

Which private schools are getting tuition paid with tax credits? That's confidential

Sep 23, 2024

Andrea Eger

Tulsa World Projects Reporter

Oklahoma is set to spend \$600 million in the first three years of a new tax credit program to cover private school tuition and fees. But the state agency running the program says how many of those dollars each private school ultimately receives must be kept secret under current state law.

A Tulsa World examination of the State of Oklahoma's Parental Choice Tax Credit website found dozens of out-of-state schools registered for the program — from as far away as California, Idaho, Ohio, Florida and even Japan. But the Oklahoma Tax Commission won't say how much of the \$150 million allocated for tax year 2024 have ended up in out-of-state school coffers either.

"We have no payment information for either Spring 2024 or Fall 2024 for checks mailed to each school or amounts paid to individual taxpayers. That information is confidential under (Oklahoma Statute Title 68-205, paragraph A). We also do not have any electronic spreadsheets that track this information," responded Lorena Massey, assistant general counsel at the Oklahoma Tax Commission, to the Tulsa World's request for public records under the Oklahoma Open Records Act.

That citation in law makes confidential and privileged much of the records and files of the Oklahoma Tax Commission in its administration of state taxation.

Kyle Hilbert, R-Bristow, speaker-elect of the Oklahoma House of Representatives, said such a large, new state program will require additional "tweaks" in the coming years.

"We of course want the data but in a way that is not personally identifiable, which could be an issue with a school with only five students," Hilbert said. "At the end of the day, the money is going to parents. I would have to look at it and talk to the Tax Commission. We want the data, but what does it mean for the taxpayer? I think we will continue to have tweaks as the program gets up and running, but that's to be said for any policy lift of this size at the Legislature."

One Tulsa lawmaker said she thinks any reasonable person would expect information about where students are being educated with the new tax credits to be a matter of public record.

Rep. Melissa Provenzano, D-Tulsa, said she herself inquired about a foreign school previously listed on the state's registry of participating schools, called UWC ISAK located in Nagano, Japan.

"OTC told me no money went to Japan — and they were very uncomfortable when I asked," she said.

One large Tulsa private school had no qualms about sharing information about the impact of the new tax credit on its bottom line.

"For the 2024 spring semester, tax credit funds accounted for 11.8 percent of gross tuition," said school officials at the nonprofit Holland Hall School, located near East 81st Street and South Yale Avenue. "When the tax credit was enacted, we already had waiting pools for most grade levels, so we didn't have the openings to take in a lot of new students. But it was help to many of our families."

When asked, the superintendent's office of the Catholic Diocese of Tulsa and Eastern Oklahoma, which has a dozen or so private schools enrolling at least 4,500 students each year, said it is "still in the process of collecting that information."

In May 2023, Gov. Kevin Stitt signed into law the Oklahoma Parental Choice Tax Credit Act, providing Oklahoma state income tax credits of \$5,000-\$7,500 per child to parents whose children attend private schools that register for the program with the state, beginning in January 2024.

Parental Tax Credit Act amended

According to OTC, Parental Choice Tax Credit checks are mailed directly to the participating private school and the taxpayer whose name is on each check can either pick up the check or sign the check over to the school for payment of tuition and fees.

But OTC declined the Tulsa World's request under the Oklahoma Open Records Act for school-by-school information about where tax credit checks were mailed for the spring and fall semesters of the 2024 calendar, saying it is confidential. To the World's request for any electronic spreadsheets tracking payment information by private school and the school's mailing address, OTC said none exist.

House Bill 3388 was signed into law during the 2024 legislative session, amending several of the program's original rules, including aligning the program with the academic year calendar, exempting the credit from Oklahoma taxable income, and specifying that participating schools must be physically located in Oklahoma.

The new tax credits prompted many private schools across the state to [hike their tuition](#), according to recent reporting by Oklahoma Watch.

Asked whether it is possible that out-of-state schools are receiving payments from 2024 tax credits because of the original rules established by House Bill 1934, the OTC said yes, "as long as the eligible students were residents of Oklahoma and were eligible to enroll in a public school in Oklahoma."

"These students (taxpayers) who are enrolled in out-of-state private schools will receive the tax credit for tax year 2024 but not Spring 2025. At the time that HB 3388 became effective in May 2024 they had already been approved for the credit for tax year 2024. They will not be grandfathered in for Spring 2025 since the change to not allow out-of-state private schools to participate is now effective going forward," said Emily Haxton, an OTC spokeswoman.

