate; or

13 3. The end of the school year in which the student reaches twenty-one
14 (21) years of age;

15 whichever occurs first.

16 (b) When an EOA is closed, any unused funds shall revert to the AGO that
17 granted the EOA and be allocated by that AGO to fund other EOAs. If the
18 AGO that granted the EOA is no longer operating, the funds shall be
19 transferred to another AGO operating in good standing with the
20 Commonwealth.

21 (7) An AGO shall first prioritize funding EOAs for students, their siblings, and foster
22 children living in the same household who received an EOA in the previous
23 academic year and then to first-time applicants in accordance with subsection (8)
24 of this section.

25 (8) For first-time applicants, an AGO shall prioritize awarding EOAs to the
26 applicants as follows:

27 (a) A majority of funds available for first-time applicants shall be reserved for

1 students whose household income does not exceed that necessary to
2 establish eligibility for reduced-price meals based on size of household as
3 determined annually by the United States Department of Agriculture
4 applicable to the Commonwealth, pursuant to 42 U.S.C. secs. 1751 to 1789.
5 Within in this group of applicants, the funds shall be further prioritized to
6 fund EOAs in the order of the applicants with the most demonstrated
7 financial need; and

8 (b) The remaining unfunded first-time applicants shall be selected for funding
9 based on a random lottery until all remaining funds are allocated to EOAs.

10 (9) An AGO may define and limit the services that the EOA funds may cover.

11 (10) An AGO shall not accept a contribution from an eligible taxpayer if the eligible
12 taxpayer designates that the contribution shall be used to award an EOA to a
13 particular student.

14 (11) Dependents of the AGO's board of directors, its staff, and its donors are ineligible
15 to receive an EOA.

16 ➔SECTION 8. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
17 READ AS FOLLOWS:

18 (1) To establish an EOA for an eligible student, the parent shall submit an
19 application to an AGO.

20 (2) The AGO shall approve an application for an EOA if:

21 (a) An AGO verifies that the student on whose behalf the parent is applying is
22 an eligible student;

23 (b) Funds are available for the EOA; and

24 (c) The parent signs an agreement with the AGO:

25 1. To use the funds in the EOA only for the covered qualifying expenses;

26 2. Not to establish any other EOA for the eligible student with any other
27 AGO;

- 1 3. To comply with the rules and requirements of the EOA program; and
2 4. Not to use EOA funds to cover the cost of educational materials or
3 services if they are currently receiving the same types of materials or
4 services through the school district in which the student is enrolled.

5 (3) The AGO shall annually renew a student's EOA if funds are available unless the
6 student's family income has increased above two hundred fifty percent (250%) of
7 the amount of household income necessary to establish eligibility for reduced-
8 price meals based on size of household as determined annually by the United
9 States Department of Agriculture applicable to the Commonwealth, pursuant to
10 42 U.S.C. secs. 1751 to 1789.

11 (4) In the event that an eligible student becomes ineligible for reasons other than
12 fraud or misuse of funds, the AGO may cease funding for the student's EOA
13 provided that:

14 (a) The AGO immediately suspends payment of additional funds into the
15 student's EOA. For EOAs that have been open for at least one (1) full
16 school year, the EOA shall remain open and active for the parent to make
17 qualifying expenditures to educate the student from funds remaining in the
18 EOA. When no funds remain in the student's EOA, the AGO may close the
19 EOA;

20 (b) If a parent reapplies to the AGO and signs a new written agreement,
21 payments into the student's existing EOA may resume if the EOA is still
22 open and active. A new EOA may be established if the student's EOA was
23 closed; and

24 (c) An AGO shall adopt policies to provide the least disruptive process possible
25 for EOA students desiring to leave the EOA program.

26 ➔SECTION 9. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
27 READ AS FOLLOWS:

