



# Start·a·School

AN EDUCATION FREEDOM FOUNDATION INITIATIVE

## Oklahoma

### Private Schools

#### Steps to Start a Private School

1. Select a name for your school. Retain this name throughout the duration of the school's operation.
2. Designate a Chief Administrative Officer. Select a title, such as Director, Principal, Superintendent, etc.
3. Register as a corporation. This is usually a for-profit LLC. Register with your state's Division of Corporations.
4. Things to consider
  - 4.1. Accreditation: is optional, but is required to participate in the School Choice Programs. OptimaEd has been accredited by Cognia.
  - 4.2. Teacher Certification: See statutes.
  - 4.3. Registration: Is not required.
  - 4.4. Licensing: Business licensing may be required by local government.
  - 4.5. Approval: Is not required
  - 4.6. Length of School Year and Days: A school day must consist in minimum of six hours devoted to school activities. The number of school days can be reduced if the school day is lengthened and the total amount of classroom instruction is in minimum 1,080 hours per year. See statutes for additional requirements.
  - 4.7. Curriculum: See statutes.
  - 4.8. State Testing: No state policy currently exists.
  - 4.9. Health and Safety: Immunization is required. Minimal requirements exist. See statutes below.
  - 4.10. Nursing and Health: An accredited private school must have a written health services program that provides services to all students as part of the education program. Services of a nurse must be available.

#### Oklahoma Private School Accreditation Commission (OPSAC)

The purpose of the OPSAC Commission is to assist the State Board of Education by assuring the educational quality and compliance with applicable rules of the Board by recognized, accredited private schools in the state.

## Private School Statutes & Rules

The Education Freedom Foundation has relied on the [U.S. Department of Education's State Regulation of Private and Home Schools Map](#) for relevant statutes. Over time, the state pages on this map have been updated since their initial creation. In some cases, states have changed their laws without these updates being reflected on the map. Given the various methods each state uses to publicize changes to its laws, the most recent information for the Start-A-School project was often obtained directly from the U.S. Department of Education website. Users are encouraged to verify any information before making decisions based on it.

**Note that for Oklahoma Administrative Code and Oklahoma Statutes, the link takes you to the top level and you have to search within a PDF.**

### Accreditation, Registration, Licensing, and Approval

- Accreditation: optional
  - “Private and parochial schools may be accredited and classified in like manner as public schools or, if an accrediting association is approved by the State Board of Education, by procedures established by the State Board of Education to accept accreditation by such accrediting association, if application is made to the State Board of Education for such accrediting.” [Oklahoma Statutes \(O.S.\) §70-3-104-7.](#)
- Registration: no requirements
- Licensing: no requirements
- Approval: no requirements

### Curriculum

- The Oklahoma Heritage Association coordinates the annual observance of Oklahoma Heritage Week for all schools, including parochial schools. [O.S. §25-90.2.](#)
- Proprietors of private and parochial schools must display the United States flag during every school day either from a flagstaff or pole or, in inclement weather, within the school building. [O.S. §25-153.](#)
- To receive accreditation from the Oklahoma State Board of Education, all students in grades nine through 12 must have a minimum of six periods (or the equivalent in block scheduling) of rigorous academic and/or rigorous vocational courses each day, which may include arts, vocal and instrumental music, speech classes, and physical education classes. [O.S. §70-11-103.6.H.](#)
- Fifth- through ninth-grade private school students with their parent(s)/guardian(s) are to be informed of the Higher Learning Access Program and their eligibility for scholarships for postsecondary education. Each private school containing any of those grades must designate an official as a contact person. [O.S. §70-2605.](#)

### Health and Safety Requirements

- Students may not be “admitted to any Oklahoma private or parochial school unless and until certification is presented to the appropriate school authorities from a licensed physician, or authorized representative of the Oklahoma State Department of Health,

that such child has received or is in the process of receiving, immunizations against diphtheria, pertussis, tetanus, haemophilus influenzae type B (HIB), measles (rubeola), rubella, poliomyelitis, varicella, and hepatitis A or is likely to be immune as a result of the disease.” [O.S. §70-1210.191](#).

