



# SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

## STATEMENT OF ESTIMATED FISCAL IMPACT

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*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

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**Bill Number:** S. 0692    Introduced on January 13, 2026  
**Subject:** Education Scholarship Trust Fund  
**Requestor:** Senate Education  
**RFA Analyst(s):** Bryant  
**Impact Date:** March 10, 2026

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### Fiscal Impact Summary

This bill amends the definition of a qualifying expense for the Education Scholarship Trust Fund (ESTF) program to include contracted teaching services and education classes designed to supplement a student's learning program provided by an eligible school and removes the current reference to any other educational expense approved by the SC Department of Education (SCDE) to enable personalized learning. The bill also requires a parent to annually certify that an eligible student is not participating in a home-based personalized learning program not specifically approved by the State Board of Education and deletes a provision allowing a parent's signature to satisfy the state's compulsory attendance law.

This bill will have no expenditure impact on SCDE. The department indicates that it can manage the provisions of the bill within existing appropriations. For reference, SCDE reports that 1,182 ESTF recipients are participating in a home-based personalized learning program in the 2025-26 school year, which will no longer qualify for the program under this bill. Revenue and Fiscal Affairs (RFA) anticipates the scholarship funding for the 2026-27 school year will be allocated to other qualifying students for eligible expenses.

### Explanation of Fiscal Impact

#### Introduced on January 13, 2026

##### State Expenditure

This bill amends the definition of a qualifying expense for the ESTF to include contracted teaching services and education classes designed to supplement a student's learning program provided by an eligible school and removes any other educational expense approved by SCDE to enable personalized learning. The bill also requires a parent to annually certify that an eligible student is not participating in a home-based personalized learning program not specifically approved by the State Board of Education and deletes a provision allowing a parent's signature to satisfy the state's compulsory attendance law.

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scholarship funding for the 2026-27 school year will be allocated to other qualifying students for eligible expenses.

**State Revenue**

N/A

**Local Expenditure**

N/A

**Local Revenue**

N/A



Frank A. Rainwater, Executive Director