- 1 (1) Prior to making a contribution to an AGO, the taxpayer or an AGO acting on
2 behalf of the taxpayer shall apply to the department for preapproval of the tax
3 credit permitted by Section 16 of this Act in a manner prescribed by the
4 department. Each application shall be submitted separately and shall provide the
5 total amount of proposed contributions and the year or years in which the
6 contributions will be made, whether the proposed contributions will be in the
7 form of cash or marketable securities, and the name of the AGO to which the
8 contributions will be made.
- 9 (2) Subject to the annual tax credit cap established by Section 16 of this Act, the
10 department shall preliminarily approve the amount of tax credit within ten (10)
11 business days of receipt of the application and shall notify the taxpayer and the
12 AGO. The notification shall include the amount of the tax credit preliminarily
13 approved, the name of the AGO to which contributions may be made, and any
14 other information the department deems necessary.
- 15 (3) If a taxpayer applies or the AGO applies on behalf of the taxpayer for
16 preapproval when no amount of tax credit remains for allocation, but a portion
17 of the total amount of tax credit available is pending verification, the department
18 shall notify the taxpayer and the AGO that the application is being held in
19 abeyance and will be funded on a first-come, first-served basis or will be denied if
20 all preapproved contributions are timely made.
- 21 (4) (a) The taxpayer shall make the preapproved contribution to the AGO no later
22 than the earlier of:
- 23 1. Fifteen (15) business days following the date of the department's
24 preapproval notice, excluding weekends and holidays; or
- 25 2. June 30 of the fiscal year of the preapproval.
- 26 (b) If the preapproved contribution is in the form of marketable securities, the
27 AGO shall monetize the securities within five (5) business days of receipt,

1 excluding weekends and holidays, and notify the department within ten (10)
 2 business days of the monetization of the securities. If the monetized value of
 3 the marketable securities is less than the amount of the proposed
 4 contribution reflected on the application, the taxpayer shall supplement the
 5 contribution with additional cash to equal the amount of contribution
 6 reflected on the application. The taxpayer shall not receive preapproval for
 7 a tax credit in excess of the amount of proposed contribution reflected on
 8 the application form.

9 (5) (a) The AGO shall certify to the department the name of the taxpayer, amount
 10 of the contribution made, and the date on which the contribution was made
 11 within ten (10) days of when the contribution has been made.

12 (b) Upon receipt of certification that the contribution has been made or the
 13 expiration of the ten (10) day period without certification, whichever occurs
 14 first, the department shall modify the amount of credit pending
 15 certification, the amount of credit allocated to taxpayers, and the remaining
 16 credit available for allocation, as applicable.

17 → SECTION 10. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
 18 READ AS FOLLOWS:

19 (1) An organization that seeks to become an AGO shall apply for initial certification
 20 or renewal of certification from the department.

21 (2) An application for initial certification as an AGO shall include:

22 (a) A copy of the AGO's incorporation documents;

23 (b) A copy of the AGO's Internal Revenue Service determination letter as a
 24 Section 501(c)(3) not-for-profit organization;

25 (c) A description of the methodology the AGO will use to evaluate whether a
 26 student is eligible to establish an EOA;

27 (d) A description of the application process the AGO will use for parents and

- 1 eligible students;
- 2 (e) A description of the methodology the AGO will use to establish, fund, and
- 3 manage EOAs;
- 4 (f) A description of the process the AGO will use to approve education service
- 5 providers;
- 6 (g) A description of how the AGO will inform parents of approved education
- 7 service providers; and
- 8 (h) A description of the AGO's procedures for crediting refunds from an
- 9 education service provider back to a student's EOA.
- 10 (3) An application for renewal of certification as an AGO shall include:
- 11 (a) The AGO's completed Internal Revenue Service Form 990, submitted no
- 12 later than November 30 of the year before the academic year that the AGO
- 13 intends to fund EOAs;
- 14 (b) A copy of any audit that may be required by the department; and
- 15 (c) 1. An annual report that includes:
- 16 a. The number of applications the AGO received during the
- 17 previous academic year, by county and by grade level;
- 18 b. The name and address of all students that received EOA funds
- 19 from the AGO during the previous academic year;
- 20 c. When the AGO is an intermediary organization, the name and
- 21 address of all AGOs that received funds from the intermediary
- 22 organization during the last fiscal year;
- 23 d. The total number of EOAs the AGO maintains;
- 24 e. The amount of funds the AGO:
- 25 i. Received to fund EOAs during the last fiscal year;
- 26 ii. Distributed into EOAs during the last fiscal year;
- 27 iii. Has remaining after the distribution into EOAs and any

