

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODE

CHAPTER 810-28-1  
THE CHOOSE ACT PROGRAM

810-28-1-.06      Qualifying Educational Expenses.

1. Parents may direct payment from the ESA for any, or any combination of, the following qualifying educational expenses purchased from an ESP:

a. Tuition and fees at a participating school. Includes enrollment and registration fees, student fees, activity fees, school fee, security fee, programming fee, administration fee, technology fees, supply fees, and tuition. This does not include athletic fees, missed session/cancellation fees, late fees, capital or building fees, commitment fees, transportation fees, food, field trip fees, child-care fees, and uniforms.

b. Textbooks. For K-12, in the following subject areas: Mathematics, English Language Arts (including Phonics, Grammar, Reading, and Writing), Science (including Computer Science and Engineering), Social Studies (including History, Civics, and Character Education), Religion, Art, Music, Foreign Languages and other electives.

c. Fees for after-school or summer education programs provided by a participating school.

d. Private tutoring. This includes in-person or online tutoring for K-12 in the following subjects: Mathematics, English Language Arts (including Phonics, Grammar, Reading, and Writing), Science (including Computer Science and Engineering), Social Studies (including History, Civics, and Character Education), Religion, Art, Music (including voice or musical instrument lessons), Foreign Languages, and other electives.

e. Curricula or instructional materials. Resources available for individual student use only, and includes: reference books, curriculum, workbooks, flashcards, charts and supplemental reading materials that are associated with approved textbook subjects; markers (including dry erase and highlighters); notebooks (including composition notebooks); paper (lined, copy, and graph); binders; pencils; pens; rulers; folders; glue; colored pencils; crayons; erasers; scissors; and calculators (including graphing); computers and technological aids. The bulk purchase of such products is not allowed.

## **Rule 810-28-1-.06**

Computers, as instructional materials, must be used primarily for a participating student's educational needs and approved by the department or required by a licensed physician and has a cost not exceeding \$1,200. Such items include a laptop, desktop, or tablet computer. Product warranties included as part of the purchase are approved. The purchase of a computer as described is limited to \$1,200 for one item within this category every two years for the participating student. Computers defined as or advertised as gaming computers will not be approved.

Technological aids, as instructional materials, must be used primarily for a participating student's educational needs and approved by the department or required by a licensed physician. Such items include printers and ink (3D printers are not approved), headphones, keyboards, mouse and mouse pad, protective cases for such technological aids, and assistive technology devices for special-needs. Technological aids are limited to \$500 per academic year for the participating student.

f. Tuition or fees for nonpublic online learning programs. Classes or courses for K-12 in the following subjects: Mathematics, English Language Arts (including Phonics, Grammar, Reading, and Writing), Science (including Computer Science and Engineering), Social Studies (including History, Civics, and Character Education), Religion, Art, Music, Foreign Languages, and other electives.

g. Educational software and applications. Classes or courses for K-12 in the following subjects: Mathematics, English Language Arts (including Phonics, Grammar, Reading, and Writing), Science (including Computer Science and Engineering), Social Studies (including History, Civics, and Character Education), Religion, Art, Music, Foreign Languages, and other electives. Educational software and applications may also include software and applications for special-needs students such as dictation software, braille translation software, and other assistive software programs.

h. Fees for standardized and nationally recognized assessments, including college admissions tests and advanced placement examinations and related preparatory courses.

i. Education services for students with disabilities from a licensed or accredited practitioner or education service provider. Such educational services includes applied behavior analysis therapy, speech therapy, physical therapy, occupational therapy, vision therapy, dyslexia and dysgraphia therapy.

j. Contracted services provided by a public school district including specific classroom instruction.

2. All expenses are reviewed by the department to ensure compliance with the program. The department may reject any invoice

**Rule 810-28-1-.06**

for such expense that is not a qualifying educational expense, is suspected as fraudulent, or is otherwise legally impermissible.

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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.