- Exemptions from immunization requirements are given if a licensed physician certifies that an immunization would endanger the life or health of the child or a written statement from the parent, guardian, or legal custodian of the child that objects to the immunization. [O.S. §70-1210.192](#).
- Children afflicted with a contagious disease or head lice may be prohibited from attending private or parochial schools until they are well. A child excluded for head lice must present certification from a health professional that he or she is no longer afflicted with head lice prior to reentering school. [O.S. §70-1210.194](#).
- The use of tobacco is prohibited at any facility or school that offers early education or classes to grades kindergarten through 12. The prohibition includes school vehicles and school events. [O.S. §70-1210.213](#).
- Local law enforcement agencies will assist nonpublic schools that wish to develop voluntary fingerprinting programs to identify and locate missing children. [O.S. §10-1633](#).
- The Oklahoma Office of Homeland Security can make grants (funded by the United States Department of Homeland Security or state appropriations) available to private schools to encourage greater emergency preparedness. Additionally the grants can be made to “local law enforcement, emergency management, disaster relief, and public health entities in the State of Oklahoma to encourage the active engagement of such entities with public schools, private schools, technology center schools, and institutions of higher learning in their efforts to improve emergency preparedness.” [O.S. §74-51.2a](#).
- Oklahoma criminal law provides enhanced penalties for individuals who distribute or intend to distribute a controlled substance within 2,000 feet of a private elementary or secondary school. [O.S. §63-2-401](#). Additional penalties exist for anyone who possesses or purchases a controlled substance within 1,000 feet of a private elementary or secondary school. [O.S. §63-2-402](#).
- Any place with a license to sell low-point beer with the main intent of the beer being consumed on its premises cannot be within 300 feet of a private school. [O.S. §37-163.27](#)
- An establishment, that sells mixed beverages, beer, or wine, or is a bottle club that has been licensed to sell mainly for consumption on the premises cannot be located within 300 feet of a private school. [O.S. §37-518.3](#).
- It is illegal for anyone to have possession of a firearm on private school property, including any vehicle used by the school for transportation of students. If the private school adopts a policy to permit the possession by a person licensed through the Oklahoma Self-Defense Act, the possession is not illegal. [O.S. §21-1280.1](#).
- A concealed or unconcealed weapon may be carried onto private school property or in any school bus or vehicle used by any private school for transportation of students or teachers by a person who is licensed pursuant to the Oklahoma Self-Defense Act, provided a policy permitting such weapons has been adopted by the school. [O.S. §21-1277](#).
- Hazing, i.e. an activity endangering the health or safety of a student for the purpose of initiation into an organization sanctioned by a private school, is illegal under Oklahoma’s

criminal law. A copy of a private school's policy prohibiting hazing must be given to each student enrolled. [O.S. §21-1190](#).

- A school district lunch program may include preparation of food for parochial schools in District's kitchen, but cost must be apportioned on pro rata basis to the private school. Oklahoma Attorney General Opinion July 1, 1971.

### **Length of School Year and Days**

- A school day must consist in minimum of six hours devoted to school activities. The number of school days can be reduced if the school day is lengthened and the total amount of classroom instruction is in minimum 1,080 hours per year as required by [O.S. §70-1-109](#). [O.S. §70-1-111](#).
- Students missing school may be considered as being in attendance if they are participating in scheduled school activities under the direction and supervision of a regular member of the faculty or taking a board-approved online course. [O.S. §70-1-111 C](#).
- A six hour school day for kindergarten can be entirely devoted to school activities. [O.S. §70-1-111 F](#).

### **Nursing and Health**

- An accredited private school must have a written health services program that provides services to all students as part of the education program. Services of a nurse must be available. [OAC 210:35-3-107](#).

### **Professional Development**

- No state policy currently exists.

