



School Choice: A *Full* Menu

A PRIMER ON THE PUBLIC AND PRIVATE SCHOOL OPTIONS FOR OKLAHOMA FAMILIES

INTRODUCTION

When we think of students attending school, the first images that come to mind may be of a child walking to the elementary school down the block or riding the bus to the town's high school. And for tens of millions of American children, including hundreds of thousands of Oklahomans, this is still the way it works: you go to a nearby neighborhood school based on attendance districts mapped out by local school boards.

However, this traditional conception of school attendance based on a family's address increasingly competes with multiple forms of school choice that are available to families with school-age children. Of course, school choice, in the form of private schools and homeschooling, has always been a feature of the American educational system for those with the means and inclination not to send their children to public schools.

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Still, in recent decades, as public schools have come under sustained challenge, numerous new forms of “school choice” have emerged. Some of these have

involved expanding choices for families within the public school system, while others involve efforts to subsidize access to private schools with the help of public dollars.

Because the term ‘school choice’ itself is often used as a slogan for supporters or opponents of its most contentious varieties, such as charter schools or school vouchers, it can be difficult to get a clear sense of the wide array of school options available in Oklahoma, much less understand how various school choice programs are operated and funded. That is the goal of this paper: to provide a basic overview of the major forms of school choices that are available to all or some Oklahoma families.

The first section will explore five public school options to neighborhood schools: school transfers; magnet schools; charter schools; virtual schools, and alternative schools.

The second section will look at three ways in which Oklahoma allows public dollars to be used to support private schools: Lindsey Nicole Henry Scholarships; Equal Opportunity Scholarships; and Parental Choice Tax Credits.

The third section will look briefly at homeschooling.

The paper is meant to be primarily informative and is not intended to make the case for or against the various forms of school choice, although some of the key arguments made by supporters and opponents will be considered in the appropriate sections.◆

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Part I: Public School Choice

In Oklahoma, as in all 50 states, the vast majority of school children attend public schools that are operated by local school districts under rules established at the local, state and federal levels. In the 2022-23 school year, 701,253 students attended 1,783 public schools operated by 545 school districts, which includes both traditional districts and charter schools.¹

Parents choosing to send their children to public schools can opt for their neighborhood school, which is generally determined by attendance boundaries established by the local school board. As an alternative to their neighborhood school, they may be able to choose between one or more of the following five public options.

1A. School Transfers

Any student may attend any school in their own school district; however, as will be discussed in the magnet school sections, schools may set up criteria and procedures for determining admission that can give preference to certain students based on their proximity to the school. State law is silent regarding transfers within a district (*intradistrict* transfers), which leaves each school district free to set its own policies.

In 2021, the Legislature amended the rules for students looking to transfer to a school district outside of the one in which they reside, or *interdistrict* transfers. Previously, the Board of Education of the receiving district had full authority in most cases to decide whether to accept transfer requests. Under SB 783, known as the Open Transfer Law, as of January 2022, transfer requests are to be approved at any time during the school year unless the number of transfers exceeds the capacity of a grade level for a school site within a district.² Four times a year - by the first day of January, April, July, and October - each district must determine and report the number of transfer students it has the capacity to accept in each grade level at each school site. If the number of students requesting transfer exceeds capacity, students must be accepted in the order that they apply. If a transfer request is denied, the denial may be appealed to the receiving school district's Board of Education.³ Students are limited to two out-of-district transfers per year. Under new legislation passed in 2023, school districts may provide transportation services to students transferring in from outside the district, but are not required to do so.⁴ Transfer requests must be accepted for students

¹ Okla. St. Dep't of Ed., *State Public Enrollment Totals: FY 2022/23*, <https://sde.ok.gov/documents/state-student-public-enrollment> (last accessed Jan. 12, 2024). Each charter school is considered a separate school district, though in some cases, several sites may be operated under a single charter.

² S.B. 781, 2021 Leg., Reg. Sess. (Okla. 2021), <http://www.oklegislature.gov/BillInfo.aspx?Bill=SB783&Session=2100> School districts could continue to reject transfer requests for other reasons, including prior violations of attendance (70 O.S. § 8-101.2 (B)(2)) and disciplinary policies (70 O.S. § 24-101.3).

³ *Id.*

⁴ H.B. 2314, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB2314&Session=2300>

with disabilities, students in foster care, children with parents on military active duty, and children of parents or legal guardians who are employed by the district.⁵

SB 783 required school districts to compile and report to the State Department of Education information on transfer requests received, granted, and denied. For 2022-23, districts reported a total of 1,575 transfer requests, of which 1,286 (81.7%) were approved and 289 (22.3%) were denied, according to data posted by the State Department of Education.⁶ A total of 314 districts reported receiving at least 1 transfer request: the districts granting the most transfers were Epic Blended Learning Charter (72), Sand Springs (42), and Santa Fe South Charter School (410), while those denying the greatest number were Broken Arrow (17) and Midwest City - Del City (14).⁷ Of the 289 transfer requests that were denied, 214 were due to district or site capacity having been reached, 48 due to the student’s history of absences, and 27 for other reasons, mostly violations of school behavioral regulations.⁸

Open Transfer Requests 2022-2023	
Total Transfer Requests	1575
Transfers Approved	1286
Transfers Denied	289
Reasons for Denial	
Assault or bodily injury (O.S. 70-24-101.3)	1
District/Site Capacity Reached (O.S. 70-24-101.2)	214
History of absences (O.S. 70-10-105)	48
Invalid/Insufficient Supporting Documentation	5
Possession of a dangerous weapon (O.S. 70-24-101.3)	3
Possession of alcohol or controlled substance (O.S. 70-24-101.3)	2
Violation of school regulation (O.S. 70-24-101.3)	16
Source: Oklahoma State Department of Education	
https://sde.ok.gov/sites/default/files/Open%20Transfer%20Report%202022-2023.xlsx	

⁵ Okla. St. Dept of Ed., *Parent’s Guide to Student Transfers*, (Dec. 2021), <https://sde.ok.gov/sites/default/files/Parent%27s%20Guide%20to%20Student%20Transfers.pdf>.

⁶ Okla. St. Dep’t of Ed., *Student Transfer: Open Transfer Reporting, 2022-23*, <https://sde.ok.gov/sites/default/files/Open%20Transfer%20Report%202022-2023.xlsx> (last visited Jan. 12, 2024).

⁷ *Id.*

⁸ *Id.*

1B. Magnet Schools

Magnet schools are a second form of school choice within the public school system. Magnets are public schools that are open to all students within the school district regardless of ZIP code and that have a specific focus or theme - such as STEM, fine and performing arts, language immersion, International Baccalaureate, or career and technical education - that will attract students with particular interests or talents.⁹ Like all public schools, magnet schools are free and non-denominational. Magnet schools differ from charter schools in that they operate within traditional school districts, are governed by local elected school boards, and are subject to all the same regulations as other traditional public schools.

The first magnet schools were developed in the 1960's and early 1970's: "the idea was to attract families like a "magnet" based on the specialty of the school, breaking the barriers of ZIP code, race, and socioeconomic status."¹⁰ One of the common goals of early magnet schools was to encourage the voluntary racial integration of public schools at a time when school districts were facing strong pressure from the federal government and federal courts to address school segregation.¹¹ This was the case in Tulsa with the designation of Booker T. Washington High School as a magnet school in 1973-74 with a student population to be evenly divided between whites and Blacks.¹² According to a federal report on Tulsa's path towards a voluntary desegregation approach:

As a magnet school Washington incorporated a low student-teacher ratio of 17 to 1, a well-qualified volunteer faculty, and an innovative curriculum with the most extensive electives offered by any high school in the city. Teachers who were very popular with students were recruited from throughout the school system. The facilities were completely remodeled, including the addition of air conditioning.¹³

Admission to magnet schools tends to be either criteria-based or lottery-based. Criteria-based admission typically requires meeting minimum academic standards, based on test scores and/or GPA, and can also include other criteria such as portfolios and auditions, as well as not having violated school discipline standards. Some magnet schools also provide preference to residents of certain neighborhoods.¹⁴ Lottery-based magnet schools do not have minimum eligibility

⁹ Christine Cooke Fairbanks, *Education pluralism: The state of magnet schools*, SUTHERLAND INST., (Dec. 7, 2022), <https://sutherlandinstitute.org/education-pluralism-the-state-of-magnet-schools/>.

¹⁰ *Id.*

¹¹ Dr. Donald Waldrip, *A Brief History of Magnet Schools*, MAGNET SCHOOLS OF AMERICA, <https://magnet.edu/brief-history-of-magnets> (last visited Dec. 11, 2023).

¹² See: Okla. Adv. Comm. to the U.S. Comm'n. on Civil Rts, SCHOOL DESEGREGATION IN TULSA, OK ch.4, (Aug. 1977), <https://www2.law.umaryland.edu/marshall/usccr/documents/cr12d4522.pdf>

¹³ *Id.*, at 69.

¹⁴ For example, Tulsa Public Schools divides Tulsa into quadrants and reserves a majority of slots at its magnet middle school (Carver) and high school (Booker T. Washington) that are located in historically Black neighborhoods to students residing in the nearest quadrants. See Tulsa Pub. Schs., *Regulation 2206-R2: Procedures for Admission to Magnet Schools*, <https://resources.finalsite.net/images/v1677863031/tulsaschoolsorg/s4bk2lsyvu3xxe121381/2206-R2.pdf> (last visited Dec. 11, 2023).

requirements, but admission is limited to the number of available spaces. Under either form of admission, those who are not selected may be placed on waitlists.

Magnet schools or programs are allowed in all 50 states, and free-standing magnet schools are found in every state except for Montana, Wyoming, North Dakota, South Dakota and Hawaii.¹⁵ There were over 4,300 magnet schools nationally serving over 3.5 million public school students nationwide - or one in every 15 public school students in the United States - in 2019-2020, according to a study commissioned by Magnet Schools of America.¹⁶

In Oklahoma, magnet schools are the exclusive domain of local school districts and are not the subject of state statute. There does not appear to be a comprehensive list of Oklahoma magnet schools; however, Tulsa Public Schools alone lists 12 magnet schools and programs,¹⁷ and a website ranking the top magnet schools in Oklahoma identifies schools in Altus, Muskogee, Afton, and Sapulpa, in addition to Tulsa and Oklahoma City.¹⁸

¹⁵ Ntn'l Sch. Choice Week Team, *The Ultimate Guide to Magnet Schools*, (Mar. 7, 2021), <https://schoolchoiceweek.com/public-magnet-schools/#:~:text=Florida%3A,magnet%20schools%20across%20the%20state>.