- 1 obligations to fund EOAs in the future;
2 iv. Spent on administrative expenses and an accounting
3 thereof during the last fiscal year; and
4 v. Spent on fees to private financial management firms or
5 other organizations to maintain records and process
6 transactions of the EOAs;
7 f. When the AGO is an intermediary organization, the amount of
8 funds the intermediary organization:
9 i. Received to distribute to AGOs during the last fiscal year;
10 ii. Distributed to each AGO during the last fiscal year;
11 iii. Has remaining after the distribution into AGOs and any
12 obligations to distribute to AGOs in the future;
13 iv. Spent on administrative expenses and an accounting
14 thereof during the last fiscal year; and
15 v. Spent on fees to private financial management firms or
16 other organizations to maintain records and process
17 transactions;
18 g. A list of the AGO's approved education service providers; and
19 h. A description of how the AGO has complied with the operational
20 requirements and responsibilities of Sections 5 to 19 of this Act.
21 2. The annual report shall also:
22 a. Comply with uniform financial accounting standards;
23 b. Be attested to by an independent certified public accountant in
24 accordance with procedures promulgated by the department; and
25 c. Be free of material misstatements or exceptions.
26 (4) The department shall only certify an AGO or renew an AGO's certification if the
27 organization meets the requirements established by Sections 5 to 19 of this Act.

1 The department shall issue initial certifications within sixty (60) days of receiving
2 the application and renew certifications within thirty (30) days of receiving the
3 application.

4 (5) Upon application for renewal, an AGO shall demonstrate that:

5 (a) It is an intermediary organization that collects contributions exclusively for
6 the use by AGOs; or

7 (b) It includes two (2) or more education service providers in its EOA program
8 and has awarded at least fifty (50) EOAs aggregating a minimum of two
9 hundred thousand dollars (\$200,000) in the previous year and is expected to
10 award at least fifty (50) EOAs aggregating a minimum of two hundred
11 thousand dollars (\$200,000) in the succeeding year.

12 ➔SECTION 11. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
13 READ AS FOLLOWS:

14 (1) An AGO shall ensure that at least ninety percent (90%) of the total annual
15 contributions received are allocated to EOAs no later than the last day of the
16 AGO's immediately succeeding calendar year or fiscal year, as applicable, unless
17 the current year's total annual contributions received by the AGO exceed an
18 amount equal to the average of the total annual contributions received in the
19 immediately preceding three (3) years by more than fifteen percent (15%), in
20 which case the excess amount may be carried forward and expended for EOAs in
21 three (3) equal installments over the immediately succeeding three (3) years.

22 (2) An AGO shall maintain separate accounts for EOA funds and operating funds.

23 (3) Any interest that accrues from contributions that are eligible for the tax credit
24 permitted by Section 16 of this Act shall be allocated by the AGO to fund EOAs.

25 (4) An AGO shall create a standard application process for parents to establish their
26 student's eligibility for an EOA. An AGO shall ensure that the application is
27 readily available to interested families and may be submitted through various

- 1 sources, including the Internet.
- 2 (5) An AGO shall provide parents with a written explanation of the allowable uses of
3 EOA funds, the responsibilities of parents, and the duties of the AGO and the role
4 of any private financial management firms or other organizations that the AGO
5 may contract with to process EOA transactions or maintain records for other
6 aspects of the EOA program.
- 7 (6) (a) An AGO may transfer funds to another AGO if additional funds are
8 required to meet EOA demands at the receiving AGO or if the transferring
9 AGO determines it cannot continue to operate due to any reason.
- 10 (b) If funds are transferred for the purpose of meeting EOA demands, no more
11 than a combined aggregate of ten percent (10%) of the AGOs' total annual
12 contributions received may be retained by the AGOs for administrative
13 expenses.
- 14 (c) All transferred funds shall be allocated by the receiving AGO to its account
15 for EOAs.
- 16 (d) All transferred amounts received by an AGO shall be separately disclosed in
17 the receiving AGO's annual report for certification renewal pursuant to
18 Section 10 of this Act.
- 19 (e) An AGO that receives a transfer of funds from an AGO that has determined
20 it will not continue to operate shall agree to fund the EOAs established by
21 the transferring AGO to the extent funds are available. The receiving AGO
22 shall also prioritize the funding of transferred EOAs before funding new
23 EOA applicants.
- 24 (7) An AGO may accept donations that are not eligible for the tax credit permitted by
25 Section 16 of this Act, gifts, and grants to cover administrative costs, to inform
26 the public about the EOA program, to fund additional EOAs or to offer
27 assistance outside of the EOA program. Donations that are not eligible for the tax

1 credit permitted by Section 16 of this Act shall not be subject to Sections 5 to 19
2 of this Act.