The taxpayer-funded program is set to expand. After the \$150 million initial state allocation for tax year 2024, lawmakers have pledged to increase the annual budget to \$200 million in 2025 and \$250 million in 2026.

Report compares Oklahoma private school tax credits to voucher programs across U.S.

Oct 20, 2024

Andrea Eger

Tulsa World Projects Reporter

Researchers behind the first comprehensive analysis of new universal school choice programs in eight states say Oklahoma's is designed with a barrier that is a "disincentive" for families who cannot afford private school without a tax credit.

FutureEd, an independent think tank at Georgetown University, just released its report, "Early Returns: First Results from the New Wave of Public Funding of Private Schooling," in Arizona, Arkansas, Florida, Iowa, Indiana, Ohio, Oklahoma and West Virginia.

Public dollars for private schooling

A Georgetown think tank has released a first comprehensive analysis of universal private school choice programs now in 8 states, including Oklahoma.

State	Universal Choice Program 2023-24	State K-12 Expenditures 2022-23	Spending cap?	Award Amounts 2023-24	Students enrolled through choice program 2023-24	Public school enrollment 2023-24	Testing requirement?	Publicly available test data?
Arizona	\$738M	\$6.7B	✗	Most between \$7K-\$8K	74,578	1,115,160	✗	✗
Arkansas	\$36M	\$3.2B	✓	About \$6,672	5,407	475,207	✓	✓
Florida	\$2.2B	\$14.6B	✓	Average of \$8K	261,839 in private school, 18,688 in homeschool option	2,872,309	✓	✓
Indiana	\$439M	\$12.7B	✗	Average of \$6,264	70,095	1,030,861	✓	✗
Iowa	\$128M	\$3.8B	✗	\$7,635	16,757	483,699	✓	✓
Oklahoma	\$150M	\$3.7B	✓	Tiered by income, between \$5k-\$7,500+ Homeschoolers receive \$1K	27,800	699,102	✗	✗
Ohio	\$406.2M	\$10.9B	✗	Tiered by income, \$6,165 grades K-8 & \$8,407 grades 9-12	88,059	1,691,726	✓	✓
West Virginia	\$26M	\$2.1B	✗	\$4,489	6,000+	245,047	✓	✗

Source: Early Returns: First Results from the New Wave of Public Funding of Private Schooling, Future Education think tank, Georgetown University

It was designed to help policymakers, educators, parents, and taxpayers [understand the implications](#) of the rapid rise of universal school choice programs, which vary in design and funding from state to state.

Nearly 600,000 students were already enrolled in these eight programs for the 2023-24 school year, at a cost to taxpayers in those states of \$4.1 billion.

Oklahoma is set to spend \$600 million in the first three years of the new Oklahoma Parental Choice Tax Credit program to cover private school tuition and fees, including the 27,800 registered students in the spring 2024 semester.

"This marks a major change in K12 education policy," FutureEd Director Thomas Toch said. "It's the first time this level of public funding has been available to parents in the U.S. to pay for private school tuition or homeschool expenses. And it looks likely to expand further. Enrollment continues to increase where programs are offered; several additional states have legislative

proposals in the works; and advocacy organizations continue to push aggressively for expansion.”

In May 2023, Gov. Kevin Stitt signed into law the provision of Oklahoma state income tax credits of \$5,000-\$7,500 per private school student and \$1,000 per homeschooler to parents who register for the program, which began in January 2024.

House Bill 3388 was signed into law during the 2024 legislative session, amending several of the program’s original rules, including aligning the program with the academic year calendar, exempting the credit from Oklahoma taxable income, and specifying that participating schools must be physically located in Oklahoma.

In an in-depth interview with the Tulsa World, FutureEd Policy Director Liz Cohen and Policy Analyst Bella DiMarco, who conducted the research and wrote the new report, said there were a few unique features about Oklahoma’s new tax credit program that stuck out to them.

First, they said, is the requirement for the student to already be enrolled in a private school for their parent or guardian to apply — because they see that as a “barrier” to participation.

“It is a disincentive for families who cannot afford this without the scholarship,” said Cohen. “You are not going to enroll in the University of Oklahoma before you’ve gotten your financial aid package, which is essentially what they’re asking people to do with this program.”

