

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-28-1
THE CHOOSE ACT PROGRAM

810-28-1-.07 Fund Availability and Payment Process.

1. Education Savings Account Fund Availability. The full approved amount shall be available in the participating student's ESA for use on or after July 1 of the academic year. Participating student's ESAs that are approved after July 1 shall be funded based on program fund availability at the beginning of the month succeeding the approval date.

a. Each participating student's ESA will be treated as an individual ESA account whose funds shall not be intermingled with sibling ESA accounts.

b. Any funds left in the ESA at the end of the academic year will be returned to The CHOOSE Act Fund. If a participating student leaves the program, any unused funds will be returned to The CHOOSE Act Fund.

c. All payments and purchases using the ESA are made through the platform directly to an ESP.

d. There is no reimbursement or refund of any ESA funds directly to a parent or participating student. All reimbursement or refunds must be returned to the ESA.

e. Parents are responsible for any costs associated with an ESP invoice over and above the ESA balance.

2. Education Service Provider Payment Process. The department shall publish a payment schedule for each academic year when applications for eligible students open.

a. Payment to an ESP shall be made upon approval of the qualifying educational expense.

b. A participating student's enrollment in a participating school must be validated prior to the payment from an ESA fund to the participating school.

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

Rule 810-28-1-.07

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