



Start a School

AN EDUCATION FREEDOM FOUNDATION INITIATIVE

Idaho

Private Schools

Private schools are non-profit or for profit educational organizations that are operated independent of the public education system. In most cases there is a charge for students to attend the private school. Idaho Department of Education does not regulate or license private schools. Review the Frequently Asked Questions on [this webpage](#).

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.
 - Please be aware that you may receive solicitation letters from "third-party application assistance" companies offering various services for processing fees. These companies are NOT affiliated, endorsed, or approved by any governmental entity. The items offered in the advertisements have NOT been approved or endorsed by any governmental agency, and the offers are NOT being made by an agency of the government. The documents offered by these advertisements are available to Florida consumers free of charge or for a lesser price from government agencies.
4. A Federal Employer Identification Number (FEI/EIN) will be required after registering as a company. Apply with the IRS online at: <https://sa.www4.irs.gov/modiein/individual/index.jsp>
5. The Idaho Department of Education maintains a public list of private schools that are accredited through [Cognia](#) only. If you would like to add your private school to our internal list for possible communications regarding professional development or other pertinent information, please fill out this [form](#).
 - 5.1. name of school
 - 5.2. non-profit/profit status
 - 5.3. grades served
 - 5.4. physical address
 - 5.5. phone number

- 5.6. website address
- 5.7. contact information for the person making the request
- 5.8. Copy of your initial business filing with the Secretary of State of Idaho
6. Things to consider
 - 6.1. Accreditation: is optional.
 - 6.2. Teacher Certification: Every person employed in an accredited private elementary or secondary school as a teacher, supervisor, administrator, education specialist, school nurse, or school librarian must hold a certificate from the state board of education for the service being rendered.
 - 6.3. Registration: Not required.
 - 6.4. Licensing: Business licensing may be required by local government.
 - 6.5. Approval: Not required.
 - 6.6. Length of School Year and Days: same as public schools.
 - 6.7. Curriculum: The Idaho compulsory school attendance statute requires parents and guardians to ensure that their school-age children receive instruction in the subjects commonly taught in the public schools.
 - 6.8. State Testing: No state policy on testing or assessments regarding private schools currently exists.
 - 6.9. Health and Safety Requirements: Immunization is required..
 - 6.10. Nursing and Health: No requirements.

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.

Accreditation, Registration, Licensing, and Approval

- Accreditation: optional
 - The state board must establish standards for accrediting secondary schools and set minimum requirements that public, private, or parochial secondary schools must meet to be accredited. A secondary school is defined as one organized and administered for grades 7 through 12, in any combination. [Idaho Code §33-119.](#)
 - Private and parochial schools may choose to seek accreditation with the Northwest Accreditation Commission. [Idaho Administrative Procedures Act \(IDAPA\) 08.02.02.128.](#)
 - If a private school is accredited, it must meet the assurances for Idaho. [Idaho Assurances for Accreditation.](#)
- Registration: no requirements
- Licensing: no requirements
- Approval: no requirements

Curriculum

- The Idaho compulsory school attendance statute requires parents and guardians to ensure that their school-age children receive instruction in the subjects commonly taught in the public schools. [Idaho Code §33-202.](#)
- Private and parochial school students may enroll in driver training courses offered by the local school district. Fees cannot be assessed that are not required for public school students. [Idaho Code §33-1703.](#)
- The Idaho State Board of Education's committee to select curriculum must include one representative from a private or parochial school (a parent, teacher or administrator). [IDAPA 08.02.03.128.](#)

Health and Safety Requirements

- The parent or guardian of any student admitted to a private or parochial school must, upon admission, provide a record regarding the child's immunity to certain childhood diseases. The statement, to be signed by a physician or his or her representative, must document that the child has received or is in the process of receiving the immunizations, or is immune through prior contraction of the disease. The Idaho Board of Health and Welfare is charged with specifying the requisite immunizations and the school reporting requirements. [Idaho Code §39-4801.](#)
- Private school governing boards may maintain and supervise a school safety patrol to assist children crossing public streets or highways. Idaho Code §33-1801.
- "It is unlawful and a misdemeanor for any person to carry a firearm or other deadly weapon on any school property, or in portions of any building, stadium or other structure on school grounds being used, at the time of the violation, for a school-sponsored event or activity." [Idaho Code §18-3302D\(1\).](#)
- Any person who owns, operates, or is employed by a school, including private, for educational purposes for children four through six years of age or a private kindergarten, must comply with Idaho's criminal history check requirements. [Idaho Code §39-1105\(3\).](#)

Length of School Year and Days

- To comply with the Idaho compulsory attendance statute, attendance at a private or parochial school must be "during a period in each year equal to that in which the public schools are in session." [Idaho Code §33-202.](#)

Nursing and Health

Idaho child nutrition programs provide cash assistance and commodity foods to ensure children are adequately fed in public, private, and charter schools, residential child care institutions, preschools, and child and adult care centers and homes. The Idaho Child Nutrition Department follows the guidelines of the U.S. Department of Agriculture. [Idaho State Department of Education Child and Adult Care Food Program website](#)

Professional Development

- No state policy on professional development regarding private schools currently exists.

Public Aid for Private Education

- Constitutional Provisions: The Idaho Constitution prohibits public appropriations to support sectarian schools. Idaho Constitution, Art. IX, 5.
- Programs for Financial Assistance for Attendance at Private Schools:
 - Empowering Parents Program Education Saving Accounts (ESA)
 - The Empowering Parents program provides eligible families with grant funds for use towards eligible education services and devices to help students recover from learning loss. [Idaho Code § 33-1030\(3\)](#), defines eligible education expenses.