¹⁶ Magnet Schs. of Am., *A Snapshot of Magnet Schools in America*, <https://magnet.edu/getinvolved/research-studies/snapshot-of-magnet-schools-report> (last visited Dec. 11, 2023).

¹⁷ Tulsa Pub. Schs., *Magnet Schools*, <https://www.tulsaschools.org/enrollment/our-schools/magnet-schools> (last visited Dec. 11, 2023).

¹⁸ Niche.com, *2024 Best Magnet Schools in Oklahoma*, <https://www.niche.com/k12/search/best-magnet-schools/s/oklahoma/> (last accessed Dec. 11, 2023).

1C: Charter Schools

Charter schools are public schools that are typically subject to fewer regulations and restrictions than traditional public schools. Charter schools operate under a formal, written contract - or charter - with a sponsoring or authorizing entity, such as a school district, that specifies how the school will be organized and governed, what students will be expected to achieve, and how success will be measured.¹⁹ Like traditional public schools, charter schools are publicly funded, free to students, non-sectarian, and must accept all students without regard to race, religion, disability status, or other essential characteristics.²⁰ Unlike magnet schools, which can select students based on academic criteria, admission for charter schools may be determined only by lottery. Charter schools are governed by non-elected boards.

The idea for charter schools was first introduced in the late 1980s as a way to inject greater innovation and flexibility to public education. As Diane Ravitch writes, initially at least, charter schools enjoyed appeal across the political spectrum: “Liberals embraced them as a firewall to stop vouchers. Conservatives saw them as a means to deregulate public education and create competition for the public education system.”²¹ In 1991, Minnesota became the first state to adopt a charter school law, with most other states following over the next two decades. Although teachers’ unions had been among the early proponents of charter schools,²² the fact that most charters were exempt from state collective bargaining requirements meant that the national teachers’ unions soon became vocal critics. Still, support for charter schools was strong in many urban districts with large low-income and minority populations, and charter schools received major boosts from the Democratic administrations of both President Bill Clinton and Barack Obama.²³ Under President Obama’s Race to the Top initiative, significant federal grant money for the states was conditioned on states eliminating caps that limited the growth of charter schools.²⁴

Currently, 45 states and the District of Columbia have authorized charter schools and these schools enrolled 3.7 million students, or 7 percent of all U.S. public school students in 2020-21, in approximately 7,800 schools, according to the National Center for Education Statistics (NCES).²⁵ Nationally, charter school enrollment more than doubled just in 2020-21 during the first full year of the Covid-19 pandemic; much of that growth involved students attending virtual charter schools. Ten states have 10% or more of their total student population enrolled in charter schools, according to the NCES, while in seven states, charter schools account for less than 1% of total enrollment.²⁶

¹⁹ Wikipedia, *Charter School: United States*, https://en.wikipedia.org/wiki/Charter_school (last accessed Dec. 11, 2023)

²⁰ These characteristics of charter schools tend to apply to all states. For Oklahoma, see especially 70 OK Stat § 3-136 (2022).

²¹ Diane Ravitch, *The Death and Life of the Great American School System*, (Basic Books:2010), at 124.

²² *Id.*, at 122.

²³ *Id.*, at 125.

²⁴ U.S. Dep’t of Ed., *Press Release: States Open to Charters Start Fast in ‘Race to Top’* (Jun. 8, 2009), <https://www2.ed.gov/news/pressreleases/2009/06/06082009a.html>.

²⁵ Nat’l Ctr. for Ed. Statistics, *Public Charter School Enrollment* (May 2023), <https://nces.ed.gov/programs/coe/indicator/cgb/public-charter-enrollment>.

²⁶ *Id.*

Oklahoma initially passed the Oklahoma Charter School Act in 1999.²⁷ At first, charter schools were limited to counties with populations greater than 500,000 - effectively Tulsa and Oklahoma counties - before being expanded statewide in 2015. Currently, a charter school can be sponsored by a public school district, CareerTech, public college or university, or Native American tribe.²⁸ Beginning in July 2024, private colleges and universities are added to the list of eligible sponsoring organizations while Career Techs are removed.²⁹ Also beginning July 2024, a newly-created Statewide Charter School Board (SCSB) gains the authority to sponsor schools whose applications have twice been rejected by local boards; previously that authority belonged to the State Board of Education.³⁰ The SCSB will be limited in authorizing no more than five charter schools in any given year in counties with less than 500,000 residents. Virtual charter schools, which will be discussed more fully in the next section, are subject to different approval and sponsorship rules. Sponsoring organizations are allowed to collect up to 3% of a charter school's state aid allocation.³¹

Laxness in Oklahoma's charter schools law was seen as at least partly responsible for the years-long financial scandals that beset Epic, the state's largest charter school. In 2022, the school's founders, Ben Harris and David Chaney, were arrested and charged with multiple counts as part of a criminal racketeering enterprise that led to more than \$22 million in losses to taxpayers.³² While the charges are far-ranging and complex, they mostly involved alleged improper payments between Epic school and an associated for-profit company, Epic Youth Services LLC, that Harris and Chaney created to manage the school. The new 2023 charter school law imposes additional obligations on any partnership between a charter school and an educational management organization and applies various new oversight provisions to both charter school boards and to the new Statewide Charter School Board.³³

There were 31 charter schools serving just under 82,000 students in 2020-21, or about 11.7% of the overall public school population in Oklahoma, according to the annual charter school report published by the State Department of Education.³⁴ Of the 31 charter schools operating in 2020-21, 6 were virtual, 1 was blended, and 24 were brick-and-mortar schools, with 17 of those located in Oklahoma City or Tulsa.³⁵

²⁷ See OKLA. STAT. TIT. 70, § 3.130-145.

²⁸ Okla. St. Dep't of Ed., *School Choice*, <https://sde.ok.gov/schoolchoice> (last visited Dec. 11, 2023).

²⁹ S.B. 516, 2023 Leg., Reg. Sess. (Okla. 2023), http://webserver1.lsb.state.ok.us/cf_pdf/2023-24%20ENR/SB/SB516%20ENR.PDF

³⁰ *Id.*

³¹ Okla. St. Dep't of Ed., *Oklahoma Charter School Report 2021* (n.d.), at 7.

<https://sde.ok.gov/sites/default/files/Oklahoma%20Charter%20School%20Report%202021.pdf>.

³² Andrea Eger, *Epic Charter Schools co-founders, former CFO charged in elaborate scheme to defraud and embezzle from taxpayers*, TULSA WORLD (Jun. 24, 2023), https://tulsa-world.com/news/local/education/epic-charter-schools-co-founders-former-cfo-charged-in-elaborate-scheme-to-defraud-and-embezzle/article_05a3aab2-f291-11ec-86a7-6389acc89957.html.

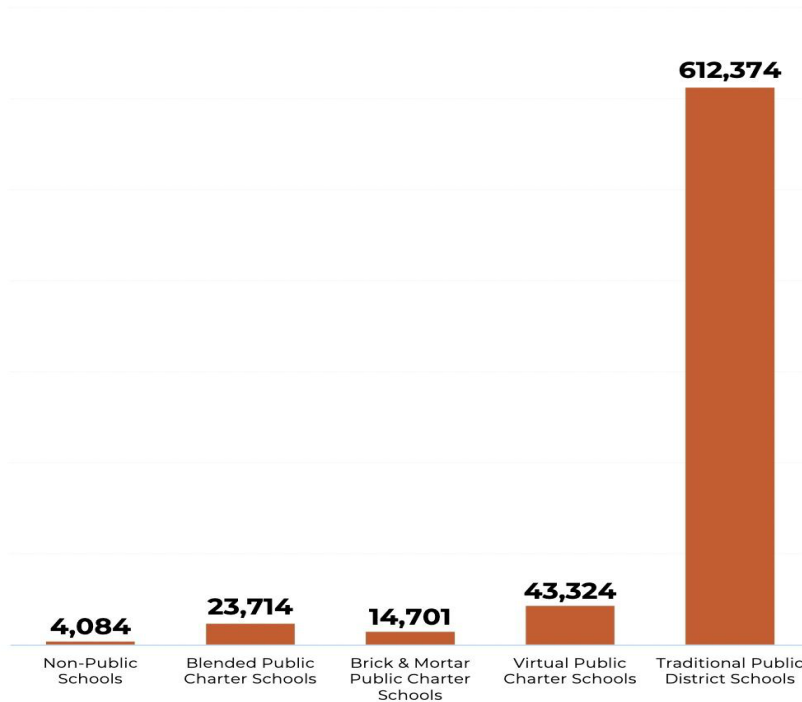
³³ SB 516, *supra* note 29.

³⁴ Okla. St. Dep't of Ed., *supra* note 31 at 11.

³⁵ *Id.*, at 6-7.