States typically use three primary methods to subsidize private-school tuition and related costs — vouchers which act as a kind of coupon to provide parents with some portion of a child’s state education funding for tuition at a private school; education savings accounts, or ESAs, which allow parents to withdraw state funds deposited into individual accounts; and tax-credit scholarships that allow individuals or businesses to receive tax credits when they donate to nonprofit organizations that provide private school scholarships.

But public policy researchers at Georgetown University think it is noteworthy that a fourth approach, employed only by Oklahoma currently, can be combined with other available scholarship programs here.

“It’s stackable. So if someone is receiving one of those other scholarship programs, they can also use these tax credits on top of those,” said DiMarco. “That is something unique to Oklahoma, among the states that have universal choice programs.”

Although technically a tax credit, the Oklahoma Parental Choice benefits are actually dispersed to participating schools as checks in the names of the beneficiaries.

And the tax credits are essentially first-come, first-served, with households earning \$150,000 or less receiving priority.

But the state taxpayer-funded program is set to expand.

After the \$150 million initial state allocation for tax year 2024, lawmakers have pledged to increase the annual budget to \$200 million in 2025 and \$250 million in 2026, barring any significant decline in state revenue.

The researchers found data for Oklahoma and only one other state, West Virginia, so limited, that they ended up with far less prominence in the new report.

“The biggest stumbling block to all of our work in any state was how much information was available. It was hard to know what’s real,” said Cohen. “I actually think there is an important role for the state to play as an arbiter of information. They’re public funds. How is the money

being spent? Who is it being spent on? These are important pieces of information to have just so lawmakers can look at this and see is this what we meant, what we wanted?"

A recent [Tulsa World examination](#) of the state's initial Parental Choice Tax Credit website found dozens of out-of-state schools registered for the program — from as far away as California, Idaho, Ohio, Florida and even Japan.

But the Oklahoma Tax Commission, the state agency running the program, says how many of those dollars each private school ultimately receives — including out-of-state schools — must be kept secret under current state law.

The new analysis of the eight universal school choice programs up and running in the U.S. found every state except Arizona and Oklahoma required academic assessments of participating students in 2023-24.

Some states don't make the test results public, and some don't require test results to be comparable to public school performance, researchers found.

"But without standardized testing requirements or other performance metrics in Arizona and Oklahoma, it is nearly impossible to gauge how much learning is taking place under the state's private school choice programs," the report states.

Asked what adding academic assessments for students whose parents receive Oklahoma's new private school tax credits could accomplish, the researchers said the same information academic assessments for publicly funded students in public schools provide to Oklahoma taxpayers, as well as parents.

"To me there are two arguments for the test: What are the dollars achieving for taxpayers?" said Cohen, "and if you believe in school choice, how do parents know the choice they've made is a good one? Test scores are certainly only one data point, and parents are still going to look at the other outcomes parents care about. But it seems reasonable that their choice be informed.

"For any of these programs, what I think is important is to come to some consensus about what is the goal of the program? Then you can have a conversation about 'What will we need to know if it's working.' There aren't very well-articulated goals for these programs."

Oklahoma Tax Commission trying to 'recapture' \$5 million in private school tax credits

Feb 14, 2025

By Andrea Eger

Tulsa World Projects Reporter

State officials have quietly ended their nearly \$4 million-a-year agreement with a California-based vendor to operate the new Oklahoma Parental Choice Tax Credit Program after an initial year reportedly plagued by delays, errors and missed deadlines.

Now, the Oklahoma Tax Commission says it is trying to recapture \$5 million in funds from 1,855 Oklahoma taxpayers for students who did not attend participating private schools for the entire period for which the tax credit was approved.

Taxpayers in question who received checks for up to \$7,500 per enrolled private school student will have an opportunity to protest the state's assessments.

The state agency initially said the amount of public funds it is trying to claw back must be kept secret from the public, but then reconsidered.

"The OTC tracks income tax assessments on a taxpayer-by-taxpayer basis; amounts of assessments issued to individual taxpayers are confidential information. The OTC does not track specific types of assessments in the aggregate as you are requesting. We have provided as much information as possible in response to your question," said OTC's spokeswoman Emily Haxton, on Feb. 4.