3 → SECTION 12. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
4 READ AS FOLLOWS:

5 (1) To administer the tax credit and the total annual tax credit cap established in
6 Section 16 of this Act, the department shall:

7 (a) Create the tax credit application form, the forms to be used by the
8 department to notify the taxpayer and the AGO of preapproval or denial of
9 the credit, and the educational materials to be distributed by the AGO;

10 (b) Create a Web site listing the amount of the total credit pending verification,
11 the amount of the total credit allocated to date, and the remaining credit
12 available to taxpayers making contributions to AGOs;

13 (c) Notify the taxpayer and the AGO of the amount of credit allocated to the
14 taxpayer upon certification that the contribution has been made by the
15 issuance of a tax credit allocation letter, which the taxpayer shall submit
16 with the taxpayer's return when claiming the credit; and

17 (d) Collect necessary data to provide the report required by subsection (3) of
18 this section.

19 (2) On or before January 1 of each year, the department shall publish on its Web
20 site:

21 (a) A list of organizations that have been approved by the department to
22 perform independent financial analyses of parents' demonstrated financial
23 needs; and

24 (b) A list of AGOs.

25 1. If an AGO fails to meet the requirements of this section, the
26 department shall not include the organization on the list of AGOs the
27 following calendar year.

1 2. Only contributions to AGOs on the list maintained by the department
2 for each calendar year shall be recognized for tax credits awarded
3 under Section 16 of this Act.

4 (3) The department shall produce and publish on its Web site an annual report that
5 aggregates the data obtained from the annual reports submitted by AGOs for the
6 renewal of their certification pursuant to Section 10 of this Act. The department's
7 report shall not include any identifying information of EOA students or AGOs
8 that would violate the confidentiality requirements in subsection (1) of Section 21
9 of this Act.

10 ➔SECTION 13. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
11 READ AS FOLLOWS:

12 (1) The department may conduct an audit of an AGO or contract for the auditing of
13 an AGO.

14 (2) (a) In the event that the department determines that there has been a violation
15 of Sections 5 to 19 of this Act by an AGO, the department shall send written
16 notice to the AGO.

17 (b) The AGO that receives written notice of a violation will have sixty (60) days
18 from receipt of notice to correct the violation identified by the department.

19 (c) If the AGO fails or refuses to comply after sixty (60) days, the department
20 may revoke the AGO's certification to participate in the EOA program.

21 (3) An AGO whose certificate has been revoked under this section:

22 (a) May appeal the revocation of its certification to the Kentucky Claims
23 Commission pursuant to KRS 49.220;

24 (b) Shall continue administering EOAs that were donated prior to the date of
25 notice stated on the revocation;

26 (c) Shall not accept any further contributions for the purpose of funding EOAs
27 on or after the date of notice stated on the revocation; and

1 (d) Shall refund any contributions that were received for the purpose of
2 funding EOAs on or after the date of notice stated on the revocation.

3 ➔SECTION 14. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
4 READ AS FOLLOWS:

5 (1) (a) Each AGO shall implement a commercially viable, cost-effective, and
6 parent-friendly system for payment of services from EOAs to education
7 service providers.

8 (b) The AGO shall not adopt a system that relies exclusively on requiring
9 parents to be reimbursed for out-of-pocket expenses, but shall provide
10 maximum flexibility to parents by facilitating direct payments to education
11 service providers or requests for preapproval of and reimbursements for
12 qualifying expenses.

13 (c) An AGO may contract with private financial management firms or other
14 organizations to develop the payment system.

15 (2) An AGO may contract with private financial management firms or other
16 organizations to maintain records and process transactions of the EOAs.

17 (3) If funding is available, an AGO shall continue making payments into an EOA
18 until:

19 (a) The parent does not renew the EOA;

20 (b) The AGO determines that the EOA student's family income has increased
21 above two hundred fifty percent (250%) of the amount of household income
22 necessary to establish eligibility for reduced-price meals based on size of
23 household as determined annually by the United States Department of
24 Agriculture applicable to the Commonwealth, pursuant to 42 U.S.C. secs.
25 1751 to 1789;

26 (c) The AGO determines that there was substantial misuse of the funds in the
27 EOA; or

- 1 (d) The EOA student receives a high school diploma or equivalency certificate.
2 (4) Each AGO shall establish a process for approving education service providers.
3 (5) An AGO may approve education service providers on their own initiative, at the
4 request of parents, or upon request from prospective education service providers.