Oklahoma Charter School Enrollment

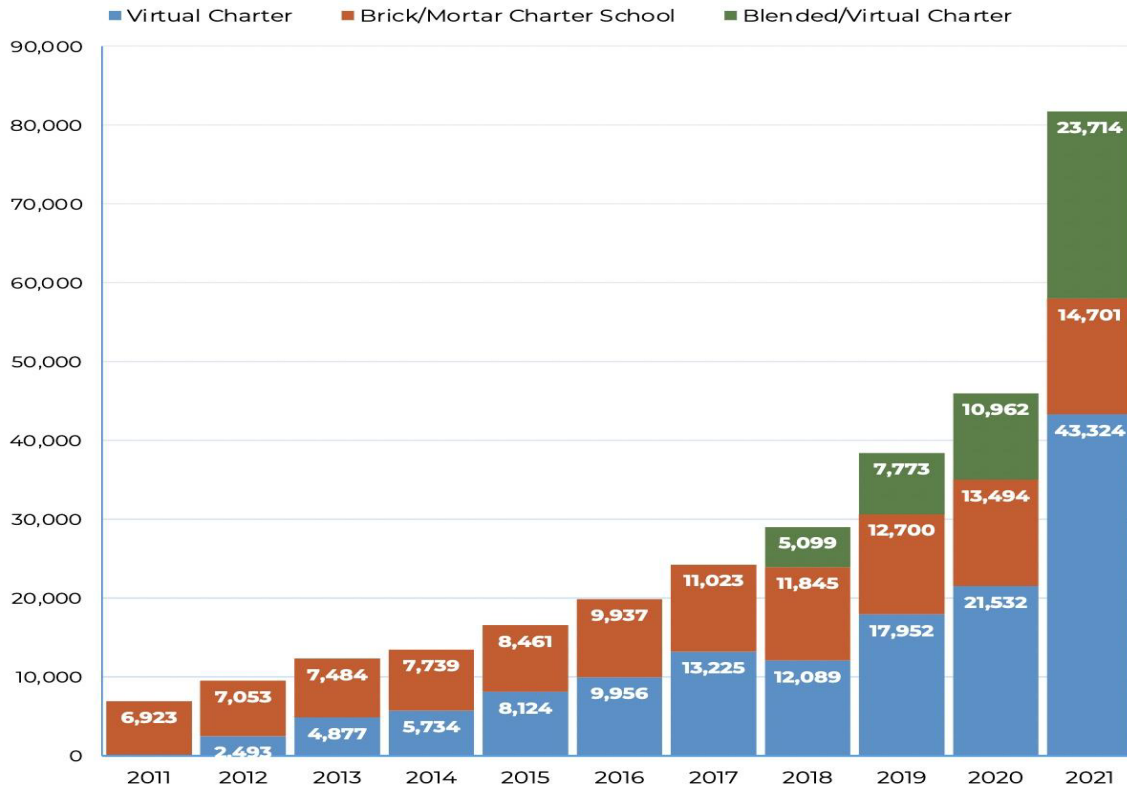
During the 2020-21 school year, there were a total of 698,197 students enrolled in state accredited Oklahoma schools. The breakdown is shown below:



Source: Oklahoma State Department of Education, Office of Accountability (2021)

While the state has seen a dramatic increase in its charter school enrollment, this is due primarily to virtual charter schools, which first launched in 2011-12 and accounted for 43,324 students - or over half of all charter school enrollment - in 2020-21. Epic Virtual School alone enrolled over 35,000 students in 2020-21. Another 23,714 students attended Epic's Blended virtual and non-virtual charter school, while 14,701 students - 2.4% of the state's entire student population - attended 24 brick-and-mortar charter schools.³⁶ While attendance in non-virtual charter schools more than doubled in the decade between 2010-11 and 2020-21, this represented an increase of fewer than 8,000 students.

³⁶ *Id.*, at 9.



Source: Oklahoma State Department of Education, Office of Accountability (2021)

As public schools, charter schools are funded primarily with state dollars through the state aid formula, along with various federal funds. In 2020-21, charter schools received \$421 million in state aid funding, with 80% of the total amount going to the six virtual and blended charter schools.³⁷

As brick-and-mortar charter schools do not receive local property tax revenues, they are at a disadvantage in having money available to fund school facilities. In 2021, the Legislature passed SB 229, the Redbud School Funding Act. Along with rural districts with low property tax bases, the Act made non-virtual charter schools eligible for an additional pot of state funds that could be used for “acquiring or improving school sites, constructing, repairing, remodeling or equipping buildings, or acquiring school furniture, fixtures, or equipment.”³⁸ An additional \$5.5 million was made available to charter schools in FY 2023 from the Redbud Fund.³⁹ In the 2023 session, the Legislature more

³⁷ *Id.* at 8.

³⁸ S.B. 229, 2021 Leg., Reg. Sess. (Okla. 2021), <http://www.oklegislature.gov/BillInfo.aspx?Bill=SB229&Session=2100>; Okla. St. Dep’t of Ed., *Redbud FAQ’s* (n.d.), <https://sde.ok.gov/sites/default/files/Redbud%20Agency%20Formatted%20FAQ%27s%2004.04.2022%20mp.pdf>

³⁹ Calculated based on data from Okla. Dep’t of Ed., *FY ‘23 Redbud Allocation, 6-16-23*, <https://sde.ok.gov/sites/default/files/FY23%20Redbud%20Allocation%20mp%2006.16.2023%20web.xlsx>

than tripled the amount of money going to the Redbud Fund, which will ensure significant funding increases to non-virtual charter schools beginning in FY 2023-24.⁴⁰

There has long been a contentious national debate on the merits of charter schools. Supporters point to studies showing stronger academic performance for charter school students, especially students of color. For example, a 2023 report by Stanford University researchers finds that “the typical charter school student in our national sample had reading and math gains that outpaced their peers in the (traditional public school) they would have otherwise attended...In math, charter school students, on average, advanced their learning by an additional six days in a year’s time, and in reading, added 16 days of learning.”⁴¹ Critics of charter schools counter that these schools divert both money and the most motivated students from traditional public schools. They also argue that fraud, mismanagement, and lack of accountability is rampant in the charter school sector, especially those, like Oklahoma’s Epic schools, that are operated on a for-profit basis.⁴²

In all likelihood, the charter school debate will continue to yield a nuanced answer: some well-run charter schools will produce outstanding results, while those that are poorly operated will not. Oklahoma has seen both extremes. A recent report from Education Next ranked Oklahoma’s charter schools as 6th best in the nation based on student performance in reading and math on the National Assessment of Educational Progress, or NAEP, between 2009 and 2019. Oklahoma charter schools were also found to have the lowest achievement gap between white and Black students and between white and Hispanic students.⁴³ At the same time, as well as being plagued by criminal investigations over financial irregularities, Oklahoma’s Epic charter schools, by far the state’s largest charters, have produced poor academic outcomes, as will be discussed in the next section.

A final issue related to Oklahoma charter schools involves the recent decision by the Oklahoma State Virtual Charter School Board to authorize the application of the Catholic archdiocese of Oklahoma City to operate what would be the first expressly religious public charter school anywhere in the United States.⁴⁴ According to its charter application, St. Isidore of Seville Catholic Virtual School “participates in the evangelizing mission of the Church and is the privileged environment in which Christian education is carried out.”⁴⁵ Two separate lawsuits - the first filed by a group of parents and private organizations, the second filed by Oklahoma Attorney General Gentner Drummond - have challenged the state Board’s action as violating provisions of the state

⁴⁰ Okla. House of Rep., *Press Release: Legislature Sends Historic Education Package to Governor* (May 19, 2023), https://www.okhouse.gov/posts/News-20230519_2.

⁴¹ Ctr. for Research on Ed. Outcomes, *Overview of Study III: National Charter School Study*, (2023), <https://ncss3.stanford.edu/executive-summary/full-executive-summary/>

⁴² See Valerie Strauss, *The 5 most serious charter school scandals in 2019 — and why they matter*, WASH. POST, (Jan. 20, 2020), <https://www.washingtonpost.com/education/2020/01/27/5-most-serious-charter-school-scandals-2019-why-they-matter/>.

⁴³ Paul E. Peterson and M. Danish Shakeel, *The Nation’s Charter Report Card*, ED. NEXT, (last updated Nov. 14, 2023), <https://www.educationnext.org/nations-charter-report-card-first-ever-state-ranking-charter-student-performance-naep/>.

⁴⁴ For a critical look at the supporters behind the religious charter school application, see Heidi Przybyla, *Public Christian schools? Leonard Leo’s allies advance a new cause*, POLITICO (updated Jan. 4, 2024), <https://www.politico.com/news/2023/12/29/oklahoma-public-christian-schools-00132534>.

⁴⁵ *Oklahoma attorney general files lawsuit to stop first publicly funded religious school in U.S.*, PBS NEWSHOUR (Oct. 23, 2023), <https://www.pbs.org/newshour/nation/oklahoma-attorney-general-files-lawsuit-to-stop-first-publicly-funded-religious-school-in-u-s>.

Constitution ensuring that public schools be free from sectarian control,⁴⁶ as well as specific language in the Oklahoma Charter School Act:

A charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations. A sponsor may not authorize a charter school or program that is affiliated with a nonpublic sectarian school or religious institution.⁴⁷

Supporters of religious public schools point to a string of recent U.S. Supreme Court decisions that have affirmed public funding for religious schools and suggest that current laws prohibiting religious charter schools likely violate the First Amendment's guarantee of free religious exercise.⁴⁸

⁴⁶ OKLA. CONST. Art. I, § 5 and Art. II, § 5

⁴⁷ OKLA. STAT. TIT. 70, § 3-136(A)(2)

⁴⁸ See Matt Barnum, *Could religious charter schools upend American education? A Chalkbeat explainer*, CHALKBEAT (Jun. 6, 2023), <https://www.chalkbeat.org/2023/6/6/23751623/religious-charter-schools-private-oklahoma-explainer-supreme-court/>.

1D: Virtual Schools

Virtual schools are schools that provide instruction to students exclusively or primarily online. Most virtual schools in Oklahoma are operated as charter schools; however, due at least in part to the growth in virtual charters, traditional public school districts are increasingly offering online instruction either as a supplement to in-person attendance or in full-time virtual schools.

The first virtual charter schools launched in Oklahoma in 2012.⁴⁹ That year, the Legislature passed SB 1816 creating the Statewide Virtual Charter School Board (SVCSB) as a separate entity with responsibility for authorizing, sponsoring, and regulating virtual charter schools.⁵⁰ The SVCSB is composed of five members, one appointed by the Governor and two each by the House Speaker and Senate President Pro Tem.⁵¹ In 2023, the Legislature passed SB 516, which does away with the Statewide Virtual School Board effective July 1, 2024 and replaces it with a nine-member Statewide Charter School Board (SCSB) to include three gubernatorial appointments, two each from the Speaker and Senate President Pro Tem, the State Superintendent of Instruction, and the State Auditor.⁵² Like its predecessor, the new Statewide Charter School Board will be the sole sponsor of virtual charter schools, while also gaining certain responsibilities currently held by the State Board of Education.

