

STATE TAX CREDIT **Investing in Pre-K**

The Importance of High-Quality Pre-K in Mississippi

When children start school without important skills, it becomes harder and harder for them to achieve their potential without considerable intervention. These challenges can often lead children to face more severe issues, such as being retained in a grade, experiencing discipline troubles, and failing to finish high school. Mississippi must help families get their children ready to succeed in school.

Mississippi's Investment in High-Quality Pre-K

In 2013, the State of Mississippi took a historic step by passing the *Early Learning Collaborative Act of 2013*. The law established a collaborative delivery, state-funded pre-K program in which private or parochial schools, private childcare centers, and/or Head Start centers may join with a local public school district and compete for state funds in order to provide pre-kindergarten services to a specific community. In the first cohort, 11 collaboratives were funded, representing the first-ever investment the State of Mississippi has made in pre-K. All funded collaboratives will adhere to state regulations requiring that they meet nationally recognized standards of quality.

Costs for Providing Pre-K

Under the *Early Learning Collaborative Act of 2013*, the costs for providing pre-kindergarten services to four-year-old children amount to \$4,300 per child enrolled in full-day programs and \$2,150 per child enrolled in half-day programs. The State of Mississippi provides half of these costs (\$2,150 per child enrolled in full-day pre-K and \$1,075 per child enrolled in half-day pre-K). However, the State requires that the other half be provided by local matching funds, which may include local tax dollars, federal dollars (as allowed), parent tuition, philanthropic contributions, or in-kind donations of facilities, equipment, and services required as part of the program, such as food service or health screenings.

The State Tax Credit

Individuals or corporations who make a contribution to support the local matching fund of an approved early learning collaborative may be eligible to receive a state tax credit for the donated amount up to \$1,000,000. The Mississippi Department of Revenue can approve 1:1 tax credits up to the amount the legislature appropriates to the *Early Learning Collaborative Act* each year. For 2018, the legislature appropriated \$6.5 million; therefore, the sum of the donations eligible for the tax credit may not exceed \$6.5 million. If you make a donation after the cap has been reached, you will not be eligible to receive the tax credit.



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Securing the Tax Credit

To donate to a collaborative and receive the state tax credit, follow these steps:

1

Contact the Lead Partner for the collaborative to which you wish to donate. A list of all the approved early learning collaboratives is found below, along with contact information for the person responsible for collecting donations.

2

The Mississippi Department of Education tracks qualifying donations towards the cap. They will share this information with all the Lead Partners of the collaboratives. When contacting the Lead Partner, verify that the cap has not been reached.

3

After you make a donation, the Mississippi Department of Education will issue you a donation certificate documenting that you have contributed to the local matching funds of an approved collaborative.

4

Indicate your donation when you file your state taxes. Use form 80-401, which can be found on the Department of Revenue's website.

MDE-Approved Collaboratives

| Collaborative | Lead Partner | Contact Person | Contact Info. |
|---|---|--------------------|---------------|
| Clarke County Early Learning Partnership | Quitman School District | Lacia Donald | 601-775-3754 |
| Coahoma County Pre-K Collaborative | Clarksdale Municipal School District | Dr. Toya Matthews | 662-627-8500 |
| Corinth-Alcorn-Prentiss Early Learning Collaborative | Corinth School District | Tanya Nelson | 662-287-2425 |
| Lamar County Early Learning Collaborative | Lamar County School District | Teresa Jenny | 601-794-1030 |
| McComb Community Collaborative for Early Learning Success | McComb School District | Betty Wilson | 601-684-4661 |
| Monroe Early Learning Collaborative | Calvert's ABC Preschool and Nursery | Jennifer Calvert | 662-257-6474 |
| Petal Early Learning Collaborative | Petal School District | DeDe Smith | 601-584-4704 |
| Picayune School District Early Head Start | Picayune School District | Pamela Thomas | 601-799-4702 |
| Sunflower County Early Learning Collaborative | Sunflower Consolidated School District | Leigh Ann Reynolds | 662-887-4888 |
| Tallahatchie Early Learning Alliance | Tallahatchie River Foundation | Angela Bass | 662-541-1144 |
| Canton Early Learning Collaborative | Agape Community Development Center | Margaret Chapman | 601-859-8868 |
| Starkville Oktibbeha Early Learning Collaborative | Starkville Oktibbeha Consolidated School District | Ellen Goodman | 662-615-0033 |
| Greenwood – Leflore County Early Learning Collaborative | Greenwood Public Schools | Shemica S. Pitts | 662-455-7440 |
| Grenada Early Learning Collaborative | Grenada School District | Kim Ezelle | 662-226-1606 |
| Cleveland Early Learning Collaborative | Cleveland School District | Patsy Clerk | 662-843-3529 |
| Hattiesburg Early Learning Collaborative | Hattiesburg Public School District | Carrie Hornsby | 601-582-5078 |
| George County Early Learning Collaborative | George County School District | Kristi Kirkwood | 601-947-8447 |
| Marion County and Columbia Early Learning Collaborative | Marion County School District | Michael Day | 601-736-7193 |
| Lafayette-Oxford Early Learning Collaborative | Oxford School District | Tamara Hillmer | 662-234-3541 |