5 ➔ SECTION 15. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
6 READ AS FOLLOWS:

- 7 (1) Nothing in Sections 5 to 19 of this Act shall be deemed to limit the independence
8 or autonomy of an education service provider or to make the actions of an
9 education service provider the actions of the state government.
10 (2) Nothing in Sections 5 to 19 of this Act shall be construed to expand the
11 regulatory authority of the state, its officers, or any county school district to
12 impose any additional regulation of education service providers beyond those
13 necessary to enforce the requirements of the EOA Program.
14 (3) An education service provider that accepts payment from an EOA pursuant to
15 Sections 5 to 19 of this Act is not an agent of the state or federal government.
16 (4) An education service provider shall not be required to alter its creed, practices,
17 admissions policy, or curriculum in order to accept payments from an EOA.

18 ➔ SECTION 16. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
19 READ AS FOLLOWS:

- 20 (1) (a) Effective for taxable years beginning on or after January 1, 2021, but
21 before January 1, 2026, a nonrefundable, nontransferable tax credit shall
22 be permitted against the tax imposed by KRS 141.020 or 141.040 and
23 141.0401, with the ordering of credit as provided in Section 20 of this Act,
24 as applicable, for contributions made during a taxable year to one (1) or
25 more AGOs in accordance with the EOA program. To qualify for this credit,
26 a taxpayer filing as an individual shall elect to claim a federal and
27 Kentucky contribution deduction associated with the contributions made to

- 1 an AGO that does not exceed an amount equal to the total contribution for
2 the taxable year less the amount of credit allowed by this section for the
3 taxable year.
- 4 **(b) If the taxpayer is a pass-through entity, the taxpayer shall apply the credit**
5 **against the limited liability entity tax imposed by KRS 141.0401, and shall**
6 **also pass the credit through to its members, partners, or shareholders in the**
7 **same proportion as the distributive share of income or loss is passed**
8 **through.**
- 9 **(2) The aggregate value of the total annual tax credit cap awarded shall not exceed**
10 **twenty-five million dollars (\$25,000,000).**
- 11 **(3) The credit amount awarded per taxpayer per taxable year shall be no more than**
12 **the lesser of:**
- 13 **(a) Ninety-five percent (95%) of the total contributions made to an AGO, except**
14 **as provided in subsection (4) of this section; or**
- 15 **(b) One million dollars (\$1,000,000).**
- 16 **(4) (a) The taxpayer may elect to pledge a contribution for multiple taxable years,**
17 **not to exceed a total of four (4) taxable years.**
- 18 **(b) If the multi-year pledge is made by the taxpayer and the amount of the**
19 **contributions for each of the multiple taxable years is equal to or more than**
20 **the amount of contributions made to the AGO in the taxable year within**
21 **which the pledge is made, the amount of allowable credit shall be increased**
22 **by two (2) percentage points to ninety-seven percent (97%) in the taxable**
23 **year within which the pledge is made and for each pledged year.**
- 24 **(c) If the taxpayer does not remit the pledged amount of contributions during**
25 **any taxable year for which a multi-year pledge is made, the taxpayer shall**
26 **repay the portion of the credit resulting from the increase allowed by this**
27 **subsection.**

1 (5) Any tax credit awarded under this section that is not used by the taxpayer in the
2 current taxable year may be carried forward for up to five (5) succeeding taxable
3 years until the tax credit has been utilized.

4 (6) Tax credits under this section shall be awarded on a first-come, first-served basis
5 each fiscal year within the limitations set forth in this section. The date and time
6 stamp from each application for preapproval shall establish the order in which
7 the application was received. For contributions pledged for multiple tax years, the
8 contribution shall be considered the first in line for the years subsequent to the
9 initial year of the pledge.

10 ➔SECTION 17. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
11 READ AS FOLLOWS:

12 The department shall provide the following information to the Interim Joint
13 Committee on Appropriations and Revenue no later than November 1, 2022, and no
14 later than November 1 of each year thereafter as long as the tax credit permitted by
15 Section 16 of this Act is taken:

16 (1) All information contained in each annual report filed by an AGO as required by
17 Section 10 of this Act and the administrative regulations promulgated
18 thereunder, with each eligible student's identifying information removed and
19 replaced with an assigned unique identification number;

20 (2) The number and total amount of EOAs awarded by AGOs to EOA students
21 reported by household income range intervals of five thousand dollars (\$5,000);

22 (3) The number and total amount of EOAs awarded by AGOs to EOA students:

23 (a) Who are currently in the Commonwealth's foster care program;

24 (b) Who have previously received an EOA under this section; and

25 (c) Who are members of a household in which a student has previously
26 received an EOA under this section; and

27 (4) Any other information that may be necessary to assist the members of the

1 General Assembly in determining that the purposes of this tax credit are being
2 fulfilled.

3 ➔SECTION 18. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
4 READ AS FOLLOWS:

5 If any part of Sections 5 to 19 of this Act is challenged in state court as violating either
6 the state or federal constitutions, parents of students who would meet the criteria for
7 being eligible students as defined by Section 6 of this Act shall be permitted to
8 intervene as of right in such lawsuit for the purposes of defending the EOA program's
9 constitutionality.