Recordkeeping and Reports

- When a student enrolls for the first time in a private elementary or secondary school, the school must notify the parent or guardian in writing that he or she must provide reliable proof of the student's identity and birth date within 30 days. If the parent or guardian fails to comply, the private school must immediately notify the local law enforcement agency of this failure and inform the parent or guardian in writing that he or she has 10 additional days to comply. The private school must immediately report to the local law enforcement agency any documentation provided that appears inaccurate or suspicious. [Idaho Code §18-4511\(2\)](#).
- Within 14 days after enrolling a transfer student, the private school must request a certified copy of the student's record from his or her previous school. A private or public school must comply with the request for records within 10 days of receipt unless the student was flagged as a missing or runaway child. In that event, that school must notify the local law enforcement agency of the request for a flagged record. However, a private school that is accredited by the state board of education and that has an agreement allowing it to retain a student's records for nonpayment of tuition or fees may do so. The school must notify the student's new school of the reason the records are being withheld. And, even though the records are withheld, the school must notify the local law enforcement agency if the student's record has been flagged as described above. [Idaho Code §18-4511\(3\)](#).
- Private schools are required to flag the records of any student reported missing or as a runaway by the Idaho state police. The school must report any subsequent request for the records to its local law enforcement agency. [Idaho Code §18-4511\(1\)](#).
- Confidential communications by a private school student to any certificated counselor, psychologist or psychological examiner employed by a private school are privileged and protected against disclosure in any civil or criminal action to which the student is a party. [Idaho Code §9-203\(6\)](#).
- Idaho's superintendent of public instruction shall notify a school district or private school regarding the enrollment of a registered juvenile sex offender and, if known, the offender's probationary or treatment status. [Idaho Code §18-8408](#).

Reimbursement for Performing State and Local Functions

- No state policy on reimbursement for performing state and local functions regarding private schools currently exists.

Special Education

- [Chapter 9 of the Idaho Special Education Manual 2015](#) describes the Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004).
- An education agency that contracts with a private school to provide special education services must ensure that the private school is approved by the state department of education to provide these services. The state department of education may approve a private school if the school is accredited and nonsectarian; meets minimum health, fire, and safety standards; and provides special education services consistent with governing special education requirements. [IDAPA 08.02.03.109.02](#).

Tax Exemption

- Meals sold by private schools under the federal school lunch program are exempt from the Idaho sales tax. [Idaho Code §63-3622J](#).

Teacher Certification

- Every person employed in an accredited private elementary or secondary school as a teacher, supervisor, administrator, education specialist, school nurse, or school librarian must hold a certificate from the state board of education for the service being rendered. The state board can endorse a certificate valid in another state for use in Idaho for not more than five years when the qualifications are not lower than those required for a certificate in Idaho. [Idaho Code §33-1201](#).

Technology

- No state policy on technology regarding private schools currently exists.

Testing

- No state policy on testing or assessments regarding private schools currently exists.

Textbooks

- No state policy on textbooks regarding private schools currently exists.

Transportation

- Public school districts may transport nonpublic school students, "where practicable, when the full costs for providing the transportation are recovered." [Idaho Code § 33-1501](#).

- The Idaho Supreme Court held public funding of transportation for private school pupils unconstitutional in *Epeldi v. Engelking*, 488 P.2d 860 (1971).
- The annual fee is \$24 for each school bus registered to transport children to or from school or in connection with school-approved activities and that is operated either (1) by a nonprofit, nonpublic school, or (2) according to a contract with a school district. [Idaho Code §49-402\(2\)](#).

Resources

Contact Information--State and Federal Departments of Education

- Victoria Martinez
Program Specialist
(208) 332-6906
vmartinez@sde.idaho.gov
- Idaho State Department of Education
650 West State Street
P.O. Box 83720
Boise, ID 83720-0027
Phone: (208) 332-6800
Toll-Free: (800) 432-4601
Fax: (208) 334-2228
Website: <http://www.sde.idaho.gov/>
- U.S. Department of Education, [Idaho](#)

Information and Legislation

- [Idaho State Department of Education: Accreditation](#)
- [Idaho State Department of Education: Special Education Manual](#)
- [Idaho Statutes](#)
- [Advanced-ED Idaho Assurances for Accreditation](#)

School Choice Programs

[Idaho Parental Choice Tax Credit](#)

[HOUSE BILL 93](#) was signed by the Governor in February 2025. It provides a \$5,000 tax credit to qualifying families for educational expenses including private school tuition. Special needs students could qualify for \$7,500 tax credits.

The application process will begin January 15, 2026

"Nonpublic school" means a private school, microschool, or learning pod that provides academic instruction to eligible students, which academic instruction may be provided in person, online, virtually, or through any combination thereof, and such academic instruction is:

- (i) Provided by an accredited school; or
- (ii) Documented in a portfolio of evidence or learning record that indicates the student's growth. Records of the instruction shall be retained sufficient to establish that the instruction meets the requirements of paragraph (a) of this subsection and shall be available in the case of any audit by the state tax commission.

"Qualified expenses" also means costs for textbooks, curricula used for kindergarten through grade 12 academic instruction, and transportation costs to and from a facility incurred for the purposes of receiving kindergarten through grade 12 academic instruction, including public transportation, ridesharing, and the use of privately owned vehicles, for which reimbursement shall use the mileage rate applicable to state employee travel in effect at the time the travel occurs. "Qualified expenses" shall not include expenses paid with funds received from a grant under section 33-1031.

The program does not have a marketplace for private schools.

Empowering Parents Program Education Saving Accounts (ESA)

The Empowering Parents program has been canceled by [Senate Bill 1142](#).