

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-28-1
THE CHOOSE ACT PROGRAM

810-28-1-.04 Requirements of the Parent of an Eligible or
Participating Student.

1. General Requirements. A parent of an eligible student must do all of the following:

a. Submit to the department complete and accurate information as required on the application form.

b. Agree to claim the refundable income tax credit only for qualified expenses to provide an education for an eligible student.

c. Agree that, to the best of the parent's knowledge, no other person is claiming a refundable income tax credit for the eligible student.

d. Agree not to claim the refundable income tax credit for an eligible student who enrolls as a full time student in a public school district unless the public school is a participating school within the meaning of this act and the public school charges tuition for the participating student.

e. Agree to assume the full financial responsibility for the education of the participating student, including the balance of any expense incurred with an education service provider.

f. Agree to comply with the rules adopted by the department for the administration of the program.

g. Acknowledge and agree that the department may disclose student records to the limited extent necessary for implementation of the program. Such disclosures will include release of student educational records to any other school, including a public school, in which the student subsequently enrolls. Such disclosures will also include notice to a participating student's resident school district that the participating student has been approved for participation in the program or is no longer participating in the program.

h. Renew the participating student's ESA as specified in the platform for each academic year for which the parent is entitled to the credit.

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i. Fulfillment of the agreements made pursuant to the provisions of the act and this rule is a requirement of continuing approval as a participating student. Failure to fulfill the agreements made shall constitute grounds for the department, in its discretion, to revoke, recover, suspend, or deny the refundable income tax credit otherwise made available.

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Statutory Authority: Title 16, Chapter 6J and §40-2A-7(a)(5), Code of Ala. 1975.

History: New Rule: Published November 27, 2024; effective January 11, 2025.