### **Public Aid for Private Education**

- Constitutional Provisions: The Oklahoma Constitution prohibits the appropriation of public money or property for use by a sectarian institution. Oklahoma Constitution Art. 2, Sec. 5.
- Programs for financial assistance for attendance at private schools:
  - The Lindsey Nicole Henry Scholarships for Students with Disabilities Program Act provides scholarships for tuition to private schools to students with disabilities who have individualized education plans. A student with disabilities is eligible if the student spent the prior school year attending a public school, the student has been accepted to the eligible private school, and will attend the school for the entire year. To be eligible a private school needs to (1) be accredited by the state or an approved accreditation organization; (2) demonstrate fiscal soundness; (3) comply with antidiscrimination provisions of 42 U.S.C., §200d; (4) meet the local and state health and safety regulations; and (5) employ teachers with baccalaureate degrees, or, in minimum, three years of

teaching experience, or the skills and experience qualifying them to instruct in the subjects they teach. [O.S. §§70-13-101.1](#) and [70-13-101.2](#).

- The Oklahoma Equal Opportunity Education Scholarship is a tax-credit scholarship program. There is a 50 percent tax credit on contributions to an eligible scholarship-granting organization. The maximum credit per individual is \$1,000 and per legal business entity \$100,000 for each tax year. If the taxpayer makes a written commitment to contribute the same amount the following year, the tax credit will be 75 percent. A student is eligible who is a member of a household that has an income not exceeding 300 percent of the income standard used to qualify for free or reduced-price lunch, or who has attended or lived in the residential area of a school in need of improvement as determined by the requirements of the No Child Left Behind Act of 2001, P.L. No. 107-110. The scholarships granted can be up to \$25,000. Scholarships can be used at private schools that are accredited by the state or a state-approved accrediting organization, are in compliance with health and safety laws, and have a stated policy against discrimination based on race, color, national origin, or disability in the application process. [O.S. §68-2357.206](#).
- The Parental Choice Tax Credit program provides a refundable income tax credit of \$5,000-\$7,500 for eligible Oklahoma Taxpayers who pay, or expect to pay, qualified expenses such as tuition and fees to an eligible private school on behalf of an eligible student that attends or plans to attend an eligible private school during that tax year. [O.S. §68-2357.20](#).

### **Recordkeeping and Reports**

- Private school principals have a duty to keep complete records of attendance for all children enrolled at the school and to notify the attendance officer of the district of absences and the reasons, if known. Principals have a duty to notify parents of a student's absence unless the parent has already notified the school. [O.S. §70-10-106](#).
- Administrators at private middle, junior high and high schools accredited by the Oklahoma State Department of Education must notify the Department of any pupil dropping out from school. Reports must be made on a quarterly basis on forms provided. [O.S. §70-35e](#).
- It is a misdemeanor for any teacher to reveal information about a student obtained in his capacity as teacher, except as required in the performance of his duties or upon request by a parent/guardian. [O.S. §70-6-115](#).

### **Reimbursement for Performing State and Local Functions**

- No state policy currently exists.

### **Special Education**

- School districts may join in a written agreement with a private institution within the district to provide special education for children with disabilities. [O.S. §70-13-101](#).

- See the Public Aid for Private Education section for information on the [Lindsey Nicole Henry Scholarships for Students With Disabilities Program Act](#).

### **Tax Exemption**

- Property used exclusively for nonprofit schools or for religious purposes is exempt from taxation. Oklahoma Constitution Art. 10, Sec. 6.
- Sales of personal property or services to nonprofit private elementary and secondary schools accredited by the Oklahoma State Department of Education or recognized by the Oklahoma State Board of Education are exempt from Oklahoma sales tax. Tuition and educational fees, fundraising sales, and admission tickets and concessions at athletic events up to \$75,000, are also exempt from sales tax. [O.S. §68-1356](#).
- The sale of food in private school lunchrooms is exempt from sales tax. [O.S. §68-1356](#).
- Coin-operated vending machines owned and located in a private school are exempt from state tax. [O.S. §68-1503.1](#).

