

*Local cost savings per year, on average, from the federal government picking up a greater share of the cost of educating students with disabilities using revenue from closing corporate tax loopholes:*

**\$1.5**  
million  
per district

**\$3,135**  
per student

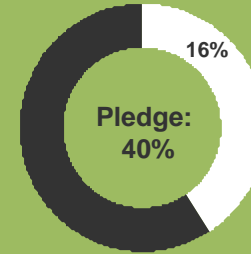
**\$207,000**  
per school

Greater federal cost sharing reduces local costs for:

- classroom aides
- preschool programs
- special transportation services

**Cost of Corporate Tax Subsidies over 10 Years**

**1.487**  
Trillion Dollars



The federal government's contribution to educating students with disabilities is currently less than half of its pledge

**14%**  
on average per year

The portion of revenue from closing corporate tax loopholes that would enable the federal government to fully meet its obligation to students with disabilities

Choices. Our Future.



# Educating Students with Disabilities

## Using Revenue from Closing Corporate Tax Loopholes

State	Additional Funding (in millions)	Students who Benefit
Alabama	\$324.7	82,286
Alaska	65.2	18,048
Arizona	336.2	125,816
Arkansas	200.3	64,883
California	2,190.1	672,174
Colorado	275.8	84,710
Connecticut	237.4	68,167
Delaware	61.6	18,608
District of Columbia	31.0	11,947
Florida	1,128.7	368,808
Georgia	586.7	177,544
Hawaii	71.3	19,716
Idaho	98.8	27,045
Illinois	904.3	303,092
Indiana	460.6	166,073
Iowa	218.0	68,501
Kansas	190.8	66,873
Kentucky	282.4	102,370
Louisiana	337.9	82,943
Maine	97.7	32,261
Maryland	357.5	103,490
Massachusetts	506.9	167,526
Michigan	715.1	218,957
Minnesota	338.9	122,850
Mississippi	214.6	64,038
Missouri	405.6	127,164
Montana	66.6	16,761
Nebraska	133.3	44,299
Nevada	126.4	48,078
New Hampshire	84.7	29,920
New Jersey	645.5	232,002
New Mexico	162.7	46,614
New York	1,355.6	454,542
North Carolina	583.1	185,107
North Dakota	50.0	13,170
Ohio	781.4	259,454
Oklahoma	264.1	97,250
Oregon	230.3	81,050
Pennsylvania	762.6	295,080
Rhode Island	78.1	25,332
South Carolina	316.2	100,289
South Dakota	59.6	18,026
Tennessee	422.9	120,263
Texas	1,753.8	442,019
Utah	195.7	70,278
Vermont	48.2	13,936
Virginia	503.4	162,338
Washington	395.1	127,978
West Virginia	135.6	45,007
Wisconsin	371.7	124,722
Wyoming	50.6	15,098
Puerto Rico	205.5	126,560
Outlying Areas/Indian Set Aside	159.9	12,088
Technical Assistance	25.0	-
<b>National</b>	<b>\$20,606.0</b>	<b>6,573,151</b>



*Investing just 14 percent of the revenue that would be generated by closing corporate tax loopholes would enable the federal government to meet its obligation to provide funding for up to 40 percent of the excess cost of educating students with disabilities. For more than 30 years, the federal government has fallen woefully short of its obligation -- more than \$300 billion short cumulatively -- leaving states and school districts to cover the shortfall. Relieving states and districts of this additional cost could potentially reduce local taxes while ensuring that each student with a disability receives all the services and support that they need.*

**Percentage of Revenue from Closing Corporate Tax Loopholes Represented by an Additional Federal Investment in Educating Students with Disabilities**