10 ➔SECTION 19. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
11 READ AS FOLLOWS:

12 Sections 5 to 19 of this Act may be cited as the "Education Opportunity Account Act"
13 or "EOA Act."

14 ➔SECTION 20. KRS 141.0205 is amended to read as follows:

15 If a taxpayer is entitled to more than one (1) of the tax credits allowed against the tax
16 imposed by KRS 141.020, 141.040, and 141.0401, the priority of application and use of
17 the credits shall be determined as follows:

18 (1) The nonrefundable business incentive credits against the tax imposed by KRS
19 141.020 shall be taken in the following order:

- 20 (a) The limited liability entity tax credit permitted by KRS 141.0401;
- 21 (b) The economic development credits computed under KRS 141.347, 141.381,
22 141.384, 141.3841, 141.400, 141.401, 141.403, 141.407, 141.415, 154.12-
23 207, and 154.12-2088;
- 24 (c) The qualified farming operation credit permitted by KRS 141.412;
- 25 (d) The certified rehabilitation credit permitted by KRS 171.397(1)(a);
- 26 (e) The health insurance credit permitted by KRS 141.062;
- 27 (f) The tax paid to other states credit permitted by KRS 141.070;

- 1 (g) The credit for hiring the unemployed permitted by KRS 141.065;
- 2 (h) The recycling or composting equipment credit permitted by KRS 141.390;
- 3 (i) The tax credit for cash contributions in investment funds permitted by KRS
- 4 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS
- 5 154.20-258;
- 6 (j) The research facilities credit permitted by KRS 141.395;
- 7 (k) The employer High School Equivalency Diploma program incentive credit
- 8 permitted under KRS 151B.402;
- 9 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 10 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 11 (n) The clean coal incentive credit permitted by KRS 141.428;
- 12 (o) The ethanol credit permitted by KRS 141.4242;
- 13 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 14 (q) The energy efficiency credits permitted by KRS 141.436;
- 15 (r) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 16 (s) The Endow Kentucky credit permitted by KRS 141.438;
- 17 (t) The New Markets Development Program credit permitted by KRS 141.434;
- 18 (u) The distilled spirits credit permitted by KRS 141.389;
- 19 (v) The angel investor credit permitted by KRS 141.396;
- 20 (w) The film industry credit permitted by KRS 141.383 for applications approved
- 21 on or after April 27, 2018;
- 22 (x) The inventory credit permitted by KRS 141.408; and
- 23 (y) The renewable chemical production credit permitted by KRS 141.4231.
- 24 (2) After the application of the nonrefundable credits in subsection (1) of this section,
- 25 the nonrefundable personal tax credits against the tax imposed by KRS 141.020
- 26 shall be taken in the following order:
- 27 (a) The individual credits permitted by KRS 141.020(3);

- 1 (b) The credit permitted by KRS 141.066;
- 2 (c) The tuition credit permitted by KRS 141.069;
- 3 (d) The household and dependent care credit permitted by KRS 141.067;~~and~~
- 4 (e) The income gap credit permitted by KRS 141.066; *and*
- 5 (f) The Education Opportunity Account Program tax credit permitted by
- 6 Section 16 of this Act.
- 7 (3) After the application of the nonrefundable credits provided for in subsection (2) of
- 8 this section, the refundable credits against the tax imposed by KRS 141.020 shall be
- 9 taken in the following order:
- 10 (a) The individual withholding tax credit permitted by KRS 141.350;
- 11 (b) The individual estimated tax payment credit permitted by KRS 141.305;
- 12 (c) The certified rehabilitation credit permitted by KRS 171.3961 and
- 13 171.397(1)(b); and
- 14 (d) The film industry tax credit permitted by KRS 141.383 for applications
- 15 approved prior to April 27, 2018.
- 16 (4) The nonrefundable credit permitted by KRS 141.0401 shall be applied against the
- 17 tax imposed by KRS 141.040.
- 18 (5) The following nonrefundable credits shall be applied against the sum of the tax
- 19 imposed by KRS 141.040 after subtracting the credit provided for in subsection (4)
- 20 of this section, and the tax imposed by KRS 141.0401 in the following order:
- 21 (a) The economic development credits computed under KRS 141.347, 141.381,
- 22 141.384, 141.3841, 141.400, 141.401, 141.403, 141.407, 141.415, 154.12-
- 23 207, and 154.12-2088;
- 24 (b) The qualified farming operation credit permitted by KRS 141.412;
- 25 (c) The certified rehabilitation credit permitted by KRS 171.397(1)(a);
- 26 (d) The health insurance credit permitted by KRS 141.062;
- 27 (e) The unemployment credit permitted by KRS 141.065;

