

ESA Allowable Expenses for All Students

- Tuition or fees at a qualified school
- Textbooks required by a qualified school
- Tutoring or teaching services provided by an individual or facility accredited by a state, regional or national accrediting organization
- Curricula and supplementary materials
- Tuition or fees for a nonpublic online learning program
- Fees for a nationally standardized norm-referenced achievement test, an advanced placement examination or any exams related to college or university admission
- Tuition or fees at an eligible postsecondary institution
- Textbooks required by an eligible postsecondary institution
- Fees to manage the Arizona empowerment scholarship account
- Services provided by a public school, including individual classes and extracurricular programs
- Insurance or surety bond payments
- Uniforms purchased from or through a qualified school
- Public transportation services in this state, including:
 - Commuter pass, transportation network services (i.e. taxi services & ridesharing), public bus or a vanpool service between the student's residence and a qualified school in which the qualified student is enrolled
- Computer hardware and technological devices primarily used for an educational purpose such as calculators, personal computers, laptops, tablet devices, microscopes, telescopes and printers

Reference: ARS 15-2402