There are currently seven virtual charter schools operating in Oklahoma (as discussed in the Charter School section, the SVCSB has approved the application for the St. Isidore of Seville Catholic Virtual School, but it is not yet operating). The seven schools, with their 2022-23 enrollment,⁵³ are:

- Dove Virtual Academy: 89
- Epic Charter School: 28,478⁵⁴
- E-School Virtual Charter Academy: 612
- Insight School of Oklahoma: 948
- Oklahoma Connections Academy: 1,234
- Oklahoma Virtual Charter Academy: 3,259
- Virtual Preparatory Academy of Oklahoma: n/a

The total virtual charter school enrollment of 34,621 in 2022-23 was considerably less than in 2020-21 when 67,038 students were enrolled in virtual charter schools⁵⁵ - an all-time high attributable in large measure to thousands of parents opting for Epic when in-person instruction shut down during the pandemic. However, even before the pandemic, Oklahoma's virtual charter school enrollment

⁴⁹ Okla. St. Dep't of Ed., *supra* note 31, at 11.

⁵⁰ See OKLA. STAT. TIT. 70, § 3-145

⁵¹ *Id.*

⁵² S.B. 529, *supra* note 29.

⁵³ Okla. St. Dep't of Ed., *State Public Enrollment Totals: FY 2022/23 District Enrollment*, <https://sde.ok.gov/documents/state-student-public-enrollment>, (last visited Dec. 12, 2023).

⁵⁴ Enrollment combines Epic Virtual and Epic Blended, which is a hybrid virtual/non-virtual school.

⁵⁵ Okla. St. Dep't of Ed., *supra* note 31, at 11.

was the highest in the nation at 3.1% of total public school enrollment, according to a report by the U.S. GAO that examined 2019-2020 enrollment.⁵⁶

While a growing number of families in recent years are choosing virtual schools, nationally and in Oklahoma especially, there is considerable concern about the quality of the education being provided by online charter schools. The U.S. GAO's report concluded that, "Compared to students in brick-and-mortar public schools, 2018-2019 data shows that a lower percentage of virtual school students took state achievement tests, and their scores were significantly lower... For example, the average math proficiency rate for virtual charter schools was 25 percentage points lower than the rate for brick and mortar traditional schools."⁵⁷

Studies of Oklahoma's virtual charters, Epic in particular, closely match these disappointing national findings. Researchers from the University of Oklahoma who studied over 800,000 test scores from students who switched from traditional public schools to virtual public schools found that "the academic outcomes of our virtual charter school students compared to their peers are negative, and in most cases, strongly negative." Specifically, the OU researchers reported that "students in the full sample show much lower scores in English language arts (ELA) (-0.21 SD) and math (-0.30 SD) when they are attending a virtual charter school compared to when these same students are enrolled in a district-run public school."⁵⁸ Reporting by Oklahoma Watch reporter Jennifer Palmer on Epic students found them to have lower ACT scores and to be less likely to enroll in college.⁵⁹ "Across the state, about half of graduates from 2015 to 2017 enrolled in an in-state college, according to the state Office of Educational Quality and Accountability. Just 23% of Epic students did," Palmer wrote.

In addition to the state's seven virtual charter schools, many traditional public school districts now also offer online instruction either as part of a blended curriculum or through full-time virtual schools. State law guarantees students the right to obtain supplemental online coursework paid for by their home school district.⁶⁰ The Statewide Virtual Charter School Board operates an online learning platform, known as the Horizon Digitally Enhanced Campus, to connect public school districts with online course content across a wide variety of subjects.⁶¹ Students are allowed to earn up to five credits online in an academic year. Online courses can be used to take credit recovery classes, honors and AP classes, and specialized classes not offered by local districts.⁶² While currently half the state's school districts don't offer any AP classes, beginning with the 2024-25 school year,

⁵⁶ U.S. GOV. ACCOUNTABILITY OFFICE, GAO-22-104444, *K-12 Education: Department of Education Should Help States Address Student Testing Issues and Financial Risks Associated with Virtual Schools, Particularly Virtual Charter Schools*, at 4 (Jan. 2022), <https://www.gao.gov/assets/gao-22-104444.pdf>.

⁵⁷ *Id.*, at Highlights.

⁵⁸ Daniel Hamlin, Curt Adams and Beula Adigun, *Student Performance in Oklahoma's Virtual Charter Schools*, OKLA. ED. J. 1 (Mar. 2023), <https://oej.scholasticahq.com/article/73379-student-performance-in-oklahoma-s-virtual-charter-schools>.

⁵⁹ Jennifer Palmer, *Epic Charter Grads Less Likely to Enroll in College*, OKLA. WATCH (updated Jun. 23, 2020), <https://oklahomawatch.org/2020/02/27/epic-charter-grads-less-likely-to-enroll-in-college/>.

⁶⁰ OKLA. STAT. TIT. 70, § 1-111

⁶¹ Okla. Statewide Virtual Charter Sch. Bd., *About Horizon Online Learning*, <https://horizon.ok.gov/about/>, (last visited Dec. 12, 2023). Horizon will transfer to the new Statewide Charter School Board in July 2024.

⁶² Okla. Statewide Virtual Charter Sch. Bd., *Students and Families*, <https://horizon.ok.gov/students-families/>, (last visited Ja. 16, 2024).

every school district will be required to offer a minimum of four, which means that the demand for online course offerings is likely to increase dramatically.⁶³

Along with offering supplemental online courses, a number of school districts have responded to the growing popularity of Epic and other online schools by launching their own full-time virtual schools. For example, Tulsa Public Schools and Broken Arrow Public Schools operate their own virtual academies, while Oklahoma City Public Schools offers its students the chance to participate in a statewide online school known as e3 Online Learning.⁶⁴

⁶³ Jennifer Palmer, *State law requires Oklahoma schools to offer four AP classes. How many hit the bar?*, THE OKLAHOMAN (Nov. 23, 2023), <https://www.oklahoman.com/story/news/2023/11/25/ap-classes-oklahoma-high-school-few-meet-new-requirements/71666395007/>.

⁶⁴ *Tulsa Virtual Academy*, <https://virtual.tulsaschools.org/> (last visited Dec. 12, 2023); *Broken Arrow Public Schools Virtual Academy*, <https://www.baschools.org/vnews/display.v/SEC/Virtual%2520Academy> (last visited Jan. 23, 2024); *E3 Online Learning* <https://sites.google.com/okcps.org/e3-online-learning/home?authuser=0> (last visited Dec. 12, 2023)

1E: Alternative Education

A fifth public school choice available to some families are schools and programs that serve students at the highest risk of dropping out of school, known as alternative education. According to the State Department of Education, students served in alternative education programs “are at-risk for high school failure for a variety of reasons which may include academic deficiency, behavioral difficulties, excessive absences, pregnancy or parenting, adjustment problems, or juvenile justice involvement. Alternative Education programs are specifically tailored to meet the needs of students who may be struggling with poverty, substance abuse, family dysfunction, or psychological or physical trauma.”⁶⁵

Under current state law, every public school district serving students in grades 7-12 must annually develop and submit a plan for serving students most at-risk for not completing high school.⁶⁶ State statute spells out 16 requirements of every alternative education program: these focus on ensuring individualized plans developed for each student intended to lead to graduation, and include an emphasis on small class sizes, flexible scheduling, career skills training and service learning opportunities, access to counseling, and social services.⁶⁷

Currently there are some 340 alternative education programs in the state that served 11,397 students at some point during the 2022-23 school year.⁶⁸ In addition to standard funding through the state aid formula, alternative education programs are appropriated \$14 million as a line-item in the Department of Education’s budget intended to help them meet the 16 program requirements. These earmarked funds are allocated based on program enrollment.

In addition to the in-person alternative education programs operated by traditional school districts, one alternative education virtual charter school operates in Oklahoma: Insight Academy, launched in 2013-14 and serving some 950 6th-12th grade students in 2022-23. In the fall of 2023, the State Department of Education proposed a rule change that would have denied Insight Academy earmarked alternative education funding by requiring that all full-fledged alternative education programs be conducted in-person “in order to improve the quality of alternative education [and] comply with best practices for alternative education.”⁶⁹ The State Department of Education backed down and abandoned the rule in the face of stiff opposition, including a public hearing where some two dozen Insight Academy parents and teachers testified against the rule.⁷⁰

⁶⁵ Okla. St. Dep’t of Ed., *Alternative Education Information*, <https://sde.ok.gov/alternative-education-information> (last visited Dec. 13, 2023).

⁶⁶ OKLA. STAT. TIT. 70, § 1210.568.

⁶⁷ *Id.*, and *Supra* note 63.

⁶⁸ Information provided by Oklahoma State Department of Education.

⁶⁹ Bennett Brinkman, *After outcry, in-person requirement removed from proposed alternative education rules*, NONDOC (Nov. 29, 2023), <https://nondoc.com/2023/11/29/in-person-requirement-removed-from-alternative-education-rules/>.

⁷⁰ *Id.*

Part 2: Private School Options

In Oklahoma, approximately 5% of all students attend private schools - about 39,000 students compared to some 700,000 students who attend public schools, according to the Private School Review website.⁷¹ Oklahoma students attend private schools at about half the national average of 10%. There are 216 private schools operating in Oklahoma, of which 76% are religiously affiliated, mostly Catholic and Christian.⁷² The three largest urban counties - Oklahoma, Tulsa, and Cleveland - account for 65% of the private schools and 83% of the private school students in the state.⁷³ Minority enrollment in Oklahoma private schools is 25%, which is less than half the share of minority enrollment in public schools (55%).⁷⁴ Although Oklahoma-specific data on the socio-economic breakdown of private school students is not available, nationally, the poverty rate for K-12 private school students was about half of that of public school students - 9 percent compared with 17 percent in 2018-19.⁷⁵

Thirty-eight states, including Oklahoma, have provisions in their state constitutions expressly prohibiting taxpayer funding of religious entities.⁷⁶ In keeping with this prohibition until quite recently, parents in Oklahoma and other states who chose to send their children to private schools were responsible for shouldering the entire cost, aided by whatever private financial support might be offered to selected students by the school or charitable donors. Beginning in the 1990s, however, advocates of greater school choice began to propose various mechanisms to allow for public funds to pay for private school. The nation's first school voucher program was enacted by the state of Wisconsin in 1990 to allow public funds to pay for the cost of children from low-income families to attend private schools in Milwaukee.⁷⁷ The Milwaukee voucher program was upheld as constitutional by the Wisconsin Supreme Court in 1998.⁷⁸ Although the Ohio Legislature followed suit by adopting a voucher program for low-income students in Cleveland in 1995, and Congress created a voucher program for students in the District of Columbia in 2003, most state Legislatures resisted the push to adopt vouchers or other mechanisms to fund private schools through the 2000s.

