Summer 2026

KEEPING FEDERAL TAX DOLLARS WORKING FOR IDAHO FAMILIES

As part of the "One Big Beautiful Bill Act of 2025," Congress created a new federal tax credit that allows taxpayers to direct up to $1,700 of their federal tax liability to support students in their own communities. Rather than sending those dollars to Washington, D.C., Idaho taxpayers can invest directly in educational opportunities for Idaho students.

The **Bluum Scholarship Granting Organization (SGO),** an Idaho-based nonprofit, will receive these contributions and distribute them as scholarships to eligible students to support their education.

Beginning **January 1, 2027**, taxpayers can invest in their communities by making a contribution to Bluum SGO. When they file their federal taxes, they will receive the full value of their contribution back as a federal tax credit, subject to program requirements.

Students may use these scholarships for a variety of approved educational purposes, including third-party tutoring, after-school or summer enrichment programs, enhanced educational opportunities offered by their school, or private school tuition.

Every eligible Idaho student should have the opportunity to benefit from these scholarships, whether they attend a traditional public school, a public charter school, or a private school.

How the Program Works

1. Taxpayers contribute up to $1,700 to Bluum Scholarship Granting Organization, depending on their federal tax liability.
2. Donors may indicate the public school district, public charter school, or private school where they would like their contribution to benefit students.
3. Families with household incomes up to 300% of their area's median income. (approximately 90% of Idaho families) apply to Bluum SGO for a scholarship.
4. Bluum SGO verifies family eligibility and awards scholarships to qualified students.
5. Families use the Bluum SGO platform to direct scholarship funds toward approved educational expenses, allowing students to benefit from expanded learning opportunities

Why Bluum?

Bluum is uniquely positioned to lead the implementation of this opportunity across Idaho.

- **Idaho-based.** Every member of the Bluum team lives and works in Idaho, serving Idaho students and families.
- **Proven experience managing large education programs.** Bluum has administered more than $55 million in federal Charter School Program funding, helping launch more than 45 high-quality public charter schools that now serve nearly 20,000 K–12 students across Idaho.
- **Direct-to-family funding experience**. Bluum partnered with the Idaho State Board of Education to design and administer the Strong Families, Strong Students program during the COVID-19 pandemic, delivering education funds directly to Idaho families.
- **State support**. Bluum has received the support of Governor Brad Little and Superintendent Debbie Critchfield as Idaho prepares to implement this new opportunity.
- **A decade of commitment**. For more than ten years, Bluum has worked to expand high-quality educational opportunities for Idaho students and families.

Preparing for Launch

Idaho taxpayers can begin making contributions on **January 1, 2027**. To ensure a successful launch, Bluum SGO is implementing a comprehensive statewide strategy that includes:

- Partnering with **Odyssey**, the education technology organization that helped administer Strong Families, Strong Students, to develop a secure online platform where taxpayers can contribute, families can verify eligibility, and scholarship funds can be awarded and used for approved educational expenses.
- Conducting a statewide public awareness campaign to educate taxpayers, families, educators, businesses, and community leaders about the program.
- Working collaboratively with partners across Idaho's education community to promote awareness and ensure broad participation.
- Partnering with willing public school districts, public charter schools, and private schools to develop enhanced educational opportunities that scholarships can support, while also vetting qualified third-party education providers.
- Engaging Idaho businesses, tax professionals, and industry organizations to maximize taxpayer participation.
- Completing all operational, legal, and technological preparations before contributions begin on January 1, 2027.
- Sharing lessons learned with other Idaho nonprofit organizations, the State of Idaho, and organizations implementing similar scholarship programs in other states.

For more information contact:

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