- 1 (f) The recycling or composting equipment credit permitted by KRS 141.390;
- 2 (g) The coal conversion credit permitted by KRS 141.041;
- 3 (h) The enterprise zone credit permitted by KRS 154.45-090, for taxable periods
4 ending prior to January 1, 2008;
- 5 (i) The tax credit for cash contributions to investment funds permitted by KRS
6 154.20-263 in effect prior to July 15, 2002, and the credit permitted by KRS
7 154.20-258;
- 8 (j) The research facilities credit permitted by KRS 141.395;
- 9 (k) The employer High School Equivalency Diploma program incentive credit
10 permitted by KRS 151B.402;
- 11 (l) The voluntary environmental remediation credit permitted by KRS 141.418;
- 12 (m) The biodiesel and renewable diesel credit permitted by KRS 141.423;
- 13 (n) The clean coal incentive credit permitted by KRS 141.428;
- 14 (o) The ethanol credit permitted by KRS 141.4242;
- 15 (p) The cellulosic ethanol credit permitted by KRS 141.4244;
- 16 (q) The energy efficiency credits permitted by KRS 141.436;
- 17 (r) The ENERGY STAR home or ENERGY STAR manufactured home credit
18 permitted by KRS 141.437;
- 19 (s) The railroad maintenance and improvement credit permitted by KRS 141.385;
- 20 (t) The railroad expansion credit permitted by KRS 141.386;
- 21 (u) The Endow Kentucky credit permitted by KRS 141.438;
- 22 (v) The New Markets Development Program credit permitted by KRS 141.434;
- 23 (w) The distilled spirits credit permitted by KRS 141.389;
- 24 (x) The film industry credit permitted by KRS 141.383 for applications approved
25 on or after April 27, 2018;
- 26 (y) The inventory credit permitted by KRS 141.408; ~~and~~
- 27 (z) The renewable chemical production tax credit permitted by KRS 141.4231;

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and

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(aa) The Education Opportunity Account Program tax credit permitted by

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Section 16 of this Act.

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(6) After the application of the nonrefundable credits in subsection (5) of this section, the refundable credits shall be taken in the following order:

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(a) The corporation estimated tax payment credit permitted by KRS 141.044;

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(b) The certified rehabilitation credit permitted by KRS 171.3961 and 171.397(1)(b); and

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(c) The film industry tax credit permitted by KRS 141.383 for applications approved prior to April 27, 2018.

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➔Section 21. KRS 131.190 is amended to read as follows:

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(1) No present or former commissioner or employee of the department, present or former member of a county board of assessment appeals, present or former property valuation administrator or employee, present or former secretary or employee of the Finance and Administration Cabinet, former secretary or employee of the Revenue Cabinet, or any other person, shall intentionally and without authorization inspect or divulge any information acquired by him of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the department or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business.

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(2) The prohibition established by subsection (1) of this section shall not extend to:

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(a) Information required in prosecutions for making false reports or returns of property for taxation, or any other infraction of the tax laws;

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(b) Any matter properly entered upon any assessment record, or in any way made a matter of public record;

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(c) Furnishing any taxpayer or his properly authorized agent with information