⁷¹ Private School Review, *Best Private Schools in Oklahoma, 2023-24*, <https://www.privateschoolreview.com/oklahoma> (last visited Dec. 13, 2023); Okla. Sen. Staff, *Fiscal Impact for HB 1935*, (prepared Mar. 30, 2023), http://webserver1.lsb.state.ok.us/cf_pdf/2023-24%20SUPPORT%20DOCUMENTS/impact%20statements/fiscal/Senate/HB1935%20CS%20FI.PDF

⁷² Private School Review, *supra* note 71.

⁷³ *Id.*

⁷⁴ *Id.* and Okla. St. Dep't of Ed., *Oklahoma Public School Enrollment Continues Rebound*, (Dec. 22, 2023), <https://sde.ok.gov/newsblog/2022-12-22/oklahoma-public-school-enrollment-continues-rebound>.

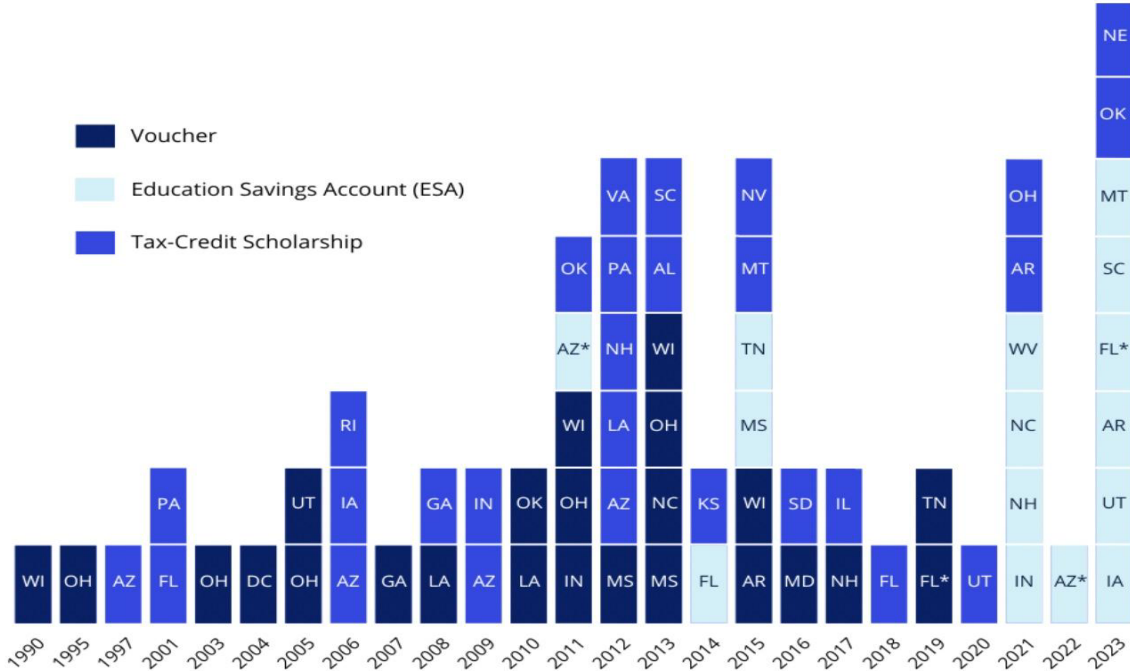
⁷⁵ Nat'l Ctr. for Ed. Stats., *Private School Enrollment*, <https://nces.ed.gov/programs/coe/indicator/cgc/private-school-enrollment>, (last updated May 2022),

⁷⁶ Wikipedia, *Blaine Amendment*, https://en.wikipedia.org/wiki/Blaine_Amendment, (last visited Dec. 13, 2023).

⁷⁷ Bella DiMarco and Liz Cohen, *The New Wave of Public Funding of Private Schooling, Explained*, FUTURE ED (updated Jan. 19, 2024), <https://www.future-ed.org/the-new-wave-of-public-funding-of-private-schools-explained/>

⁷⁸ Ravitch, *supra* note 21 at 120.

Private-School-Choice Programs Enacted, By Year



Vermont (1869) and Maine (1873) had "town tuitioning" programs established prior to Milwaukee's 1990 voucher program.
 *Arizona's 2011 ESA program became a universal program in 2022. Florida's 2019 voucher program, "Family Empowerment Scholarships," expanded in 2023 to serve all students and converted traditional scholarships into savings accounts, expanding the allowable uses of funds beyond tuition.

Source: EdChoice

FutureEd

Since the early 2010s, however, a growing number of states have adopted a variety of programs that provide public subsidies in the form of vouchers, education savings accounts, scholarships, and tax credits to pay for students in private schools. "Currently, 32 states provide an estimated \$4 billion in subsidies to some 690,000 students through tuition vouchers, education savings accounts, and tax-credit scholarships," according to FutureEd.⁷⁹ The number of programs adopted and the number of private school students eligible to be served is rising rapidly; in 2023 alone, 8 states, including Oklahoma, adopted new programs or significantly expanded existing ones.

Oklahoma joined the ranks of states providing taxpayer dollars for students in private schools in 2010 and now operates three distinct programs: the Lindsay Nicole Henry Scholarship; the Equal Opportunity Education Scholarship; and the Parental Choice Tax Credit. We will consider the three programs in the order they were adopted.

⁷⁹ DiMarco and Cohen, *supra* note 77.

2A: Lindsey Nicole Henry Scholarship Program for Children with Disabilities

The Lindsey Nicole Henry (LNH) Scholarship Act provides public funds for eligible children to attend private schools. The program was created by 2010 legislation that was signed into law by Governor Brad Henry.⁸⁰ The program was named after Governor Henry's daughter who died from Spinal Muscular Atrophy in 1990 at the age of 6 months.⁸¹

Students are eligible to receive the LHN scholarship if they meet one of the following criteria:

- a student who attended a public school the prior year and was served under the Individuals with Disabilities Education Act (IDEA);
- the child of active duty military stationed in Oklahoma with permanent change of station orders who has moved to Oklahoma after receiving IDEA services in another state;
- a student who has been served through the SoonerStart early intervention program and during transition has been determined to be eligible for school district special education services;
- a student who has had an Individualized Service Plan developed by the Department of Human Services;
- a student in foster care, adopted from foster care, or in custody of the Office of Juvenile Affairs (regardless of disability status); or
- a student who has been in out-of-home placement with DHS, or who was adopted while in the permanent custody of DHS (again, regardless of disability status).⁸²

A participating private school receives a voucher in an amount equal to state and local dollars spent on the child in public school or the private school's tuition and fees, whichever is less. The program has no income cap so any student who meets eligibility criteria is eligible regardless of the family's income.

In 2012, the Oklahoma Supreme Court dismissed a lawsuit challenging the constitutionality of the Lindsey Nicole Henry scholarship program. The Jenks and Union school districts had sued on the grounds that using public education money to fund a portion of students' private-school tuition violated several provisions of the state constitution.⁸³ In a 7-2 ruling, the majority ruled that the plaintiffs lacked standing to bring the lawsuit and that parents of developmentally disabled students should not have been targeted as defendants in the lawsuit.⁸⁴ The Supreme Court's decision reversed a decision by a Tulsa district judge that ruled the program unconstitutional.

⁸⁰ H.B. 3393, 2010 Leg., Reg. Sess. (Okla. 2010).

⁸¹ FindAGrave, *Lindsey Nicole Henry*, <https://www.findagrave.com/memorial/88402960/lindsey-nicole-henry> (last visited Dec. 13, 2023).

⁸² Okla. St. Dep't of Ed., *Lindsey Nicole Henry (LNH) Scholarship Program for Children with Disabilities*, <https://sde.ok.gov/lindsey-nicole-henry-lnh-scholarship-program-children-disabilities>, (last visited Dec. 13, 2023).

⁸³ Michael McNutt, *Oklahoma Supreme Court strikes down lawsuit challenging voucher program*, THE OKLAHOMAN (Nov. 21, 2012), <https://www.oklahoman.com/story/news/politics/2012/11/21/oklahoma-supreme-court-strikes-down-lawsuit-challenging-voucher-program/61026862007/>.

⁸⁴ *Ok Independent School District No. 5 Of Tulsa County V. Spry*, 2012 OK 98, 292.

In the 2022-23 school year, 1,352 students received LNH scholarships totalling \$10.2M, an average of just over \$7,500 per student, according to the annual report compiled by the State Department of Education.⁸⁵ Just under two-thirds of the scholarship recipients were identified as not being economically disadvantaged by OSDE.⁸⁶ The scholarship recipients attended 76 private schools, almost all of which are run by religious institutions. Tulsa's Town and Country school (141 students), Oklahoma City's Trinity School of Edgemere (108 students), and Tulsa's Victory Christian School (94 students) served the largest number of LHN recipients in 2022-23.⁸⁷

⁸⁵ Okla. St. Dep't of Ed., *LNH Annual Data Reports: School Year 2022-23*, <https://sde.ok.gov/lnh-annual-data-reports>, (last visited Dec. 13, 2023).

⁸⁶ *Id.*

⁸⁷ *Id.*

2b: Equal Opportunity Education Scholarships

A second form of support for families with children attending private schools is provided through education scholarship tax credits. Enacted in 2011, the Oklahoma Equal Opportunity Education Scholarship Act offers income tax credits for donations to scholarship-granting organizations (SGOs) that issue scholarships for students who meet certain requirements to attend private schools.⁸⁸

Students benefiting from the Equal Opportunity Education scholarships may receive a maximum of \$8,000 to cover all or part of the tuition, fees and transportation costs of a qualified school.⁸⁹ Special needs students may be covered for up to \$25,000 of qualified expenses. Families with income up to three times the eligibility limit of the free- or reduced-school lunch program are eligible for the scholarships - for a family of four, the income cap is \$166,500.⁹⁰ The law requires that a portion of each SGO's expenditures must be for scholarships for students who qualify for the free or reduced-price lunch program (\$51,338 for a family of four in 2022–23) in an amount equal or greater to the percentage of eligible low-income students in the state.⁹¹

At the heart of the Equal Opportunity Education Scholarships are the income tax credits that are made available for contributions to SGOs, as well as to several other entities that benefit public schools.⁹² Individuals and businesses can receive a tax credit of 50 percent for a one-time donation or 75 percent for a two-year donation, along with the standard charitable deduction. The maximum annual tax credit is \$2,800 for an individual, \$5,600 for a married couple, and \$100,000 for a business.⁹³

These kinds of scholarship tax credits have come under heavy criticism for allowing wealthy contributors in some cases to generate tax credits and deductions greater than the full amount of the donation.⁹⁴ In fact, for a time, the Opportunity Scholarship Fund - Oklahoma's largest SGO - explicitly touted "**BIG tax credits and deductions!**" in return for contributing, and presented a scenario where businesses making a \$20,000 contribution could walk away with \$20,400 in combined state and federal tax credits and donations.⁹⁵ Oklahoma was one of nine states where

⁸⁸ OKLA. STAT. TIT. 68, § 2357.206.