When pressed for a ballpark figure, at the very least, for the amount of funds in question, OTC came up with a determination this week.



June 26, 2024

Via First Class Mail and Electronic Mail

Jacob Orrin
Chief Operating Officer
Merit International, Inc.
100 S. Murphy Ave, Ste. 200
Sunnyvale, CA 94086
jacob@gomerits.com

RE: Notice of Non-Renewal-Oklahoma Parental Choice Tax Credit Program

Dear Mr. Orrin:

This letter is to officially notify you that the Oklahoma Tax Commission ("OTC") will not renew its Statement of Work Agreement ("Agreement") with Merit International, Inc. ("Merit"), effective September 28, 2023, for business services in connection with the Oklahoma Parental Choice Tax Credit ("PCTC") Program. The term of the Agreement expires on **December 31, 2024**, and the OTC is providing advance notice of Non-Renewal to facilitate a smooth transition and minimize disruptions to the PCTC Program. Please note that this Non-Renewal is limited to the Agreement itself and does not have any impact on Oklahoma Statewide Contract No.1050 ("Contract"), awarded to Merit on September 12, 2023, by the Office of Management and Enterprise Services on behalf of the State of Oklahoma.

The OTC requests a proposed transition plan, as contemplated by Section 264 of the Contract, and cooperation from Merit in transferring services and data to OTC as outlined below:

1. Merit will complete the deliverables related to Cycle 1 (Year 1) of the PCTC Program, including but not limited to:
 - a. Successful transfer of all remaining disbursement files on or before June 28, 2024, at 11:59 p.m. PDT;
 - b. Continued operation and maintenance of the dashboard and website until directed by OTC;
 - c. Continued program administration and support until directed by OTC - maintain same-level of resources, including phone and email support, claims processing, marketing

Oklahoma Tax Commission Oklahoma City, OK 73104
tax.ok.gov



(OTC notice of non-renewal to Merit vendor company.)

"At the time we sent our responses last week, we did not have a cumulative total dollar impact of the recaptured tax credits. After additional review, we were able to determine that the total amount of the combined assessments was approximately \$5 million," Haxton told the Tulsa World. "All schools participated in the OTC's reconciliation process to provide data to OTC about school enrollment for all students in the program.

"Where the reconciliation data showed that a student was not enrolled for the entire period for which the tax credit was approved, the OTC issued an assessment letter to recapture all or a portion of the credit in accordance with the statute. The OTC does not have visibility to why a student may not have attended the qualifying school for all or part of the tax year, nor does a recapture of funds indicate that the credit was granted in error."

Outsourcing deal quietly ended after Year 1

Public records obtained by the Tulsa World reveal administrators at the tax commission decided to allow the state agency's work agreement for business services with vendor company Merit International to expire on Dec. 31 despite four, one-year options to renew the agreement at the same annual cost of \$3.95 million.

And the Oklahoma Tax Commission recently added at least 20 new state employees, with annual salaries totaling \$1.1 million, to step in and do the work of running the tax credit program instead.



(Doug Linehan, executive director of Oklahoma Tax Commission.
Courtesy)

OTC estimates its full cost of administering the program internally during its second year at \$3.9 million but expects that annual overhead cost to drop to \$2.0 million for Year 3.

Email communications obtained through the Tulsa World's public records requests reveal internal discussions about how to implement OTC's administrative decision to end its working partnership with Merit began in late March 2024, just six months after the deal was struck.

OTC's Executive Director Doug Linehan declined the Tulsa World's repeated requests for an interview. But an agency spokeswoman provided written responses to more than two dozen questions submitted by the Tulsa World.



(Mark Wood, chairman of the board for the Oklahoma Tax Commission.
Courtesy)



(Shelly Paultk, vice chairwoman of the Oklahoma Tax Commission.

Courtesy)

By June, OTC prepared a 20-page slideshow for the three commissioners on its governing board titled “Moving Forward” with a stated “recommendation” for Year 2 to “exit partnership with Merit and resource internally.”

Those commissioners are chairman Mark Wood, vice chairwoman Shelly Paultk and secretary-member Charles Prater.

But you won’t find that mentioned anywhere on the commission’s public meeting agendas or minutes.