### **Teacher Certification**

- Per the Oklahoma State Department of Education, state accredited private schools are held to the standards under [Oklahoma Administrative Code \(OAC\) 210:35-3-86](#).
  - Teachers must hold a bachelor's degree and meet the Oklahoma standards of certification.
  - Private schools shall employ a full-time principal/headmaster. [OAC 210:35-3-46](#).

### **Technology**

- No state policy currently exists.

### **Testing**

- No state policy currently exists.

### **Textbooks**

- Special personnel and instructors and books and equipment paid for or purchased with state public funds cannot be furnished to students in private or parochial schools. Oklahoma Attorney General Opinion Sept 16, 1965.

### **Transportation**

- District buses cannot be used to transport students to parochial schools. Oklahoma Attorney General Opinion. Aug. 9, 1957.
- Transportation in a school district program approved under Title I of the Elementary and Secondary Education Act of 1965 cannot be used by pupils enrolled in private or parochial schools. Oklahoma Attorney General Opinion Sept. 6, 1965.

- Use of public school buses for transporting parochial school pupils was forbidden under Article II, Section 5 of the Oklahoma Constitution which prohibits use of public money or property for sectarian purposes. Board of Education, Ind. Sch. Dist. No. 52 v. Antone, 384 P.2d 911 (Okla. 1963).

## Resources

### Contact Information – State and Federal Departments of Education

- Oklahoma State Department of Education  
2500 North Lincoln Blvd.  
Oklahoma City, OK 73105-4599  
Phone: (405) 521-3301  
Fax: (405) 521-6938  
Website: <http://sde.state.ok.us/>
- U.S. Department of Education, [Oklahoma](#)

### Information and Legislation

- [Oklahoma State Department of Education: Oklahoma's Homeschoolers](#)
- [Oklahoma Statutes](#)
- [Oklahoma Administrative Code](#)
- [Oklahoma Constitution](#)

## School Choice Programs

### Parental Choice Tax Credit

The Parental Choice Tax Credit program provides a refundable income tax credit of \$5,000-\$7,500 for eligible Oklahoma Taxpayers who pay, or expect to pay, qualified expenses such as tuition and fees to an eligible private school on behalf of an eligible student that attends or plans to attend an eligible private school during that tax year.

STEP 1: Schools that wish to participate in the Parental Choice Tax Credit program must be accredited and complete a [School Participation Form](#). After the School Participation Form has been submitted, reviewed, and validated, the school's primary and secondary contact will gain access to the Enrollment Verification Form generator tool to help create and send these forms with minimal effort.

STEP 2: Parents/guardians must request an Enrollment Verification Form for each student from the school their student(s) attends or plans to attend. An email containing the form will be sent directly to the Taxpayer on behalf of the participating school, which must be uploaded during the application process.

STEP 3: To claim the Parental Choice Tax Credit, the Taxpayer must apply online at [www.parentalchoice.ok.gov](http://www.parentalchoice.ok.gov). The application will become available approximately in early December. Taxpayers will need to upload a completed Enrollment Verification Form for each student as part of the application. Non-guardian Applicants will also need to submit a completed Parental Request Form.

STEP 4: Once verification has been completed, the Taxpayer will be notified about the status of the application. In most cases, Taxpayers can expect to receive communication about their application approval status within 14 days.

Priority will be given to Applicants claiming credits for eligible students who are members of a Household in which the federal Adjusted Gross Income (AGI) does not exceed One Hundred Fifty Thousand Dollars (\$150,000) ("Priority Applicants"). To receive priority consideration, Taxpayers must submit their applications on or before February 5, 2024.

STEP 5: The Oklahoma Tax Commission (OTC) will send checks directly to the school. While the payment is sent to the school, the checks will be made payable to the Taxpayer submitting the application. Taxpayers should either sign the check over to the school or collect the check from the school if tuition and fees have already been paid.