⁸⁹ The statute defines the maximum scholarship amount as "\$5,000 or 80% of the statewide annual average per-pupil expenditure as determined by the National Center for Education Statistics, U.S. Department of Education, whichever is greater". According to the Opportunity Scholarship Fund website, the maximum amount of the scholarship is \$8,000, which corresponds to 80% of average annual per pupil expenditures. Opportunity Scholarship Fund, *Qualifications*, <https://osfkids.org/scholarships/#schol-section-qualifications>, (last visited Dec. 15, 2023).

⁹⁰ *Id.*

⁹¹ EdChoice, *Oklahoma Equal Opportunity Education Scholarship*, <https://www.edchoice.org/school-choice/programs/oklahoma-equal-opportunity-education-scholarships/>, (last visited Dec. 15, 2023).

⁹² Initially, credits in support of public schools had to be made to educational improvement grant organizations (EIGOs). Legislation in 2021 added public school foundations and public school districts as eligible entities.

⁹³ OKLA. STAT. tit. 68 §. 2357.206.

⁹⁴ The Institute on Taxation and Economic Policy (ITEP) has published multiple reports on this topic. Particularly notable was Carl Davis, *State Tax Subsidies for Private K-12 Education*, INST. FOR TAX. AND ECON. POL'Y, (Oct. 2016 w. Updates from May 2017), <https://itep.sfo2.digitaloceanspaces.com/k12taxsubsidies-1.pdf>.

⁹⁵ Opportunity Scholarship Fund, *Receive Big Tax Credits and Deductions For Your Business*, <https://osfkids.org/wp-content/uploads/2022/12/OSF-2022-SmallBusinessBrochure-Web-4.pdf> (last accessed Jan. 12, 2023), emphasis in original.

education tax credits were set up to allow a net profit.⁹⁶ While the IRS took steps to shut down this scheme, “significant tax avoidance is still occurring through less-scrutinized channels,” according to the Institute on Taxation and Economic Policy (ITEP), which has studied this issue extensively.⁹⁷ ITEP points to organizations in Oklahoma and other states that have recently touted tax-credit-reimbursed stock donations as a way to avoid income tax on capital gains.⁹⁸

The total amount of tax credits that could be issued under the Equal Opportunity Education Scholarship program was initially capped at \$5 million, with \$3.5 million of the total available for donations to SGOs and \$1.5 million for donations to entities that support public schools. In 2021, the total cap was raised to \$50 million, with \$25 million now reserved as tax credits for donations to organizations providing private school scholarships, and \$25 million reserved for entities supporting public schools.⁹⁹ The Oklahoma Tax Commission reported that \$10.1 million was donated to SGOs in 2022, the first year the higher cap was in effect, along with some \$2.5 million donated to public school entities.¹⁰⁰

The Equal Opportunity Scholarships benefited a total of 2,113 private school students in 2020-21, which was down from a peak of 2,555 in 2018-19, according to EdChoice.¹⁰¹ In 2020-21 there were 106 participating private schools and the average scholarship amount was \$2,645, which was about a third of the maximum scholarship amount allowed by statute.¹⁰²

There are currently six scholarship-granting organizations participating in the Equal Opportunity Education Scholarship program. SGOs must be 501(c)(3) non-profit organizations and must use 90% of contributions for scholarships, but are allowed to keep 10% to cover their costs. The largest SGO, the Opportunity Scholarship Fund, identifies its mission as helping “kids of all backgrounds, from those struggling with bullying and behavioral challenges to learning disabilities, substance abuse, and homelessness.”¹⁰³ The Opportunity Scholarship Fund reported distributing \$4.9M in scholarship assistance for approximately 1,200 students in 2022.¹⁰⁴ More than two-thirds (70%) of those receiving scholarships through the Opportunity Scholarship Fund in 2022 were white, compared to 13% Black, 8% Hispanic and 12% Native American.¹⁰⁵

⁹⁶ Erica L. Green, *In Some States, Donating to Private Schools Can Earn You A Profit*, NEW YORK TIMES, May 17, 2017, <https://www.nytimes.com/2017/05/17/us/politics/in-some-states-donating-to-private-schools-can-earn-you-a-profit.html>.

⁹⁷ Carl Davis, Tax Avoidance Continues to Fuel School Privatization Efforts, INST. ON TAXATION & ECON. POL’Y (Mar. 23, 2023), <https://itep.org/tax-avoidance-fuels-school-vouchers-privatization-efforts>.

⁹⁸ *Id.* ITEP links to a presentation from the Oklahoma Society of CPAs available at https://tcosepca.org/images/downloads/2019_Presentations/august_15_2019_12pm_ok_equal_opportunity_scholarship_act_state_tax_credit.pdf.

⁹⁹ S.B. 1080, 2021 Leg., Reg. Session (Okla. 2021), <http://www.oklegislature.gov/BillInfo.aspx?Bill=SB%201080&Session=2100>.

¹⁰⁰ Correspondence from Mike Kaufman, Oklahoma Tax Commission, to the author, Nov. 14, 2023. The Tax Commission was not able to provide a figure for how much the tax credits were worth in TY 2022, but the amount should be from 50% - 75% of the \$10.7M in contributions.

¹⁰¹ EdChoice, *supra* note 91.

¹⁰² *Id.*

¹⁰³ Opportunity Scholarship Fund, *About*, <https://osfkids.org/about/#about-section-how-it-works> (last visited Dec. 15, 2023).

¹⁰⁴ Opportunity Scholarship Fund, *2022 Form 990: Part III*, <https://osfkids.org/wp-content/uploads/2023/11/2022-990-PUBLIC-COPY.pdf>, (last visited Dec. 15, 2023).

¹⁰⁵ Opportunity Scholarship Fund, *2022 Annual Report*, <https://osfkids.org/wp-content/uploads/2023/06/OSF-2022AnnualReport-14.pdf> (last visited Dec. 15, 2023).

2c. Parental Choice Tax Credits

Even as Oklahoma greatly expanded the number of public and private school options available to families over the past quarter-century, school choice activists continued to push aggressively for a universal program that would make every parent in the state eligible to receive a voucher, savings account, or tax credit to send their child to a private school.¹⁰⁶ (In this section, we'll refer to such programs generically as 'vouchers').

For voucher supporters, a primary argument is that every student, not just those in families with financial means, should enjoy the opportunity to choose the educational setting that they prefer. In his 2023 State of the State address, Governor Kevin Stitt stated that, "every child deserves a quality education that fits their unique needs, regardless of economic status or background."¹⁰⁷ Supporters argue that taxpayer dollars should "fund students, not government-controlled systems."¹⁰⁸

Those opposed to using public dollars to fund private schools counter with a myriad of arguments against the practice. Most fundamentally, making public dollars available for a child's religious education is argued to be a violation of the core constitutional principle of the separation of church and state. Article 2 of Oklahoma's Constitution states:

No public money or property shall ever be appropriated, applied, donated, or used, directly or indirectly, for the use, benefit, or support of any sect, church, denomination, or system of religion, or for the use, benefit, or support of any priest, preacher, minister, or other religious teacher or dignitary, or sectarian institution as such.¹⁰⁹

In 2016, Oklahoma voters, by a 57-43 margin, defeated a state question intended to remove this provision from the state's Constitution.¹¹⁰

Another fundamental concern with using public dollars to fund private schools is that private schools are not held to the basic rules of the game that are required of public schools, whether it is to accept all students regardless of religious belief, sexual orientation or disability status, or to require that teachers be licensed or have degrees in the subjects they teach, or to ensure that the curriculum meets the state's academic standards, or to report on their students' academic performance, or dozens of other laws and regulations. As Oklahoma's House Education Committee Chair stated in regards to school voucher proposals, "We have to answer to our taxpayers. You can't answer to the

¹⁰⁶ For a brief overview of the efforts of school choice advocates, see Brandon Dutcher, *Oklahoma Enacts Universal School Choice*, OKLA. COUNCIL OF PUB. AFF. (May 23, 2023), <https://ocpathink.org/post/analysis/oklahoma-enacts-universal-school-choice>.

¹⁰⁷ Gov. Kevin J. Stitt, *Press Release: Governor Stitt Celebrates Final Passage of Transformative School Choice Bill*, (May 2, 2023), <https://oklahoma.gov/governor/newsroom/newsroom/2023/may2023/governor-stitt-celebrates-final-passage-of-transformative-school.html>

¹⁰⁸ Clifton Adcock, Reese Gorman, and Jennifer Palmer, *Billionaire Philanthropists Pushing Charter Schools and School Vouchers Also Fund Oklahoma's Secretary of Education's Six-Figure Salary*, OK. WATCH (Feb. 16, 2023), <https://oklahomawatch.org/2022/05/19/billionaire-philanthropists-pushing-charter-schools-and-school-vouchers-also-fund-oklahomas-secretary-of-educations-six-figure-salary/>.