“The presentation was given to the commissioners on or about June 12, 2024. The executive director scheduled a separate meeting with each commissioner to discuss plans to move forward; therefore, no presentation was made in a public meeting,” said Haxton, external communications and press coordinator at OTC. “The commission did not take action on ending the partnership with Merit; a decision was made by agency leadership not to renew the contract.”

On July 1, emails show Linehan removed “issue slides” from the 20-page, warts-and-all presentation he made in individual meetings with the three commissioners in mid-June. It included 7 pages detailing a dozen or so Year 1 problems parents and schools and OTC itself encountered with Merit’s work – or lack thereof – and even one page of issues OTC itself owned up to.



(Charles Prater, secretary-member of the Oklahoma Tax Commission.

Courtesy)

Noteworthy among them were five-months long delays in approval and denial notifications to applicants, checks being mailed out after the end of the first semester for which tax credits were available, and OTC learning from private schools rather than Merit that errors with checks occurred, including some sent to the wrong school or for the wrong semester.

The executive summary of Year 1 included “public frustration” and “governor’s office and legislator frustrations.”

Then, an abbreviated version — with only 10 pages and highlighting OTC’s claims that it could run the program for as little as half the annual cost of the vendor contract with Merit in future years — was presented to Gov. Kevin Stitt’s office on July 2.

It begins with the “Plan for Year Two,” which was the ninth page of the presentation to OTC commissioners — and no longer had the word “recommendation” next to it as it did in the longer version of the presentation made to OTC commissioners.



- **Exit Partnership with Merit and Resource Internally**

- We are *confident* and *committed* to deliver a more positive taxpayer and school experience in a much more efficient and effective manner as compared to remaining in partnership with Merit

“Exit partnership with Merit and resource internally,” that Year 2 plan states. “We are *confident* and *committed* (emphasis added in OTC presentation) to deliver a more positive taxpayer and school experience in a much more efficient and effective manner as compared to remaining in partnership with Merit.”

So, why were those Year 1 “issue” slides removed before OTC took its explanation for expanding state government by 20 employees for the tax credit program to the governor’s office?

“OTC leadership was keeping representatives from the governor’s office updated throughout Year 1 of the program via regular meetings. The presentation that was delivered to the governor’s office was a summary of the reasons why OTC was confident moving forward to manage the program internally after the decision not to renew the Merit contract was made,” Haxton told the World.

Regardless, it was a foregone conclusion by then, as records show OTC had already sent its notice of nonrenewal to Merit on June 26.

'Lessons learned' from obtained records

The newly obtained records show one of the myriad errors and issues encountered during the first year was that some of the state’s tax credit checks were made out to both the parent and the private school where their application stated their child attends.

Asked how many, OTC responded that approximately 330 out of 53,684 checks were printed with both the taxpayer and school names and “taxpayers were given the option to return the check to OTC to be reissued with only the taxpayer name or (to) work with their school to endorse the check as originally written.”

OTC previously told the Tulsa World how much of those dollars goes to each private school must be kept secret under current state law because the checks were to be made out to individual taxpayer’s names only.

Were alternate vendor companies sought out or considered before OTC decided to take on the work Merit previously agreed to do?

OTC's response: "No alternate vendors were considered after OTC chose not to renew the Merit contract. The OTC decided not to renew the contract with Merit because we were confident in our ability to administer the program in an efficient and effective way that would provide greater control over program administration."

Asked what other pertinent facts OTC would want the public to know in learning about or understanding the change the state agency made in how the tax credit program will be administered direction moving forward, this was the response from the agency spokeswoman:

"The OTC is leveraging lessons learned in year one to improve the taxpayer experience in year two of the program," said Haxton.

"Since moving the taxpayer-facing portion of the program from a third-party vendor into the OTC, we have been focused on preparing both taxpayers and schools for the upcoming application go-live on February 18. We have already enhanced our website by preparing instructional videos, tutorials, FAQs, and application walkthroughs. We will continue our efforts to execute the PCTC program with transparency, clarity and with a passion to serve the taxpayers of the State of Oklahoma."

Governor wants spending limits removed

In May 2023, Stitt signed into law the provision of Oklahoma state income tax credits of \$5,000 to \$7,500 for private schoolers, plus \$1,000 per homeschooler to parents who register for the program, which began in January 2024.

The [application](#) period for the 2025-26 academic year is set to open at 9 a.m. on Tuesday.

