

SB 576 - AS INTRODUCED

2026 SESSION

26-2192

12/07

SENATE BILL **576**

AN ACT adds definitions and reporting requirements relative to education freedom accounts.

SPONSORS: Sen. Altschiller, Dist 24; Sen. Perkins Kwoka, Dist 21

COMMITTEE: Education

ANALYSIS

This bill adds definitions to the chapter relative to education freedom accounts (EFAs), including a definition for program administrator. The bill also adds quarterly reporting requirements for program administrators detailing information related to EFAs.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT adds definitions and reporting requirements relative to education freedom accounts.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 New Paragraph; Education Freedom Accounts; Definitions Added. Amend RSA 194-F:1 by
2 inserting after paragraph XIII the following new paragraphs:

3 XIV. "Program administrator" means the entity designated by the state department of
4 education to manage and oversee the EFA program.

5 XV. "Applicant" means a parent or guardian who submits an application for an education
6 freedom account.

7 XVI. "Vendor" means any individual or organization approved to receive funds from the
8 EFA.

9 XVII. "Reimbursements" means payments made to parents or guardians for approved
10 education-related expenses.

11 2 New Section; Program Administrator Reporting Requirements. Amend RSA 194-F by
12 inserting after section 12 the following new section:

13 194-F:13 Program Administrator Reporting Requirements. Beginning with the quarter ending
14 September 30, 2026 and each quarter thereafter, the program administrator shall submit a detailed
15 report to the commissioner of the department of education, the education freedom savings account
16 oversight committee, the senate committees on education and education finance, and the house
17 committees on education funding and education policy and administration.

18 I. The report shall include, but is not limited to, the following information:

19 (a) Number of applications submitted during the quarter;

20 (b) Number of applications approved and accepted;

21 (c) Number of student withdrawals from the program;

22 (d) Total distributions made by each vendor, including the vendor's name and amount;

23 (e) Distribution amounts categorized by approved expense categories, such as tuition,
24 tutoring, and educational supplies;

25 (f) Total parent or guardian reimbursements processed and paid;

26 (g) Detailed demographic student profiles including:

27 (1) Sex;

28 (2) Race;

29 (3) Subgroups, such as participants in English Language Learner (ELL) programs,
30 free and reduced-price meal programs, and special education programs;

SB 576 - AS INTRODUCED
- Page 2 -

- 1 (4) Grade level;
- 2 (5) Number of students who attended public school the prior year by grade;
- 3 (6) Number of students who attended private school the prior year by grade; and
- 4 (7) Number of students who were home schooled the prior year by grade equivalent;
- 5 (h) Number of students using each of the accepted methods of educational attainment;
- 6 (i) Methods used for verifying eligibility for differentiated aid;
- 7 (j) Amount and percentage of state adequacy grants and differentiated aid used for
- 8 administrative expenses;
- 9 (k) Whether the student complied with the compulsory attendance requirement stated in
- 10 RSA 193:1 prior to the submission of an application for an education freedom account; and
- 11 (l) Any other data needed to assess compliance with state law, including program
- 12 expenditures, administrative costs, and compliance issues.

13 II. The program administrator shall provide any additional information or data requested by

14 the department of education, the education freedom savings account oversight committee, the senate

15 committees on education and education finance, or the house committees on education funding and

16 education policy and administration to ensure transparency, accountability, and compliance with

17 RSA 194-F. The program administrator shall also obtain and provide all necessary data to the office

18 of the legislative budget assistant for purposes of conducting an audit of the education freedom

19 account program.

20 III. The quarterly reports shall be submitted electronically by the program administrator

21 within 30 days following the end of each quarter. These reports shall be made publicly available on

22 the department of education's website for transparency and public scrutiny.

23 IV. Failure to submit the required reports in a timely and accurate manner shall subject the

24 program administrator to oversight and corrective actions by the department of education, as

25 determined by the department.

26 3 Effective Date. This act shall take effect upon its passage.