¹⁰⁹ OKLA. CONST. Art. 2, S. 5,

https://www.oscn.net/applications/oscn/deliverdocument.asp?id=84812&hits=40+&mc_cid=55f7bf74bd&mc_eid=7b8a07e667

¹¹⁰ Ballotpedia, *Oklahoma Public Money for Religious Purposes, State Question 790* (2016), [https://ballotpedia.org/Oklahoma_Public_Money_for_Religious_Purposes_State_Question_790_\(2016\)](https://ballotpedia.org/Oklahoma_Public_Money_for_Religious_Purposes_State_Question_790_(2016)) (last visited Jan. 11, 2024).

taxpayer when you're giving public dollars to a private entity and you don't know exactly how that's being spent."¹¹¹

A final set of objections worth noting here concern the funding mechanisms involved with vouchers. Vouchers are promoted as a means of making private school affordable for families who would otherwise lack the means to afford them. However, "because the cost of tuition and fees at private schools that accept vouchers generally exceeds the amount of the voucher, voucher schools are unaffordable for most low-income families," according to the National Coalition for Public Education.¹¹² Studies in multiple states, including Florida, Arizona, New Hampshire, and Wisconsin, find that 75% - 90% of vouchers end up subsidizing families whose children were already attending private schools rather than students transferring in from public schools.¹¹³ And in many cases, private schools respond to the availability of public funding by hiking tuition and fees,¹¹⁴ leaving the schools unaffordable even with a voucher for those with lesser means.

After many legislative sessions dominated by a contentious but indecisive tug-of-war between voucher supporters and opponents, the Oklahoma Legislature gave school choice advocates their long sought-after victory in 2023 with passage of HB 1934.¹¹⁵ The bill creates the Parental Choice Tax Credit worth between \$5,000 and \$7,500 per student depending on household income for private school tuition and other eligible expenses. The total available credit is set at \$150 million in 2024, increasing to \$200 million in 2025 and \$250 million in 2026. While most Oklahoma tax credits are limited to the amount of a taxpayer's tax liability and are paid out after a tax return is filed, the Parental Choice Tax Credit is paid through up-front installment payments based on an application, and may be claimed in the full amount regardless of tax liability (i.e. a refundable credit).¹¹⁶

¹¹¹ Carmen Forman, *Oklahoma Legislature still deeply divided on school vouchers*, TULSA WORLD (Feb. 23, 2023), https://tulsaworld.com/news/state-and-regional/govt-and-politics/oklahoma-legislature-still-deeply-divided-on-school-vouchers/article_19d25efc-a88a-11ed-88f4-43d4b7cc4791.html.

¹¹² Nat'l Coalition for Public Ed., *Opposing Private School Vouchers: A Toolkit for Legislators and Advocates*, at 21 (Feb. 2023), <https://static1.squarespace.com/static/582f7c15f7e0ab3a3c7fb141/t/63d162c3ae7bc31595b41397/1674666706305/2023+-+NCPE+Voucher+Toolkit+FINAL.pdf>.

¹¹³ DiMarco and Cohen, *supra* note 77; Nat'l Coalition for Public Ed., *Update to the 2023 Toolkit for Legislators and Advocates*, at 6 (Oct. 2023), <https://www.ncpecoalition.org/s/NCPE-toolkit-addendum-v2-digital-with-links.pdf>.

¹¹⁴ Robin Opsahl, *Reynolds Not Concerned by Private Schools Raising Tuition Because of ESA Program*, Iowa Capital Dispatch (May 11, 2023), <https://iowacapitaldispatch.com/2023/05/11/reynolds-not-concerned-by-private-schools-raising-tuition-because-of-esa-program/>.

¹¹⁵ See Dutcher, *supra* note 106.

¹¹⁶ Okla. Leg., *Fiscal Statement: Senate Amendment to House Bill 1934*, http://webserver1.lsb.state.ok.us/cf_pdf/2023-24%20SUPPORT%20DOCUMENTS/BILLSUM/House/HB1934%20SAHB%20BILLSUM.PDF, (last visited Dec. 18, 2025).

Income Bracket	Tax Credit	Annual Cap		
		2024	2025	2026→
\$0-\$75,000	\$7,500	\$150,000,000	\$200,000,000	\$250,000,000
\$75,000-\$150,000	\$7,000			
\$150,000-\$225,000	\$6,500			
\$225,000-\$250,000	\$6,000			
\$250,000+	\$5,000			

Oklahoma’s new tax credit program may be the least restrictive voucher program in the nation.¹¹⁷ Unlike the voucher program in every other state, Oklahoma’s has no income eligibility threshold, making it the “first universal refundable tax credit for educational choice in the United States,” according to EdChoice, a national school choice advocacy organization.¹¹⁸ Although the program is universal, households with lower incomes receive larger credits and are given preferential consideration if applications exceed the total annual cap. Also unlike many other states’ voucher programs and the Lindsey Nicole Henry scholarships discussed above, there is no requirement for students to have previously attended public schools to be eligible for the Parental Choice Tax Credit. Finally, the only requirement on participating private schools is that they be accredited by any accrediting agency recognized by the Oklahoma State Department of Education. Schools are not required to guarantee non-discrimination in admissions or staffing, meet state curriculum or testing standards, report any data, or meet any accountability standards on student outcomes.

HB 1934 passed the Legislature in May 2023 with a mandate that the credits be available for students attending private school beginning in January 2024. The Oklahoma Tax Commission (OTC) passed emergency rules to implement the legislation that anticipated that families with income below \$150,000 would be able to submit applications for the credit beginning December 1, 2023.¹¹⁹ However, two days before the planned start date, the application launch was pushed back until December 6th.¹²⁰ This followed the news that the OTC had signed a \$3.95 million contract with a third-party vendor, Merit International Inc., an amount four times what the Tax Commission estimated the system would need to operate when the legislation was approved.¹²¹

¹¹⁷ A good survey of common features of school voucher programs is provided by DiMarco and Cohen, *supra* note 77.

¹¹⁸ EdChoice, *Oklahoma Parental Choice Tax Credit* (last updated Dec. 18, 2023), <https://www.edchoice.org/school-choice/programs/oklahoma-parental-choice-tax-credit-act/>.

¹¹⁹ OKLA. ADMIN. CODE. tit. 710, ch. 50-15-118. *Parental Choice Tax Credit* <https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/rules-and-policies/agency-rules/proposed-rules/2023/710-Chapter-50-Parental-Choice-Tax-Credit-Emergency-Rule.pdf>.

¹²⁰ Paul Monies, *Enrollment Verification Problems Delay Start of Private School Tax Credit*, OKLA. WATCH (Dec. 3, 2023), <https://oklahomawatch.org/2023/12/03/enrollment-verification-problems-delay-start-of-private-school-tax-credit/>

¹²¹ Paul Monies, *State Spending \$4 Million To Set Up Private School Tax Credit Program*, OKLA. WATCH (Nov. 8, 2023), <https://oklahomawatch.org/2023/11/08/state-spending-4-million-to-set-up-private-school-tax-credit-program/>.

Some 160 private schools were registered to participate in the tax credit program as of December 2023.¹²² Private school parents reported receiving a daily stream of communication in the period leading up to the start of the application process from their schools and the third-party vendor urging them to apply for the credit. Once the program launched, the OTC reported receiving some 30,000 applications from 18,000 households within the first days.¹²³ Of the initial applicants, a majority (55%) reported household income above \$150,000 per year, which put them among the roughly top 10% of Oklahoma households by income.¹²⁴

Given the number of initial applications, it is almost certain that the full \$150 million cap for 2024 will be reached.¹²⁵ Neither the law nor the OTC's emergency rule provides any guidance regarding how to allocate the tax credits if the cap is reached among the priority applicants with incomes below \$150,000.¹²⁶ There will likely be no way to determine how many of the tax credit applicants are already enrolled in private schools; however, given that the application process began in December and covers an enrollment period beginning in January, which is half-way through the school year, it seems highly unlikely that very many of the applicants are current public school students planning to switch to private schools.

One particular concern with the Parental Choice Tax Credit is that it provides minimal safeguards against fraud and abuse - particularly worrisome given past findings that funds sent to families during the pandemic intended for education-related expenses were improperly spent on non-education related items.¹²⁷ The rule adopted by the OTC identifies four instances in which it is expected to recapture tax credits that have been improperly issued - for example because the credit was claimed for educational expenses that were not qualified expenses (tuition and fees), or because the credit was claimed for a student who no longer attends a private school.¹²⁸ But the rule does not specify a clear audit procedure for the OTC to follow to determine when credits are improperly claimed, even though the enabling legislation refers to an audit being conducted for this purpose. In instances when students who receive the private school tax credit are no longer attending the school, the rule does not clearly indicate when the credit is to be refunded, by whom (the school or the family?), or in what amount. Determining the correct amount to be recaptured may be especially challenging if private school tuition is covered through a combination of the tax credit and private

¹²² Okla. Parental Choice Tax Credit Program, *School Directory*, <https://www.parentalchoice.ok.gov/marketplace> (last visited Dec. 19, 2023).

¹²³ Randy Krehbiel, *Applications may exceed program limit for Oklahoma private school tax credits*, TULSA WORLD, Dec. 15, 2023, https://tulsa-world.com/news/state-regional/education/applications-may-exceed-program-limit-for-oklahoma-private-school-tax-credits/article_e21e1c1e-9b8e-11ee-a553-a7ffe72b8f5a.html

¹²⁴ Carmen Forman, *Thousands of Oklahoma private school tax credit applications received*, OKLA. VOICE (Jan. 5, 2024), <https://oklahomavoice.com/briefs/oklahoma-education-private-school-choice-tax-credit/?emci=45530690-e9ab-ee11-bea1-0022482237da&emdi=fcf18043-54ad-ee11-bea1-0022482237da&ceid=312005>. According to IRS data for 2020, 3.3% of Oklahoma households earned over \$200,000, and an additional 11.7% earned before \$100,000 and \$200,000. <https://www.irs.gov/pub/irs-soi/20in37ok.xlsx>

¹²⁵ Randy Krehbiel, *supra* note 123.

¹²⁶ The rule specifies that once the priority population of households with income below \$150,000 is approved, then the remaining amount will be allocated to those with higher incomes in the order in which their applications were received until the cap is hit.

¹²⁷ Tanya Modersitski, *Federal audit criticizes how Oklahoma spent education relief funds*, FOX 23 NEWS (updated Jul. 25, 2023), https://www.fox23.com/news/federal-audit-criticizes-how-oklahoma-spent-education-relief-funds/article_394e40e4-0801-53a1-bf04-bc3ed18b3625.html.