### **Tax Credit Application Process**

Watch the Video: [Accredited Private School Registration](#)

### **School Eligibility**

An eligible school must be accredited by the Oklahoma State Board of Education or another accrediting association. The Oklahoma Tax Commission is not an accrediting association. Each eligible school must complete the School Participation Form in order for its students to participate in the program.

If your school is already accredited by one of the known accrediting bodies listed in the dropdown selections on the application, please indicate so. If you do not find your accrediting body in the list, select "Other," and provide the name of the accrediting body that you received your accreditation from. Your application will be placed on hold pending validation of the listed accrediting body by the Parental Choice Tax Credit program administrators. You will be notified once a determination has been made.

### **School Registration Process**

Eligible schools must complete a School Participation Form with the Oklahoma Parental Choice Tax Credit program at [parentalchoice.ok.gov](http://parentalchoice.ok.gov) in order to gain access to the Enrollment Verification Form generator, which schools must provide to Taxpayers for each student applying to the program. Schools will need to supply a minimal amount of information for the purpose of validating the school's eligibility to receive Parental Choice Tax Credit payments, as

well as information that will be listed in the School Directory. This form must be completed by an authorized school administrator.

### **Creating the Enrollment Verification Forms**

After the School Participation Form has been submitted, reviewed, and validated, the school's primary and secondary contact will be notified via email and will receive access to the Enrollment Verification Form generator tool to help create and send these forms with minimal effort.

Schools will be able to upload a .csv into the tool, and the forms will be automatically generated and sent to the email address associated with the student from the .csv file. Only forms generated from this tool will be used.

To submit a single student's information, school administrators may complete the form with taxpayer information, including address and email, as well as student information, such as name and birthdate. Note that the Taxpayer's email address must be correct, as the resulting Verification Enrollment Form(s) will be automatically delivered to the Taxpayer by email. School administrators will also need to submit the student's tuition and fees, broken down by category for each semester.

To submit data for multiple students, school administrators should download the linked .csv spreadsheet template file listed in the Enrollment Verification Form Generator. After downloading the template, school administrators should input the data for each student. Note that each row represents an individual student, with each column representing a data field, such as birthdate, contact information, and tuition/fees.

### **Receiving Payments**

The Oklahoma Tax Commission (OTC) will send the tax credit payments directly to the school in two installments. Each installment payment will not exceed half of the allowable credit for the applicable tax year. While the payments are sent to the school, the checks will be made payable to the Taxpayer submitting the application. Taxpayers will be required to personally appear at the school to either sign the check over to the school or collect the check from the school if tuition and fees have already been paid.

### **Statutes and Rules**

- [O.S. §68-2357.20](#)

### **Opportunity Scholarship Fund (OSF)**

The Opportunity Scholarship Fund helps low-income families bridge the financial gap between what they can afford and what is best suited for their student for specialized PreK-12 education. Our program helps kids of all backgrounds, from those struggling with bullying and behavioral challenges to learning disabilities, substance abuse, and homelessness.

## Application Procedure for Private Schools

### Member School Requirements

- Be accredited by the State Board of Education or an accrediting association within the [Oklahoma Private School Accreditation Commission](#). Cognia is an accreditation member.
- Be in compliance with all applicable health and safety laws and codes
- Have a stated policy against discrimination in admissions on the basis of race, color, national origin or disability
- Ensure academic accountability to parents and guardians of students through regular progress reports

### Next Steps to Become a Member School

If you meet the requirements listed above, you can become a member school by completing these steps:

1. Create an account via the [member school portal](#)
2. OSF will communicate with you regarding next steps
  - a. Upload the following documents:
    - A copy of your school's certificate of state accreditation
    - A signed copy of our Memorandum of Understanding (MOU)
    - A copy of your school board's resolution indicating they've read the MOU and approve participation in OSF as a member school
  - b. Participate in a 20-minute Zoom with your board, vested stakeholders and OSF
3. After completing the above steps, your school will receive a personalized landing page with secure credentials to access OSF's robust online management system and fundraising support