- 1 respecting his own return;
- 2 (d) Testimony provided by the commissioner or any employee of the department
3 in any court, or the introduction as evidence of returns or reports filed with the
4 department, in an action for violation of state or federal tax laws or in any
5 action challenging state or federal tax laws;
- 6 (e) Providing an owner of unmined coal, oil or gas reserves, and other mineral or
7 energy resources assessed under KRS 132.820, or owners of surface land
8 under which the unmined minerals lie, factual information about the owner's
9 property derived from third-party returns filed for that owner's property, under
10 the provisions of KRS 132.820, that is used to determine the owner's
11 assessment. This information shall be provided to the owner on a confidential
12 basis, and the owner shall be subject to the penalties provided in KRS
13 131.990(2). The third-party filer shall be given prior notice of any disclosure
14 of information to the owner that was provided by the third-party filer;
- 15 (f) Providing to a third-party purchaser pursuant to an order entered in a
16 foreclosure action filed in a court of competent jurisdiction, factual
17 information related to the owner or lessee of coal, oil, gas reserves, or any
18 other mineral resources assessed under KRS 132.820. The department may
19 promulgate an administrative regulation establishing a fee schedule for the
20 provision of the information described in this paragraph. Any fee imposed
21 shall not exceed the greater of the actual cost of providing the information or
22 ten dollars (\$10);
- 23 (g) Providing information to a licensing agency, the Transportation Cabinet, or
24 the Kentucky Supreme Court under KRS 131.1817;
- 25 (h) Statistics of gasoline and special fuels gallonage reported to the department
26 under KRS 138.210 to 138.448;
- 27 (i) Providing any utility gross receipts license tax return information that is

- 1 necessary to administer the provisions of KRS 160.613 to 160.617 to
2 applicable school districts on a confidential basis;
- 3 (j) Providing documents, data, or other information to a third party pursuant to an
4 order issued by a court of competent jurisdiction; or
- 5 (k) Providing information to the Legislative Research Commission under:
- 6 1. KRS 139.519 for purposes of the sales and use tax refund on building
7 materials used for disaster recovery;
 - 8 2. KRS 141.436 for purposes of the energy efficiency products credits;
 - 9 3. KRS 141.437 for purposes of the ENERGY STAR home and the
10 ENERGY STAR manufactured home credits;
 - 11 4. KRS 148.544 for purposes of the film industry incentives;
 - 12 5. KRS 154.26-095 for purposes of the Kentucky industrial revitalization
13 tax credits and the job assessment fees;
 - 14 6. KRS 141.068 for purposes of the Kentucky investment fund;
 - 15 7. KRS 141.396 for purposes of the angel investor tax credit;
 - 16 8. KRS 141.389 for purposes of the distilled spirits credit;
 - 17 9. KRS 141.408 for purposes of the inventory credit;
 - 18 10. KRS 141.390 for purposes of the recycling and composting credit;
 - 19 11. KRS 141.3841 for purposes of the selling farmer tax credit; ~~and~~
 - 20 12. KRS 141.4231 for purposes of the renewable chemical production tax
21 credit; *and*
 - 22 13. Section 17 of this Act for purposes of the Education Opportunity
23 Account Program tax credit.
- 24 (3) The commissioner shall make available any information for official use only and on
25 a confidential basis to the proper officer, agency, board or commission of this state,
26 any Kentucky county, any Kentucky city, any other state, or the federal government,
27 under reciprocal agreements whereby the department shall receive similar or useful

1 information in return.

2 (4) Access to and inspection of information received from the Internal Revenue Service
3 is for department use only, and is restricted to tax administration purposes.
4 Information received from the Internal Revenue Service shall not be made available
5 to any other agency of state government, or any county, city, or other state, and shall
6 not be inspected intentionally and without authorization by any present secretary or
7 employee of the Finance and Administration Cabinet, commissioner or employee of
8 the department, or any other person.

9 (5) Statistics of crude oil as reported to the department~~[Department of Revenue]~~ under
10 the crude oil excise tax requirements of KRS Chapter 137 and statistics of natural
11 gas production as reported to the department~~[Department of Revenue]~~ under the
12 natural resources severance tax requirements of KRS Chapter 143A may be made
13 public by the department by release to the Energy and Environment Cabinet,
14 Department for Natural Resources.

15 (6) Notwithstanding any provision of law to the contrary, beginning with mine-map
16 submissions for the 1989 tax year, the department may make public or divulge only
17 those portions of mine maps submitted by taxpayers to the department pursuant to
18 KRS Chapter 132 for ad valorem tax purposes that depict the boundaries of mined-
19 out parcel areas. These electronic maps shall not be relied upon to determine actual
20 boundaries of mined-out parcel areas. Property boundaries contained in mine maps
21 required under KRS Chapters 350 and 352 shall not be construed to constitute land
22 surveying or boundary surveys as defined by KRS 322.010 and any administrative
23 regulations promulgated thereto.