¹²⁸ OKLA. ADMIN. CODE, *supra* note 119.

payments. Just as problematically, the rule, following the law, is silent as to any penalties or sanctions for violations that lead to recapture.¹²⁹

Republican supporters of the Parental Choice Tax Credit have indicated they will pursue efforts in the 2024 session to address concerns with the initial legislation, especially to better align the schedule for applying for and receiving the credits with the school calendar.¹³⁰ Given the likelihood that the \$150 million cap on the credit for 2024 will be reached, there will almost certainly be a push to accelerate the increase in the cap above the scheduled \$50 million increase for 2025, or to eliminate the cap entirely.¹³¹

¹²⁹ We develop this argument more fully in David Blatt, *Private School Tax Credits: Bad in Theory, Worse in Practice?*, OKLA. APPLESEED CTR. FOR LAW & JUSTICE (Oct. 17, 2023), <https://www.okappleseed.org/articles/blog-post-title-one-5xbpd>.

¹³⁰ [Kaylee Olivas](#), 'We're going to have to clean this up': OK lawmakers criticize proposed Parental Choice Tax Credit rules, KFOR (Oct. 12, 2023), <https://kfor.com/news/local/were-going-to-have-to-clean-this-up-ok-lawmakers-criticize-proposed-parental-choice-tax-credit-rules/>.

¹³¹ Carmen Forman, *Lawmakers contemplate increasing funds for private school tax credits as demand soars*, OKLA. VOICE (Dec. 18, 2023), <https://oklahomavoice.com/2023/12/18/lawmakers-contemplate-increasing-funds-for-private-school-tax-credits-as-demand-soars/>.

Part 3: Homeschooling

A final and longstanding form of school choice of Oklahoma is homeschooling. Oklahoma does not have any specific law regarding homeschooling. However, the state Constitution states that:

The Legislature shall provide for the compulsory attendance at some public or other school, *unless other means of education are provided*, of all children in the State who are sound in mind and body, between the ages of eight and sixteen years, for at least three months in each year.¹³²
[emphasis added]

Two years after statehood, the state Supreme Court interpreted the exception for “other means of education” to guarantee parents the right to provide for their child’s education outside of public or private schools.¹³³

Oklahoma statutes echo the Constitution’s language on compulsory school attendance by stating: “It shall be unlawful for a parent . . . to neglect or refuse to cause or compel such child to attend and comply with the rules of some public, private or other school, *unless other means of education are provided* for the full term the schools of the district are in session or the child is excused as provided in this section.” [emphasis added]¹³⁴ The state does not require parents to notify a school district of the decision to teach their child at home and home schools are not regulated or overseen in any way.¹³⁵ A 1973 Attorney General opinion stated that parents could educate their children at home “so long as the private instruction is supplied in good faith and is equivalent in fact to that afforded by the state.”¹³⁶ According to the Coalition for Responsible Home Education, the only requirement on parents in Oklahoma is that their child must be in school 180 days a year.¹³⁷ The State Department of Education does recommend that parents opting to homeschool their child voluntarily notify their local school district of that fact.¹³⁸ Bills were introduced in 2011 to allow truant officers to investigate compliance with compulsory education requirements and require to report at the end of each semester to measure homeschooled student’s academic progress;¹³⁹ the bills generated intense opposition from the homeschooling community and failed even to get a committee hearing.

There are no solid estimates of the number of Oklahoma students who are homeschooled. Nationally, an estimated 2.8 percent of students ages 5 to 17 were homeschooled in 2018-19, according to the most recent report on homeschooling by the National Center for Education Statistics (NCES).¹⁴⁰ NCES found that the homeschooling rate doubled from 1.7% in 1999 to 3.4% in 2014 before declining in the latter part of the 2010s. Based on the NCES 2016 survey, the

¹³² OKLA. CONST., art. XIII, § 4

¹³³ *School Bd. Dist. No 18 Garvin County V. Thompson*, 103 P. 578 (Okla. S. Ct. 1909).

¹³⁴ OKLA. STAT. TIT. 70, § 10-105(A) (emphasis added)

¹³⁵ See Okla. Dep’t of Ed., *Home School*, <https://sde.ok.gov/home-school> (last visited Dec. 19, 2023).

¹³⁶ Okla. Att’y Gen. Op. No. 73-129 (Feb. 13, 1973), <https://casetext.com/case/opinion-no-27731>.

¹³⁷ Coalition for Responsible Home Ed., *Oklahoma*, last updated Apr. 2023, <https://responsiblehomeschooling.org/state-by-state/oklahoma/>.

¹³⁸ Okla. St. Dep’t of Ed., *Home School*, <https://sde.ok.gov/home-school>, (last accessed Jan. 12, 2024),

¹³⁹ Okla. St. Senate, *Press Release: Sen. Wilson says legislation would create accountability for home-schooled children* (Feb. 3, 2009), <https://oksenate.gov/press-releases/sen-wilson-says-legislation-would-create-accountability-home-schooled-children>.

¹⁴⁰ Nat’l Ctr. for Ed. Stats., *Homeschooling: Fast Facts*, <https://nces.ed.gov/fastfacts/display.asp?id=91> (last visited Dec. 19, 2023).

Coalition for Responsible Home Schooling estimated Oklahoma’s homeschooled population at about 23,000 in 2015-16.¹⁴¹ A survey by the U.S. Census Bureau during the Covid-19 pandemic reported a surge in homeschooling, with Oklahoma estimated to have a whopping 20% of students - or over 100,000 students - being homeschooled in the fall of 2020.¹⁴² However, public school enrollment numbers declined by fewer than 10,000 students during Covid, and have mostly recovered since, suggesting that any shift to homeschooling was likely temporary and far more modest than the Census Bureau survey suggested.¹⁴³

The 2023 legislation, HB 1934, that created the Parental Choice Tax Credit for private school students (see above) also included a smaller tax credit for homeschooled students. Families are now eligible to claim a \$1,000 per-student tax credit for qualified expenses - including tutoring, instructional materials, standardized assessments, and online learning programs related to homeschooling.¹⁴⁴ The total homeschool credit is capped at \$5 million, which would make it available for up to 5,000 students claiming the full amount.

Groups representing homeschool families actively lobbied against the homeschool credit, arguing that claiming the credit represents a “slippery slope” towards increased government intervention that “could be followed by more constraints on how homeschool students are taught.”¹⁴⁵ The organization representing Christian home educators posted a series of questions and concerns about the tax credit, concluding: “Homeschool Oklahoma does NOT support this tax credit and recommends you do not take it.”¹⁴⁶ Despite this opposition of the organized groups representing home school families, it’s almost certain that at least some homeschool families will claim the credit; according to a reporter who spoke with numerous homeschool parents during the 2023 legislative session, “most families said they wanted to receive the \$1,000 refundable tax credit to help pay for their curriculum or to form a local homeschool group .”¹⁴⁷

¹⁴¹ Coalition for Responsible Homeschooling, *Homeschooling by the Numbers* (last updated Nov. 2017), <https://responsiblehomeschooling.org/research/summaries/homeschooling-numbers/>.

¹⁴² Casey Eggleston and Jason Fields, *Census Bureau’s Household Pulse Survey Shows Significant Increase in Homeschooling Rates in Fall 2020*, U.S. CENS. BUR., Mar. 22, 2021, <https://www.census.gov/library/stories/2021/03/homeschooling-on-the-rise-during-covid-19-pandemic.html>.

¹⁴³ Okla. Dep’t of Ed., *Oklahoma public school enrollment continues to rebound*, (Dec. 22, 2023), <https://sde.ok.gov/newsblog/2022-12-22/oklahoma-public-school-enrollment-continues-rebound>.

¹⁴⁴ Okla. Legislature, *supra* note XX (109?)

¹⁴⁵ Ben Felder, *Why some Oklahoma parents who homeschool their children are not in favor of state support*, THE OKLAHOMAN, (updated Aug. 3, 2023), <https://www.oklahoman.com/story/news/politics/government/2023/07/21/oklahoma-education-tax-credit-homeschool-parents-disagree-benefits/70336392007/>.

¹⁴⁶ *Homeschool Oklahoma, Our Response to the Private School Tax Credit (HB 1934-UPDATED)*, (Jul., 5, 2023), <https://www.homeschooloklahoma.org/2023/07/our-response-to-hb1934/>.

¹⁴⁷ See Felder, *supra* note 130.

CONCLUSION

As this paper has shown, Oklahoma offers families a full menu of educational options for their school-age children. Several decades ago, the alternatives to a neighborhood public school might consist of one or two magnet schools in some communities, along with private schools for those who could afford it or receive a scholarship. Now, someone looking for a public school alternative to their neighborhood school can choose between transferring to another school district, magnet schools, charter school, online schools, or alternative schools. Someone looking to attend religious or secular private schools may be eligible for a \$5,000 - \$7,500 private school tax credit, possibly in conjunction with a Lindsay Nicole Henry scholarship or a scholarship through the Equal Opportunity Scholarship program. Even homeschooling parents can now receive a \$1,000 tax credit.

As much as Oklahoma legislators have been highly responsive to school choice advocates in enacting a series of ever-more expansive laws authorizing charter schools and open transfers and expanding private school tax credits and scholarships, the push for even more school choice shows no signs of abating. For the 2024 legislative session, well over a dozen new school choice bills have been introduced. These would, among other things, guarantee more students the right to transfer to a new school district,¹⁴⁸ expand eligibility for Lindsey Nicole Henry scholarships to children of incarcerated parents,¹⁴⁹ remove the requirement that LHN recipients have previously attended public school,¹⁵⁰ and eliminate the fiscal cap on Parental Choice Tax Credits.¹⁵¹

At the same time, bills have been introduced in both the House and Senate for the 2024 legislative session that aim to add some accountability to the Parental Choice Tax Credits by requiring that private school students receiving the credits be subject to the same testing requirements as their public school counterparts.¹⁵² These measures, if enacted, would begin to acknowledge the idea that if Oklahoma taxpayers are to be paying for the education of students in private schools, they deserve some accountability in terms of what they are getting for their dollars.

¹⁴⁸ S.B. 1554, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=SB%201554&Session=2400>; H.B. 3915, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB%203915&Session=2400>

¹⁴⁹ H.B. 3837, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB%203837&Session=2400>

¹⁵⁰ H.B. 3968, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB%203968&Session=2400>

¹⁵¹ H.B. 3911, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB%203911&Session=2400>

¹⁵² H.B. 3585, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB%203585&Session=2400>; S.B. 1381, 2023 Leg., Reg. Sess. (Okla. 2023), <http://www.oklegislature.gov/BillInfo.aspx?Bill=SB%201381&Session=2400>



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