### Application by Parents

- Be a legal U.S. resident living in Oklahoma
- Be accepted by an OSF member school
- Meet **one** of the following requirements:
  - Attend an Oklahoma public school with an Individualized Education Program (IEP)
  - Attend or live within the attendance zone of a public school designated "in need of improvement" by the State Board of Education
  - Family within adjusted gross income guidelines

### Statutes and Rules

- [O.S. §68-2357.206](#)

## Lindsey Nicole Henry (LNH) Scholarship

The Lindsey Nicole Henry (LNH) Scholarship Act authorizes the parent or guardian of a public school student with a disability who is served under the Individuals with Disabilities Education Act (IDEA), and who spent the prior school year enrolled in an Oklahoma public school to exercise their parental option and request to have an LNH Scholarship awarded for their child to attend a participating private school approved by the State Board of Education. The Act also authorizes scholarship eligibility for the following categories of students:

- A student who has had an Individualized Service Plan developed by the Department of Human Services (DHS)
- A student who is a child of a military family with permanent change of station orders who has moved to Oklahoma after receiving IDEA services in another state
- A student who has been served through the SoonerStart program and during transition has been determined to be eligible for school district services
- A student who has been in out-of-home placement through the office of Juvenile Affairs
- A student who has been in out-of-home placement with DHS, or who was adopted while in the permanent custody of DHS

### **Application Procedure for Private Schools**

Private schools that wish to participate in the LNH Scholarship program must notify OSDE of their intent by completing the [Lindsey Nicole Henry Scholarship Private School Application](#) and providing the required documentation. The OSDE shall approve a private school as eligible to participate in the scholarship program upon the determination that the private school:

- Meets the accreditation requirements set by the State Board of Education or another accrediting association approved by the State Board of Education;
- Provide services and/or accommodation for students with disabilities;
- Demonstrates fiscal soundness by having been in operation for one school year or provide OSDE with a statement by a certified public accountant confirming that the private school desiring to participate is insured and the owner or owners have sufficient capital or credit to operate the school for the upcoming year by serving the number of students anticipated with expected revenues from tuition and other sources that may be reasonably expected. In lieu of a statement, a surety bond or letter of credit for the amount equal to the scholarship funds for any quarter may be filed with the Department;
- Complies with the antidiscrimination provisions of 42 U.S.C., Section 2000d;
- Meets state and local health and safety laws and codes;
- Will be academically accountable to the parent or legal guardian for meeting the educational needs of the student;
- Employs or contracts with teachers who hold baccalaureate or higher degrees, or have at least three years of teaching experience in public or private schools, or have special skills, knowledge, or expertise that qualifies them to provide instruction in subjects taught;
- Complies with all state laws relating to the general regulation of private schools; and

- Adheres to the tenets of its published disciplinary procedures prior to the expulsion of a scholarship student.

The LNH Private School Application can be located under Resources for private schools. The LNH Private School Application and required documentation must be submitted by the school's superintendent, headmaster, or principal and then emailed to [Stacy Eden](#).

The Lindsey Nicole Henry Specialist will notify the private school once the eligibility determination has been made by the State Board of Education. Upon approval, the private school will be placed on a list of approved LNH private schools and will need to submit the annual private school compliance affidavit.

## **Application & Forms**

[PCG Scholar Online Application Platform](#)

[Approved Private Schools](#)

[Parent Rights in Special Education: Notice of Procedural Safeguards](#)

[Lindsey Nicole Henry Scholarship Program for Children with Disabilities](#)

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## **Resources for Private Schools**

[LNHS Private School Application](#)

[Affidavit \(Annual Private School Compliance Statement\)](#)

[LNHS Funding Guidance](#)

## **Statute and Rules**

- [O.S. §70-13-101.1](#)
- [O.S. §70-13-101.2](#)