Because the school choice tax credit program is one of the first of its kind anywhere in the U.S., Oklahoma lawmakers capped funding at \$600 million in the first three years. But in his annual State of the State address on Feb. 3, Stitt urged lawmakers to remove the annual cap in Fiscal Year 2027.

Such a move would have the state on the hook to issue tax credits to any parent or guardian taxpayer with an eligible private school or home school student.

In the fall, Georgetown University researchers behind the first comprehensive analysis of new universal school choice programs in eight states found that Oklahoma's is designed [with a barrier](#) that is a "disincentive" for families who cannot afford private school without a tax credit.

House Bill 3388 was signed into law during the 2024 legislative session, amending several of the program's original rules, including aligning the program with the academic year calendar, exempting the credit from Oklahoma taxable income, and specifying that participating schools must be physically located in Oklahoma.

Asked whether it would seek any legislative changes in 2025 based on its experience with the new program during Year 1, OTC responded that it is seeking one – the Oklahoma Parental Choice Tax Credit Amendments Act of 2025.

Specifically, House Bill [1279](#), authored by State Rep. Chad Caldwell R-Enid, is intended to "clarify" the process for protesting denials of school choice tax credit applications beginning Nov. 1, according to OTC.

Additionally, OTC has proposed a host of changes to its administrative rules, which essentially specify how the Parental Choice Tax Credit program created by law is operated in practice. The proposed, new rules, which are still pending approval by the State Legislature and governor, are available for public review on [OTC's website](#).

Timeline

- Oklahoma Tax Commission enters into statement of work agreement for business services from Merit International Inc., of Sunnyvale, Calif., on Sept. 22, 2023.
- Emails between OTC's top administrators and legal staff in late March 2024 state decision to nonrenew agreement with Merit had been made. OTC staffers then began working out the practical implications and how to go about notifying the vendor company.
- Slideshow with details of delays, errors and missed deadlines in Year 1 presented by OTC Executive Director Doug Linehan to the three commissioners on OTC governing board individually “on or about June 12.”
- Linehan sends notice of nonrenewal of work agreement to Merit on June 26.
- Linehan emailed staff July 1 that he had removed “issue slides” in preparation for meeting with Gov. Kevin Stitt’s office on the matter the following day.
- Abbreviated presentation, with “issue slides” removed, made to Gov. Stitt’s office on July 2.
- Work agreement between OTC and Merit allowed to expire on Dec. 31.

State collects just \$200K of millions owed by ineligible private school tax credit recipients

Jun 8, 2025

By Andrea Eger

Tulsa World Projects Reporter

The state of Oklahoma has collected just 8% of the millions of dollars owed back by parents who received private school tax credits for children who did not attend the schools.

Through a months-long [reporting project](#) published in February, the Tulsa World reported that the Oklahoma Tax Commission had begun the process of trying to recapture \$5 million in funds from the 2024 Parental Choice Tax Credit program.

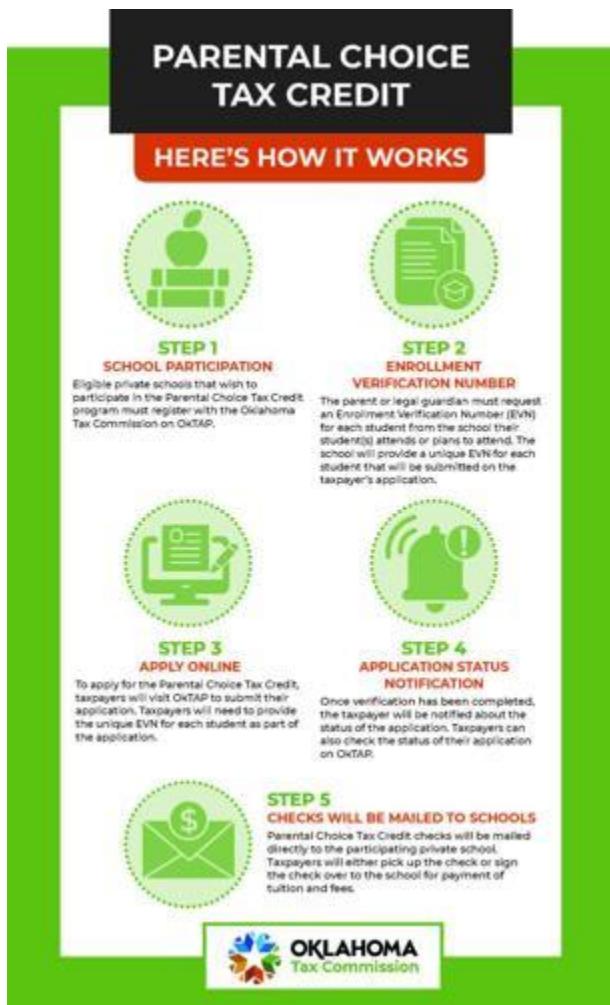
Taxpayers in question who received checks for up to \$7,500 per student still had an opportunity to protest the state’s assessments and provide additional documentation to support their eligibility for the credits.

Officials say that process resulted in the total dollar amount being sought back decreasing to \$2.4 million, but as of the end of May, only \$200,000, or 8%, had been recouped.

Emily Haxton, a spokeswoman for Oklahoma Tax Commission, said parents found to be ineligible for private school tax credits they received had until tax day — April 15 — to ensure that those balances were repaid since the tax credits were against their individual income taxes.

Now taxpayers in arrears face additional penalties and the possibility of a formal notice of the government's intent to collect unpaid taxes.

"If unpaid on or before the due date, interest and penalty accrue on the unpaid balance," Haxton told the Tulsa World. "The OTC will continue to diligently pursue collection of the recaptured credit amounts, as we would any other tax liability. Taxpayers who have not yet paid the assessed balance in full will go through our regular collection process, which includes a billing cycle, payment plan options, the possible issuance of a tax warrant, etc."



CREDIT ELIGIBILITY PER SCHOOL YEAR	
Student Parent/Legal Guardian Federal AGI	Maximum Credit Amount Per Student
Up to \$75,000	\$7,500
\$75,001 - \$150,000	\$7,000
\$150,001 - \$225,000	\$6,500
\$225,001 - \$250,000	\$6,000
\$250,001 and up	\$5,000

Source: Oklahoma Tax Commission

House Speaker Kyle Hilbert, R-Bristow, previously told the Tulsa World he believed that additional “ tweaks ” to the large state program, which is the first of its kind across the U.S., will be required over the course of the program’s initial years.

“ The clawback provision being utilized by the OTC is proof that there is proper accountability built into the program and ensures the funds are being spent on students for whom the program is intended, ” Hilbert told the Tulsa World in a written statement on Friday. “ Ultimately, the money will be recouped by the Tax Commission just like any other tax collection and, like with any program in its first years of operation, we will continue to determine what, if any, changes are needed to ensure families are able to use the program to pick the best education opportunities for their kids while also being good stewards of taxpayer dollars. ”

State Rep. Melissa Provenzano, D-Tulsa, thinks more, basic accountability measures need to be put in place for the fledgling Parental Choice Tax Credit program to safeguard taxpayer dollars.

Earlier this year, she authored a bill to try to increase protection for parents by prohibiting private schools from requiring their participation in the tax credit program — which she says is happening to constituents here in Tulsa — and also to prevent schools from jacking their tuition rates as a result of the availability of tax credits.

It didn’t receive a Senate hearing.

The Tax Commission’s website currently lists 211 private schools participating in the program.

Previous reporting by Oklahoma Watch found that the introduction of the new tax credits had prompted many private schools across the state to immediately [hike](#) their tuition.

A separate bill sponsored by Provenzano, the assistant Democratic leader in the Oklahoma House of Representatives, would have required an annual report to the Tax Commission detailing how each allocated tax credit was spent by the parent or private school, in much the same fashion that public schools have to report and account to the state for even routine expenses like a pack of pencils.

The bill never even received a committee hearing.

When asked about the OTC efforts to recoup tax credit funds from parents whose children didn't attend as promised, Provenzano initially said she had every faith in the Tax Commission's ability to "get their money" eventually, even by reducing future income tax refunds if necessary.

She expressed shock that only \$200,000 had been recouped to date.

"Paying back money that you've already spent is never fun, but these are taxpayer dollars we're talking about," Provenzano said. "They came out of more than just one person's paycheck, and they must be used how the Legislature directed."

The Legislature-imposed funding cap for the program for tax year 2025 is increasing to \$200 million, up from the \$150 million state allocation for the program's first year.